

COUNTY OF GLOUCESTER

ADOPTED BUDGET FOR FY 2024





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Gloucester
Virginia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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Current Board Members

Christopher “Chris” Hutson, Chair, Gloucester Point District
Ashley C. Chriscoe, Vice Chair, At-Large
Robert “JJ” Orth, Abingdon District
Phillip N. Bazzani, York District
Michael “Mike” Hedrick, Ware District
Kenneth “Ken” Gibson, Petsworth District
Kevin M. Smith, At-Large



Other Officials

Carol Steele, County Administrator
George Bains, P.E., Deputy County Administrator
Steve Wright, Deputy County Administrator
Maria Calloway, Director of Fiscal Services
Walter R. Clemons, Ph.D., Superintendent, GCPS
Heather R. Lucas, Chief Financial Officer, GCPS
Tara L. Thomas, Treasurer
Jo Anne Harris, Commissioner of Revenue
Darrell W. Warren Jr., Sheriff
John T. Dusewicz, Commonwealth Attorney
Cathy Dale, Clerk of Circuit Court

READER'S GUIDE TO THE ADOPTED BUDGET DOCUMENT

The purpose of the FY2024 Adopted Budget Document is to provide useful and concise information about Gloucester County's financial plans and operations to residents, elected officials, and interested parties.

The County's budget is organized first by fund and then along functional lines including a brief description of each department, major objectives, operating programs and any significant changes in operations. Each departmental summary provides a breakdown of historical and current year budgeted figures, the current year expenditures by personnel, operating, capital outlay (facilities maintenance, repair, and replacement or FMRR), and number of full-time equivalents (FTEs). The functional responsibilities of each department are also outlined on the departmental summary pages.

The budget document is organized into four primary sections as described below. Taken together, they comprise a document designed to meet the informational needs of a broad base of users, primary of which, are the citizens of Gloucester County. The following provides an overview of the various sections as they appear in the budget document.

INTRODUCTION

This section provides general information regarding the County's economic status as well as an overview of the adopted budget. The introduction section includes the following components:

- County Administrator's Budget Message
 - Overview of the County's budget process and components of the adopted budget
- Key Performance Indicators (KPIs)
 - Discussion on the County's KPI process and related scorecards for each department
- County Budget Highlights and Summary
 - High-level snapshots providing some quick facts of what is accomplished (objectives and priorities) of the adopted budget and summarizing the revenue sources and expenditure uses of funds supported.
 - Summary tables of the County's major fund – the General Fund
- Overview of the County of Gloucester and Statistical Background Information
 - Information on the County's history, government, demographics, and economy
- County Organizational Chart
 - Diagram identifying the governing structure and relationships of departments to each other
- County Map denoted by magisterial district
- Board of Supervisors' Vision 2035 Statement and Priorities
 - Includes their three-year action priorities for staff as revised in FY2018
- Long-Term Financial Plan
 - Details and explanation of the County's general fund revenue and expenditure outlook for the next four fiscal years
- Budget Overview and Calendar
 - Outline of budget development process, key compliance steps, and critical dates
- Basis of Budgeting and Fund Structure Guidelines
 - Description of the financial management of the budget and fund accounting
- Fund Balance Policy Overview
 - Brief outline of the BOS Fund Balance Policy and components of fund balance
- Other Financial Policies and Guidelines
 - Description of principals and guidelines governing financial management decisions

FINANCIAL SUMMARIES

Detailed data is presented for all major sources of revenue by fund. Each section includes a discussion of the major revenue categories, information on historical trends, and details regarding the development of estimates included in the budget. Functional and summary information is also reflected in charts and tables.

Each section also provides expenditure information by fund, department, and outside agency to include:

- Departmental budgets including functional responsibilities and programs, a budget overview, and details of any major budgetary fluctuations
- Expenditure totals by fund
- Expenditures by fund, function and department
- Contribution totals are provided for outside civic and other agencies

FY2024 – FY2028 ADOPTED CAPITAL IMPROVEMENT PLAN (CIP)

This section provides detailed information on the capital projects in the adopted Five-Year Capital Improvements Plan along with funding options.

SUPPLEMENTAL DATA

Provides various information regarding County personnel compensation and positions, including a Summary Table of Full-Time Equivalent (FTE) Position Counts and historical financial data from the County's Annual Comprehensive Financial Report.



County of Gloucester



To: Gloucester County Board of Supervisors, Employees and Residents
From: Carol E. Steele, County Administrator
Subject: County Administrator's Fiscal Year 2024 Adopted Budget

Chairman and Board Members:

I respectfully present to you the Approved Fiscal Year (FY) 2024 Financial Plan and Five-Year Capital Improvement Plan (CIP) for Gloucester County.

Gloucester is the Middle Peninsula's fastest growing and most populated county. As such, many factors including the County's infrastructure and school system have come to the forefront of our citizens concerns. Our team worked hard to address these factors by engaging with the Board throughout the budget development process. In doing so, we have created a budget that seamlessly aligns with the Board's intent and represents the will of their constituents.

In designing the budget, my personal objectives were to propose a balanced budget that:

- Addresses the big picture and long-term gains
- Prioritizes projects that secure the safety and wellbeing of County residents and visitors
- To the best of staff's ability, accurately project anticipated expenditures and revenues
- Present a budget document that is comprehensive, easy to understand, and demonstrates that Gloucester County is and always has been... *[The Land of the Life Worth Living](#)*

Board Guidance

Guidance from the Board of Supervisors this year was clear and simple. Like previous years, the guidance provided was to produce a budget that:

- Incorporates a fiscally conservative budget that limits tax increases and addresses citizen and staff needs
- Recognizes the importance of partnering agencies and non-profits that work with the County to meet community needs in a more efficient and product manner
- Adopt a budget that supports County staff with competitive salaries that help with retention and recruitment



Budget Approach

Seeking direct engagement and collaboration with Department Heads and Constitutional Officers, we understand that engaging the leadership team in early stages of the budget development process is necessary to be agile and effective in responding to trends, meeting needs, and creating opportunities to be successful in addressing significant initiatives and priorities. The Finance Department led an instructional meeting for staff submitting budget requests to hear and answer questions in a collaborative forum. In addition, the application for external funds was simplified and automated to make the process smoother for civic and other groups. Civic engagement at every level of budget development was a high priority and feedback was encouraged at public meetings and through various social media platforms.

After careful evaluation of planned expenditures to support service delivery needs and the Board's strategic priorities, funding sources were critically evaluated. Due to inflation and a low housing inventory, the assessed value of homes has risen. To maintain responsible stewardship of our citizens dollars, we were able to reduce the real estate tax rate while also providing citizens with a balanced budget that satisfies the Board's priorities.

Proposed Budget

On March 7, 2023, I presented the County Administrator's FY2024 Proposed Budget to the Board. This budget required consideration of a range of unprecedented factors – from historic inflation and a delayed state budget to major and necessary capital improvements for existing County facilities. With these factors in mind, we were able to incorporate necessary expenditures to maintain service delivery while also leveraging available funding opportunities, allowing for fulfillment of both compensation and capital needs. Steering Gloucester back to a pre-pandemic economy required revenue and expense forecasting to remain conservative. The budget included incremental funding for only the most critical/mandatory obligations, included cash funding of only the highest priority, non-bondable capital improvement projects, and cash funding of only the highest priority facilities maintenance, repair, and replacement (FMRR) requests.

While compensation is a consideration in every budget cycle, it became a main focal point of the FY2024 operating budget. With the understanding that staff turnover has a direct correlation with service delivery to the Citizens, I proposed a Cost-of-Living Adjustment (COLA) of 5.0%. This increase in compensation is an attempt to retain staff and create more competitive pay for future recruitment.

The total General Fund operating budget submittals from all sources totaled \$58.6M. These requests were evaluated by function, unit, and type; cost avoidance and savings opportunities were identified; and capacity / vacancy was leveraged to redirect resource investments to areas of greatest need. Year-end unassigned funds were projected, funding sources evaluated, and needs were balanced with anticipated funding to arrive at the proposed FY2024 budget, which was \$7.4M higher than FY2023 amended budget.

Adopted Budget Highlights

The FY24 Adopted Budget provides for:

- ✓ COLA and increased career path steps
- ✓ Selective staff additions
- ✓ A proposed special tax rate for qualifying Fire and Rescue Volunteers
- ✓ Maintaining support of existing external agencies and partners

The FY24 Adopted Budget Incorporates:

- ✓ Use of the \$0.583 equalized rate for real estate tax
- ✓ A return of the \$2.95 rate for all personal property
- ✓ Use of State funds where applicable for the COLA
- ✓ An 8% increase in Health Insurance costs (County & GCPS)
- ✓ \$1.9M additional funds in Fire and Rescue for a total of approximately \$5.7M
- ✓ \$1.7M additional funds in the School Transfer

FY2024 Adopted Budget Overview

The table below reflects information on expected revenues and planned expenditures for each of the County's funds included in the Adopted FY2024 Budget for the period July 1, 2023 to June 30, 2024:

Fund	FY22 Actual Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023- FY2024
General Fund, net of transfers	\$36,244,488	\$39,706,815	\$44,495,719	\$4,788,904	12.1%
School Operating	66,651,497	72,875,511	75,236,805	2,361,294	3.2%
School Cafeteria	3,991,203	3,075,279	3,961,108	885,829	28.8%
School Special Education	536,464	783,268	694,156	(89,112)	-11.4%
Social Services	4,716,244	6,115,564	6,647,519	531,955	8.7%
Children's Services Act	765,015	1,530,742	1,524,000	(6,742)	-0.4%
American Rescue Plan Act Fund	-	1,661,025	1,350,000	(311,025)	-18.7%
Capital Fund	10,388,979	19,428,963	13,089,145	(6,339,818)	-32.6%
School Construction Fund	-	61,305,928	52,128,296	(9,177,632)	-15.0%
Opioid Abatement Fund	-	-	100,000	100,000	-
Debt Service Fund	9,171,767	5,889,360	7,492,381	1,603,021	27.2%
School Sales Tax, net of transfers	289,826	4,092,500	3,968,918	(123,582)	-3.0%
Gloucester Sanitary District #1	24,395	25,585	26,043	458	1.8%
Gloucester Point Sanitary	19,441	25,267	26,326	1,059	4.2%
Utility Fund	4,774,026	6,194,352	6,824,869	630,517	10.2%
Mosquito Control	45,171	179,112	168,985	(10,127)	-5.7%
Total County Expenditures	\$137,618,517	\$222,889,271	\$217,734,270	(\$5,155,001)	-2.3%

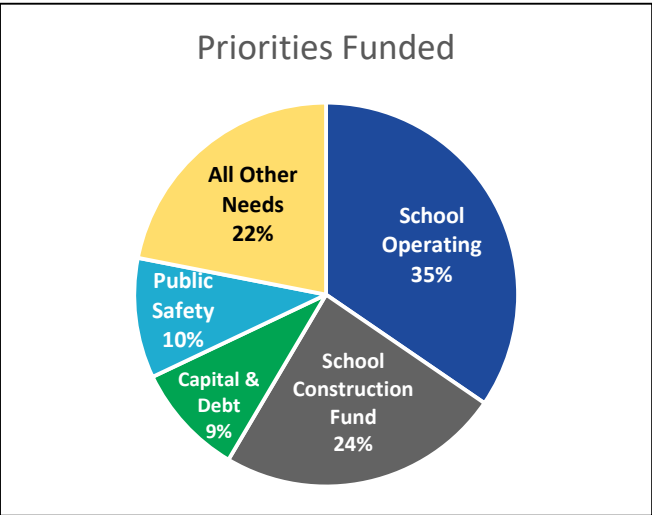
The School Sales Tax Fund was established in FY2022 to account for revenues and expenditures of a new 1% School Sales Tax - Virginia Code 58.1-605.1 and 58.1-606.1. FY24 revenues of \$5.9M from School Sales Tax proceeds are budgeted, \$2.3M are to be transferred to the Debt Service Fund for debt payments on school projects that are qualified to be funded with School Sales Tax and \$4.0M appropriated as reserved for future years. The decrease of \$124K that is appropriated for future years reflects the increase in annual debt service expenditures, on qualified school projects, compared to estimated current year revenue.

Interfund Transfers

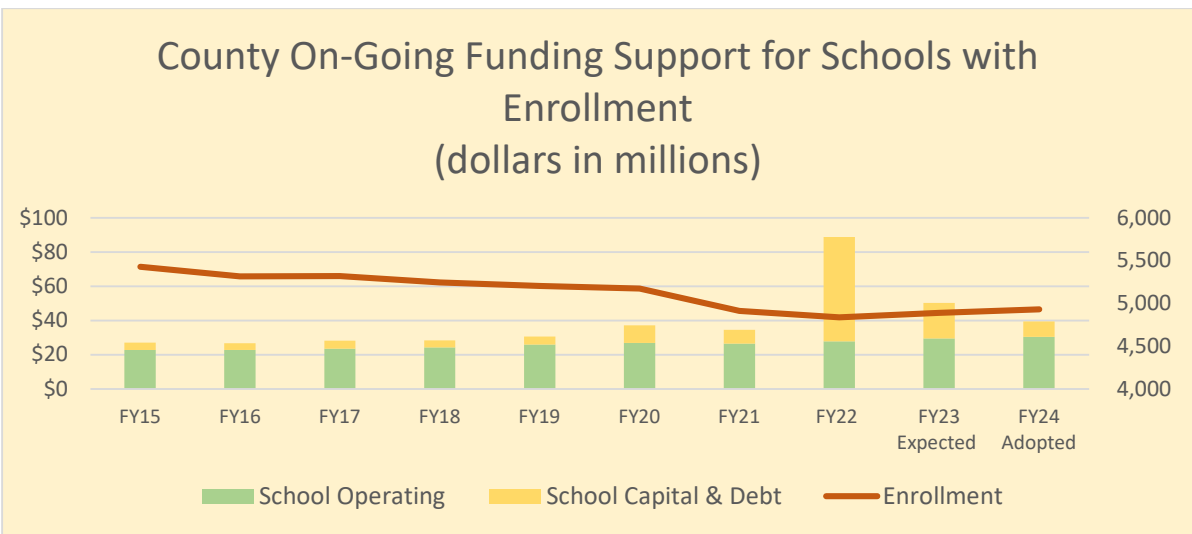
The table on the previous page subtracts transfers of money from one fund to another (Inter-fund Transfers) and Internal Service Fund charges from the total consolidated budget. Otherwise, these reductions from the total consolidated budget would be double counted because they do not represent money coming into the County's budget as revenue or leaving the budget as expense. Inter-fund transfers are necessary to reflect movement of revenues within the legal budget from the fund that receives the income to the fund where the expenditure is recorded.

FY2024 Budget Priorities

In alignment with the Board’s Strategic Priorities, the FY2024 budget fully funds the County and School Compensation plans, including full leverage of State funds for compensation, and incorporates substantial capital funding for School projects. With compensation at the forefront of operating budget concerns, a 5% increase was proposed for both county and school employees, with an additional 2% contingent upon the adoption of the state budget. The County’s Health Management Plan (HMP) increased by 8% in FY2024.



The School Board’s budget for operations (excluding cafeteria and special education) is \$75.2M or 34.6% of the total county budget. The County’s transfer amount to the school operating fund for FY2024 is \$30.4M, an increase of \$1.7M from FY2023. Schools also have a Cafeteria Fund of \$3.9M and a Special Education Fund of \$694K, for a total budget of \$79.9M. As demonstrated in chart below, the last two years (and FY24 projections) show an increase in Gloucester County Public Schools enrollment. The General Fund transfer to schools has met the demands of a growing student body, with an increase of 90 students since FY22. The local support for school capital and debt decreased from FY 22 and FY23, which were landmark years for school capital projects with the renovation of GHS.



The FY2024 budget includes a total of \$2.3M in capital improvements for county schools and \$52.1M in carryover funds for the Gloucester High School renovation. The 1% local option school sales tax continues to provide an opportunity to leverage the County’s economic engine of local retail to eligible school capital projects, thus reducing the general funds necessary for such projects.

Addressing capital needs for both the County and the School Division has been a consistent priority over the last several budget cycles, in which we occasionally leverage debt, as capacity allows, if it is economically sensible. The budgets for the Capital Fund, School Construction Fund, and Debt Service Fund total \$72.7M, which is 33.4% of the total budget. Of that amount, approximately 83.4%, or \$59.6M, is in support of the School Division for capital improvement projects and debt service payments. The budget also includes \$5.0M in new County projects which include relocating the utility yard to the old Page bus garage (805k), replacing the Jail Control Console (210k), replacing the Beaverdam floating dock (150k), and Radio Tower upgrades lease financed with York County (\$3.6M). Of the \$65.2M in County and School Capital Project budgets, \$11.9M are carryforwards from FY2023 projects that are ongoing, and \$52.1M are school project carryforwards from the Gloucester Highschool Renovation.

Public safety is another funding priority that comprises \$22.1M or 10.1% of the total County budget. The public safety budget includes the Sheriff's Office at \$8.1M, the Jail \$3.8M, Volunteer Fire and Rescue at \$5.7M, Radio Operations and Maintenance at \$1.0M, and \$3.4M (combined) for Animal Control, Building Inspections, Emergency Management, Environmental Programs, Medical Exam, Probation, Pretrial, and the State Forest Service. In addition, Gloucester County has received state funding for three School Resource Officers at the amount of \$238K, also included in the public safety function.

General Fund

Of the \$217.7M in County revenue projected for FY2024, \$85.5M comes from General Fund sources. These revenue sources are heavily reliant upon General Property and Other Local Taxes, which make up a combined 77.9% of total general fund revenue. This year, the Board of Supervisors adopted my recommended \$0.583 equalized rate for real estate tax, a \$0.142 decrease since last year.

General Fund Revenues	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY2023 to FY2024	% of GF Revenue
Fund Balance	\$3,500,500	\$5,176,314	\$1,675,814	47.9%	6.1%
General Property Taxes	46,630,475	51,177,193	4,546,718	9.8%	59.9%
Other Local Taxes	14,522,109	15,382,091	859,982	5.9%	18.0%
Licenses, Permits, & Fees	459,651	493,594	33,943	7.4%	0.6%
Fines & Forfeitures	48,219	49,245	1,026	2.1%	0.1%
Use of Money & Property	139,235	538,710	399,475	286.9%	0.6%
Charges for Services	1,000,275	983,743	(16,532)	-1.7%	1.2%
Miscellaneous	119,501	225,642	106,141	88.8%	0.3%
Recovered Costs	1,150,269	1,140,599	(9,670)	-0.8%	1.3%
Commonwealth	9,690,250	10,009,834	319,584	3.3%	11.7%
Federal	325,679	308,267	(17,412)	-5.3%	0.4%
Total General Fund Revenues	\$77,586,163	\$85,485,232	\$7,899,069	10.2%	100.0%

For FY2024 \$61M, approximately 71.3%, of the total General Fund Revenue will be spent on three of the top priorities of the County – Education, Public Safety, and Capital Investment / Debt Service, while the remaining 28.7% will be spread across the other functions:

General Fund Summary	FY23 Amended Budget	FY24 Proposed Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024	% of GF Budget
Real Estate Tax Rate	0.725	0.583	0.583	(.142)	-19.6%	
Revenue (net Fund Balance)	\$74,085,663	\$79,848,243	\$80,308,918	\$6,223,255	8.4%	93.9%
Use of Fund Balance	3,500,500	5,176,314	5,176,314	1,675,814	47.9%	6.1%
Total General Fund Revenue	\$77,586,163	\$85,024,556	\$85,485,232	\$7,899,069	10.2%	100.0%
General Administration	8,101,635	8,353,978	8,382,373	280,738	3.5%	9.8%
Judicial Administration	2,306,679	2,402,067	2,401,707	95,028	4.1%	2.8%
Public Safety	19,674,771	21,971,901	22,061,901	2,387,130	12.1%	25.8%
Public Works	3,202,999	3,143,520	3,144,220	(58,779)	1.8%	3.7%
Health and Welfare	711,193	737,498	737,498	26,305	3.7%	0.9%
Education	760,328	809,865	809,865	49,537	6.5%	0.9%
Parks, Recreation, & Cultural	2,945,386	2,869,706	2,907,270	(38,116)	-1.3%	3.4%
Community Development	1,548,570	1,696,072	1,696,072	147,502	9.5%	2.0%
Contributions	370,562	370,562	370,562	-	5.8%	-
Contingency-Pay/FMRR	84,692	1,701,727	1,984,251	1,899,559	2242.9%	2.3%
Transfers Out-Schools	28,742,836	30,424,128	30,424,128	1,681,292	-	35.6%
Transfers Out-Social Serv	1,950,847	2,170,677	2,192,528	241,681	12.4%	2.6%
Transfers Out-CSA	650,000	650,000	650,000	-	-	0.8%
Transfers Out-Capital	2,349,215	2,856,999	2,856,999	507,784	21.6%	3.3%
Transfers Out-Debt Serv	4,186,450	4,865,858	4,865,858	679,408	16.2%	5.7%
Total General Fund Expense	\$77,586,163	\$85,024,556	\$85,485,232	\$7,899,069	10.2%	100.0%

The largest of the other functions is General Administration (9.8%), which provides internal supportive services, such as Administration, Attorney, IT, Human Resources (HR)/Payroll, Revenue, Treasurer, Real Estate Assessment, Insurance and Accounting, Registrar, and the shared services of Purchasing and Accounts Payable supporting both County and Schools to all these areas listed. The Contingency function, which includes designated County Administrator contingency funds, FMRR funds, as well as vacancy and transfer savings, will be allocated across the budget units/department areas as appropriate. The large variance between FY23 and FY24 contingency is due to FMRR being distributed to department budgets throughout the year. FMRR funding for FY23 and FY24 was 350K and 750K respectively.

The \$85.5M General Fund Operating Budget is comprised of approximately 52.1% operations (\$44.5M) and 47.9% support to other funds (\$41.0M) in the form of transfers. Of the \$41.0M in transfers to other funds, \$30.4M, or 74.2% of the transfer amount supports the School Division's operating budget and approximately 11.9% supports the combined County and Schools debt service. A summary of transfers is provided on the following page.

Summary of Transfers from General Fund	FY23 Revised Budget	FY2024 Adopted Budget	Increase (Decrease)	% of Total Transfers
Schools - Operating Request	\$28,742,836	\$30,424,128	\$1,681,292	74.2%
Social Services	1,950,847	2,192,528	241,681	5.3%
Children's Services Act	650,000	650,000	-	1.6%
Capital Improvements	2,349,215	2,856,999	507,784	7.0%
Debt Service	4,186,450	4,865,858	679,408	11.9%
Total	\$37,879,348	\$40,989,513	\$3,110,165	100%

A general summary of the County's Approved Budget by major fund and function along with portions funded by the General Fund is shown in the following table:

Fund or Function	FY24 Adopted Budget	% of Total Budget	Portion Funded by General Fund	% Funded by General Fund
General Administration	\$8,382,373	3.8%	\$8,382,373	100.0%
Judicial Administration	2,401,707	1.1%	2,401,707	100.0%
Public Safety	22,061,901	10.1%	22,061,901	100.0%
Public Works	3,144,220	1.4%	3,144,220	100.0%
Health and Welfare	737,498	0.3%	737,498	100.0%
Education	809,865	0.4%	809,865	100.0%
Parks, Recreation and Cultural	2,907,270	1.3%	2,907,270	100.0%
Community Development	1,696,072	0.8%	1,696,072	100.0%
Contributions	370,562	0.2%	370,562	100.0%
Contingency-Pay Matters/FMRR	1,984,251	0.9%	1,984,251	100.0%
Gloucester County Public Schools	79,892,069	36.7%	30,424,128	38.1%
Social Services	6,647,519	3.1%	2,192,528	33.0%
Children's Services Act	1,524,000	0.7%	650,000	42.7%
American Rescue Plan Act	1,350,000	0.6%	-	0.0%
Capital Improvement Fund	13,089,145	6.0%	2,856,999	21.8%
School Construction Fund	52,128,296	23.9%	-	0.0%
Opioid Abatement Fund	100,000	0.0%	-	0.0%
Debt Service	7,492,381	3.4%	4,865,858	64.9%
School Sales Tax Reserve	3,968,918	1.8%	-	0.0%
Utilities & Sanitary Districts	6,877,238	3.2%	-	0.0%
Mosquito Control	168,985	0.1%	-	0.0%
Total County Financial Plan	\$217,734,270	100.0%	\$85,485,232	39.3%

Capital Improvement Plan (CIP)

The objective of the Capital Improvement Plan is to identify, document and prioritize needs for capital improvement, assess the alignment of those needs with the Board of Supervisors' strategy and finally adopt a plan of action for projects that meet the stated needs with appropriate funding. To carry out this effort, I worked in

tandem with the CIP Development Team to prepare the County Administrator's Five-Year CIP recommendation to the Board of Supervisors.

Process

We evaluated requests put forth by County departments, the School System and the Utility Enterprise determining the most critical needs – looking at the projects from a holistic / macro perspective, given the magnitude of work contemplated, the approximate timing and sources of funding for each project, and the viability of available funding mechanisms. We also worked with Davenport, our financial consultants, in analyzing and evaluating various debt financing options within the realm of capacity and affordability over a 20 to 30-year timespan and set the stage for a potential long-term borrowing this fall to pay for important community improvements. The Planning Commission reviewed CIP project requests for conformity with the Comprehensive Plan as per the Code of Virginia 15.2-2239, and was also asked to act as citizen representation providing a thorough review of submitted project requests; evaluating eligibility, justification, and alignment with community impact and needs; and scoring the recommended projects for consideration by the County Administrator. The Utility Advisory Committee was asked to undertake the same effort regarding project review, evaluation, justification, scoring, and alignment of projects proposed by the Utilities Enterprise with the Utilities Master Plan.

Five-Year CIP

Requests for the five-year CIP totaled \$91.6M, comprised of \$36.3M for the School System, \$20.7M for County projects, and \$34.6M for Utilities. The recommended FY2024 capital budget was built to address the most pressing capital needs of the County, the School System, and the Public Utility Enterprise. Among the largest of the school project requests were an athletic complex renovation at the High School (\$11.4M) and school division restroom renovations (\$9.4M). Significant County requests included Public Safety's radio portable and mobile replacements (\$3.5M), Gloucester Point Beach Park Renovations (\$2.5M), and Parks and Recreation's Athletic Field Lighting (\$2.3M).

It is important to remember that requests are funded based only on the most vital priorities, as determined by the ratings of the Planning Commission, Board of Supervisors, project department heads and the CIP team. Major renovation projects such as those associated with the school system and major maintenance / repair projects such as those associated with County infrastructure and the public Utility Enterprise are incorporated into the CIP as a means of ensuring that our infrastructure does not deteriorate to the point of inoperability and/or generate significant increased cost due to the emergence of unplanned repairs and replacements. The recommended five-year CIP allocates funding for critical needs in the following areas: major renovations, major maintenance / repair, school security improvements, county and school paving projects, and many grant funded projects. The recommended plan maintained these goals while addressing limited changes due to revised timelines, project scope, or current cost estimates. I presented the recommended five-year CIP to the Board on January 17, 2023

and conducted a public hearing to solicit citizen feedback on February 7, 2023. Capital projects approved in the FY2024 budget are shown in the tables below:

FY2024 New Governmental CIP Projects

Department	Capital Project	FY24 Adopted Budget	Funding Source
Schools	School Bus A/C Retrofit	124,000	Paygo
Engineering	Public Safety Radio Tower Upgrades	3,850,000	Lease/Finance
Utilities	Bus Garage Conversion	805,000	Paygo
Jail	Jail Console Replacement	209,826	Paygo
Parks and Recreation	Beaverdam Floating Dock	150,000	Paygo
Total New Projects		<u>\$6,097,402</u>	

FY2023 CIP Projects Ongoing to FY2024

Continuation of projects funded in the FY2023 budget and approved to be continued to FY2024 are shown below:

Department	Capital Project	FY24 Adopted Budget	Funding Source
Schools	Bathroom Remodel	\$513,500	Bond Proceeds
Schools	School Paving	263,985	Bond Proceeds
Schools	School Project Contingency	1,600,493	Restricted Fund Balance
Schools	School Bus Compound	400,000	Fund Balance
Engineering	Older Adult Facility	15,000	Fund Balance
Engineering	Court Circle Site Improvements	33,763	Fund Balance
Engineering	FEMA 2019 Home Elevation Grant	678,416	Homeowner Matching Grants
Engineering	FEMA 2017 Home Elevation Grant	317,334	Homeowner Matching Grants
Engineering	FEMA Glass Home Elevation Grant	892,310	Homeowner Matching Grants
Engineering	FEMA Guinea Home Elevation Grant	790,564	Homeowner Matching Grants
Parks, Recreation, and Tourism	Woodville Park Fields	200,000	Fund Balance
Parks, Recreation, and Tourism	Historic Building Preservation	175,000	Fund Balance
Parks, Recreation, and Tourism	Parks and Recreation ADA Improvements	108,075	Fund Balance
Total Ongoing Projects		<u>\$5,988,440</u>	

Fund Balance

The County continues to comply with its fund balance policy, which meets our cash flow needs and provides for a contingency fund to address unanticipated expenditures. The Board appropriated \$4.6M of unassigned fund balance to be used for capital expenditures. Per the Fund Balance Policy, revised in June 2017, projected unassigned fund balance will be \$21.8M which calculates to approximately 16.2% of expected governmental expenditures. This amount is expected to be sufficient to cover any unexpected expenditures during the fiscal year and maintain sufficient daily cash balances to carry us between general property tax collections and Federal and State funding receipts and is illustrated in the table below.

Category	Current Policy	Amount	Notes
FY2024 Adopted Budget-Governmental Expenditures		138,329,584	As defined by debt policy
Less Portion Funded by Bond Proceeds		(3,850,000)	Radio upgrade
Total Government Expenditures less Bond Proceeds		134,479,584	
Unassigned Fund Balance for 14% Policy Minimum at 06/30/2023	14.0%	18,827,142	
Unassigned Fund Balance for 16% Policy Maximum at 06/30/2023	16.0%	21,516,733	
Projected Unassigned Fund Balance at 6/30/2023		26,334,954	Pending FY2023 ACFR
Less: Proposed Use of Unassigned Fund Balance for FY2024		(4,556,999)	
Projected Unassigned Fund Balance at 6/30/2024-Projected	16.2%	21,777,955	

Debt Policy Compliance

A schedule of long-term debt payments and retirement dates is below. Detailed amortization schedules of each bond are also located in the Supplemental Section:

GENERAL GOV'T DEBT	Date Issued	Original Amount	Debt Service Prin & Int FY2023	Est. Balance at 30-Jun-23	Debt Service Prin & Int FY2024	Est. Balance at 30-Jun-24	Last Payment Due
School GO Bonds VPSA							
Achilles & Botetourt	6-Nov-03	7,525,000	598,988	585,000	599,918	-	15-Jul-23
Abingdon Elementary	9-Nov-06	6,505,000	496,543	1,820,000	498,123	1,395,000	15-Jul-26
Abingdon	8-Nov-07	6,364,713	436,876	1,784,551	425,625	1,441,182	15-Jul-27
VPSA 2011	15-Dec-11	500,000	49,028	222,222	49,028	194,444	1-Dec-30
VPSA 2012	31-Oct-12	5,999,684	630,367	3,399,814	630,367	2,999,835	1-Dec-34
VPSA 2013	21-Nov-13	15,845,000	1,247,810	9,555,000	1,249,558	8,675,000	15-Jul-33
VPSA 2020	10-Nov-20	4,870,000	333,025	4,595,000	334,693	4,425,000	15-Jul-41
VPSA 2022-10 Year	17-May-22	855,000	30,464	855,000	111,410	785,000	15-Jan-33
VPSA 2022-20 Year	17-May-22	31,570,000	998,686	31,570,000	2,351,220	30,610,000	15-Jan-43
Total School Debt			\$4,821,785	\$54,386,587	\$6,249,940	\$50,525,461	
PRIMARY GOVERNMENT DEBT							
Courthouse Series 2021 Refunding	15-Nov-21	3,905,000	541,162	3,555,000	537,841	3,190,000	1-Nov-30
Communications System	22-Dec-21	941,598	200,000	760,807	200,000	576,327	30-Jun-26
Total County Debt			\$741,162	\$4,315,807	\$737,841	\$3,766,327	
Grand Total Debt			\$5,562,947	\$58,702,394	\$6,987,781	\$54,291,789	

Gloucester County currently stays well within the debt parameters of the Debt Obligation Policy:

Summary of Debt Ratios Based on January 2023 Assessed Values	FY23 Expected	FY24 Adopted	County Debt Policy
Debt As a percentage of Assessed Value	1.0%	0.9%	3%
Debt Service as a percentage of General Governmental Expenditures	4.0%	5.1%	15%

Note: The final payment on the Achilles & Botetourt bond will be due in FY2024



Summary

We are excited to be embracing the change to come in fiscal year 2024. It will be a year of exciting capital improvements for the County and Schools, as well as a transitional year, as we learn to navigate a dynamic economy. However, I am confident the County's FY2024 Adopted Budget continues our fiscally conservative approach to local government spending while incorporating necessary long-term capital improvements and leveraging funding sources for the best benefit to the County and its citizens. We worked hard to meet the ever-increasing demands of our Education, Public Safety, Human Services, and other critical operating functions as well as funding the Board's key strategic priorities. These are all significant accomplishments when considering the economic challenges faced over the past three years. The Board's careful consideration of the wide range of factors influencing the budget have produced an outcome that supports our service delivery in a very lean, yet responsible fashion. The Board of Supervisors has put taxpayer dollars to work in the most impactful ways possible. Adopting a budget that limits the weight of inflation on housing values through the reduction of the real estate tax rate and still delivering quality services to the community has been a major accomplishment.

From enhanced interdepartmental cooperation to changing expectations of job performance and maintained focus on customer service, our organization has demonstrated its ability to manage transition while preserving a passion for serving our community. Collectively, we come together to deliver local government services that enhance our citizens' experience and promote their ability to navigate local government with ease as we strive to do our best enabling their successes.

The requirements of the Code of Virginia regarding the development, preparation, presentation, and approval of the budget have been met. I would like to thank the Board of Supervisors, the School Board, the Schools' Superintendent, the Planning Commission, the Utility Advisory Committee, our Constitutional Officers, and all County Agencies and Department Directors for their dedication of time and efforts in the budget development process and commend them for their commitment to Gloucester County. My team (at all levels) and I have worked very hard to develop – and will work just as hard to implement – a budget that is responsive to the current economic climate while maintaining essential core services for our citizens.







KEY PERFORMANCE INDICATORS

Gloucester County's Key Performance Indicator (KPI) program began in July 2019. County Administration, department heads, and staff continually work to ensure KPIs are meaningful and effectively tracked. The first published KPIs were reported as part of the Fiscal Year 2021 Adopted Budget book (2020 data), which laid a foundation for comparison, analysis, and future improvements. The following pages provide the comparative Fiscal Years of 2022 actuals, 2023 estimated values, and 2024 targets for each department, which includes a brief description of the respective department's goals and/or objectives and an analysis of the KPI results. FY2023 estimates are based on averages of the last two years and performance indicators are also repeated on each department page to display FY22 outcomes. To best understand the County's KPI program, a description of the KPI scorecard is explained below.

Each performance indicator is tied to the Board of Supervisor's strategic priorities which include **Infrastructure, Human Services, Housing and Land Use, Natural and Recreational Resources, and Governance** goals. The Board's strategic priorities are listed in detail on [Page 54](#). Across all KPIs, circular red, yellow, or green indicators are used to illustrate the level of achievement of established targets. It is critically important to note that red and yellow indicators are not noted as failures rather, a yellow or red indicator should be considered an opportunity to gain management insight into a functional performance area and understand the "whys" behind it. Some indicators are upper limit oriented (with a higher target level performance) while others are lower limit oriented (with a lower target level performance) and still others are central banded targets (with more of a bulls-eye type of target approach).

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARD **EXAMPLE**

Department	Indicator	FY2022 (Actual Values)	FY2023 (Estimated Values)	FY2024 (Targeted Goal)	Measurement Thresholds		
					Target Zone	Opportunity Zone	
Department	Performance Indicator 1	 {###}	 {###}	Upper Range	Upper Range	Mid-Range	Lower Limit
	Performance Indicator 2	 {###}	 {###}	Upper Range	Upper Range	Mid-Range	Lower Limit




With green indicators being the targeted goal, performance noted with a yellow indicator can truly be a sign of success – especially if prior year indication was red. A general analysis has been conducted on each department's performance over the previous three years.







Improvements in KPI breadth, target definition, department inclusivity, and actual performance reported are expected over time, as we work together toward full implementation and stability of program design. For questions, comments, and/or concerns related to the County's Key Performance Indicator Scorecard, residents are encouraged to fill out a Questions / Comments Form at:

<https://airtable.com/shrZCEglBMCKOruHU>

Or via email at: county.administrator@gloucesterva.info

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Criteria Scoring Key	
Score Indicator	Measurement Zone
	Target Zone "Green" - The goal which the acting department is actively reaching
	Opportunity Zone "Yellow" - The acting Department has entered into the Mid-Range Performance Zone. Department goals and operations should be continually reassessed for opportunities to enter into the target zone
	Opportunity Zone "Red" - The acting Department has entered into the Lower Limit Performance Zone. This indicates that the acting Department should reassess its operations or criteria goals

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Animal Control	On-Time Priority 1 Call Response	Percentage of Priority 1 calls addressed with field response in 45 minutes or less.	 90.5%	 90.0%	95% - 100%	95% - 100%	89% - 95%	< 89%
	Total Service Demand Response	Percentage of service calls responded to (includes response by phone).	 98.6%	 98.6%	95% - 100%	95% - 100%	90% - 95%	< 90%
	Live Releases	Average live release rate of companion animals.	 90.3%	 93.0%	95% - 100%	95% - 100%	90% - 95%	< 90%
	Department Goals & Objectives							
	The Animal Control Department ensures life safety and enhances the quality of life of the Gloucester community and visitors by enforcing and educating the community on state and local laws relevant to all animals. This reflects the Board of Supervisor's strategic Governance and Natural and Recreational Resources goals and is objectively monitored by the criteria presented above.							
	Analysis							
	Animal Control continues to respond to all call's that are emergencies or not and will continue to strive for the 100% mark. But as the County continues to grow, so will its animal population and calls for services. Additionally, at times our department will not be fully staffed due to training, sickness and earned annual leave making it hard to achieve such goal. At this time Animal Control (AC) has not needed to euthanize any companion animals due to lack of space at the County Animal Shelter. However, AC is mandated by State law to respond to all sick and injured companion animals, and sometimes the medical conditions of those animals are severe.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Building Inspections	On-Time Inspections (0 - 3 day lead time)	Percentage of inspections completed within 2 working days of the request date (0 - 3 day lead time).	● 92.5%	● 93.6%	> 95%	> 95%	90% - 95%	< 90%
	Plan Review Turnaround (Residential)	Average number of days to complete a residential plan review.	● 2.7	● 2.5	< 7 days	< 7 days	7 - 10 days	> 10 days
	Plan Review Turnaround (Commercial)	Average number of days to complete a commercial plan review.	● 2.8	● 2.7	< 10 days	< 10 days	10 - 14 days	> 14 days
	<p style="text-align: center;">Department Goals & Objectives</p> <p>The mission of the Building Inspections Department is to protect the health, safety, and welfare of the general public by assuring that all buildings, structures and related equipment are constructed, installed, and maintained in compliance with the standards contained within the Virginia Uniform Statewide Building Code (USBC) and the Gloucester County Code. This reflects the Board of Supervisor's Governance and Housing and Land Use objectives and is objectively monitored by the criteria presented above.</p>							
	<p style="text-align: center;">Analysis</p> <p>Building Inspections continues to see an increasing number of applications and inquiries as our staff maintains KPIs within target range. Our staff continues to create efficient processes for applicants and deliver excellent customer service despite staff turnover.</p>							
Central Purchasing	Percentage of Re-bids	Percentage of bids resubmitted for RFP advertisements	● 5.9%	● 7.8%	<8%	<8%	8% - 10%	> 10%
	Competitive Bidding Cost Avoidance	Costs avoided through the bidding process as a percentage of total high bid potentials.	● 17.2%	● 29.1%	> 30%	> 30%	20% - 30%	< 20%
	<p style="text-align: center;">Department Goals & Objectives</p> <p>Central Purchasing is responsible for competitively buying all materials, supplies, services and construction for the County and Schools pursuant to the requirement of the Code of Virginia §15.2-414 and Chapter 22 of the Gloucester County Code. This mission reflects the Board of Supervisor's strategic Governance goals and is objectively monitored by the criteria presented above.</p>							
	<p style="text-align: center;">Analysis</p> <p>Re-bids are conducted typically for three main reasons: First, the bids received exceeded the program budget, which causes a reduction in scope for the re-advertisement. Another reason for re-bids is the inaccurate or incomplete scope of work provided by the end-user departments. Lastly, a re-bid can be conducted due to the non-responsiveness of bidders (i.e., No bids are received.) The importance of tracking the occurrence of re-bids is to ultimately promote effective, economic, and efficient acquisitions. Cost Avoidance: Our continual, consistent usage of the state eVA bidding portal since FY21 has resulted in more bids and competition from Contractors. Without the commencement of the procurement process, as prescribed by state and local statutes and rules, Gloucester would pay more for goods, services, and construction. During FY22 Purchasing has secured more term contracts therefore avoiding price increases due to inflation, economics of the rising costs of products and services.</p>							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Community Development	Customer Satisfaction (Comment Card-based)	Percentage of customer surveys that return with either Excellent or Good ratings over rolling 2 years.	● 97.0%	● 98.5%	> 95%	> 95%	90% - 95%	< 90%
	<p style="text-align: center;"><u>Department Goals & Objectives</u></p> <p>Community Development leverages the County's customer-facing departments to provide citizens with excellent customer service, continuous quality improvement, and constructive problem solving. This mission reflects the Board of Supervisor's strategic Governance goals and is objectively monitored by the criterion presented above.</p>							
Community Engagement	FOIA On-Time Response	Percentage of FOIA requests responded to within the 5-7 day compliance window.	● 100.0%	● 100.0%	100.0%	100%	95% - 99%	< 95%
	Social Media Engagement	Engagement with users as shown by user interaction with the page and posts (Facebook specific).	● 30.9%	● 31.0%	> 12%	> 12%	3.5% - 12%	< 3.5%
	GCTV48 Cable Public Access Channel Uptime	Percentage of days without a downtime incident reported.	● 99.7%	● 99.6%	> 97%	> 97%	94% - 97%	< 94%
	Volunteer Hours per Classroom	Average volunteer hours secured by Community Engagement staff per elementary/middle school classroom.	● 21.9	● 12.2	> 50	> 50	45 - 50	< 45
	<p style="text-align: center;"><u>Department Goals & Objectives</u></p> <p>The Community Engagement and Public Information (CE&PI) Department strives to inspire you to build a thriving community. CE&PI provides current information while fostering local and school partnerships, engaging citizens to access resources and opportunities to shape their community. This reflects the Board of Supervisor's strategic Education and Governance goals and is objectively monitored by the criteria presented above.</p>							
	<p style="text-align: center;"><u>Analysis</u></p> <p>Due to the pandemic, Social Media Engagement and Volunteer Hours per Classroom were impacted by social distancing and outreach efforts. Despite the changing landscape of operations, FOIA Response Time and GCTV48 uptime remained consistent. As we move past the pandemic, Volunteer Hours per Classroom continued to increase for FY22.</p>							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Economic Development	Business License Volume (Year-Over-Year Growth)	Percentage increase/decrease in number of business licenses issued/renewed year-over-year.	● 0.4%	● 3.3%	> 0%	> 0%	-5% - 0%	< -5%
	BPOL Tax Revenue Growth	Percentage increase/decrease in the BPOL tax revenue.	● 10.2%	● 11.3%	> 0%	> 0%	-5% - 0%	< -5%
	New Business Licenses (Commercial + Home-based)	New business licenses as a percentage of all business licenses within the current reporting cycle.	● 12.8%	● 10.4%	> 2%	> 2%	0% - 2%	< 0%
	Department Goals & Objectives The Department of Economic Development strives to enhance the quality of life and raise the standards of living for Gloucester County residents through aggressive business recruitment and expansion assistance. This reflects the Board of Supervisor's strategic Community Services and Governance goals and is objectively monitored by the criteria above.							
	Analysis The volume of business licenses has maintained the same level as FY21 despite economic pressures. BPOL Tax Revenue and New Business Licenses also stayed within their targeted ranges.							
Emergency Management	EOC Effectiveness Rating (FEMA Standard)	Percentage of items checked affirmatively on FEMA's EOC Assessment.	● 92.8%	● 91.2%	> 80%	> 80%	70% - 80%	< 70%
	Staff Preparation / Training Completion	Percentage of employees who have completed all required training courses/mandatory exercises.	● 80.3%	● 71.1%	> 90%	> 90%	75% - 90%	< 75%
	CERT Volunteer Utilization	Ratio of hours worked by CERT volunteers to total hours needed/required for events/emergencies/courses.	● 100%	● 100%	> 90%	> 90%	75% - 90%	< 75%
	Department Goals & Objectives Gloucester County's Department of Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. This reflects the Board of Supervisor's strategic Infrastructure and Community Services goals and is objectively monitored by the criteria presented above.							
	Analysis Staff Preparation/Training Completion increased since last year due to social distancing requirements being lifted. Our EOC Effectiveness Rating and CERT Volunteer Utilization have also reached the targeted goal for FY22.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Engineering	Radio System Availability	Annual percentage of time the Gloucester Public Service Radio System is operationally available (excludes downtime due to planned maintenance).	● 100%	● 100%	>= 99.999%	>= 99.999%	99.99% - 99.998%	< 99.99%
	Landfill Environmental Permitting Compliance	Landfill permit compliance as measured by receipt/no receipt of warning/deficiency letters or violations assessed.	● Warning Letter	● Warning Letter	Compliance	Compliance	Warning Letter	Violation
	FEMA Community Rating System Classification	Community-wide flood insurance premium discount score under FEMA's Community Rating System program.	● Class 6	● Class 6	Class 6 or better	Class 6 or better	Class 7	Class 8 -10
	Department Goals & Objectives The Engineering Services Department serves as a technical resource supporting the Board of Supervisors' vision. The Department provides directions, general information and contact information for any entity calling for Engineering. This includes citizens, consultants, contractors, and salespersons. This reflects the Board of Supervisor's strategic Infrastructure goals and is objectively monitored by the criteria presented above.							
	Analysis The department continues taking action to correct elevated methane levels at the Old Landfill. Staff's work with the Floodplain Management Committee has earned additional CRS credit which provides citizens with a discounted rate on flood insurance premiums.							
Environmental Programs	Site Plan Review Turnaround (initial)	Average number of days to respond to request for comments on an initial submittal.	● 14.4	● 16.6	< 20 days	< 20 days	20 - 40 days	> 40 days
	Site Plan Review Turnaround (resubmittal)	Average number of days to respond to a site plan resubmittal.	● 9.9	● 10.8	< 15 days	< 15 days	15 - 25 days	> 25 days
	Land Disturbance Permit Turnaround (initial)	Average number of days to make an initial response to an initial application for a land disturbance permit.	● 5.4	● 4.8	< 15 days	< 15 days	15 - 45 days	> 45 days
	Land Disturbance Permit Turnaround (resubmittal)	Average number of days to respond to a land disturbance resubmittal.	● 4.8	● 3.5	< 5 days	< 5 days	5 - 15 days	> 15 days
	Monthly Inquiries per Staff Member	Average number of monthly environmental-related inquiries per staff member.	● 8.0	● 7.6	< 20	< 20	20 - 30	> 30
	Department Goals & Objectives Environmental Programs overall purpose is to conserve the land, water, air, and other natural resources of Gloucester County and to promote the public health and welfare of the people of Gloucester through implementation of various regulatory programs enabled by the state to provide for such environmental protection. This reflects the Board of Supervisor's strategic Governance, Infrastructure, and Natural Resources goals and is objectively monitored by the criteria presented above.							
	Analysis For FY22, The Key Performance Indicator Scorecard reflected an increase in Site Plan Turnaround time for both initial and subsequent submissions. This was primarily due to the increase in the number of plans reviewed from 39 in 2021 to 65 in 2022. Conversely, Land Disturbance Turnaround response time decreased slightly despite permit issuance numbers increasing by 17%. All measurement thresholds were in the target zone.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Facilities Management	High Priority Work Order Turnaround	Average number of days to turnaround a high priority maintenance request.	● 14.7	● 10.8	1 day	1 day	2 days	> 2 days
	Signage Work Order Turnaround	Average number of days to turnaround a sign replacement request.	● 22.5	● 31.1	< 31 days	< 31 days	31 - 60 days	> 60 days
	Preventive Maintenance Backlog	Average number of days scheduled maintenance orders are past due.	● 42.0	● 30.4	< 6 days	< 6 days	6 - 10 days	> 10 days
	Vehicle / Equipment Maintenance Backlog	Average number of days scheduled vehicle/equipment maintenance orders are past due.	● 44.4	● 29.7	< 3 days	< 3 days	3 - 5 days	> 5 days
	Department Goals & Objectives The Facilities Management Department is responsible for maintenance, general repairs, groundskeeping, and custodial care of County properties. The department also provides maintenance and inspections services on County vehicles and equipment as well as furnish seasonal mosquito control in the designated districts. This reflects the Board of Supervisor's strategic Infrastructure and Natural and Recreational Resources goals and is objectively monitored by the criteria presented above.							
	Analysis Due to the large amount of carryover projects from FY21, our backlog increased during FY22 for both preventative maintenance and scheduled vehicle/equipment services. The criteria for High Priority Work Order Turnaround is currently being reevaluated and Signage Work Order Turnaround met target for FY22.							
Financial Services	Error Free 1099s	Percentage of IRS 1099 forms produced accurately the first time.	● 100.0%	● 100.0%	100.0%	100%	97% - 99%	< 97%
	GFOA Budget Presentation Award	Received the GFOA Budget Presentation Award.	● YES	● YES	Yes	Yes	N/A	No
	GFOA Financial Reporting Award	Received the GFOA Financial Reporting Award.	● YES	● YES	Yes	Yes	N/A	No
	Payment Terms Compliance (based on original invoice date)	Percentage of invoices paid within contractual timing commitments (includes reprocessing time).	● 97.7%	● 95.1%	> 95%	> 95%	85% - 95%	< 85%
	Department Goals & Objectives Fiscal Services is responsible for the financial management and planning of the County. This reflects the Board of Supervisor's strategic Governance goals and is objectively monitored by the criteria presented above.							
	Analysis Steady performance related to the annual processes is attributed to consistency through teamwork and collaboration, while a slight increase in payment terms compliance was achieved through process and staff efficiency improvements.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
GIS	GIS Website Uptime	Uptime percentage as a function of the number of days each month without a downtime incident recorded.	● 99.8%	● 99.9%	> 97%	> 97%	94% - 97%	< 94%
	Department Goals & Objectives Geographic Information Systems (GIS) guarantees the integrity of spatial data through thoughtful planning and management of resources and promoting programs, activities, services and facilities for internal departments and external GIS stakeholders. This reflects the Board of Supervisor's strategic Infrastructure, Housing and Land Use, and Natural Resources goals and is objectively monitored by the criterion presented above.							
	Analysis By working with our contracted service providers and our internal Information Technology Department, we were able to avoid significant delays in service over the fiscal year.							
Library	Demand for Library Programs (Enrollment)	Enrollment percentage as a measure of total program capacity.	● 79.5%	● 39.8%	85% - 110%	85% - 110%	50% - 84% or 111% - 120%	< 50% or >120%
	Growth in Demand for Patron Computers	Percentage increase/decrease in patron computer hours compared against 2-year	● -0.9%	● -38.1%	5% to -5%	5% to -5%	6% to 10% or -6% to -	> 10% or < -10%
	Growth in Demand for In-Person Library Services	Percentage increase/decrease in library visits compared against 2-year rolling	● -1.4%	● -39.1%	5% to -5%	5% to -5%	6% to 10% or -6% to -	> 10% or < -10%
	Department Goals & Objectives The Gloucester County Public Library promotes reading, fosters lifelong learning and provides informational, educational, and cultural resources to citizens in our community. This reflects the Board of Supervisor's strategic Education and Recreational Resources goals and is objectively monitored by the criteria presented above.							
	Analysis Library statistics are typically captured from an assortment of in-person services. Beginning March 16, 2020, Gloucester County governmental offices ceased providing in-person services due to the coronavirus pandemic for approximately 18 months. This cessation of in-person services resulted in decreases in the library's service delivery to the public. For the past months increases have been realized but remain below pre-pandemic figures.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Planning	Site Plan Review Turnaround (initial)	Average number of days to respond to request for comments on a site plan.	● 15.2	● 16.6	< 20 days	< 20 days	20 - 40 days	> 40 days
	Site Plan Review Turnaround (resubmittal)	Average number of days to respond to a site plan resubmittal.	● 5.7	● 7.5	< 15 days	< 15 days	15 - 25 days	> 25 days
	Plat Review Turnaround (initial)	Average number of days to send comments on a plat.	● 8.2	● 8.1	< 20 days	< 20 days	20 - 30 days	> 30 days
	Plat Review Turnaround (resubmittal)	Average number of days to send comments on a plat resubmittal.	● 4.7	● 4.4	< 15 days	< 15 days	15 - 25 days	> 25 days
	Monthly Inquiries per Staff Member	Average number of monthly planning-related inquiries per staff member.	● 17.5	● 18.4	< 20	< 20	20 - 30	> 30
	Department Goals & Objectives The Department of Planning and Zoning is committed to assisting the County in realizing its long-range planning goals and visions through a cooperative partnership with the community, Planning Commission and Board of Supervisors. Planning and Zoning staff aspire to help citizens achieve their subdivision and development goals consistent with the community's directives as set forth by the Gloucester County Planning Commission and Board of Supervisors in the adopted plans and ordinances. This reflects the Board of Supervisor's strategic Infrastructure, Housing and Land Use, and Governance goals and is objectively monitored by the criteria presented above.							
	Analysis Staff from Planning and Zoning continues to perform well within the KPI guidelines while continuing to support the Planning Commission, Board of Zoning Appeals and the Board of Supervisors with the rezoning update, transportation planning and applications for Conditional Use Permits and Rezoning. We are aware of the Board's desire to have expedited reviews of applications submitted to our department and work hard to maintain that level while providing high level customer service to those that call, email or come into the office with questions and inquiries.							
Probation & Pretrial	Successful Closure Rate (Probation)	Successful closure rate of probation cases as measured by successful completion of prescribed probation terms.	● 52.3%	● 54.7%	> 75%	> 75%	50% - 75%	< 50%
	Successful Closure Rate (Pretrial)	Successful closure rate of pretrial cases as measured by successful appearance in court.	● 65.9%	● 67.4%	> 85%	> 85%	70% - 85%	< 70%
	Monthly Caseload per Staff Member (Probation)	Monthly average number of probation clients assigned to each staff member.	● 69.2	● 87.3	76 - 90	76 - 90	60 - 75 or 91 - 105	< 60 or > 105
	Monthly Caseload per Staff Member (Pretrial)	Monthly average number of pretrial clients assigned to each staff member.	● 43.4	● 49.0	46 - 60	46 - 60	40 - 45 or 61 - 65	< 40 or > 65
	Department Goals & Objectives The mission of the Probation Agency is to provide sentencing alternatives to the judiciary and the local criminal justice systems. The mission of the Pretrial Agency is to reduce overcrowding caused by the detention of pretrial defendants, assist the courts in making better informed bond decisions, and enhance public safety through evaluation and supervision of pretrial detainees. This reflects the Board of Supervisor's strategic Governance goals and is objectively monitored by the criteria presented above.							
	Analysis Fiscal year 2022 saw a mixture of covid pandemic issues still lingering in the court system as well as a countrywide issue of social injustice. Our agency did not see many placements out of the court system for either probation or pretrial. Successful completions were also on the decline for both probation and pretrial. New charges or substance abuse issues were factors for non-compliance.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Parks, Recreation & Tourism	Parks & Recreation Program Direct Cost Recovery	Percentage of recreation and park operations program costs recovered through revenue generation.	● 183.2%	● 152.5%	> 130%	> 130%	100% - 130%	< 100%
	Daffodil Festival Direct Cost Recovery	Percentage of festival costs recovered through revenue generation.	● 131.0%	● 39.2%	> 100%	> 100%	96% - 100%	< 96%
	Social Media Engagement	Engagement with users as shown by user interaction with the page and posts (Facebook specific).	● 7.8%	● 6.6%	> 7 %	> 7 %	3.5% - 7%	< 3.5%
	Museum Visitation Rates / Demand Growth	Percentage increase/decrease in museum visits compared against 2-year rolling average.	● 38.1%	● 1.6%	> 0%	> 0%	0% to -10%	< -10%
	Visitor Center Visitation Rates / Demand Growth	Percentage increase/decrease in visitor center visits compared against 2-year	● 57.6%	● 14.4%	> 0%	> 0%	0% to -10%	< -10%
	Boat Ramp Inspection Completions	Percentage of expected boat ramp inspections completed based on seasonal scheduling criteria.	● 80.6%	● 77.0%	> 90%	> 90%	75% - 90%	< 75%
	Demand for Parks & Recreation Programs (Enrollment)	Percentage of available enrollment slots filled (including waitlists) as a measure of program capacity.	● 82.4%	● 80.8%	85% - 110%	85% - 110%	50% - 84% or 111% - 120%	< 50% or >120%
<p style="text-align: center;">Department Goals & Objectives</p> <p>The Parks, Recreation, and Tourism (PRT) Department provides numerous recreational programs such as athletics and enrichment classes for the entire community. This reflects the Board of Supervisor's strategic Natural and Recreational Resources goals and is objectively monitored by the criteria presented above.</p>								
<p style="text-align: center;">Analysis</p> <p>Indicators for FY22 show that Parks, Recreation & Tourism functions are rebounding from the COVID-19 pandemic. Cost recovery of programs and events remained at an acceptable level. After two years without the traditional Daffodil Festival, the 2022 event was held in its usual form, resulting in higher revenues than the previous two years. Social media engagement rose again as the department was able to devote more time to the various platforms (and had content to post). Turnover in staff led to a decrease in social media activity, which decreased engagement. Once a Tourism Coordinator was hired, additional work was done on all department pages and engagement rose again. Visitation to the Museum of History and Visitors Center have also responded positively in the last year. In mid-2020 both locations were shut down for several months, and it took some time before visitation increased. Boat Ramp inspections suffered due to lack of staffing. Enrollment rate in programs is somewhat misleading as an average of all programs. However, some very popular programs exceed maximum capacity with extensive waitlists due to popularity. Again, staffing constraints reduce the ability to provide additional programs or options. Overall, the Parks, Recreation & Tourism Department shows strong growth even with staffing limitations.</p>								

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Real Estate Assessment	Median Assessment Ratio	Total assessed value as a percentage of market value, for the calendar year ending 12/31.	● 94.7%	● 92.1%	95%-105%	95%-105%	80% - 94% or 106% - 120%	< 80% or >120%
	Department Goals & Objectives The Gloucester County Real Estate Assessment Department is responsible for the Fair and Equitable assessments of all Real Estate, both taxable and non-taxable, in Gloucester County. In accordance with Virginia State Law assessments are based on Market Value as of 01/01 of the year of reassessment. This reflects the Board of Supervisor's Housing and Land Use and Governance goals and is objectively monitored by the criteria presented above.							
	Analysis Real Estate Assessment uses industry best practices to deliver equitable services to County Residents. For FY22, we were able to close out the year just short of the Target Zone through efficiency and consistent effort.							
Social Services	Foster Care Monthly Visits Completion	Percentage of out-of-home monthly foster care visits performed vs. total required.	● 100.0%	● 100.0%	> 95%	> 95%	90% - 95%	< 90%
	On-Time Child Protective Services Response	Percentage of Child Protective Services responses successfully performed within required time window.	● 96.6%	● 96.1%	> 95%	> 95%	90% - 95%	< 90%
	On-Time SNAP Application Processing	Percentage of SNAP applications processed within required time window.	● 98.5%	● 98.6%	> 97%	> 97%	90% - 97%	< 90%
	Department Goals & Objectives Social Services mission is to help Gloucester citizens triumph over poverty, abuse, and neglect to shape strong futures for themselves, their families, and our community. This reflects the Board of Supervisor's strategic Community Services and Governance goals and is objectively monitored by the criteria presented above.							
	Analysis Gloucester Department of Social Services continued to meet identified KPI's, though not without challenges. The SNAP program has seen a statewide increase of 30% in applications and the program has instituted two new components this year. In addition, across the state Social Services has seen a very high employee turnover rate. While KPI's were met, it requires a great deal of overtime and staff commitment to meet the requirements. The future for timeliness in these areas is compromised due to case levels continuing to climb and inadequate staffing statewide to successfully manage these increased workloads with the current workforce.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Utilities	Cash Reserves (days)	Annual cash reserves value.	● 599.3	● 505.5	> 400 days	> 400 days	200 - 400 days	< 200 days
	Debt-Service Coverage Ratio	Annual debt-service coverage ratio.	● 2.42	● 2.21	> 1.19	> 1.19	1 - 1.19	< 1
	Cost to Treat/Deliver 1,000 Gallons Water	Average cost to treat/deliver 1,000 gallons of water.	● \$2.04	● \$2.01	< \$2.50 per 1,000 gallons	< \$2.50 per 1,000 gallons	\$2.50 - \$3.90 per	> \$3.90 per 1,000 gallons
	Site Plan Review Turnaround (initial)	Average number of days to respond to request for comments on a site plan.	● 16.0	● 17.4	< 20 days	< 20 days	20 - 40 days	> 40 days
	Site Plan Review Turnaround (resubmittal)	Average number of days to respond to a site plan resubmittal.	● 11.6	● 12.8	< 15 days	< 15 days	15 - 25 days	> 25 days
	Department Goals & Objectives The Department of Public Utilities is committed to meeting the present and future water and wastewater needs of Gloucester County by providing quality public service at reasonable costs while complying with all federal, state, and local regulations regarding water quality. This reflects the Board of Supervisor's strategic Infrastructure goals and is objectively monitored by the criteria presented above.							
	Analysis Due to the moratorium on disconnecting water being lifted, both Cash Reserves and the Debt-Service Coverage Ratio have improved. Site Plan Review Turnaround has also improved for FY22 . However, inflation and product availability increased costs associated with water treatment as compared to FY21.							
Virginia Cooperative Extension	Social Media Engagement	Engagement with users as shown by user interaction with the page and posts. (Facebook specific).	N/A	N/A	> 7%	> 7%	3.5% - 7%	< 3.5%
	Youth Leadership Development Program Effectiveness	Percentage of youth surveyed reporting leadership gains resulting from participation in 4-H clubs and camps.	● 92.7%	● 93.2%	> 80%	> 80%	50% - 80%	< 50%
	Youth & Family Nutrition Development Program Effectiveness	Percentage of individuals surveyed reporting positive change in knowledge, attitudes, behavior resulting from participation in nutrition and wellness programming.	● 100.0%	● 93.8%	> 80%	> 80%	50% - 80%	< 50%
	Department Goals & Objectives Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. This reflects the Board of Supervisor's strategic Education and Natural and Recreational Resource goals and is objectively monitored by the criteria presented above.							
	Analysis Data collection for Social Media Engagement was discontinued during FY22. Youth Leadership Development remained consistent and the Nutrition Development Program Effectiveness rating increased to 100% as every participant in the program demonstrated improved knowledge after completion of the course.							

FISCAL YEAR 2022 KEY PERFORMANCE INDICATOR SCORECARDS

Department	Indicator	Measurement Details	FY2022 Actual	FY2023 Estimate	FY2024 Target	Measurement Thresholds		
						Target Zone	Mid-Range	Lower-Limit
Zoning	Permit Turnaround	Average number of days to issue a zoning permit.	● 3.3	● 3.1	< 10 days	< 10 days	10 - 20 days	> 20 days
	Code Enforcement Response Timing	Average number of days to respond to a code enforcement complaint.	● 6.4	● 7.5	< 10 days	< 10 days	10 - 20 days	> 20 days
	Monthly Inquiries per Staff Member	Average number of monthly zoning-related inquiries per staff member.	● 46.9	● 51.0	< 40	< 40	40 - 80	> 80
	Department Goals & Objectives							
	The Department of Planning and Zoning is committed to assisting the County in realizing its long-range planning goals and visions through a cooperative partnership with the community, Planning Commission and Board of Supervisors. Planning and Zoning staff aspire to help citizens achieve their subdivision and development goals consistent with the community's directives as set forth by the Gloucester County Planning Commission and Board of Supervisors in the adopted plans and ordinances. This reflects the Board of Supervisor's strategic Infrastructure, Housing & Land Use, and Governance goals and is objectively monitored by the criteria presented above.							
	Analysis							
	Staff from Planning and Zoning continues to perform well within the KPI guidelines while continuing to support the Planning Commission, Board of Zoning Appeals and the Board of Supervisors with the rezoning update, transportation planning and applications for Conditional Use Permits and Rezoning. We are aware of the Board's desire to have expedited reviews of applications submitted to our department and work hard to maintain that level while providing high level customer service to those that call, email or come into the office with questions and inquiries.							

HIGHLIGHTS & SUMMARY OF THE FY24 ADOPTED COUNTY BUDGET

Quick Facts of the FY2024 Adopted Budget:

The FY24 Adopted Budget provides for:

- ✓ Use of the \$0.583 equalized rate for real estate tax
- ✓ A return of the \$2.95 rate for all personal property
- ✓ Use of State funds where applicable for the COLA
- ✓ An 8% increase in Health Insurance costs (County & GCPS)
- ✓ \$1.9M additional funds in Fire and Rescue for a total of approximately \$5.5M
- ✓ \$1.7M additional funds in the School Transfer

The Adopted FY24 Budget is balanced with a \$.142 adopted Real Estate tax rate decrease.

Key Dates in the Development of the FY24 Proposed Budget:

The Board of Supervisors held the following meetings to discuss the FY24 Adopted Budget:

- ✓ March 15: Budget Work Session
- ✓ March 21: Joint Work Session w/School Board
- ✓ March 22: FY24 Budget & Tax Rate Public Hearings
- ✓ March 28: Board of Supervisors Budget Town Hall
- ✓ April 4: Budget Work Session
- ✓ April 5: Budget Work Session
- ✓ April 10: Budget Work Session
- ✓ April 18: Budget Work Session
- ✓ April 19: Budget Work Session
- ✓ May 02: FY24 Budget Adoption



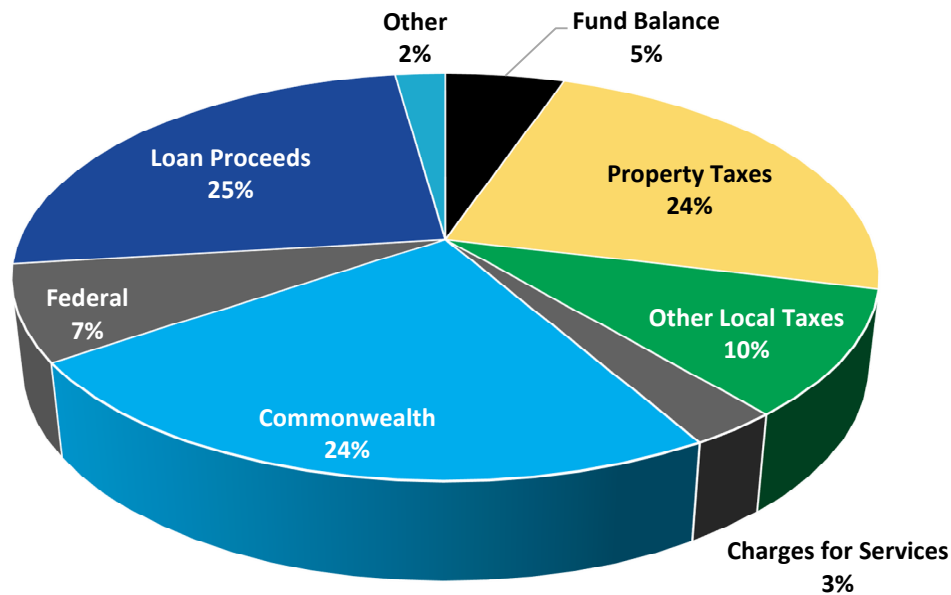
SUMMARY OF CHANGES – PROPOSED TO ADOPTED BUDGET

General Fund Summary	FY2024 Proposed Budget	FY2024 Adopted Budget	Difference Proposed - Adopted
Real Estate Tax Rate	0.583	0.583	-
Revenue (net Fund Balance)	\$79,848,243	\$80,308,918	460,675
Use of Fund Balance	5,176,314	5,176,314	-
Total General Fund Revenue	\$85,024,556	\$85,485,232	\$460,675
General Administration	8,353,978	8,286,985	28,395
Judicial Administration	2,402,067	2,401,707	(360)
Public Safety	21,971,901	22,061,901	90,000
Public Works	3,143,520	3,144,220	700
Health and Welfare	737,498	737,498	-
Education	809,865	809,865	-
Parks, Recreation and Cultural	2,869,706	2,907,270	37,564
Community Development	1,696,072	1,696,072	-
Contributions	370,562	370,562	-
Contingency-Pay Matters/FMRR	1,701,727	2,189,985	488,258
Transfers Out-Schools	30,424,128	30,424,128	-
Transfers Out-Social Serv	2,170,677	2,192,528	21,851
Transfers Out-CSA	650,000	650,000	-
Transfers Out-Capital	2,856,999	2,856,999	-
Transfers Out-Debt Serv	4,865,858	4,865,858	-
Total General Fund Expense	\$85,024,556	\$85,485,232	\$460,675

Total County Revenue Summary

Revenue Summary by Category	FY2020 Actual Receipts	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23-FY24
Fund Balance	-	\$57,674,357	\$11,565,294	\$11,565,294	-
General Property Taxes	46,950,050	46,794,830	51,349,719	4,399,669	9.4%
Other Local Taxes	19,970,565	19,772,109	21,643,114	1,672,549	8.4%
Licenses, Permits, & Fees	516,829	459,651	493,594	(23,235)	-4.5%
Fines & Forfeitures	49,245	48,219	49,245	-	-
Use of Money & Property	207,511	170,045	673,439	465,928	224.5%
Charges for Services	5,869,809	5,800,696	6,138,353	268,544	4.6%
Miscellaneous	1,605,216	2,917,926	2,502,958	897,742	55.9%
Recovered Costs	584,284	1,150,269	1,140,599	556,315	95.2%
Commonwealth	44,724,572	53,312,328	51,899,436	7,174,864	16.0%
Federal	15,289,216	22,105,009	16,403,409	1,114,193	7.3%
Loan Proceeds	42,575,611	15,923,776	53,875,110	11,299,499	26.5%
Total County Revenue	\$178,342,908	\$226,129,215	\$217,734,270	\$39,391,362	-3.7%

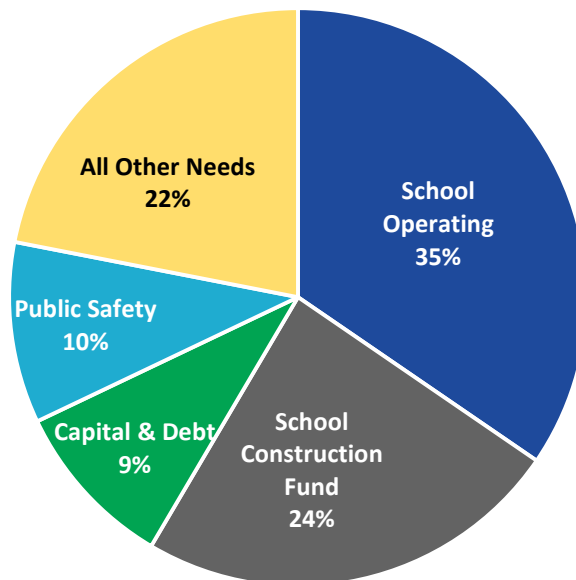
FY24 Adopted County Revenue Proportions



Total County Expenditure Summary

Fund	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23-FY24	% Change FY23-FY24
General Fund, net of transfers	\$36,244,488	\$39,706,815	\$44,495,719	\$4,788,904	12.1%
School Operating	66,651,497	72,875,511	75,236,805	2,361,294	3.2%
School Cafeteria	3,991,203	3,075,279	3,961,108	885,829	28.8%
School Special Education	536,464	783,268	694,156	(89,112)	-11.4%
Social Services	4,716,244	6,115,564	6,647,519	531,955	8.7%
Children's Services Act	765,015	1,530,742	1,524,000	(6,742)	-0.4%
American Rescue Plan Act Fund	2,416,407	4,900,969	1,350,000	(3,550,969)	-72.5%
Capital Fund	10,388,979	19,428,963	13,089,145	(6,339,818)	-32.6%
School Construction Fund	-	61,305,928	52,128,296	(9,177,632)	-15.0%
Opioid Abatement Fund	-	-	100,000	100,000	-
Debt Service Fund	9,171,767	5,889,360	7,492,381	1,603,021	27.2%
School Sales Tax, net of transfers	289,826	4,092,500	3,968,918	(123,582)	-3.0%
Gloucester Sanitary Districts #1	24,395	25,585	26,043	458	1.8%
Gloucester Point Sanitary	19,441	25,267	26,326	1,059	4.2%
Utility Fund	4,774,026	6,194,352	6,790,037	595,685	9.6%
Mosquito Control	45,171	179,112	168,985	(10,127)	-5.7%
Total County Expenditures	\$140,034,924	\$226,129,215	\$217,699,438	(\$8,429,777)	-3.7%

Priorities Funded



Budget Development Objective:

To adopt a balanced sustainable budget that:

- ✓ Aligns with Board of Supervisors' (BOS) guidance and strategic priorities;
- ✓ Delivers enhanced value to County citizens;
- ✓ Aligns resources with needs;
- ✓ Accurately projects anticipated expenditures, revenues, and vacancy/transfer savings;
- ✓ Best leverages taxpayer dollars for our local economic engine for the benefit of the citizens and businesses in our community;
- ✓ Best leverages State funding to support local compensation actions needed to keep up with inflation/COLA
- ✓ Sets up a resilient operating budget beyond current year; and
- ✓ Supports the current and future needs of our community



Priorities and Guiding Principles in developing the FY2024 Budget:

- ✓ Address the big picture and long-term gains.
- ✓ Prioritize improvements and projects to protect the safety and wellbeing of County residents, staff and visitors and don't neglect repair needs of the County's physical assets.
- ✓ To the best of staff's ability, accurately project anticipated expenditures and revenues.
- ✓ Present a budget document that is both comprehensive and easy to understand.

SUMMARY OF THE FY2024 ADOPTED GENERAL FUND BUDGET

Below is a summary of the budget for the General Fund. Further details by Functional area and department/budget unit are provided beginning on **Page 85** of this document.

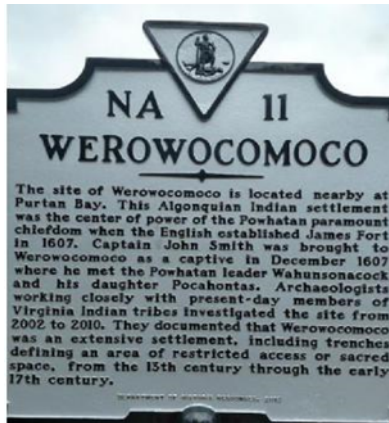
General Fund Summary	FY2023 Amended Budget	FY2024 Proposed Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Real Estate Tax Rate	0.725	0.583	0.583	-	-19.6%
Revenue (net Fund Balance)	\$74,085,663	\$79,848,243	\$80,308,918	\$6,223,255	8.4%
Use of Fund Balance	3,500,500	5,176,314	5,176,314	1,675,814	47.9%
Total General Fund Revenue	\$77,586,163	\$85,024,556	\$85,485,232	\$7,899,069	10.2%
General Administration	8,101,635	8,353,978	8,286,985	280,738	3.5%
Judicial Administration	2,306,679	2,402,067	2,401,707	95,028	4.1%
Public Safety	19,674,771	21,971,901	22,061,901	2,387,130	12.1%
Public Works	3,202,999	3,143,520	3,144,220	(58,779)	-
Health and Welfare	711,193	737,498	737,498	26,305	3.7%
Education	760,328	809,865	809,865	49,537	6.5%
Parks, Recreation and Cultural	2,945,386	2,869,706	2,907,270	(38,116)	-1.3%
Community Development	1,548,570	1,696,072	1,696,072	147,502	9.5%
Contributions	370,562	370,562	370,562	-	-
Contingency-Pay/FMRR*	84,692	1,701,727	2,189,985	1,899,559	2242.9%
Transfers Out-Schools	28,742,836	30,424,128	30,424,128	1,681,292	-
Transfers Out-Social Serv	1,950,847	2,170,677	2,192,528	241,681	12.4%
Transfers Out-CSA	650,000	650,000	650,000	-	-
Transfers Out-Capital	2,349,215	2,856,999	2,856,999	507,784	21.6%
Transfers Out-Debt Serv	4,186,450	4,865,858	4,865,858	679,408	16.2%
Total General Fund Expense	\$77,586,163	\$85,024,556	\$85,485,232	\$7,899,069	10.2%

The large variance between FY23 and FY24 contingency is due to FMRR being distributed to department budgets throughout the year. FMRR funding for FY23 and FY24 was 350K and 750K respectively.

The County of Gloucester (County) was created in 1651 and covers 225 square miles of land area and 32 square miles of water area. The County is located approximately 63 miles southeast of Richmond, the capital of Virginia, and surrounded on three sides by the York River and Mobjack Bay on the western shore of Chesapeake Bay. It was named for Henry Stuart, Duke of Gloucester and the third son of King Charles I of England.



The County was the site of Werowocomoco, capital of the Native



American Powhatan Nation (a union of 30 tribes under a paramount chief). In June 2016, the National Park Service purchased a 264-acre historical site on the York River for development as a park. The site, which consists primarily of forest and farmland, has been determined to be the place where Captain John Smith was taken after his capture by Native Americans and where he met Chief Powhatan and his daughter Pocahontas. Initial findings suggest the extensive settlement was occupied as early as 1200 CE and functioned as a spiritual and political center for the Algonquian Indians. When complete, the park will be part of the Captain John Smith Chesapeake National Historic Trail.

The County was developed by colonists primarily for tobacco plantations based on labor imported in the slave trade. Tobacco was one of the first commodity crops, but fishing also developed as an important industry. Thomas Jefferson wrote early works for Virginia and colonial independence at Rosewell Plantation, home of his close

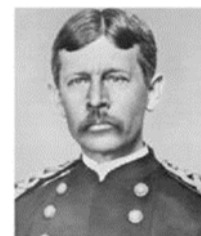


friend John Page, who was elected to the First United States Congress serving four terms and subsequently as the 13th Governor of Virginia. Rosewell is on the National Register of Historical



Places and has been a registered Virginia Historic Landmark since 1997. It was the epicenter of events closely related to three eras of American History: contact by English settlers with the Native Americans; the American Revolution; and the Civil War. When completed around 1737, Rosewell was the largest mansion in Virginia and remained so for over a century.

Gloucester County is also the birthplace of US Army physician Walter Reed, born September 13, 1851. As a medical investigator, Reed lead various research into tropical diseases. Of his most notable discoveries was his work on yellow fever. He traveled to Cuba and, working with epidemiologist Carlos Juan Finlay, confirmed the theory that yellow fever is transmitted by a mosquito species, rather than by direct contact, and thus how it might be controlled. 126 years after his birth, Riverside Walter Reed Hospital opened on September 13, 1977.



The population per the 2020 census was 38,711. The County is empowered to levy a property tax on both real estate and personal property located within its boundaries.

Gloucester County, located in the Middle Peninsula of Virginia, is the fourth largest land area in the Virginia Beach-Norfolk-Newport News Metropolitan Statistical Area (MSA), which is the nation's 31st largest MSA. The County shares a distinction with Chesterfield County in that they are the only two counties located within two planning districts. Gloucester County is part of the Hampton Roads Planning District and the Middle Peninsula Planning District. The County is divided into five magisterial districts: Abingdon, Gloucester Point, Petsworth, Ware, and York. There are no incorporated towns or cities within the County.

The County has a County Administrator form of government with an elected Board of Supervisors, which establishes policies for the administration of the County. The Board of Supervisors consists of seven members representing the five magisterial districts in the County and two members elected at-large. The Chairman of the Board of Supervisors is elected from within the Board and generally serves for a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to serve as the administrative manager of the County. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and oversees the daily administration of the County.

The County provides a full range of services including police protection, social services, planning and inspections, public works, parks, libraries, and general government administration. In addition, the County operates and maintains a water and sewer utility system, which services geographically dispersed areas of the County.

The Commonwealth of Virginia provides the construction and maintenance of highways, streets, and



infrastructure located within the County. Local volunteer fire and rescue companies provide fire and rescue protection for the citizens, and the County provides support through cash contributions for operations and capital expenditures.



The County is also home to two institutes of higher education, Rappahannock Community College (RCC) Glenns Campus and the Virginia Institute of Marine Science (VIMS). RCC stands as an embodiment of Thomas Jefferson's vision of Virginia's future, which

included a system of colleges that would put the opportunity for higher education "within a day's ride" of every citizen of the Commonwealth. Nearly 200 years later, in September 1969, Jefferson's dream began to come true for residents of the Middle Peninsula and the Northern Neck. The Glenns Campus opened its doors in 1971. Today, RCC continues to serve the region with over 3,000 students graduating from associate degree or certificate programs between 2017-2022.



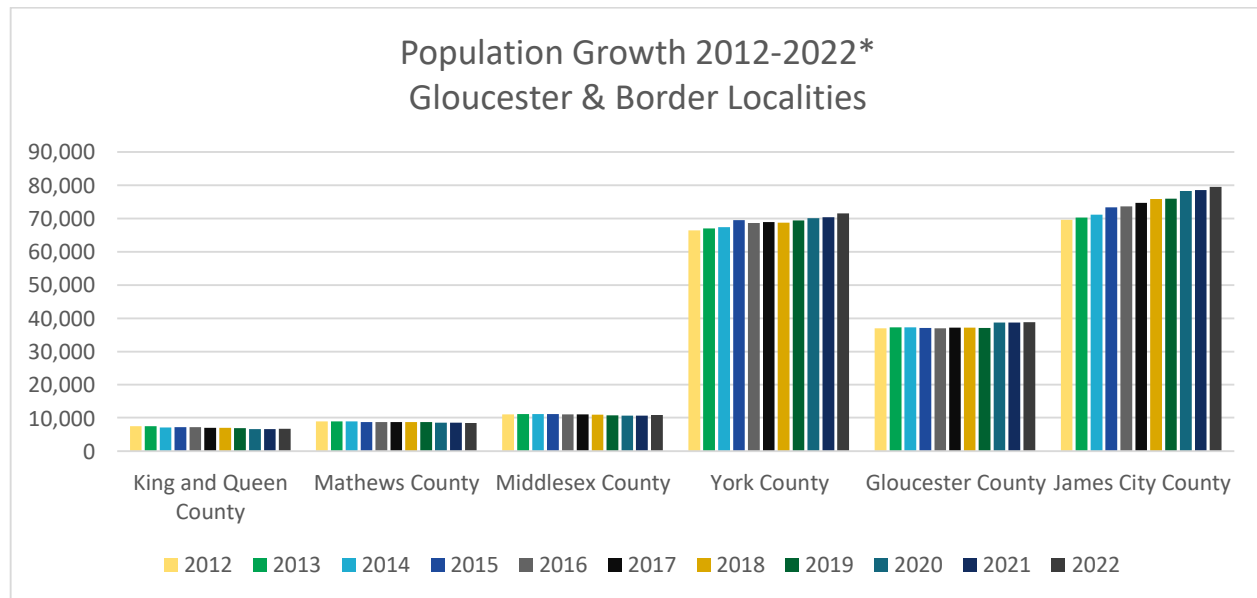
Chartered in 1940, VIMS is currently among the largest marine research and education centers in the United States. It is unique among marine science institutions in its legal mandate to provide research, education, and advisory service to government, citizens, and industry. Research at VIMS extends from inland watersheds to the open ocean, with an emphasis on coastal and estuarine science. The School of Marine Science at VIMS is the graduate school in marine science for the College of William & Mary.

Introduction

The information below, pooled from multiple sources, provides a statistical profile of Gloucester County to aid in the process of decision making and development of the adopted budget.

Demographic Profile

Geographically speaking, Gloucester shares a border with Mathews, Middlesex, King and Queen, York and James City Counties. Generally, Gloucester ranks 3rd among its border Counties in population size and growth. Gloucester falls in the middle on the growth scale, where James City County and York County are both seeing more rapid growth, and other neighboring localities are seeing slower or negative population growth.



Source: <https://demographics.coopercenter.org/virginia-population-estimates>

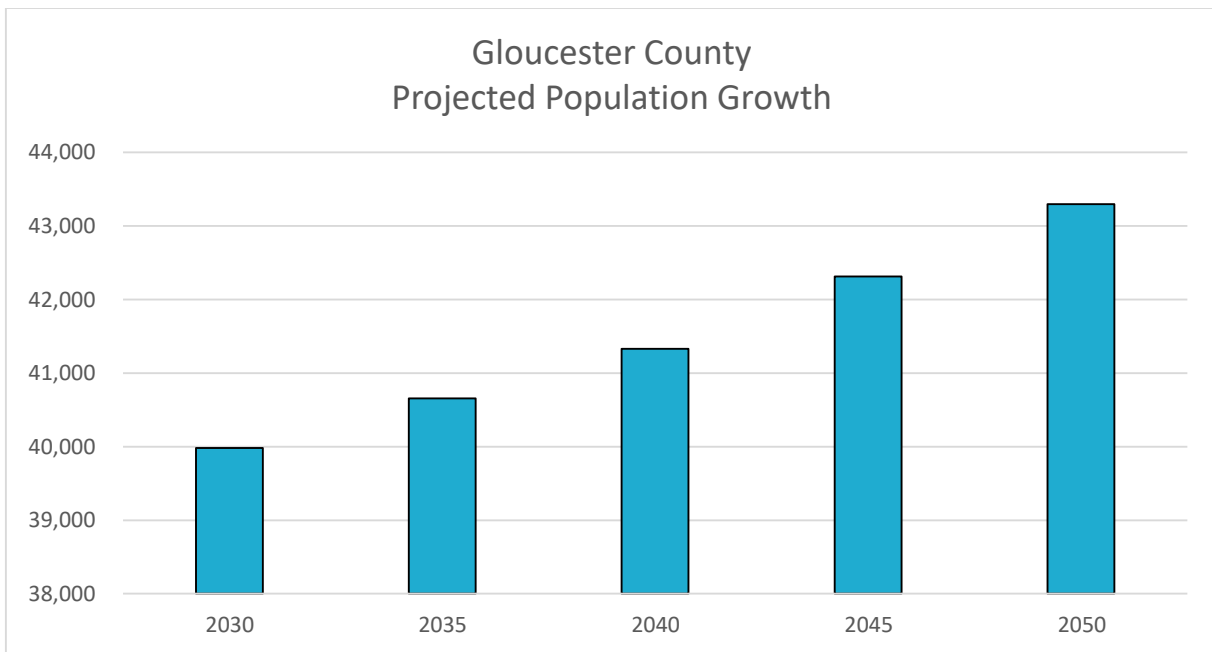
According to the 2020 census, Gloucester County's population was 38,711 - a 5% growth from the 2010 census.

	King & Queen	Mathews	Middlesex	Gloucester	York	James City County
2010 Population	6,945	8,978	10,959	36,858	65,464	67,009
2020 Population	6,608	8,533	10,625	38,711	70,045	78,254
10-Year Growth	-5%	-5%	-3%	5%	7%	17%

Source: <https://demographics.coopercenter.org/virginia-population-estimates>

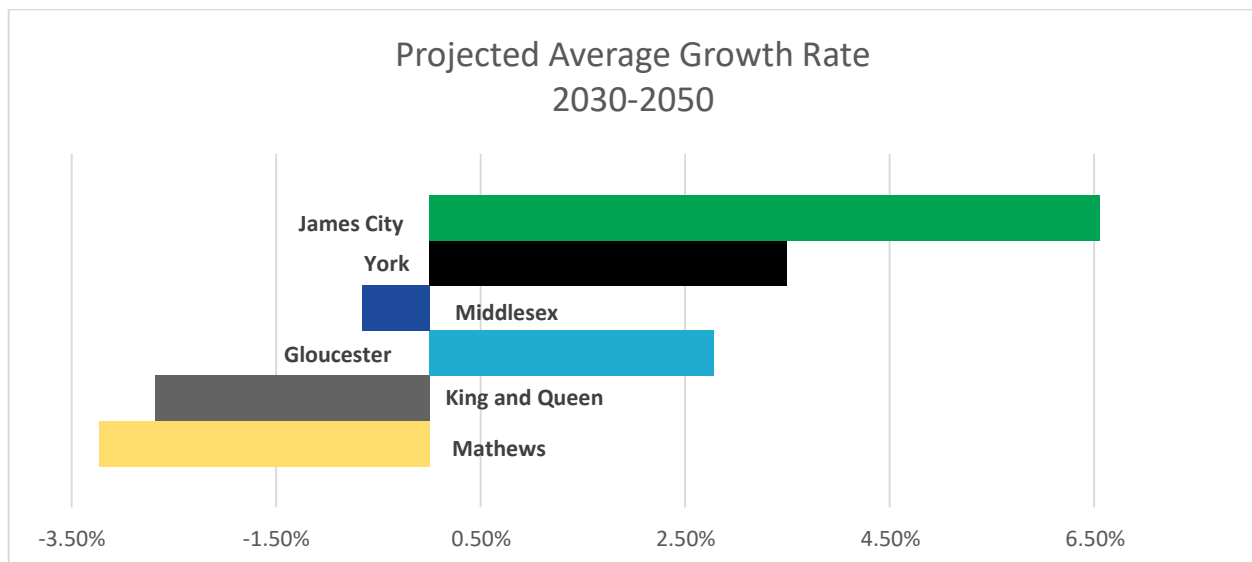
According to estimates from the University of Virginia Weldon Cooper Center, Gloucester's population is projected to grow, on average, at a rate of 2.78% annually.





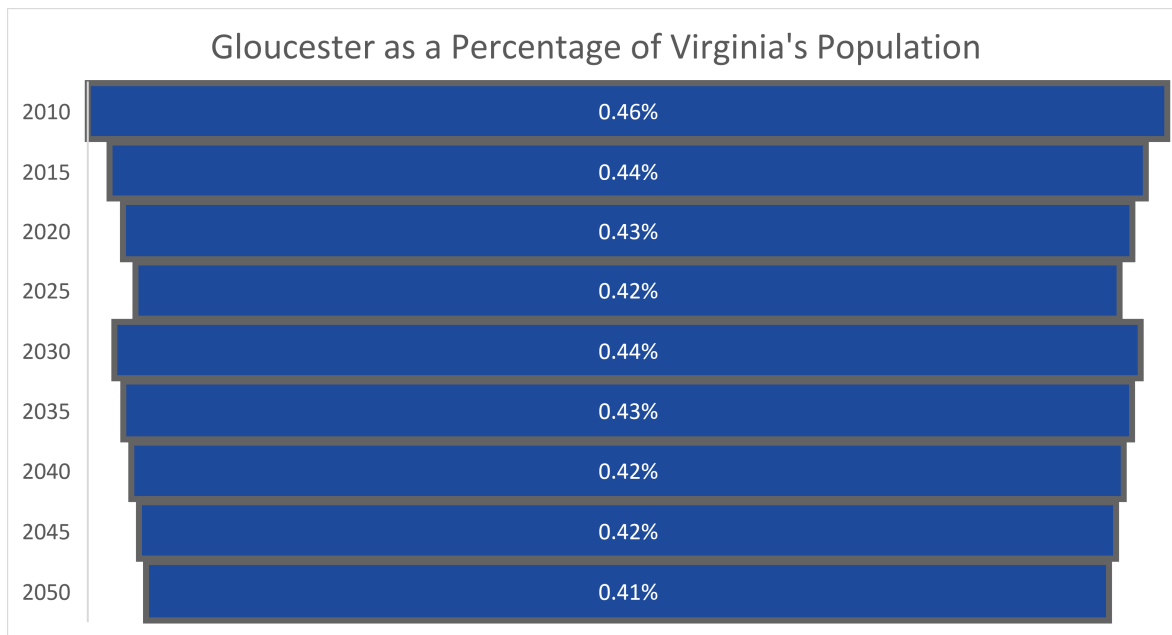
Source: <https://demographics.coopercenter.org/virginia-population-projections>

In comparison to neighboring localities, Gloucester's average projected growth rate ranks 3rd, behind James City County, York County.



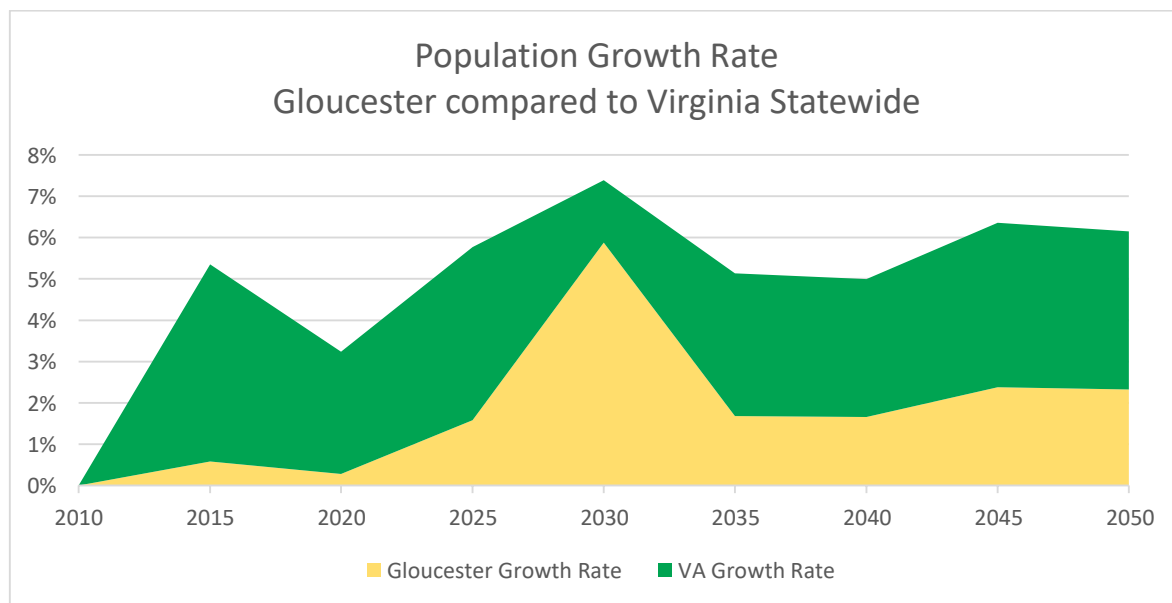
Source: <https://demographics.coopercenter.org/virginia-population-projections>

When considering revenue sources, a portion of County funds come from the State of Virginia. As of the 2020 census, Gloucester's population made up .43% of the State's total population. However, Virginia's overall population is anticipated to grow at a faster rate than the population of Gloucester. Over the next 25 years, Gloucester is expected to make up a decreasing proportion of Virginia's overall population.



Source: <https://demographics.coopercenter.org/virginia-population-projections>

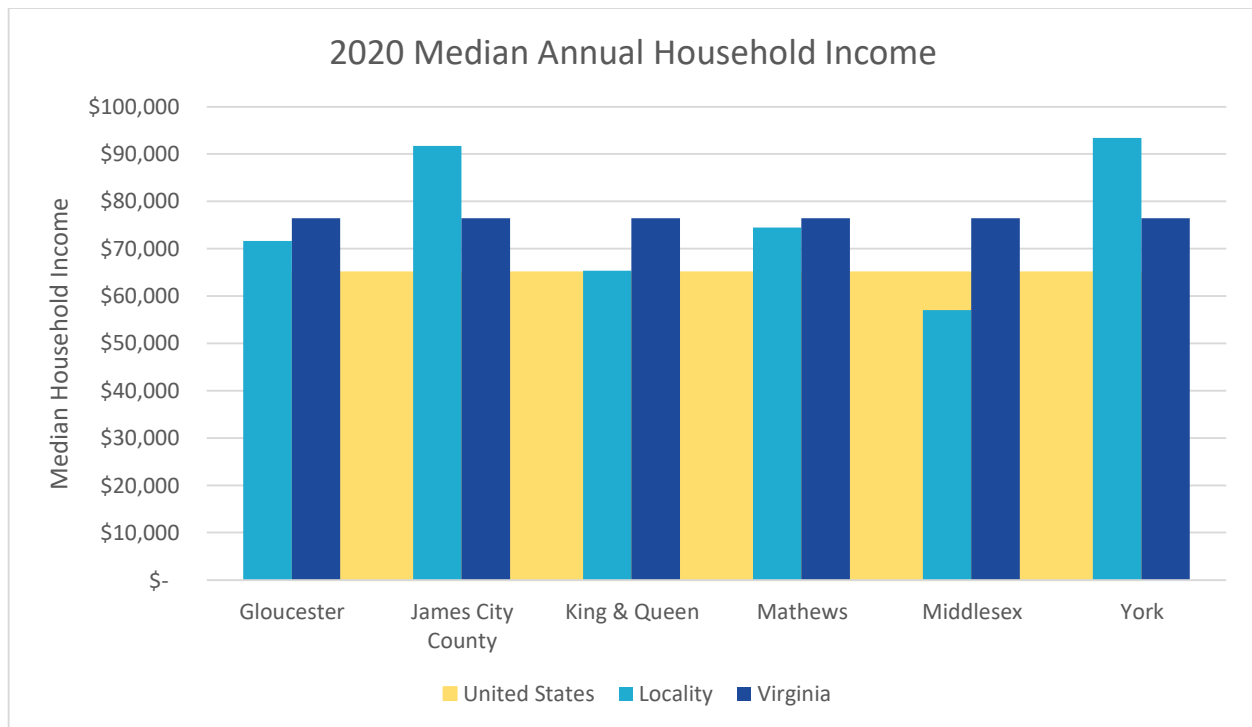
While Gloucester's growth rate is much lower than the State's total population growth rate, the trend of growth is in-line with the state, based on historical data (2010-2020) and future projections (2025-2050).



Source: <https://demographics.coopercenter.org/virginia-population-projections>

Household Income

The median household income for Gloucester County Residents in 2020 was \$71,649, as compared to the national median of \$64,994, and the Virginia median of \$76,398.

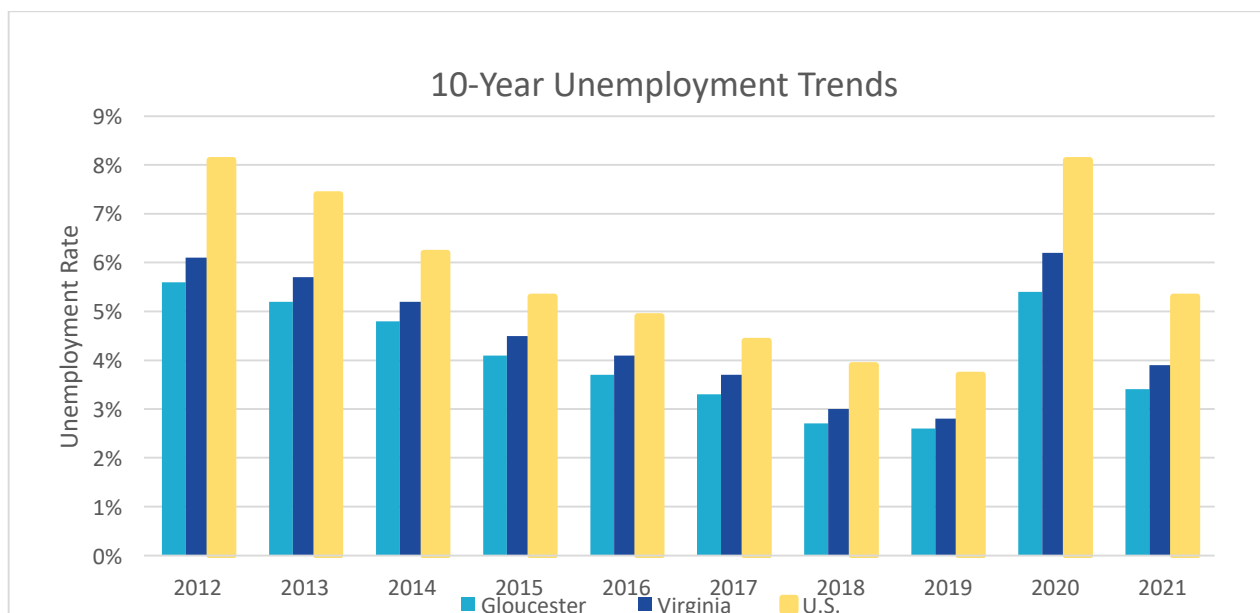


Source:

https://data.census.gov/cedsci/table?t=Income%20%28Households,%20Families,%20Individuals%29&q=0100000US_0400000US51_0500000US51073,51095,51097,51115,51199&y=2020&tid=ACST5Y2020.S1901

Unemployment Trends

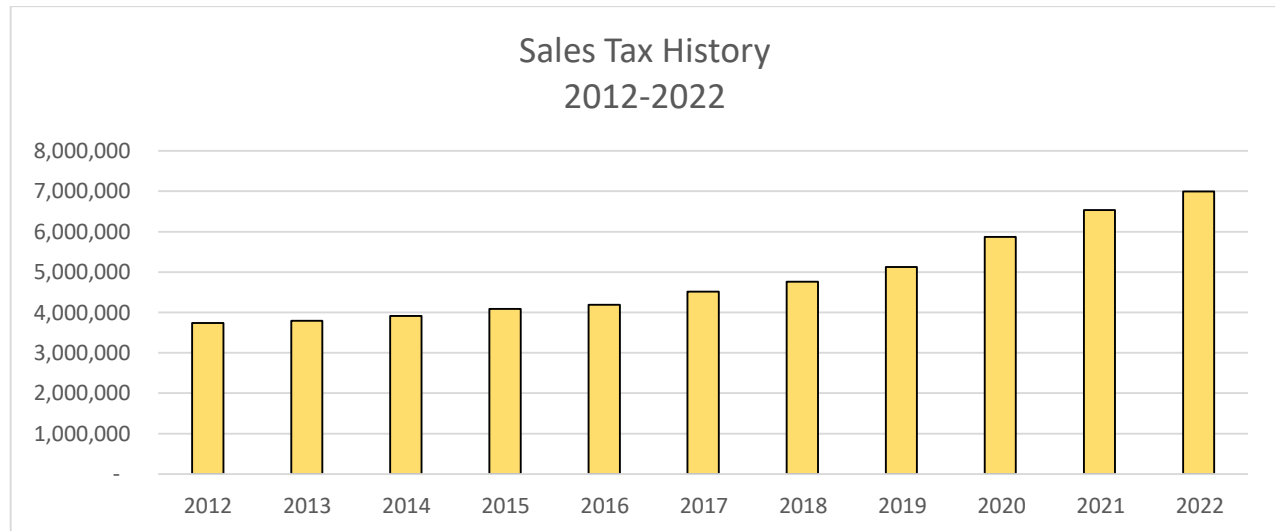
Over the last 10 years, Gloucester County's unemployment rate has remained below that of Virginia's and the Country's, each averaging 4.08%, 4.52%, and 5.73% respectively.



Source: <https://www.gloucesterva.info/DocumentCenter/View/823/Virginia-Employment-Commission-Community-Profile-PDF>

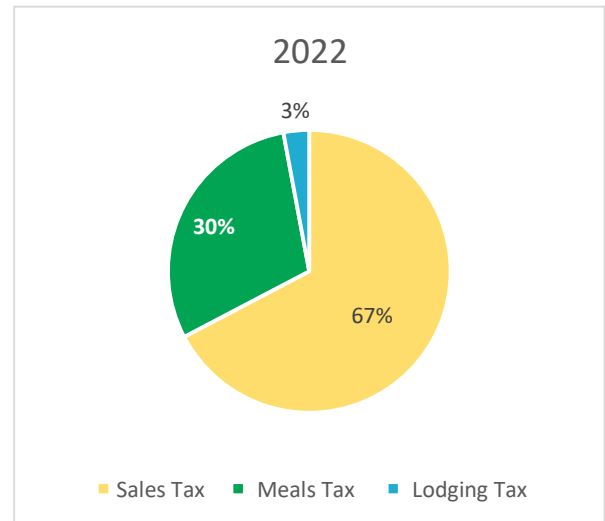
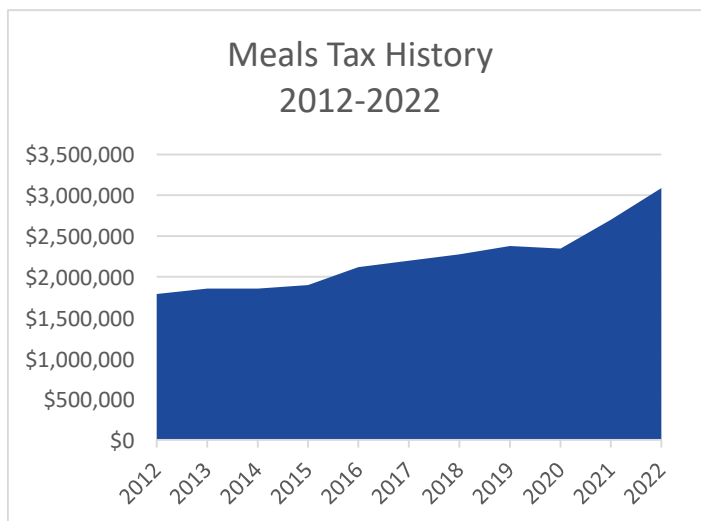
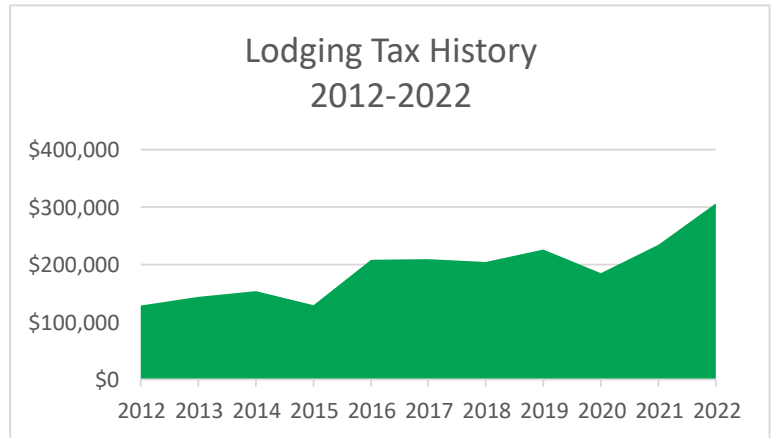
Sales Tax

Aside from property taxes, other local taxes are the second largest local revenue stream supporting the general fund. Over the past decade, sales, meals and lodging tax have all continued to grow. Sales tax has increased by 79% since 2010, compared to 62% growth in meals tax and 89% growth in lodging tax. Statistical representations of each are shown below.



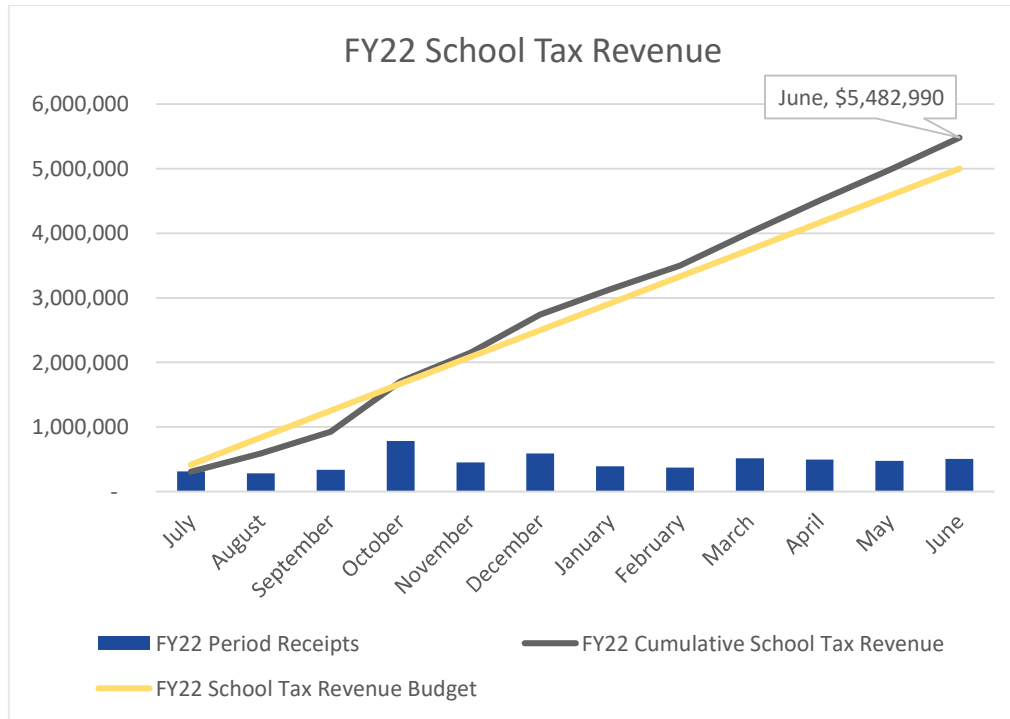
Source: <https://ceps.coopercenter.org/lost>

Fiscal Year	Lodging Tax	Meals Tax
2012	128,646	1,789,149
2013	143,402	1,857,427
2014	153,758	1,857,472
2015	129,125	1,896,892
2016	208,127	2,116,485
2017	209,149	2,194,699
2018	204,599	2,274,619
2019	225,940	2,377,951
2020	184,993	2,346,997
2021	234,217	2,699,399
2022	306,720	3,085,826

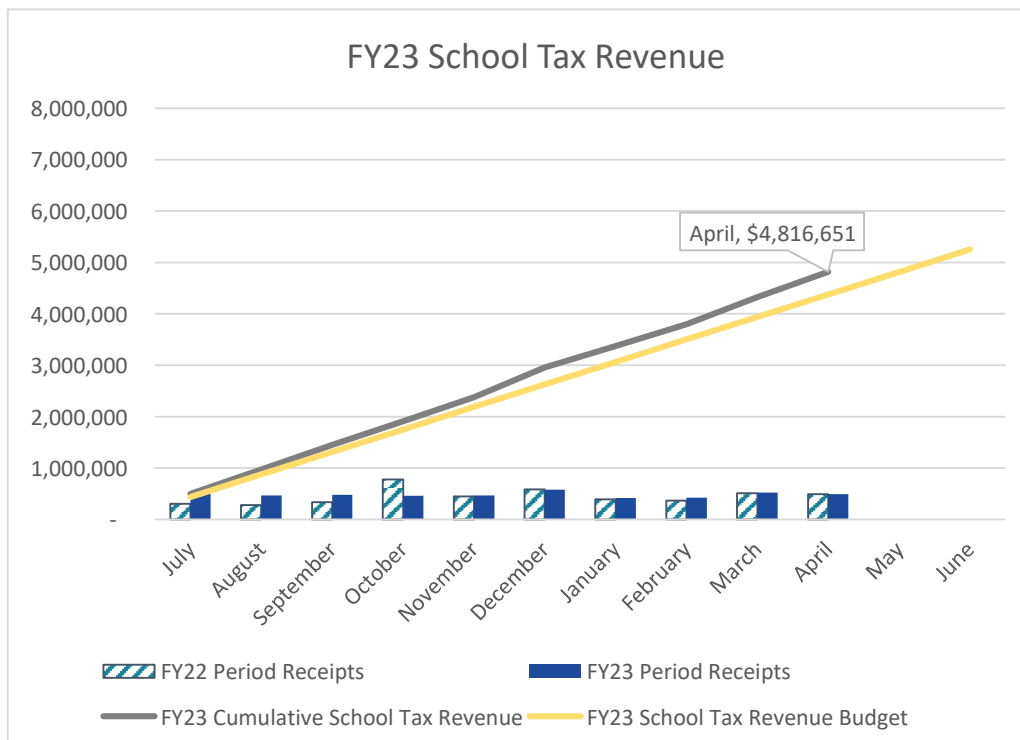


School Sales Tax

On November 3, 2020, County voters passed an increase of up to 1% in local option sales tax by referendum. The new 1% tax went into effect on July 1, 2021. The chart below shows cumulative receipts and the performance of revenue against budgeted figures during fiscal year 2022:



Budgeted revenue for FY22 was projected at \$5.0M. As displayed in the chart above, actual receipts came in above projected amounts by \$482,990. The chart below shows YTD FY23 figures. Since receipts are two months in arrears, meaning from two months ago, FY23 figures will not be finalized until August 2023. FY23 figures are currently trending to meet the budgeted forecast of \$5.2M:



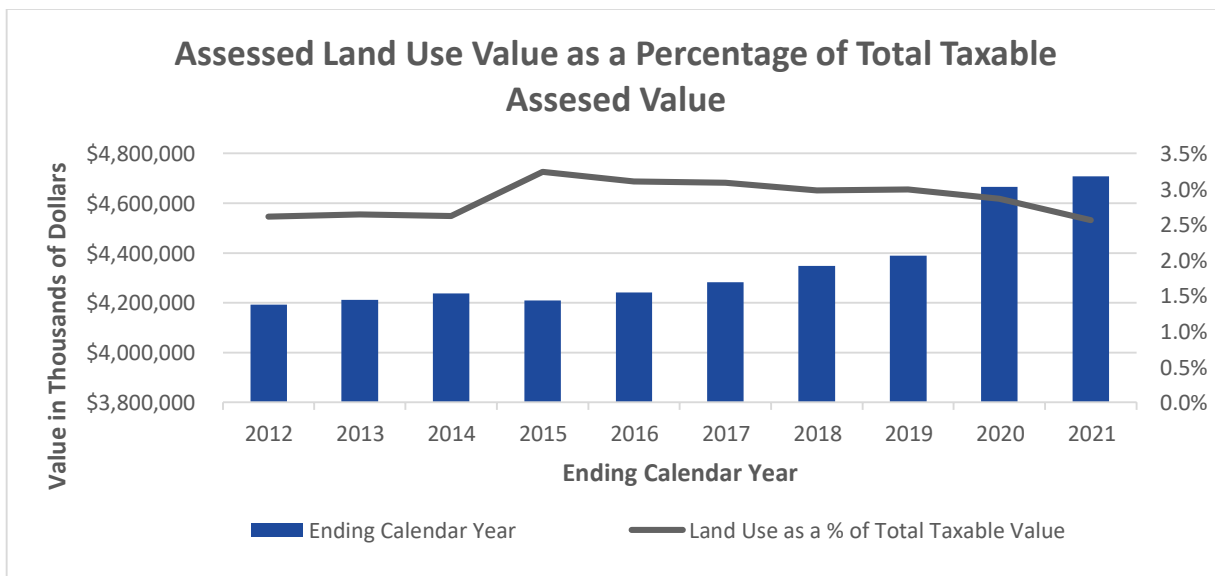
Land Use-Value

Land use-value assessments facilitate the reduction of tax burden on owners of land used in producing agricultural goods versus an assessment at fair market value. This provides farmers and timber farmers with an advantage that helps preserve the County's rural atmosphere and environmental stewardship. However, as shown below, Land Use-Value is trending as a lower proportion of the County's Total Taxable Assessed Value over the past 3 calendar years:

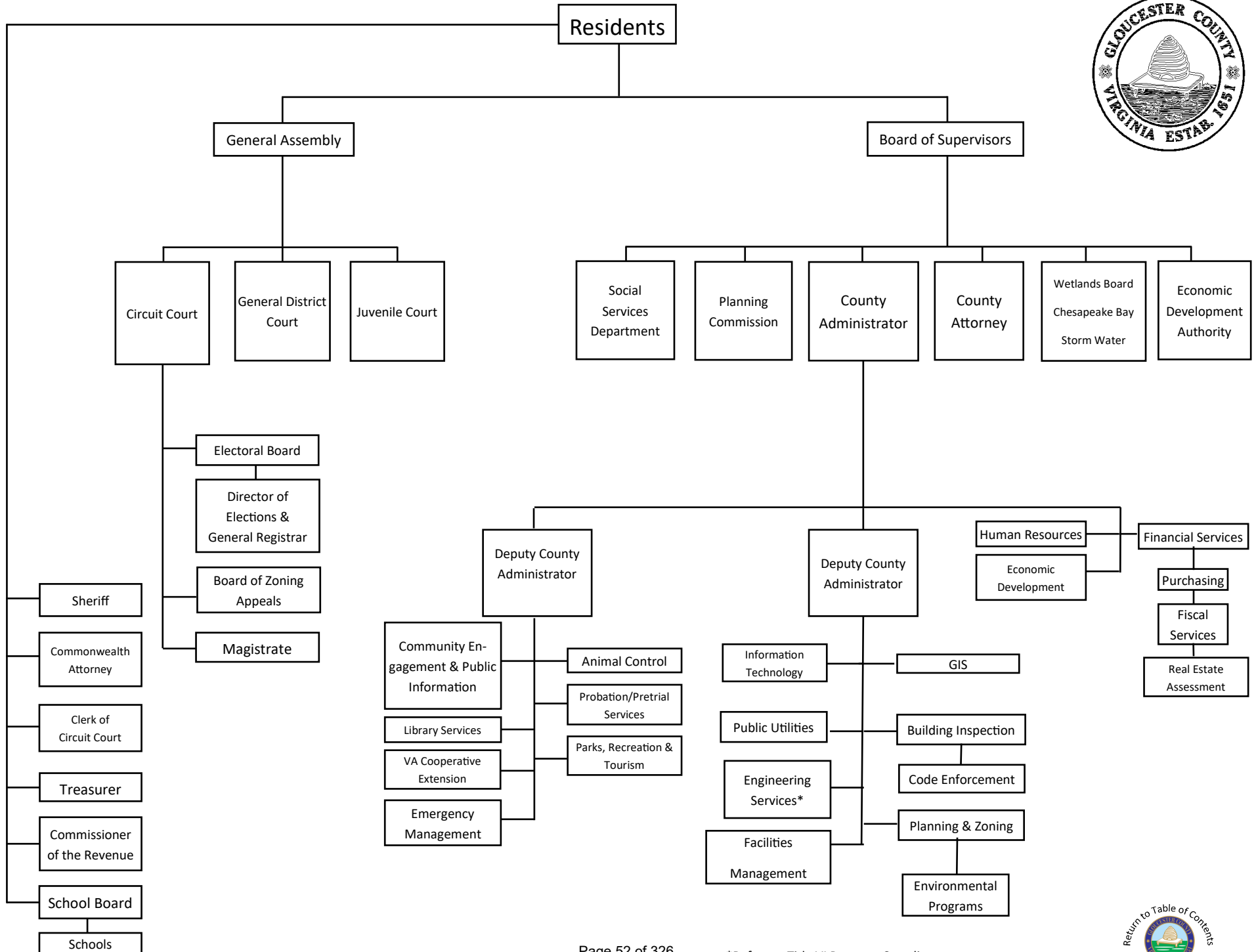
Ending Calendar Year	Land Use Value	Total Taxable Assessed Value	Land Use as a % of Total Taxable Value
2012	\$109,450	\$4,192,575	2.6%
2013	111,197	4,211,388	2.6%
2014	111,075	4,237,310	2.6%
2015	136,409	4,209,598	3.2%
2016	131,771	4,241,916	3.1%
2017	132,206	4,283,030	3.1%
2018	129,521	4,348,540	3.0%
2019	131,422	4,389,849	3.0%
2020	133,472	4,665,299	2.9%
2021	\$120,656	\$4,707,937	2.6%

**Sourced from Gloucester County Commissioner of the Revenue*

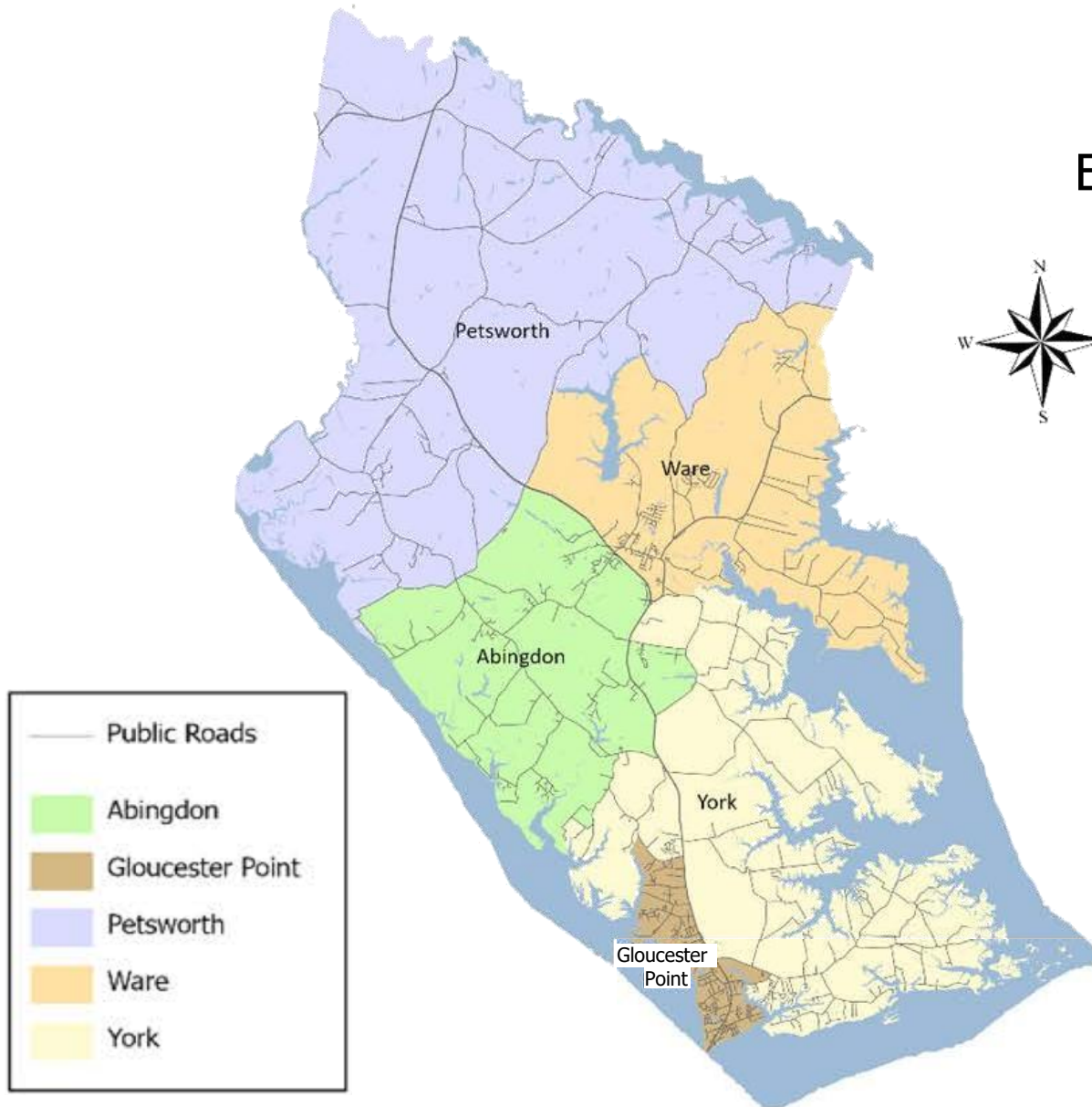
**Dollars in Thousands*



Gloucester County Organizational Chart



Map of Gloucester County Election (Magisterial) Districts Redistricting 2021 (Adopted)



District	Population
Abingdon	7807
Gloucester Point	7770
Petsworth	7632
Ware	7582
York	7920



Created By:
GIS Office

Vision for 2035

Founded in 1651, Gloucester County has a rich and varied history that includes Werowocomoco, the cultural and political center of the Powhatan Confederacy; Revolutionary War battlefields; and the homes of Dr. Walter Reed, and early civil rights activist T.C. Walker. Today, Gloucester citizens enjoy the beauty of a rural Virginia countryside, while remaining within a short commute of the activities and shopping opportunities offered by metropolitan Hampton Roads.

Moving towards the intermediate and long-term future, Gloucester will benefit from a responsive steady and consistent economic growth enabled by a robust infrastructure, business-friendly government, and a top-notch public education system. Gloucester's citizens will continue to enjoy a wealth of recreational activities, shop locally at numerous and varied markets and stores, and have access to county-based, world-class health care. Gloucester will offer all the amenities of modern life, while continuing to surround its citizens with the tranquility of rural and waterfront living.

Gloucester is, and will continue to be, "The Land of the Life Worth Living."

Strategic Priorities

Gloucester Enjoys a Diverse, Thriving Economy

Gloucester County has become the destination of choice for entrepreneurs looking for a qualified and stable workforce, affordable real estate, and a relaxed and fulfilling lifestyle.

- ✓ Gloucester businesses are enabled by low taxes and an accommodating and collaborative regulatory environment.
- ✓ The Highway 17 Corridor contains business parks offering white-collar companies spacious and well-appointed offices supported by a robust fiber-optic broadband network.
- ✓ Numerous industrial parks have been developed off the highway, providing light industries with the infrastructure and space needed for rapid growth.
- ✓ Gloucester, the historic home of the Chesapeake Bay watermen, has become the East Coast hub for a burgeoning aquaculture industry.
- ✓ Gloucester's combination of numerous retail businesses, best-in-state medical facilities and unlimited outdoor recreational activities, attracts thousands of customers daily from the surrounding counties of the Middle Peninsula.

Education

Gloucester County provides the opportunity for all its citizens to have a quality education.

- ✓ The collaborative relationship between the Board of Supervisors, School Board, and citizens ensures the availability of a superior lifetime education for everyone.
- ✓ The County offers quality education in academic, technical, vocational and life skills.
- ✓ Gloucester high school graduates are well-prepared for either workforce entry or continuing to a higher education.

Infrastructure

Gloucester County has efficient and strategically placed roads, water, sewer, broadband, and natural gas that supports desired business growth and a high quality of life.

- ✓ Universal broadband access provides citizens with an opportunity to work where they live and supports the growth of home-based entrepreneurs.
- ✓ A Second Crossing over the York River provides easy access for customers and tourists in the Williamsburg area to the shops and attractions of Gloucester County.
- ✓ Cooperative efforts with VDOT and regional agencies have provided Gloucester with an expanded transportation infrastructure, including well-maintained rural roads and numerous bicycle paths, pedestrian walkways, and alternative transportation options.

Human Services

Gloucester County, through a combination of government, commercial and volunteer programs, ensures that the needs of its citizens – children, adults and the elderly – are met.

- ✓ Several adult community centers provide the opportunity for Gloucester citizens to age in place, to be cared for locally near their homes and families.
- ✓ Continued investment in Gloucester facilities results in Walter Reed Hospital becoming the Middle Peninsula Regional Medical Center, providing world-class health care to all the residents of the Middle Peninsula.
- ✓ The combination of numerous, active charitable organizations, the inherent, giving spirit of the Gloucester citizens, and supplemental assistance from state and local government, ensures that our most needy citizens – the homeless, indigent, disabled – are never alone and never without help.

Housing and Land Use

Gloucester County maintains its essential character as a rural county while offering diverse housing opportunities that include a range of multi-family and single-family homes that meet the needs of singles and families of all ages and incomes.

Natural and Recreational Resources

Gloucester County is unique among its peers because of the abundance and diversity of its natural resources, including clean protected waterways, forested landscapes, wildlife, and the longest coastline in the state of Virginia.

- ✓ An expansive and well-maintained park system provides numerous recreational opportunities for Gloucester citizens and visitors, including sports venues, hiking, hunting, boating and fishing.
- ✓ Active protection and conservation measures ensure a healthy ecosystem that will attract new residents and businesses, as well as enhance tourism.
- ✓ Well-equipped marinas and boat ramps throughout the County ensure recreational boaters' easy access to Gloucester's numerous waterways and the Chesapeake Bay.
- ✓ Gloucester's Werowocomoco National Park attracts thousands of visitors annually to the premier Native American historical site on the East Coast.

Governance

Gloucester County focuses on finding and implementing the leanest form of government to minimize impediments to economic development and take advantage of collaborative processes, shared services, and other cost-effective measures for the maximum benefit of its citizens.

- ✓ Taxes are maintained at the lowest practical levels that still provide essential, quality services.
- ✓ Gloucester County has a transparent, responsive, and forward-thinking government that encourages an informed and participatory citizenry.

Vision and Mission Updates

The Board of Supervisors began discussions in FY2023 to update its mission and vision. While many facets of the current vision align with Gloucester's dynamic community and its ever changing needs, regular updates are needed to stay relevant with the economic and societal developments of the County. The updated vision and mission are anticipated to be adopted by December 2023.

As Revised in January 2018 (FY2018)

Gloucester Enjoys a Diverse, Thriving Economy

- ✓ Implement the County's economic development strategic plan to attract new businesses and assist existing businesses in the County (with BOS support)
 - Ensure continued support to working watermen and encourage aquaculture
 - Attract a good size industry to the County with a significant number of jobs
 - With the EDA, identify, develop, and enhance opportunities for small businesses and new businesses off Route 17
- ✓ Establish a streamlined one step business license process with a focus on enabling entrepreneurial growth in the County. Develop a flowchart for self-service attainment and offer a turnkey option targeting a 10-day turn-around on delivery of business licenses
- ✓ Do an in-depth review of County ordinances and eliminate or reduce regulations that inhibit or delay growth of business. Determine state statutory minimum requirements for our local ordinances by chapter with a focus on identifying and reducing impediments to business growth
- ✓ Collaborate with state and federal agencies to reduce state-imposed regulations related to development (i.e. unfunded mandates, legislation to allow special taxing districts, etc.)

Education

- ✓ Continue to increase and enhance the quality of joint meetings between the Board and School Board in order to increase cooperation and joint planning success
 - Hold a joint retreat annually in the summer
- ✓ Expand community use of schools to leverage the investment in the school system, including uses that expand:
 - Career/technical/vocational skills training
 - Mid-career or retraining for adults
- ✓ Explore additional workforce development options for the County

Infrastructure

- ✓ Enable the proliferation of broadband services throughout the County
- ✓ Locate and build a County utilities facility/yard
- ✓ Develop and implement a strategic plan for water/sewer expansion in the County, to include exploration of:
 - Should the County create incentives to encourage local developers and contractors to construct their buildings and subdivisions on central sewer and water?
 - Should the County install lateral water and sewer lines at strategic locations under Route 17 to support business growth?
- ✓ Maintain and improve our working collaboration with state and regional agencies and relevant partners to meet our transportation needs

Community Services (formerly Human Services)

- ✓ Maintain and strengthen partnerships that will result in enhanced medical services and facilities so that residents can get services that they need in Gloucester County
- ✓ Conduct a timely full-scale exercise of the local emergency operations plan

Housing and Land Use

- ✓ Maintain the Comprehensive Plan and present for Board approval
- ✓ Enhance mixed use, multi family, and senior living development sites by:
 - Identify areas where mixed use, multi-family, and senior living development is consistent with the Comprehensive Plan and report to the Board
 - Reviewing ordinances that would contribute/promote desired development
- ✓ Continue to offer land use advantages to farmers and timber farmers to preserve the County's rural atmosphere

Natural and Recreational Resources

- ✓ Evaluate all parks and recreational facilities in the County to develop synergies with the intent to leverage the best benefit for the community and tourists
- ✓ Develop a plan to bring more sporting events, tournaments, and concerts to the County parks
- ✓ Develop and implement a strategy to improve access to our waterways and other natural resources

Governance


- ✓ Maintain and enhance a customer service strategy in Gloucester County that ensures that building permits, planning, zoning, and environmental activities are streamlined
- ✓ Continually review County organizational structure with a goal of eliminating redundancies and inefficiencies through consolidation, elimination of redundant services, and restructuring
 - Explore outsourcing of County services to save tax dollars
 - Maintain our current services levels with a reduction in spending
 - Review the feasibility of shared services between departments
 - Streamline departmental processes and support staff
- ✓ Develop a plan and strategy for periodic review and revision of County ordinances by department to bring recommendations for change to the Board (including those that restrict residential owners)
- ✓ Implement a budget that identifies the cost associated with program areas and ensures a methodology that has departments measure outcomes and benefit
- ✓ Maintain a BOS suspense and tracking system that records Board actions and reports back on actions/tasked department/status/expected completion, including a process for reporting on strategic plan outcomes
- ✓ Monitor Strategic Priorities: Individual tasks and projects are continually evaluated for alignment with the Board's strategic priorities. Gloucester is in a transitional period with the vision and mission in review by the Board of Supervisors. Updates to the strategic priorities are expected with the adoption of an updated mission and vision.

LONG-TERM FINANCIAL PLAN

The charts on the following pages are snap shots of the County's internal newly developed General Fund long-term financial plan. This plan is intended to be used as a tool for developing future budgets and is modified and updated as needed to retain its relevancy.

The first two numeric columns represent the FY21 and FY22 unaudited results for comparison purposes. The third numeric column, FY23 Actual Projected, represents projected results for the most recently ended fiscal year. As indicated, these are only projected figures which have not yet been audited and are subject to change. The third numeric column, FY24 Adopted Budget, represents the current year budget, and the remaining columns contain projected amounts based on 3-year historical data.

The bottom row of both the revenue and expenditure plans contains a calculation that represents estimated increases to fund balance in years that planned current revenues exceed planned current year expenditures and additional revenue requirements in years that planned current year expenditures exceed planned current year revenues. This will be used as a guide to either modify planned expenditures, identify potential new revenue sources, and/or plan the use of available fund balance. For the FY2024 budget cycle, revenue budgets were based on the FY2023 long-term financial plan projections.

Revenue Assumptions	Expenditure Assumptions
1 - Most revenues are based on FY23 actual unaudited results, and future years are based on either level growth, or a growth multiplier derived from the prior three-year history.	1 - Staffing is expected to remain level.
2 - Real Estate and Personal Property taxes overall are estimated to grow by an average 1.2%, with specific multipliers ranging from 1.7% to 3.0% depending on historical growth.	2 - FY24 salary and salary-based benefits are based on full employment. FY25-FY29 salaries are based on an increase of 2%, with the anticipation that the prior year historic inflation will begin to decline.
3 - Meals, lodging and local sales tax are estimated to grow by 2.9%, factoring into an overall average growth rate for other local taxes of 1.3%	3 - Facilities Maintenance-Capital Outlay of \$750,000 is budgeted in Contingency, not in department budget lines. Future years are expected to remain level and larger capital projects begin.
4 - Most other revenues are expected to remain level.	4 - Civic contributions remain the same as FY24 budget.
	6 - Other FY25-FY29 expenditures and transfers are expected to increase at a rate of 2.6%, which represents the average consumer price index (all consumers-south) increase over the last ten years.
	7 - Debt service transfers from general fund are based on actual maturity schedules. Future debt is considered, but current projections do not require additional transfers from the general fund.

Long-Term Financial Plan Revenue								
Revenue Source	FY21 Actual Audited	FY22 Actual Audited	FY23 Actual Projected	FY24 Adopted Budget	FY25 Projection	FY26 Projection	FY27 Projection	FY28 Projection
Property Tax								
Real Property Tax	\$ 32,265,979	\$ 33,041,650	\$ 34,064,423	\$ 34,847,013	\$ 35,878,202	\$ 36,940,723	\$ 38,035,529	\$ 39,163,599
Personal Property Tax	10,293,866	12,044,355	13,405,061	14,618,752	14,618,752	14,846,549	15,078,292	15,314,050
Public Service Corporation	1,062,377	958,928	835,828	958,928	958,928	958,928	958,928	958,928
Other	629,662	752,500	878,579	752,500	752,500	756,182	760,056	764,133
Local Non-Property Taxes								
Sales Tax	6,262,576	6,693,227	7,174,950	7,494,000	7,494,000	7,751,666	8,018,191	8,293,879
Business License Tax	2,011,717	2,216,575	2,436,344	2,216,575	2,216,575	2,216,575	2,216,575	2,216,575
Meals Tax	2,699,399	3,085,826	3,211,130	3,375,470	3,375,470	3,471,882	3,571,048	3,673,046
Other	2,459,958	2,487,794	2,193,306	2,296,046	2,296,046	2,313,742	2,332,000	2,350,841
Permits, Fees & Fines	440,781	516,829	499,439	542,839	493,594	493,979	494,369	494,764
Charges for Services	937,002	1,024,107	1,045,294	983,743	983,743	985,156	986,601	988,078
Recovered Costs	445,384	584,284	695,237	1,140,599	1,140,599	1,140,599	1,140,599	1,140,599
Non-Categorical Aid								
Communication Sales Tax	1,125,191	1,092,119	1,061,699	1,092,119	1,092,119	1,030,589	972,525	917,733
State Paid Car Tax	2,778,640	2,778,640	2,778,640	2,778,640	2,778,640	2,778,640	2,778,640	2,778,640
Other	132,109	118,555	108,734	118,555	118,555	122,380	126,331	130,411
State Shared Expenses								
Sheriff	2,621,404	2,735,977	3,037,372	3,241,360	3,241,360	3,367,610	3,498,777	3,635,053
Other	1,288,334	1,474,542	1,514,452	1,558,809	1,726,943	1,776,381	1,828,011	1,881,947
Categorical Aid	863,257	853,394	848,733	1,022,192	856,339	865,843	875,565	885,508
Federal Assistance	346,109	334,309	146,741	308,267	308,267	312,923	317,719	322,658
Other	551,341	2,431,855	1,228,531	764,352	811,316	813,856	816,410	818,976
Fund Balance	-	-	-	5,176,314	4,556,999	4,556,999	4,556,999	4,556,999
Total Revenue	\$ 69,215,087	\$ 75,225,466	\$ 77,164,495	\$ 85,287,073	\$ 85,698,947	\$ 87,501,201	\$ 89,363,165	\$ 91,286,420
Total Expenditures	65,139,811	71,847,975	74,104,746	85,287,073	85,077,492	86,944,265	88,856,755	90,816,098
Projected Revenues over(under)								
Projected Expenditures	\$ 4,075,276	\$ 3,377,492	\$ 3,059,750	\$ -	\$ 621,455	\$ 556,936	\$ 506,409	\$ 470,322

Long-Term Financial Plan Expenditures								
Expenditure Function	FY21 Actual Audited	FY22 Actual Audited	FY23 Actual Projected	FY24 Adopted Budget	FY25 Projection	FY26 Projection	FY27 Projection	FY28 Projection
General Administration	\$ 6,481,920	\$ 7,254,310	\$ 7,584,924	\$ 8,569,173	\$ 8,687,582	\$ 8,875,984	\$ 9,068,603	\$ 9,265,535
Judicial Administration	2,157,099	2,140,395	2,260,965	2,401,707	2,487,621	2,540,624	2,594,793	2,650,155
Public Safety	16,294,149	16,883,240	17,797,959	22,061,901	22,709,478	23,220,949	23,744,439	24,280,235
Public Works	2,538,460	2,566,748	2,778,505	3,451,720	3,265,712	3,338,711	3,413,392	3,489,792
Health and Welfare	689,530	685,436	698,691	737,498	769,579	789,588	810,118	831,181
Community Education	657,549	680,310	738,655	809,865	836,822	853,601	870,744	888,259
Parks, Recreation and Cultural	2,247,145	4,339,821	2,493,214	3,007,270	2,901,260	2,964,928	3,030,035	3,096,614
Community Development	1,241,906	1,371,923	1,474,280	1,696,072	1,756,055	1,793,652	1,832,087	1,871,379
Civic Contributions	276,500	322,306	370,562	370,562	370,562	370,562	370,562	370,562
Contingency	-	-	65,931	1,213,643	179,010	179,889	180,792	181,718
Transfer-School Fund	25,597,700	26,750,045	28,742,836	30,424,128	31,747,578	32,573,015	33,419,913	34,288,831
Transfer-Social Services Fund	1,439,956	1,246,206	1,394,782	2,170,677	2,265,101	2,323,994	2,384,418	2,446,413
Transfer-Children's Services Fund	468,659	247,295	467,777	650,000	678,275	695,910	714,004	732,568
Transfer-Capital Fund	1,291,714	3,634,315	3,049,215	2,856,999	1,556,999	1,556,999	1,556,999	1,556,999
Transfer-Debt Service Fund	3,625,623	3,725,627	4,186,450	4,865,858	4,865,858	4,865,858	4,865,858	4,865,858
Transfer-Utilities Fund	11,266	-	-	-	-	-	-	-
Bond issuance costs	120,635	-	-	-	-	-	-	-
Total Expenditures	\$ 65,139,811	\$ 71,847,975	\$ 74,104,746	\$ 85,287,073	\$ 85,077,492	\$ 86,944,265	\$ 88,856,755	\$ 90,816,098
Total Revenue	69,215,087	75,225,466	77,164,495	85,287,073	85,698,947	87,501,201	89,363,165	91,286,420
Projected Revenues over(under)								
Projected Expenditures	\$ 4,075,276	\$ 3,377,492	\$ 3,059,750	\$ -	\$ 621,455	\$ 556,936	\$ 506,409	\$ 470,322

The annual budget serves as the foundation for the County's financial planning and control. Developing a 5 Year Capital Improvement Plan (CIP) and annual Operating Budget is a year-round process. Beginning each summer, Financial Services prepares and distributes budgetary instructions outlining each department's responsibilities for the upcoming budget year for CIP and operating requests. The budget calendar is developed, which establishes the timeline for the process, dates for submission of departmental and other agency requests, budget work sessions and public hearings leading to final adoption of the budget. All County departments and agencies are required to submit requests for appropriation to the County Administrator. Each request must relate to the organization's program objectives and the priorities of the County. Due to revenue constraints, departments are generally encouraged to develop proposals to realign or reduce expenditures rather than seek additional funding. The requests are received and compiled by the County Administrator's designated Executive Leadership Team (ELT). In addition, the County Administrator with his ELT conduct a series of meetings with Department Directors including, Constitutional and State Officers, and the School's Superintendent. The requests and information gathered are used as starting points for developing a proposed budget for presentation to the Board of Supervisors (BOS) in March.

Local revenue projections are closely tied to the real estate re-assessment cycle (every two years by code), historic trends, and the current economic climate. State revenue projections are based on information received from the Governor's Approved Budget and revisions made by the General Assembly. Federal revenue estimates are based on information from the awarding agencies. Expenditures are divided into functional categories and each department's requests and justifications are analyzed by the ELT. Recommendations are developed based on historic and current trends, operating needs to execute mandated programs, and priorities as set out by the BOS.

In March, the County Administrator submits a balanced budget and certifies use of unassigned fund balance per policy (capital and one-time expenditures) to the BOS for the next fiscal year to begin July 1. After a series of work sessions with the BOS and public hearings, the budget is amended as necessary, and an appropriations resolution is approved. Citizens may comment in person at the public hearing. Comments are also welcomed using social media and portals on the County's website. For the FY2024 budget, the Board of Supervisors Chair and Vice-Chair held a town hall in March for additional public comment. The budget is required to be adopted by a majority vote of the BOS in May for the next fiscal year. Tax rates are established prior to the beginning of the fiscal year. Also, throughout the year, the BOS may hold meetings within their magisterial districts to discuss various topics including budget developments.

The County maintains budgetary controls to ensure compliance with legal provisions of the annual appropriated budget. No department or other agency of the County may spend more than approved and appropriated amounts without prior approval of the BOS. Financial and programmatic monitoring of departmental activities to ensure conformity with the budget takes place throughout the year. The Chief Financial Officer (CFO) prepares and presents to the BOS quarterly budget-to-actual updates, reports projected revenues and expenditures for the entire fiscal year, and receipt of unanticipated revenues and other major changes to the adopted budget. The CFO also provides updates on capital projects status of completion and spend levels. The budget can be found in the County Administrator's office, the libraries, and on the County website. Through the annual budget adoption resolution, the County Administrator is authorized to transfer budgeted amounts within the primary government's governmental funds; however, the component unit School Board is authorized to transfer budgeted amounts within the school system's categories. The County Administrator is responsible for maintaining a balanced budget at all times. In the event a gap is identified between revenues and expenditures; the County Administrator will take actions necessary to rebalance the budget. The budget may be amended by the BOS through supplemental appropriations or transfers as necessary. Activities of the general fund, special revenue funds, capital projects, debt service, school funds, and proprietary funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is at the function level within each fund except the school operating fund, which is at the fund level. The County also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year-end; however, outstanding encumbrances generally are re-appropriated as part of the following fiscal year's budget.

BUDGET CALENDAR

FY24 Amended Budget Calendar			
Date	Responsible Party	Description	Legal Requirement
8/25/2022	Chief Financial Officer	Update and Distribute FY24-FY28 CIP Submission Request Package	N/A
8/26/2022 thru 9/26/2022	Subject Matter Experts	Provide CIP assistance to Department Heads, State & Constitutional Officers, & Schools	N/A
9/23/2022	Finance Budget Team	Conduct FY2024 Budget Submission Training Session	N/A
9/27/2022	Department Heads, State & Constitutional Officers, Schools	Upload CIP project submission forms to CIP Development Team FY24-FY28 TEAMS files.	N/A
09/28/2022 thru 10/04/2022	CIP Development Team	Review CIP requests, meet with requesting Department Heads and Officers as needed for any necessary revisions/ clarifications.	N/A
10/05/2022	Fiscal Services Manager/Budget and Accounting Analyst	Virtual training for optional direct entry into FinPlus.	N/A
10/05/2022 thru 10/06/2022	Finance Budget Team	Finalize and print CIP notebooks and scoring sheets	VA Code 15.2-2239
10/6/2022	Planning Commission, County Administrator, CIP Development Team, Requesting Department Directors, School Superintendent	5 Year CIP requests presented to Planning Commission; Requesting Directors make presentations	VA Code 15.2-2239
10/13/2022	Planning Commission CIP Development Team Department Heads Schools	5 Year CIP Work Session; Requesting Directors may be requested to make presentations	N/A
10/17/2022	County Administrator/Chief Financial Officer	Distribute Budget Development Message to align Directors with BOS goals and strategic initiatives; and Operating Budget Development Instructions	N/A
10/17/2022	Department Heads, State & Constitutional Officers, Schools	Personnel Request Deadline	N/A

FY24 Amended Budget Calendar			
Date	Responsible Party	Description	Legal Requirement
10/17/2022 thru 11/18/2022	Fiscal Services Manager/Budget and Accounting Analyst	Conduct any necessary trainings and/or assist with the budget submission process	N/A
10/18/2022	Board of Supervisors and School Board	Joint Board Meeting to set joint budget meeting calendar, priorities for School Capital Projects. Board of Supervisors approves resolution setting the FY2024 Budget Calendar	N/A
10/28/2022	Chief Financial Officer	Provide County Administrator initial preliminary revenue projections	N/A
11/03/2022	Planning Commission	Review CIP Project Requests, additional presentations	N/A
11/21/2022	County Departments	Submit Operating Budget Requests	N/A
December 2022	Chief Financial Officer	Review Released Governor's Budget/ Refine Revenue Projections as necessary	N/A
12/01/2022	Planning Commission	Reviews requests and provides input for the development of Proposed 5 Year CIP (FY24-FY28); confirms Comp Plan alignment	VA Code 15.2- 2239
12/01/2022	Utilities Advisor Committee	Score Utility Projects	N/A
12/02/2022	Department Heads, State & Constitutional Officers, Schools	Submit FMRR Operating Budget Requests to Finance	N/A
December - January 2023	Budget Leadership Team, County Departments	Meet with State & Constitutional Officers, & Department Directors on budget requests	N/A
1/17/2023	County Administrator, CIP Development Team	Present Proposed 5 Year CIP (FY24- FY28) to BOS at Work Session; Request Public Hearing	VA Code 15.2- 2239
January 2023	Deputy Clerk, Chief Financial Officer	Advertise Proposed 5 Year CIP (FY24- FY28) (7 days prior to public hearing)	N/A
January - April 2023	School & County Finance Directors	Monitor General Assembly/Revise Projections as necessary	VA Code 22.1- 93
February 2023	Board of Supervisors, County Administrator	Meet individually with Board Supervisors to discuss budget	N/A
2/07/2023	Board of Supervisors, County Administrator	Conduct Public Hearing on Proposed 5 Year CIP (FY24-FY28) at BOS Regular Meeting; CA solicits BOS guidance on budget in public forum	N/A

FY24 Amended Budget Calendar			
Date	Responsible Party	Description	Legal Requirement
2/28/2023	Board of Supervisors	Presentation of School Board's Recommended Budget to the Board of Supervisors in Joint Work Session; Budget discussion	N/A
3/7/2023	Board of Supervisors, County Administrator, Chief Financial Officer	Present County Administrator's Proposed FY2024 Budget to the Board of Supervisors; Provide Proposed Budget Book; detail budget overview and Q&A with the BOS - Budget Worksession	VA Code 15.2-1541
3/15/2023	Board of Supervisors	Budget Worksession	N/A
03/07/2023	Board of Supervisors	Adopt resolution authorizing the County Administrator to advertise for Public Hearing the FY2024 Proposed County Budget and CY2023 Proposed Tax Levies-Non-Regular Meeting	VA Code 15.2-2506
March 2023	Deputy Clerk, Chief Financial Officer	Advertise FY2024 Proposed Budget (7 days prior to public hearing) and Proposed Tax Levies for CY2023 (once/wk for two weeks prior to passage)	VA Code 15.2-2506, 58.1-3321
03/22/2023	Board of Supervisors	Public Hearing for FY2024 Proposed County Budget and CY2023 Proposed Tax Levies	VA Code 15.2-2506
3/28/2023	Board of Supervisors	Town Hall Meeting on Proposed FY2024 Operating Budget and 5 Year CIP	N/A
TBD-March 2023	Board of Supervisors	Conduct Public Hearing on Proposed FY2024 Budget, Tax Rate for CY2023	VA Code 15.2-2506
April 4, 5, 10, 18, & 19	Board of Supervisors	BOS Budget Work Sessions	N/A
05/02/2023	Board of Supervisors	Adopt Budget for FY2024 and related Tax Rate Ordinances for CY2023	VA Code 15.2-2503, 22.1-93

Budgets are adopted on a basis consistent with generally accepted accounting principles. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting, whereas the county's government wide statements are prepared using the accrual basis of accounting. Revenues and related assets are recorded when measurable and available to finance operations during the year. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Proprietary and Fiduciary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

The appropriations resolution places legal restrictions on expenditures at the functional level. Formal budgets are legally adopted for the governmental funds, which include the General, Debt Service, Social Services, Children's Services Act, Mosquito Control, and Capital Projects Funds of the primary government and component unit – School Board. Budgetary integration is employed as a management control device during the year, and budgets are monitored and reported to the Board of Supervisors on a quarterly basis.

Demonstrating compliance with the adopted budget is an important component of the County's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets and have a keen interest in following the actual financial progress over the course of the year. The County, like many other localities, revises its original budget over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments provide budgetary comparison information in their annual reports including the original budget, final budget and actual results.

The County Administrator is authorized to transfer budgeted amounts within the primary government's governmental funds; however, the component unit School Board is authorized to transfer budgeted amounts within the school system's categories.

Appropriations lapse on June 30 for all County departments. Supplemental appropriations are made as necessary throughout the year. Encumbrances and reserved fund balances outstanding at June 30 are re-appropriated in the succeeding year on a case-by-case basis.

Fund Structure

The budget and the Annual Comprehensive Financial Report of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Following is an overview of the different fund types.

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. The County reports the General Fund, Debt Service Fund, Capital Projects, School Operating, Social Services, and Children's Services Act Funds as governmental funds.

General Fund - is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income. A significant part of the General Fund's revenues is used principally to finance the operations of the Component Unit School Board.

Debt Service Fund – accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Payment of principal and interest on the County and School system's general long-term debt financing is provided by appropriations from the General Fund.

Capital Projects Fund – accounts for and reports financial resources that are restricted, committed or assigned to expenditure for capital outlays except for those financed by proprietary funds or for assets held in trust for individuals, private organizations or of other governments.

School Fund – School Board members are elected by the citizens of Gloucester County. The School Board is responsible for the operations and management of the County's School System. The School Board is fiscally dependent as the County provides various shared services and significant funds for operations, debt service and capital procurements. The County has the ability to approve its budget and any amendments. The School Board does not issue a separate financial record. The results of operations for the School Board are presented as a discretely presented component unit in the County's Annual Comprehensive Financial Report.

Special Revenue Funds – account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects requiring separate accounting because of legal or regulatory provisions or administrative action. Special Revenue Funds consist of the following funds: Virginia Public Assistance (Social Services), Children's Services Act, Mosquito Control, and the Sanitary Districts.

Internal Service Fund – accounts for the financing of goods and services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The Internal Service Fund consists of the Self-Insurance Fund reported in the Component Unit School Board.

Governmental Funds										
Fund to Function Relationship										
Fund	General Admin.	Judicial Admin.	Public Safety	Public Works	Health & Welfare	Education	Parks, Rec. Cultural	Community Development	Debt Service	Capital Projects
General Fund	✓	✓	✓	✓	✓	✓	✓	✓		
Special Revenue Funds:										
<i>Virginia Public Assistance</i>					✓					
<i>Comprehensive Services Act</i>					✓					
<i>School Sales Tax</i>									✓	
<i>Opioid Abatement</i>					✓					
School Operating Fund						✓				
School Cafeteria Fund						✓				
Capital Projects Fund										✓
Debt Service Fund									✓	

Fiduciary Funds

Fiduciary Funds (Trust and Agency Funds) by definition account for assets held by the County unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds and cannot be used to address activities or obligations of the County. These funds include Private Purpose Trust and Agency Funds. Private Purpose Trust and Agency Funds utilize the accrual basis of accounting. The County's Agency Funds include amounts held for others in a fiduciary capacity, which includes the following funds: Special Welfare, Middle Peninsula Regional Special Education, Flexible Benefits and Sheriff/Jail.

Proprietary Funds

Proprietary Funds account for operations that are financed in a manner like private business enterprises. The Proprietary Fund measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds.

Enterprise Funds - distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The County's Enterprise Funds consist of the Utilities Fund, which accounts for the operations of sewage pumping stations and collection systems, and the water distribution system.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution, typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). The policy is posted at <http://gloucesterva.info/769/Board-Policies>.

Section 220 of the Board of Supervisors Policies is the Fund Balance Policy, revised and approved by the BOS in June 2017. Section 220.1 specifies that the Board is authorized to assign adequate funds from the Fund Balance for legitimate purposes. Commitments of fund balance requested after the adoption of the budget document are done by Board Action during regularly scheduled Board of Supervisors Meetings. Assigned fund balance is established by the County Administrator, who has been given the delegated authority to assign amounts on behalf of the Board of Supervisors.

Components of Fund Balance - fund balance relative to governmental funds shall consist of the following:

Non-spendable Fund Balance – includes amounts that cannot be expended as they are either: (a) in non-spendable form; or, (b) legally or contractually required to be maintained intact by the governmental entity. Items in a non-spendable form include inventories and prepaid items. The corpus of an endowment is an example of an amount that is legally or contractually required to be maintained intact and is not available for expenditure.

Restricted Fund Balance – Amounts that are legally constrained for a specific purpose by external parties, constitutional provisions, bond indenture, or enabling legislation. External parties include creditors, grantors, contributors, or laws and regulations. Enabling legislation includes any act of law or regulation that authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purpose stipulated in the enabling legislation. An act of law can originate external to the government or be self-imposed through the enactment of an ordinance by the governmental body. The expenditure of resources restriction must originate within the enabling legislation; whereas, funds restricted outside originating legislation will be considered committed or assigned.

Committed Fund Balance – Amounts constrained for a specific purpose by the Board of Supervisors using the highest level of decision-making authority. Removal of the constraint would require another action by the Board of Supervisors. Commitments must be established or removed by the Board of Supervisors prior to the end of the fiscal year (June 30th) for which the constraint or removal of constraint is desired.

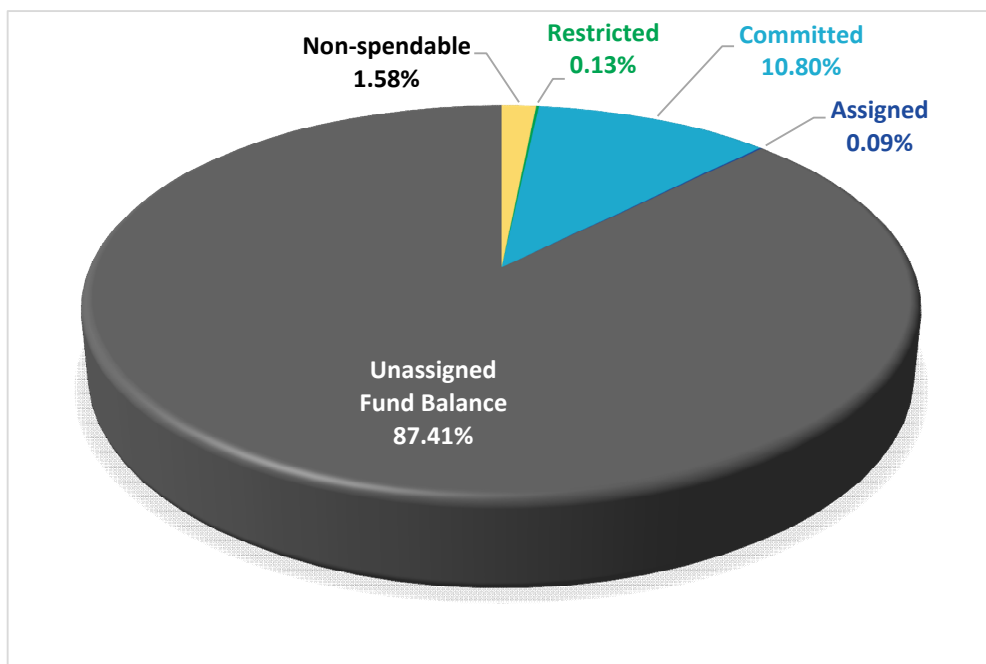
Assigned Fund Balance – Amounts constrained for a specific purpose by the County Administrator. Assignments shall not create a deficit in any fund or segment of fund balance.

Unassigned Fund Balance – the residual amounts not classified as non-spendable, restricted, committed, or assigned as noted above. The General Fund is the only fund that would report a positive unassigned fund balance.

Order of Expenditure Within Fund Balance – In circumstances where amounts are expended for which Committed, Assigned, and Unassigned amounts are available, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed.

Unassigned Fund Balance Reserve Requirement – It has been identified that a minimum of 15% of budgeted governmental fund expenditures, less any Capital Outlay projects funded with bond proceeds, is needed to safeguard the County’s fiscal liquidity, or cash flow needs, to execute the approved annual budget. The County will strive to maintain an unassigned fund balance between 14%-16%. The use of the unassigned fund balance will be permitted to provide for temporary funding of unforeseen or emergent needs. If, after the conclusion of the preceding fiscal year annual audit, net the approved use during the budgeted fiscal year, the unassigned fund balance falls below an amount equal to 14% of budgeted governmental fund expenditures, a plan to replenish the fund balance within twelve months will be presented to the Board of Supervisors.

The chart below provides a breakdown of the County’s FY24 Fund Balance:



Unassigned fund balance makes up the largest portion of the County’s fund balance and is projected to be \$21,777,955, or approximately 87.4% of the total County fund balance after FY2023 spending and FY2024 appropriations. Each component of fund balance is reconciled individually throughout the fiscal year to ensure funding is utilized based on its appropriated purpose.

The primary objective of sound financial management policies and guidelines is for the Board of Supervisors to create the framework for making financial decisions. The County Administrator is responsible for the daily administration of the Board's policies and general County operations. The County Administrator may designate other County officials to assist in the administration of these policies. These financial management policies are a statement of the guidelines and goals that influence and guide the financial management practices of the County of Gloucester. Financial management policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management. These policies are posted on the County's website at <http://gloucesterva.info/769/Board-Policies>.

Sound financial management policies and guidelines:

- ✓ Contribute significantly to the County's ability to insulate itself from fiscal crises and economic disruption;
- ✓ Promote long-term financial stability by establishing clear and consistent guidelines;
- ✓ Direct attention to the total financial picture rather than single-issue areas;
- ✓ Maintain sound appraisal procedures to keep property values current and reassessments made of all property biennially;
- ✓ Promote active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter the County from short-run fluctuations in any one revenue source;
- ✓ Direct use of all applicable resources in the collection of all revenues due the County;
- ✓ Enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible;
- ✓ Employ a structured budget preparation and formulation process that will be used by departments and agencies receiving funding from the County and ensure adequate citizen input and participation;
- ✓ Employ a structured expenditure and revenue forecasting system to promote effective long-term financial planning linked with day-to-day operations;
- ✓ Establish a budget contingency to provide for unanticipated expenditures of a non-recurring nature, or to meet unexpected small increased service delivery costs;
- ✓ Integrate service level measures and performance/productivity indicators with the budget where possible;
- ✓ Provide a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines;
- ✓ Promote regular financial reporting to the Board of Supervisors for more informed decision making;
- ✓ Ensure that the County has the resources to perform mandated responsibilities; and
- ✓ Provide a foundation for evaluation and analysis of financial condition.

The County's accounting and financial reporting will comply with:

- ✓ Generally Accepted Accounting Principles of the United States of America (GAAP);
- ✓ Government Accounting Standards (GAS), issued by the Comptroller General of the United States;
- ✓ the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts of the Commonwealth of Virginia;
- ✓ *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia;
- ✓ Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* and the *Compliance Supplement*, issued by the U.S. Office of Management and Budget, Circular A-133;
- ✓ The GFOA's Certificate of Achievement for Excellence in Financial Reporting Program;
- ✓ The GFOA's Certificate of Achievement for Distinguished Budget Presentation Program; and
- ✓ The Code of Virginia, and other legal and regulatory bodies' requirements, as applicable.

The County will establish and maintain an internal control structure designed to protect the County from loss, theft and misuse. The structure will be designed to provide reasonable assurance of that objective and the concept of reasonable assurance recognizes that:

- ✓ the cost of a control should not exceed the benefits likely to be derived, and
- ✓ the valuation of costs and benefits requires estimates and judgments made by management.

A comprehensive annual financial audit, including an audit of federal grants, will be conducted by an independent public accounting firm. The results of that audit along with an audit management letter and audited Annual Comprehensive Financial Report (ACFR) will be presented to the Board of Supervisors no later than December, following the end of the previous fiscal year. The County Administrator will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.

Capital and Debt Management Policies

One of the keys to sound financial management is the development of a capital and debt policies. This need is recognized by bond rating agencies, and development of capital and debt policies are recommended practices by the Government Finance Officers Association. The Debt Obligation Policy, adopted by the BOS, is used in conjunction with the Capital Improvement Programs for both the County and School Board and is intended to demonstrate a commitment to long-term financial planning. The Capital Improvement Programs are developed to promote capital infrastructure to support the Board of Supervisor's priorities by establishing a five-year capital implementation plan. In formulating this long-range plan, input is solicited from various parties such as county departments, Board of Supervisors, citizens, and businesses.

Adherence to the Debt Obligation Policy helps ensure responsible management of the County's debt capacity. The County uses an annual debt affordability process to determine reasonable debt levels. The County plans long and short-term debt issuance to finance its capital budget based on cash flow needs, sources of revenue, capital construction periods, available financing instruments, and market conditions. The County finances capital needs on a regular basis, dictated by capital spending patterns and other potential resource demands. A financial advisor and bond counsel assist the County in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. Bonds issued by the County mature over a term matching the economic life of the improvements they finance. This policy was updated in 2020.

Future Guidelines and Policies under development or consideration

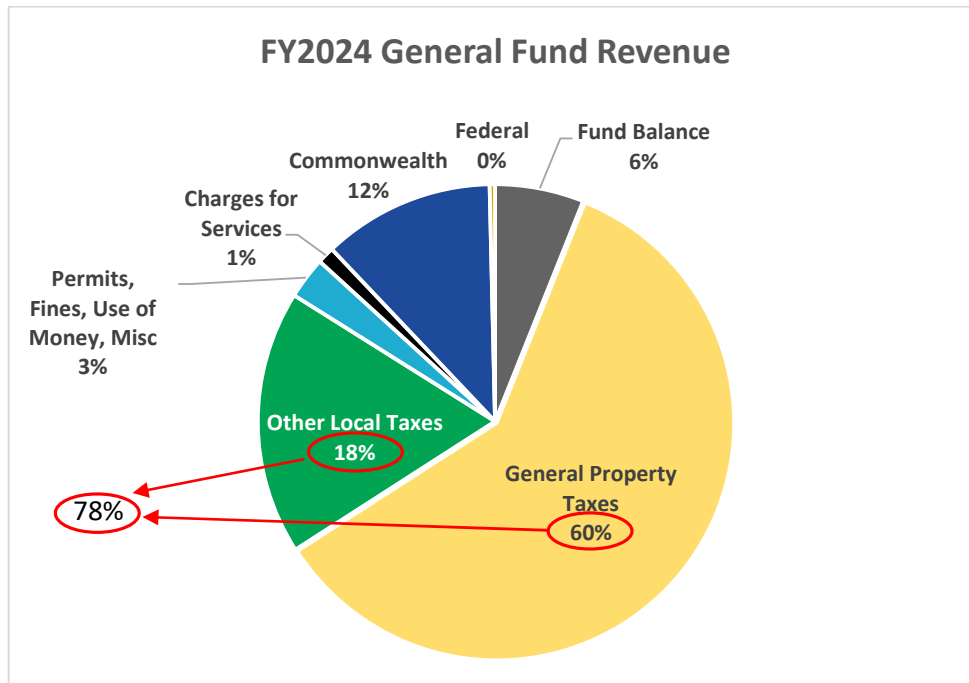
The County is committed to high standards of financial management as demonstrated by the BOS Governance priority. Administration reviews policies as needed and beginning in 2022, chooses one policy each month to review at regular department head meetings. This exercise has brought awareness to all policies and facilitated necessary changes that add to the operational efficiency and long-term financial stability of the County. Following is a list of some policies and projects under consideration:

- ✓ Grant Policy – originally adopted by the BOS in June 2003 – a draft revision, which complies with the U.S. Office of Management and Budget (OMB) recent Circular, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Super Circular”), is currently being vetted.
- ✓ Three-Year Strategic Plan-Refresh – originally adopted by the BOS in June 2015 – the next revision to the Board’s Strategic Priorities is expected to be completed along with a new vision and mission in FY2024.
- ✓ Utilities Financial Policies – develop a set of financial policies for the County’s Enterprise Fund for BOS adoption consideration.
- ✓ Popular Annual Financial Report (PAFR) – develop to provide citizens with a better understanding of our County government, local economic factors, and financial position through a more simplified explanation of the annual financial statements.
- ✓ Public Sector Budgeting, Planning, Forecasting, and Analysis Software – implementing a solution to streamline budget development process; increase transparency; identify the cost associated with program areas; and ability to measure outcomes and benefits.

GENERAL FUND REVENUE SUMMARY

General Fund Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Fund Balance	\$0	\$3,500,500	\$5,176,314	\$1,675,814	47.9%
General Property Taxes	46,797,434	46,630,475	51,177,193	4,546,718	9.8%
Other Local Taxes	14,483,422	14,522,109	15,382,091	859,982	5.9%
Licenses, Permits, & Fees	516,829	459,651	493,594	33,943	7.4%
Fines & Forfeitures	49,245	48,219	49,245	1,026	2.1%
Use of Money & Property	157,607	139,235	538,710	399,475	286.9%
Charges for Services	1,024,107	1,000,275	983,743	(16,532)	-1.7%
Miscellaneous	299,077	119,501	225,642	106,141	88.8%
Recovered Costs	584,284	1,150,269	1,140,599	(9,670)	-0.8%
Commonwealth	9,053,227	9,690,250	10,009,834	319,584	3.3%
Federal	505,473	325,679	308,267	(17,412)	-5.3%
Loan Proceeds	1,754,763	-	-	-	0.0%
Total General Fund Revenues	\$75,225,467	\$77,586,163	\$85,485,232	\$7,899,069	10.2%

Funding sources for the General Fund are heavily reliant upon the General Property and Other Local Taxes. As illustrated below, 78% of all General Fund revenues comes from General Property and Other Local Taxes with funding from the Commonwealth coming in next highest at 12%:



General Property Taxes

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

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

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 based on 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 per 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, 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.

Property Tax Revenue	FY22 Receipt	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Current Real Estate	\$32,076,677	\$33,073,216	\$33,938,032	\$864,816	2.6%
Delinquent Real Estate	964,973	1,070,648	908,981	(161,667)	-15.1%
Public Service Corp	958,928	901,157	958,928	57,771	6.4%
Current Pers Prop	10,832,363	9,765,198	13,148,857	3,383,659	34.7%
Delinquent Pers Prop	1,211,993	1,110,028	1,469,895	359,867	32.4%
Mobile Home	70,419	60,817	70,419	9,602	15.8%
Penalties	422,951	408,942	422,951	14,009	3.4%
Interest	259,130	240,469	259,130	18,661	7.8%
Total	\$46,797,434	\$46,630,475	\$51,177,193	\$4,546,718	9.8%

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 4.3% state sales and use tax.

Business license taxes are charged per local ordinance to all businesses in the County, with varying amounts charged. On January 1, 2001, a 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.

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 food and beverage (restaurant) tax**, or meals tax was added effective February 1, 1997, the maximum allowed by Code 58.1-3833.

A **four-percent transient occupancy tax**, or lodging tax was added effective July 1, 2001 and raised to five percent effective July 1, 2015; the maximum allowed by Code 58.1-3819. The tax is collected from all hotel, motel, and campground customers in the County.

Other Local Taxes	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Sales Tax	\$6,693,227	\$6,863,773	\$7,494,000	\$630,227	9.2%
Consumer Utility Tax	763,099	761,787	763,099	1,312	0.2%
Business License Tax	2,216,575	2,011,717	2,216,575	204,858	10.2%
Meals Tax	3,085,826	3,138,414	3,375,470	237,056	7.6%
Lodging Tax	306,720	353,006	342,374	(10,632)	-3.0%
Other Local Taxes	1,417,975	1,393,412	1,190,573	(202,839)	-
Total	\$14,483,422	\$14,522,109	\$15,382,091	\$859,982	5.9%

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.

Licenses, Permits, and Fees	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Permits & Fees	\$516,829	\$459,651	\$493,594	\$33,943	7.4%
Total	\$516,829	\$459,651	\$493,594	\$33,943	7.4%

Fines & Forfeitures

This budget revenue source provides for revenue derived from fines collected locally and costs expended by the County and then recovered for various reasons. The majority of these fines are from the circuit court.

Fines and Forfeitures	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Fines & Forfeitures	\$49,245	\$48,219	\$49,245	\$1,026	2.1%
Total	\$49,245	\$48,219	\$49,245	\$1,026	2.1%

Revenue from Use of Money and Property

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

The County Treasurer invests funds that are available, but not needed for immediate disbursements. The investment of these funds is a priority, as are the appropriate steps to ensure liquidity of funds. Therefore, investments are made for periods ranging from a single weekend to 365 days. Rent is received for multi-jurisdictional programs hosted by Gloucester County and space used by the State Health Department. Interest rates rose rapidly with increasing inflation in FY2023, and projections are optimistic for the upcoming year.

Use of Money and Property	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Use Of Money	\$157,607	\$139,235	\$538,710	\$399,475	286.9%
Total	\$157,607	\$139,235	\$538,710	\$399,475	286.9%

Charges for Services

Charges for services include charges for various services and programs operated by Gloucester County.

This fund includes such items as courthouse maintenance fees, various sheriff and jail fees, probation fees, animal shelter fees, library fines, Parks and Recreation related fees such as recreation classes and Daffodil Festival, and the Landfill contract. The fees for classes, landfill, and Daffodil Festival related are the large items in this section. Revenues from the Daffodil Festival and related events are used to directly offset the related expenditures. Any excess is set aside in a committed fund balance as per the BOS Fund Balance Policy and can be used when there is a shortfall.

Charges for Services	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Charges For Services	\$1,024,107	\$1,000,275	\$983,743	(\$16,532)	-1.7%
Total	\$1,024,107	\$1,000,275	\$983,743	(\$16,532)	-1.7%

Miscellaneous Revenues

Miscellaneous Revenues include various items that come into the County Treasurer's Office 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. It also includes the SunTrust rebate the County receives for using their purchase card. The rebate is calculated at approximately 1% of total annual spend done with the purchase card.

Miscellaneous Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Miscellaneous	\$299,077	\$119,501	\$225,642	\$106,141	88.8%
Total	\$299,077	\$119,501	\$225,642	\$106,141	88.8%

Recovered Costs

The County is reimbursed for various costs, in which the revenue is recognized as recovered costs and the offsetting expenditure is recognized in the respective departmental budget.

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

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, located in the Revenue from the Commonwealth, will provide the majority of the funding needed for this activity, the other locality members are required to contribute a portion of the costs. The offsetting expenditures are in the budget for Probation and Pretrial.

The Treasurer uses the services of the Department of Motor Vehicles when collecting delinquent personal property taxes. DMV charges \$25 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 and is budgeted here with the offsetting expenditure in the Treasurer's budget.

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

Recovered Costs	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Recovered Costs	\$584,284	\$1,150,269	\$1,140,599	(\$9,670)	-0.8%
Total	\$584,284	\$1,150,269	\$1,140,599	(\$9,670)	-0.8%

Revenue from the Commonwealth

This budget section 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.

The restructuring of local consumer taxes on telephones and other communication equipment (Communications Sales and Use Tax) took effect January 1, 2007 per State Code 58.1-645 through 662. A 5% communications and sales and use tax is paid by customers of landline and wireless phones, satellite TV and radio services, cable, and other communication services. These revenues are collected by the Commonwealth of Virginia Department of Taxation and disbursed to localities monthly. Our share of the receipts is proportional to our percentage of the statewide total.

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.

As fiscal agent of the multi-jurisdictional Middle Peninsula Local Probation and Pretrial Services Agency, the state grant revenue is receipted through the County.

Revenue from the Commonwealth	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Communication Sales Tax	\$1,092,119	\$1,117,265	\$1,092,119	(\$25,146)	-2.3%
Car Tax Reimbursement	2,778,640	2,778,640	2,778,640	-	-
Libraries	172,680	195,860	196,724	\$864	0.4%
Other Categorical Aid	680,714	928,272	1,023,627	\$95,355	10.3%
Constitutional & State	4,210,519	4,562,891	4,800,169	\$237,278	5.2%
Non-Categorical Aid	118,555	107,322	118,555	\$11,233	10.5%
Total	\$9,053,227	\$9,690,250	\$10,009,834	\$319,584	24.1%

Revenue from the Federal Government

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

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 with offsetting expenditures budgeted under Victim Witness.

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. Additionally, the depreciation of the Social Services Building is claimed. 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.

Revenue from the Federal Government	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Recovered Costs	\$155,198	\$120,000	\$155,198	\$35,198	29.3%
Federal Grants	267,812	112,135	86,949	(25,186)	-22.5%
Other	82,463	93,544	66,120	(27,424)	-29.3%
Total	\$505,473	\$325,679	\$308,267	(\$17,412)	-22.4%

Loan Proceeds

Loan proceeds are budgeted in the General Fund to pay attorney and financial advisor fees, referred to as issuance costs, for the services they provide to assist the County in preparing and selling long-term debt obligations, such as bonds.

Loan Proceeds	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Loan Proceeds	\$1,754,763	\$0	\$0	\$0	0.0%
Total	\$1,754,763	\$0	\$0	\$0	0.0%

Fund Balance

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

As outlined in the Fund Balance Policy Overview section of this Budget Book, below is a summary of the Fund Balance components as they relate to this Adopted budget:

- **Non-spendable** - includes amounts that are not in a spendable form or are required to be maintained intact (endowment trust). This component consists of prepaid items.
- **Restricted** - legally constrained for specific purposes by external parties. This component consists of the Sheriff's federal and state asset forfeiture funds, the Commonwealth Attorney's federal, and state asset forfeiture funds, and cash proffers.
- **Committed** – constrained for specific purposes by the Board of Supervisors and can only be removed by the Board of Supervisors. This component consists of funds committed to mosquito control, tourism, the Daffodil Festival, program donations, subsequent expenditures, park projects, probation & pretrial, cable services, older adult capital projects, and the facilities, maintenance, repair and replacements (FMRR) added in FY2016.
- **Assigned** – amounts the County intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. This component funds the County Administrator's Contingency Fund.
- **Unassigned** – residual amounts remaining where the balance shall reflect the new policy target range of 14%-16% of expected governmental fund expenditures and can be used for one-time, like capital project funding, or emergent needs. The revised BOS Fund Balance Policy was adopted in June 2017.

Use of Fund Balance	FY2022 Audited Actual	FY2023 Projected Actual	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
FUND BALANCE-NONSPENDABLE	\$392,574	\$392,574	\$392,574	\$-	0.0%
FUND BALANCE-COMMITTED	2,575,170	3,094,985	2,689,777	(405,208)	-13.1%
FUND BALANCE-UNASSIGNED	26,572,890	26,334,954	21,777,955	(4,556,999)	-17.3%
FUND BALANCE-RESTRICTED	89,255	104,357	31,955	(72,402)	-69.4%
FUND BALANCE-ASSIGNED	260,000	260,000	21,828	(238,172)	-91.6%
Total	\$29,889,889	\$30,186,870	\$24,914,089	\$5,272,781	17.47%

Budget Comments:

Use of Committed Fund Balance consists of a rebalancing of Cable Services to support Cable FMRR projects, as well as use of Committed Fund Balances to support Tourism and Mosquito Control capital projects. The FMRR is allocated to specific capital outlay projects designated by the County Administrator. The use is in alignment with the BOS Fund Balance Policy. For years prior to FY20, two-fifths of cable television franchise tax collected less the appropriate expenses were committed for the program as well. Beginning in FY20, cable TV franchise tax no longer exists. A new communication tax was enacted that is not restricted to cable.

SCHEDULE OF CHANGES IN FUND BALANCE

Type & Description	Balance July 1, 2021	FY22 Contribution (Use) Net	Total Available July 1, 2022	FY23 Estimated Contribution (Use) Net	Estimated Available as of July 1, 2023	Approved Budgeted FY24 Contribution (Use)	Approved Balance at June 30, 2024
Nonespendable							
Prepays	\$ 399,975	\$ (7,401)	\$ 392,574	\$ -	\$ 392,574	\$ -	\$ 392,574
Total Nonespendable	\$ 399,975	\$ (7,401)	\$ 392,574	\$ -	\$ 392,574	\$ -	\$ 392,574
Restricted							
Sheriff's Asset Forfeiture, Federal	\$ 3,083	\$ 4	\$ 3,087	\$ 82	\$ 3,169	\$ (3,086)	\$ 83
Sheriff's Asset Forfeiture, State	22,126	7,237	29,363	2,215	31,578	(29,363)	2,215
Sheriff's Asset Forfeiture, Treasury	40,787	(2,700)	38,087	1,007	39,094	(38,087)	1,007
Commonwealth Attorney's Asset Forfeiture, Fed	485	1	486	13	499	-	499
Commonwealth Attorney's Asset Forfeiture, Sta	7,129	(5,263)	1,866	210	2,076	(1,866)	210
Wetlands in Lieu	-	16,366	16,366	11,575	27,941	-	27,941
Total Restricted	\$ 73,610	\$ 15,645	\$ 89,255	\$ 15,102	\$ 104,357	\$ (72,402)	\$ 31,955
Committed							
Tourism projects	539,298	122,743	662,041	(29,771)	632,270	(15,000)	617,270
Daffodil festival	33,153	14,306	47,459	(1,621)	45,838	-	45,838
Program donations	29,817	86,010	115,827	54,296	170,123	-	170,123
Probation and pretrial	118,739	18,299	137,038	(85,936)	51,102	(7,208)	43,894
Cable services	866,789	(418,987)	447,802	362,223	810,025	(40,000)	770,025
FMRR	1,037,949	127,054	1,165,003	220,624	1,385,627	(343,000)	1,042,627
Total Committed	\$ 2,634,123	\$ (50,575)	\$ 2,575,170	\$ 519,815	\$ 3,094,985	\$ (405,208)	\$ 2,689,777
Assigned							
County Administrator Contingency	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ (238,172)	\$ 21,828
Total Assigned	\$ 260,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ (238,172)	\$ 21,828
Unassigned Fund Balance	\$ 23,193,852	\$ 3,379,038	\$ 26,572,890	\$ (237,936)	\$ 26,334,954	\$ (4,556,999)	\$ 21,777,955
Grand Total - Fund Balance	\$ 22,535,867	\$ 3,336,707	\$ 29,889,889	\$ 296,981	\$ 30,186,870	\$ (5,272,781)	\$ 24,914,089

GENERAL FUND EXPENDITURE BY DEPARTMENT SUMMARY

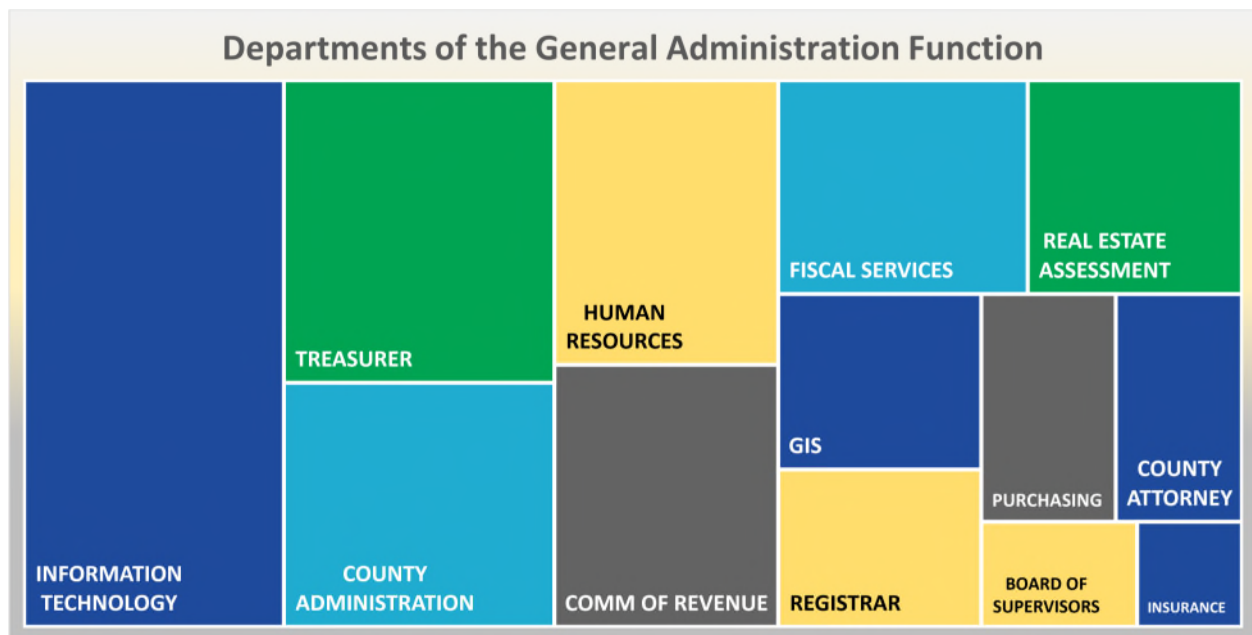
Function	Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
General Administration	Board Of Supervisors	\$174,099	\$178,997	\$203,473
General Administration	County Administration	758,882	898,100	820,856
General Administration	County Attorney	321,081	336,155	359,528
General Administration	Human Resources	688,082	759,026	793,727
General Administration	Comm Of Revenue	585,511	689,517	729,347
General Administration	Real Estate Assessment	485,316	601,512	568,402
General Administration	Treasurer	858,203	970,904	1,019,548
General Administration	Fiscal Services	579,167	684,989	661,742
General Administration	Purchasing	309,907	358,229	382,202
General Administration	Insurance	222,632	135,584	136,913
General Administration	Information Technology	1,534,976	1,662,499	1,768,508
General Administration	GIS	379,018	439,996	445,643
General Administration	Registrar	357,434	386,127	397,096
General Administration Totals		\$7,254,310	\$8,101,635	\$8,286,985
Judicial Administration	Circuit Court Judge	\$82,537	\$103,497	\$99,827
Judicial Administration	General District Court	14,961	18,823	19,603
Judicial Administration	Magistrate	22	500	750
Judicial Administration	J & D Court	10,184	9,690	9,519
Judicial Administration	Court Service Unit	166,791	169,343	221,692
Judicial Administration	Juvenile Group Home	93,060	110,447	118,518
Judicial Administration	Clerk Of Circuit Court	701,619	669,273	692,311
Judicial Administration	Commonwealth Attorney	950,044	1,086,709	1,100,751
Judicial Administration	Victim Witness	121,175	138,397	138,736
Judicial Administration Total		\$2,140,395	\$2,306,679	\$2,401,707
Public Safety	Sheriff	\$6,950,766	\$7,685,829	\$8,055,007
Public Safety	School Resource Officers	-	261,582	238,325
Public Safety	Jail	3,246,333	3,679,057	3,834,507
Public Safety	Probation	273,095	282,206	306,886
Public Safety	Pretrial	273,095	300,623	300,757
Public Safety	Animal Control	471,716	596,874	574,634
Public Safety	Fire And Rescue	3,576,815	3,824,211	5,736,125
Public Safety	Medical Exam	600	2,000	600
Public Safety	State Forest Service	7,497	7,497	7,497
Public Safety	Environmental	384,171	1,072,073	949,458
Public Safety	Building Inspections	594,523	664,313	800,432
Public Safety	Emergency Management	196,813	312,276	251,512
Public Safety	Radio O&M	907,815	986,230	1,006,161
Public Safety Total		\$16,883,240	\$19,674,771	\$22,061,901
Public Works	Engineering Services	\$283,882	\$391,038	\$352,858
Public Works	Refuse Landfill	15,096	16,786	18,216
Public Works	Facilities Management	2,267,769	2,795,175	2,662,800
Public Works Total		\$2,566,748	\$3,202,999	\$3,033,874

Function	Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Health And Welfare	Health Dept	\$546,587	\$559,833	\$560,255
Health And Welfare	Mental Health	138,849	151,360	177,243
Health & Welfare Total		\$685,436	\$711,193	\$737,498
Education	Community Engagement	\$598,378	\$659,072	\$697,614
Education	Cable Services	67,075	86,399	97,394
Education	Community College	14,857	14,857	14,857
Education Total		\$680,310	\$760,328	\$809,865
Parks, Recreation, Cultural	Parks & Recreation	\$633,081	\$720,818	\$715,861
Parks, Recreation, Cultural	Park Operations	729,864	848,984	813,499
Parks, Recreation, Cultural	Daffodil Festival	50,886	65,275	62,072
Parks, Recreation, Cultural	Library	2,925,989	1,310,309	1,315,838
Parks, Recreation, Cultural Total		\$4,339,821	\$2,945,386	\$2,907,270
Community Development	Clean Community	\$18,694	\$26,537	\$27,589
Community Development	Tourism	202,376	262,482	308,807
Community Development	Planning & Zoning	735,322	826,643	909,808
Community Development	Economic Development	307,573	315,560	321,181
Community Development	Extension Service	107,958	117,348	128,687
Community Development Total		\$1,371,923	\$1,548,570	\$1,696,072
Civic Contributions Total		\$322,306	\$370,562	\$370,562
Contingency Total		\$0	\$84,692	\$2,189,985
Transfer Out Total		\$35,603,487	\$37,879,348	\$40,989,513
Grand Total		\$71,847,975	\$77,586,163	\$85,485,232

General Administration Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Board Of Supervisors	\$174,099	\$178,997	\$203,473
County Administration	758,882	898,100	820,856
County Attorney	321,081	336,155	359,528
Human Resources	688,082	759,026	793,727
Comm Of Revenue	585,511	689,517	729,347
Real Estate Assessment	485,316	601,512	568,402
Treasurer	858,203	970,904	1,019,548
Fiscal Services	579,167	684,989	661,742
Purchasing	309,907	358,229	382,202
Insurance	222,632	135,584	136,913
Information Technology	1,534,976	1,662,499	1,768,508
GIS	379,018	439,996	445,643
Registrar	357,434	386,127	397,096
General Administration Total	\$7,254,310	\$8,101,635	\$8,286,985

The General Administration function of the County is responsible for overall administration of operations. This includes the Board of Supervisors as the governing body of the County, financial operations, employee and payroll management, and many other departments that are vital to the daily operation of the County. Information Technology makes up 21.3% of this function - the largest at \$1.8M, followed by the Treasurer (12.3%), County Administration (9.9%). Details of the purpose, priorities and goals, and budgets for each General Administration department are in the following pages.



BOARD OF SUPERVISORS

The Board provides leadership on behalf of the citizens through setting goals and objectives; and establishing priorities for County programs and services. The Board establishes County legislative and administrative policies through the adoption of ordinances and resolutions; appoints the County Administrator, County Attorney, and members of various boards and commissions; adopts the annual budget; appropriates funds; and, sets tax rates.

Functional Priorities:

- ✓ Establishes guiding policy and plans
- ✓ Adopt the County's Budget including Capital Improvement Plan and appropriate funds
- ✓ Levy County taxes
- ✓ Appoint the members of various boards and commissions
- ✓ Adopt the County's comprehensive land use plan and approving and enforcing related ordinances
- ✓ Adopt and enforce ordinances for law enforcement, sanitation, health and other regulations permitted by State law
- ✓ Serve on Commissions and Advisory committees

Did you know?

- ✓ The Board is composed of seven members who are elected by the people
- ✓ Board members serve four-year staggered terms
- ✓ The County is divided into five voting magisterial districts, each of which is entitled to one representative. Two members are elected at-large.
- ✓ For more information: <https://www.gloucesterva.info/1091/Board-of-Supervisors>

Budget Summary:

Board of Supervisors	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$63,766	\$63,770	\$63,779	\$9	-
Operating	110,333	115,227	139,694	24,467	21.2%
Total	\$174,099	\$178,997	\$203,473	\$24,476	13.7%

Budget Comments:

- ❖ This budget unit also funds the Hampton Roads and Middle Peninsula Planning Districts (HRPDC and MPPDC), the MPA (Middle Peninsula Alliance), formerly MPEDRO (Middle Peninsula Economic Development Resource Organization) and the Hampton Roads Military and Federal Facilities Alliance (HRMFFA).
- ❖ Operating increase due to moving HRMFFA dues from the County Administration to the Board of Supervisors for the FY24 budget.

The Office of the County Administrator serves the citizens of Gloucester County by initiating strategies and programs to make significant progress toward achieving the Board of Supervisors' identified priorities. This includes the management of departmental activities and special projects in a manner which promotes the highest quality of services and the continuous operation of efficient and open government.

Functional Responsibilities:

- ✓ Provide leadership and direction to staff in conducting the business of the County
- ✓ Provide administrative and managerial support and professional advice to the Board of Supervisors
- ✓ Develop and implement programs, policies, and procedures to ensure the provision of effective and efficient government services
- ✓ Maintain a highly competent, well-trained, and motivated workforce
- ✓ Provide an organizational framework and culture that is progressive, results-oriented, and customer-focused to meet the current and future needs of Gloucester County and its citizens
- ✓ Work with the Board of Supervisors to strategically carry out the Board's vision and priorities

Did you know?

County Administration works alongside six Constitutional Officers and the County Attorney to lead a team of more than 300 employees across 20 departments.

Budget Summary:

County Administration	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$653,592	\$792,963	\$758,656	(\$34,307)	-4.3%
Operating	105,290	105,137	62,200	(42,937)	-40.8%
Total	\$758,882	\$898,100	\$820,856	(\$77,244)	-8.6%
Full Time Equivalents	5.5	5.0	5.0		

Budget Comments:

- ❖ FY24 operating costs decreased due to moving the Hampton Roads Military and Federal Facilities Alliance (HRMFFA) funds to the Board of Supervisors budget.

COUNTY ATTORNEY

The County Attorney's Office serves as the legal representative for the Gloucester County Board of Supervisors, as well as County Administration and County Departments.

Functional Responsibilities:

- ✓ Provide timely and effective legal advice and representation to the Board of Supervisors, and other boards, commissions, departments, and employees of the County, as appropriate
- ✓ Effectively handle civil litigation by and for the County, its boards, commissions, departments, and employees
- ✓ Competently and ethically fulfill all duties and responsibilities placed upon the office by the Code of Virginia, the Code of Gloucester County, and canons of ethics and disciplinary rules of the Virginia State Bar
- ✓ Review and update County codes where necessary

Did you know?

The County Attorney also serves as the legal representative for:

- ✓ The School Board and School Administration
- ✓ The Board of Zoning Appeals
- ✓ The Planning Commission
- ✓ The Department of Social Services
- ✓ The Industrial Development Authority

Budget Summary:

County Attorney	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$312,300	\$325,659	\$348,628	\$22,969	7.1%
Operating	8,781	10,496	10,900	404	3.8%
Total	\$321,081	\$336,155	\$359,528	\$23,373	7.0%
Full Time Equivalents	2.0	2.0	2.0		

Budget Comments:

- ❖ None

HUMAN RESOURCES

The Gloucester County Human Resources (HR) Department provides employee recruitment, selection, and retention services to County departments.

Functional Responsibilities:

- ✓ Provide recruitment services, including drug screenings, employment physicals and background checks for all County departments except Sheriff and Social Services.
- ✓ Administer employee performance management, employee relations, worker's compensation, employee safety and unemployment benefit claims.
- ✓ Ensure compliance with federal and state employment regulations and mandates and required reporting.
- ✓ Administer the County's Personnel Policies & Procedures Manual (PPPM) and pay classification systems.
- ✓ Administer employee benefits and payroll as well as maintain personnel and time records.

Budget Summary:

Human Resources	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$585,288	\$638,951	678,231	\$39,280	6.1%
Operating	102,794	120,075	115,496	(4,579)	-3.8%
Total	\$688,082	\$759,026	793,727	\$34,701	4.6%
Full Time Equivalents	6.0	6.0	6.0		

Budget Comments:

❖ None

COMMISSIONER OF REVENUE

The Gloucester County Commissioner of Revenue serves the citizens by fairly and equitably identifying and assessing all sources of revenue to which the County is entitled according to the laws of the Commonwealth of Virginia and the County of Gloucester.

Functional Responsibilities:

- ✓ Administers real estate tax rolls
- ✓ Registers and assesses personal property
- ✓ Audits and enforcement of business taxes
- ✓ Administers tax relief program for the elderly & disabled
- ✓ Manages tax exemptions for qualified veterans and KIA widows.

Did you know?



The Commissioner of Revenue's Office provides **FREE** Virginia state tax preparation services to taxpayers.

Budget Summary:

Commissioner of Revenue	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$564,756	\$665,142	\$702,970	\$37,828	5.7%
Operating	20,755	24,375	26,377	2,002	8.2%
Total	\$585,511	\$689,517	\$729,347	\$39,830	5.8%
Full Time Equivalents	8.0	8.6	8.6		

Budget Comments:

- ❖ None

REAL ESTATE ASSESSMENT

The Gloucester County Real Estate Assessment Department is responsible for assessing property values on real estate based on fair market value consistent with Virginia State Law.

Functional Responsibilities:

- ✓ Manages bi-annual general reassessment
- ✓ Conducts assessment reviews
- ✓ Assesses new constructions permits/splits and combines/sales validation
- ✓ Maintains County web-based property database (Vision)
- ✓ Analyzes and reports meaningful information for various County departments

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2020	FY2021	FY2022	Measurement Thresholds		
Median Assessment Ratio	Total assessed value as a percentage of market value, for the calendar year ending 12/31.	90.7%	89.5%	94.7%	95%-105%	80% - 94% or 106% - 120%	< 80% or >120%

FY22 Performance Results

Real Estate Assessment's performance placed in the Mid-Range Zone for FY22. The County Assessor conducts assessments aligned with industry best practices. For a more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Real Estate Assessment	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$466,459	\$539,187	\$533,292	(\$5,895)	-1.1%
Operating	18,857	62,325	35,110	(27,215)	-43.7%
Total	\$485,316	\$601,512	\$568,402	(\$33,110)	-5.5%
Full Time Equivalents	5.5	5.6	5.6		

Budget Comments:

- ❖ Operating costs decreased due to anticipated reduction in costs of professional services based on less anticipated assistance from Vision in FY2024.

TREASURER

The Treasurer's Office is responsible for receipting and accounting for all County revenues.

Functional Responsibilities:

- ✓ Records and accounts for revenues of all County funds (including Schools and Social Services)
- ✓ Manages County investments
- ✓ Directs collection efforts for delinquent taxes, utilities, returned checks, and any other County fines or fees
- ✓ Processes receipts for monies due to the County including:
 - Real estate and personal property taxes
 - Dog licenses
 - Utility payments
 - Parking tickets and other fines or fees
 - Virginia income tax and estimated payments

Did you know?

Three of the seven employees of the Treasurer's Office have been employed by the Treasurer's Office for over twenty years.

Budget Summary:

Treasurer	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$628,752	\$685,367	\$717,566	\$32,199	4.7%
Operating	229,450	285,537	301,982	16,445	5.8%
Total	\$858,203	\$970,904	\$1,019,548	\$48,644	5.0%
Full Time Equivalents	8.0	8.0	8.0		

Budget Comments:

- ❖ Operating increased due to increase in USPS postage costs to \$.05 per 1 ounce.

FISCAL SERVICES

Fiscal Services is responsible for the financial management and planning of the County.

Functional Responsibilities:

- ✓ Handles accounts payable function for all funds
- ✓ Manages debt compliance and reporting
- ✓ Manages fixed asset program
- ✓ Grants Management and Reporting
- ✓ Financial Record Keeping and Reporting
- ✓ Operating & Capital Budget Development and Monitoring

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Error Free 1099s	Percentage of IRS 1099 forms produced accurately the first time.	100.0%	100%	97% - 99%	< 97%
GFOA Budget Presentation Award	Received the GFOA Budget Presentation Award.	YES	Yes	N/A	No
GFOA Financial Reporting Award	Received the GFOA Financial Reporting Award.	YES	Yes	N/A	No
Payment Terms Compliance (based on original invoice date)	Percentage of invoices paid within contractual timing commitments (includes reprocessing time).	97.7%	> 95%	85% - 95%	< 85%
FY22 Performance Results Fiscal Services placed in the Target Zone for each of its performance indicators. Each indicator was achieved through consistency in operations year over year. For a more information, please refer to the Key Performance Indicators section of this document.					

Budget Summary:

Fiscal Services	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$497,484	\$594,443	\$571,917	(\$22,526)	-3.8%
Operating	81,683	90,546	89,825	(721)	-0.8%
Total	\$579,167	\$684,989	\$661,742	(\$23,247)	-3.4%
Full Time Equivalents	6.0	6.0	6.0		

Budget Comments:

- ❖ None

CENTRAL PURCHASING

Central Purchasing is responsible for competitively buying all materials, supplies, services and construction for the County and Schools pursuant to the requirement of the Code of Virginia §15.2-414 and Chapter 22 of the Gloucester County Code.

Functional Responsibilities:

- ✓ Competitive Public Purchasing Services for County and Schools
- ✓ Purchase Card Administration for County and Schools
- ✓ Procurement Training for County and Schools
- ✓ Surplus Property Administration
- ✓ Centralized Mail Processing
- ✓ Centralized Inventory Control of Bulk Office Supplies (Paper)
- ✓ Contract Administration of Outsourced Maintenance Services for Copiers and Printers
- ✓ Management of Inquiries and Business Communications.
- ✓ Participation in State and National Purchasing Associations

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Percentage of Re-bids	Percentage of bids resubmitted for RFP advertisements	5.9%	<8%	8% - 10%	> 10%
Competitive Bidding Cost Avoidance	Costs avoided through the bidding process as a percentage of total high bid potentials.	17.2%	> 30%	20% - 30%	< 20%
FY22 Performance Results Central Purchasing placed in the Lower-Limit Zone for each of their categories. Performance was impacted by inflation and contractor availability. For a more information, please refer to the Key Performance Indicators section of this document.					

Budget Summary:

Central Purchasing	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$239,593	\$264,716	\$287,618	\$22,902	8.7%
Operating	70,314	93,513	94,584	1,071	1.1%
Total	\$309,907	\$358,229	\$382,202	\$23,973	6.7%
Full Time Equivalents	3.0	3.0	3.0		

Budget Comments:

- ❖ Increase in Personnel due to the hiring of a Purchasing Agent.

INSURANCE

Virginia Risk Sharing Association (VRSA) provides coverage and risk management expertise to local government entities throughout Virginia. VRSA is the County's insurance carrier for property, liability, and automobile insurance.

Functional Purpose:

- ✓ Pools Risks give members benefits in comprehensive coverages, cost savings, and price stability.
- ✓ Administers the Line of Duty Act which is a Health Benefits Plan for eligible disabled persons and family members.

For More Information:

Additional information about the Virginia Risk Sharing Association is available at: <https://www.vrsa.us/>

Budget Summary:

Insurance	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	222,632	135,584	136,913	1,329	1.0%
Total	\$222,632	\$135,584	\$136,913	\$1,329	1.0%

Budget Comments:

- ❖ None

INFORMATION TECHNOLOGY

The Department of Information Technology (DIT) provides reliable technology and technology-based services to the County.

Functional Responsibilities:

- ✓ Provides computer, server, and network design, engineering, maintenance, repair and support services
- ✓ Provides technology customer support for Tier 1 and 2 issues to include network account management, PC software and hardware support, and voicemail account support
- ✓ Analyzes, develops, tests, integrates, manages, and supports mission critical business systems and applications
- ✓ Supports and governs the County mission to provide timely communication to staff and citizens by utilizing current communication methods used in today's mobile and desktop environment
- ✓ Provide interagency support, such as Social Services, court units, Pretrial and Probation, and the Health Department

Did you know?

Information Technology staff manage the audio-visual services for the County Board meetings to make those meetings available by both television and web.

Budget Summary:

Information Technology	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$760,128	\$897,280	\$902,333	\$5,053	0.6%
Operating	774,848	765,219	866,175	100,956	13.2%
Total	\$1,534,976	\$1,662,499	\$1,768,508	\$106,009	6.4%
Full Time Equivalents	8.0	8.0	8.0		

Budget Comments:

- ❖ Operating increase primarily due to an increase in Maintenance Service Contracts and telephone due to centralizing these costs in Information Technology.

Geographic Information Systems (GIS) guarantees the integrity of spatial data through thoughtful planning and management of resources and promoting programs, activities, services and facilities for internal departments and external GIS stakeholders.

Functional Responsibilities:

- ✓ **Addressing Services:** this includes responsibility of addressing all structures & parcels permitted by the Building Inspections Dept & according to GIS addressing policy, maintaining addressing database, and distributing data to state agencies.
- ✓ **Parcel Maintenance Services:** this includes responsibility for performing feature class updates where it pertains to parcel splits, subdivisions, lot line vacations, boundary line adjustments, etc., cross reference data between COR and Assessment to deliver accurate parcel information
- ✓ **Mapping Services:** create custom maps for internal & external usage, supports the design and print distribution maps for Map Books (used by local law enforcement, UPS, FedEx), Mutual Aid Map Books, Street, and Zoning Maps.
- ✓ **Application Services:** promote and support the use of GIS web application and services, ArcGIS , Database Administration, Pictometry Administration, 3rd Party Software Support, and Reporting Services.

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
GIS Website Uptime	Uptime percentage as a function of the number of days each month without a downtime incident recorded.	99.8%	> 97%	94% - 97%	< 94%
<p style="text-align: center;"><u>FY22 Performance Results</u></p> <p>The GIS department achieved the Target Zone for its performance by maintaining website availability throughout the majority of FY22. For a more information, please refer to the Key Performance Indicators section of this document.</p>					

Budget Summary:

GIS	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$226,197	\$280,819	\$284,454	\$3,635	1.3%
Operating	152,821	159,177	161,189	2,012	1.3%
Total	\$379,018	\$439,996	\$445,643	\$5,647	1.3%
Full Time Equivalents	3.0	3.0	3.0		

Budget Comments:

❖ None

The Registrar's Office manages elections within the county and assists voters with registration and other election related matters.

Functional Responsibilities:

- ✓ Federal Voting Assistance Program provides voting assistance to service members, their families & overseas citizens
- ✓ Help America Vote Act establishes minimum election administration standards, including voting machines, etc.
- ✓ Legislative Information System to monitor, participate and implement any changes that affect our office
- ✓ Elect Voter Registration List Maintenance ensures accuracy of voting list
- ✓ Developing Online services; for Voters, Election Officers and Candidates

Did you know?

The Gloucester County Registrar's Office processed nearly 4,000 absentee ballots by mail in the 2020 Election, compared to only 800 in the 2016 Election.



Budget Summary:

Registrar	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$220,697	\$256,668	\$258,218	\$1,550	0.6%
Operating	136,738	129,459	138,878	9,419	7.3%
Total	\$357,434	\$386,127	\$397,096	\$10,969	2.8%
Full Time Equivalents	3.0	3.2	3.2		

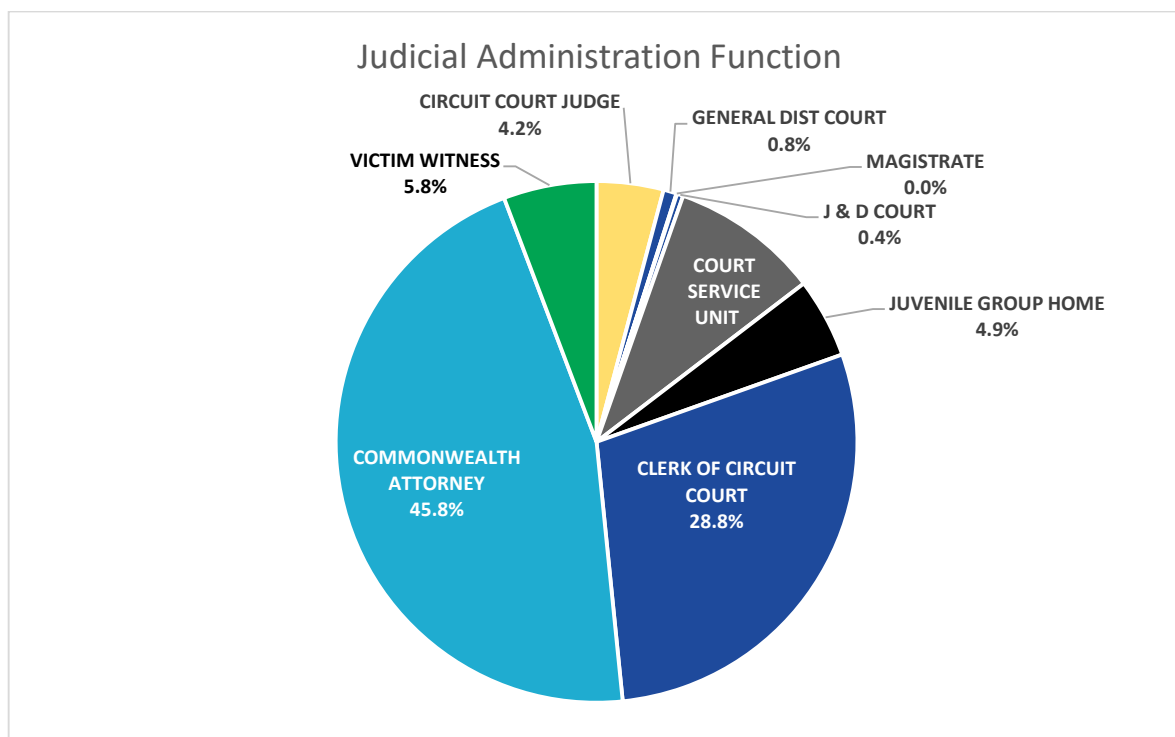
Budget Comments:

- ❖ Operating increase due to Elections Supplies and Postage due to the Presidential Primary elections.

Judicial Administration Summary

Department/Budget Unit	FY2022 Actual Budget	FY2023 Amended Budget	FY2024 Adopted Budget
Circuit Court Judge	\$82,537	\$103,497	\$99,827
General District Court	14,961	18,823	19,603
Magistrate	22	500	750
J & D Court	10,184	9,690	9,519
Court Service Unit	166,791	169,343	221,692
Juvenile Group Home	93,060	110,447	118,518
Clerk Of Circuit Court	701,619	669,273	692,311
Commonwealth Attorney	950,044	1,086,709	1,100,751
Victim Witness	121,175	138,397	138,736
Judicial Administration Total	\$2,140,395	\$2,306,679	\$2,401,707

Judicial Administration includes the Courts as well as departments that support functions of the Court. The Commonwealth's Attorney makes up 45.8% of the Judicial Administration function, followed by the Clerk of The Circuit Court at 28.8%. Details of the purpose, priorities and goals, and budgets for each component of the Judicial Administration function are in the following pages.



CIRCUIT COURT JUDGE

The Circuit Court is the only trial court of general jurisdiction in Virginia, having control over the appeals from administrative agencies, the General District Court, or Juvenile and Domestic Relations District Court.

Budget Summary:

Circuit Court Judge	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$69,181	\$82,703	\$84,077	\$1,374	1.7%
Operating	13,356	20,794	15,750	(5,044)	-24.3%
Total	\$82,537	\$103,497	\$99,827	(\$3,670)	-3.5%
Full Time Equivalents	1.0	1.0	1.0		

Budget Comments:

- ❖ Reduced Maintenance Service Contract line due to a 3-year cyclical expense (currently off cycle), and reallocated a portion of Jury Duty expenses to the Clerk of the Circuit Court to cover projected Jury Duty Questionnaire expenses.

GENERAL DISTRICT COURT

The General District Court has a Judge rule over proceedings instead of a Trial by Jury. The Circuit Court handles traffic violations, misdemeanor criminal charges, and holds the preliminary hearings for felony cases.

Budget Summary:

General District Court	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	14,961	18,823	19,603	780	4.1%
Total	\$14,961	\$18,823	\$19,603	\$780	4.1%

Budget Comments:

- ❖ Increase due to Telephone based on FY23 actuals.

MAGISTRATE'S OFFICE

The Magistrate's Office writes summons, warrants, search warrants, emergency protective orders, emergency custody orders, temporary detention orders, etc. The Magistrate's Office is the first to see a person after an officer makes an arrest to write warrants and then determine bail or jail.

Budget Summary:

Magistrate	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	22	500	750	250	50.0%
Total	\$22	\$500	\$750	\$250	50.0%

Budget Comments:

- ❖ Increase due to replacement of fax machine and shredder from large volume usage.

JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT

The Juvenile and Domestic Relations District Court hears all matters involving juveniles such as criminal or traffic matters. It also hears family matters such as custody, visitation, support, and abuse.

Budget Summary:

J & D Court	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	10,184	9,690	9,519	(171)	-1.8%
Total	\$10,184	\$9,690	\$9,519	(\$171)	-1.8%

Budget Comments:

- ❖ None

9TH DISTRICT COURT SERVICES UNIT

The Virginia Department of Juvenile Justice-9th District Court Services Unit strives to protect the public through a balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, communities, law enforcement, and other agencies, while providing the opportunity for delinquent youth to develop into responsible and productive citizens.

Budget Summary:

Court Service Unit	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	166,791	169,343	221,692	52,349	30.9%
Total	\$166,791	\$169,343	\$221,692	\$52,349	30.9%

Budget Comments:

- ❖ Increase due to funding Merrimac Detention Center, which had a significant increase in operating expenses.

COLONIAL GROUP HOME COMMISSION

York, Gloucester, and James City Counties, and the City of Williamsburg collectively fund a variety of juvenile justice alternative, community-based programs through membership in the Colonial Group Home Commission.

Budget Summary:

Colonial Group Home Commission	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	93,060	110,447	118,518	8,071	7.3%
Total	\$93,060	\$110,447	\$118,518	\$8,071	7.3%

Budget Comments:

- ❖ Increase in the County's contribution due to increased administrative/personnel costs for the Colonial Group Home Commission.

CLERK OF CIRCUIT COURT

The mission of the Clerk of the Circuit Court Office is to maintain all court records, documents and evidence in its control in a timely and cost-effective manner while providing outstanding service with courtesy, efficiency and impartiality to the citizens and businesses of Gloucester County and the participants of the judicial community.

Budget Summary:

Clerk of Circuit Court	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$546,770	\$637,419	\$656,134	\$18,715	2.9%
Operating	154,849	31,854	36,177	4,323	13.6%
Total	\$701,619	\$669,273	\$692,311	\$23,038	3.4%
Full Time Equivalents	7.5	8.0	8.0		

Budget Comments:

- ❖ Reallocated a portion of Jury Duty expenses from the Circuit Court Judge to the Clerk of the Circuit Court to cover projected Jury Duty Questionnaire expenses.

COMMONWEALTH'S ATTORNEY OFFICE

The Commonwealth's Attorney's Office is responsible for prosecuting all felony, domestic violence, and serious misdemeanor cases in Gloucester County where the Code of Virginia requires.

Budget Summary:

Commonwealth Attorney	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$915,514	\$1,061,010	\$1,074,277	\$13,267	1.3%
Operating	34,530	25,699	26,474	775	3.0%
Total	\$950,044	\$1,086,709	\$1,100,751	\$14,042	1.3%
Full Time Equivalents	9.0	9.0	9.0		

Budget Comments:

- ❖ None

VICTIM WITNESS

The purpose of the Victim Witness program is to ensure that victims and witnesses of crime are informed of their rights; are treated with dignity, respect, and sensitivity and that their privacy is protected where the law allows; receive authorized services; have opportunity to make the courts aware of the full impact of the crime; and have the opportunity to be heard at critical stages of the criminal justice process.

Budget Summary:

Victim Witness	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$119,408	\$136,472	\$137,386	\$914	0.7%
Operating	1,768	1,925	1,350	(575)	-29.9%
Total	\$121,175	\$138,397	\$138,736	\$339	0.2%
Full Time Equivalents	2.5	2.5	2.5		

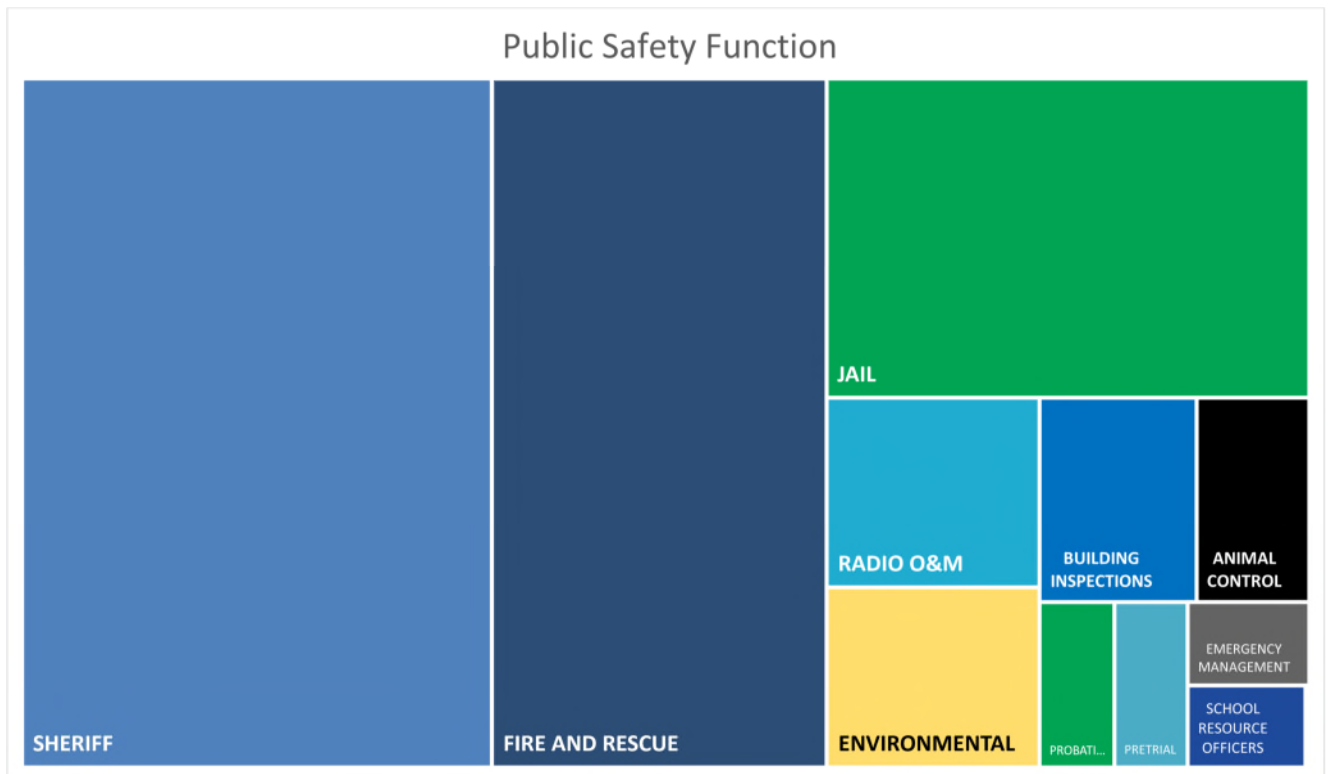
Budget Comments:

- ❖ Change in operating due to decreasing office supplies to align with actual spending.

Public Safety Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Sheriff	\$6,950,766	\$7,685,829	\$8,055,007
School Resource Officers	-	261,582	238,325
Jail	3,246,333	3,679,057	3,834,507
Probation	273,095	282,206	306,886
Pretrial	273,095	300,623	300,757
Animal Control	471,716	596,874	574,634
Fire And Rescue	3,576,815	3,824,211	5,736,125
Medical Exam	600	2,000	600
State Forest Service	7,497	7,497	7,497
Environmental	384,171	1,072,073	949,458
Building Inspections	594,523	664,313	800,432
Emergency Management	196,813	312,276	251,512
Radio O&M	907,815	986,230	1,006,161
Public Safety Total	\$16,883,240	\$19,674,771	\$22,061,901

The Public Safety Function is comprised of departments that support the safety and security of the County's citizens and visitors. This function is comprised mainly of Sheriff and Jail operations (53.9%) and contributions to local Fire & Rescue (26.0% - Gloucester and Abingdon Volunteer Fire & Rescue Squads). Where all other departments account for 20.1%. Public Safety is the largest function of the General Fund budget and makes up 10.1% of the total County budget.



SHERIFF'S OFFICE

The Mission of the Sheriff's Office is to provide peace and security of all residents and visitors of Gloucester County. The Sheriff's Office strives to carry out its responsibilities diligently, courteously and take pride in the services provided. Working in cooperation with community agencies and groups helps to promote understanding and to enhance the law enforcement capabilities.

Department Overview:

- ✓ Law Enforcement – provides Uniform Patrol, School Resource Officers, D.A.R.E., Criminal Investigations and a Narcotics Unit/Membership with Tri-Rivers Drug Task Force
- ✓ Additional Law Enforcement - provides specialized units such as a Tactical Unit, Bicycle Patrol Unit, Color Guard Unit, Forensics Unit, Traffic Safety Unit, and a Crime Prevention Specialist
- ✓ The Satellite Academy - in-service training tailored to our policies and community needs offering full certification courses from basic law enforcement academies to advanced training such as Field Training Officers School (FTO) and state certified instructors' courses.
- ✓ An active and professional K9 program consisting of two dogs (Zeus and Duke) who are handled by one of the few officers in the region that possesses certification as a certified trainer through the American Society of Canine Trainers (ASCT).
- ✓ Community training in internet safety for teens and parents, workplace violence awareness, and self-defense classes for women
- ✓ Gun handling safety courses for residents who wish to secure a concealed weapon permit

Budget Summary:

Sheriff	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$5,931,268	\$6,235,329	\$6,847,953	\$612,624	9.8%
Operating	1,019,498	1,450,500	1,207,054	(243,446)	-16.8%
Total	\$6,950,766	\$7,685,829	\$8,055,007	\$369,178	4.8%
Full Time Equivalents	67.5	68.6	69.6		

Budget Comments:

- ❖ *Sheriff FTE for FY23 should have read 68.6 this is a correction
- ❖ Increased personnel by 1 full-time Investigator

SCHOOL RESOURCE OFFICERS (GRANT FUNDED)

School Resources Officers have been funded for FY24 through the Virginia Department of Criminal Justice Services' SRO Incentive Grant Program. The award grant provides funding for three School Resource Officers (SROs) to provide security for Gloucester County Public Schools. The SROs are sworn deputies with Gloucester Sheriffs Office.

Budget Summary:

Grant Funded SRO	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$0	\$261,582	\$238,325	(\$23,257)	-8.9%
Operating	-	-	-	-	0.0%
Total	\$0	\$261,582	\$238,325	(\$23,257)	-8.9%
Full Time Equivalents	0.0	3.0	3.0		

Budget Comments:

- ❖ SRO grant is new in FY2023, continued to FY2024 and fund three new SROs.

JAIL

The Sheriff's Office is approved to operate a fully functional correctional facility as approved by the Virginia Department of Corrections. The Sheriff is responsible for managing and providing correctional services for state and local inmates. The medical staff is comprised of two state certified nurses who are responsible for the daily evaluation of minor illnesses, injury reports, and wellness checks.

Budget Summary:

Jail	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$2,394,144	\$2,786,567	\$2,962,693	\$176,126	6.3%
Operating	852,189	892,490	871,814	(20,676)	-2.3%
Total	\$3,246,333	\$3,679,057	\$3,834,507	\$155,450	4.2%
Full Time Equivalents	33.5	33.6	33.6		

Budget Comments:

- ❖ Workers Compensation and Line of Duty Coverage both increased based on insurance rate estimates

PROBATION & PRETRIAL SERVICES

The Probation Agency serves the County and region by providing alternatives to incarceration and in doing so, alleviates pressure placed on the judicial system.

Key Performance Indicators:

FY22 Score Card

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Successful Closure Rate (Probation)	Successful closure rate of probation cases as measured by successful completion of prescribed probation terms.	52.3%	> 75%	50% - 75%	< 50%
Successful Closure Rate (Pretrial)	Successful closure rate of pretrial cases as measured by successful appearance in court.	65.9%	> 85%	70% - 85%	< 70%
Monthly Caseload per Staff Member (Probation)	Monthly average number of probation clients assigned to each staff member.	69.2	76 - 90	60 - 75 or 91 - 105	< 60 or > 105
Monthly Caseload per Staff Member (Pretrial)	Monthly average number of pretrial clients assigned to each staff member.	43.4	46 - 60	40 - 45 or 61 - 65	< 40 or > 65

FY22 Performance Results

Probation finished the year in the Mid-Range Zone for both of its performance indicators while Pretrial placed in the Lower-Limit Zone for Successful Closure Rates and the Mid-Range Zone for Monthly Caseload per Staff Member. Performance has been directly tied to socioeconomic factors driven by the pandemic and civil unrest. For a more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Probation	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$256,752	\$258,365	\$285,873	\$27,508	10.6%
Operating	16,343	23,841	21,013	(2,828)	-11.9%
Total	\$273,095	\$282,206	\$306,886	\$24,680	8.7%
Full Time Equivalents	3.5	3.5	3.5		

Pretrial	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$256,752	\$284,987	\$284,952	(\$35)	0.0%
Operating	16,343	15,636	15,805	169	1.1%
Total	\$273,095	\$300,623	\$300,757	\$134	0.0%
Full Time Equivalents	3.5	3.5	3.5		

Budget Comments:

- ❖ The Probation & Pretrial budget unit is now separated into two different budget units but still operates under one manager.

ANIMAL CONTROL

The Animal Control Department ensures life safety and enhances the quality of life of the Gloucester community and visitors by enforcing and educating the community on state and local laws relevant to all animals.

Functional Responsibilities:

- ✓ Maintain the County's Animal Shelter
- ✓ Enforce State & County animal laws; issue summons for violations, prepare court cases and appear in court
- ✓ Investigate complaints of cruelty, dog fighting, animal bites, dangerous dogs, care of companion animals and livestock
- ✓ Ensure there is an Animal Control Officer available after normal duty hours and on weekends to respond to emergency calls (24-hour coverage)

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
On-Time Priority 1 Call Response	Percentage of Priority 1 calls addressed with field response in 45 minutes or less.	90.5%	95% - 100%	89% - 95%	< 89%
Total Service Demand Response	Percentage of service calls responded to (includes response by phone).	98.6%	95% - 100%	90% - 95%	< 90%
Live Releases	Average live release rate of companion animals.	90.3%	95% - 100%	90% - 95%	< 90%

FY22 Performance Results

Animal Control placed in the Mid-Range Zone for On-Time Priority 1 Call Responses, the Target Zone for Service Demand Responses, and the Mid-Range Zone for Live Releases. As the County's population grows, pressures from development and companion animal abandonment will place a higher demand on this department. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Animal Control	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$290,954	\$379,064	\$405,142	\$26,078	6.9%
Operating	180,762	217,810	169,492	(48,318)	-22.2%
Total	\$471,716	\$596,874	\$574,634	(\$22,240)	-3.7%
Full Time Equivalents	4.0	5.0	5.0		

Budget Comments:

- ❖ Operating decreased due to FMRR budget being moved to CA Contingency.

VOLUNTEER FIRE & RESCUE

Fire & Rescue services are provided by two organizational groups: Abingdon Volunteer Fire & Rescue (AVFR) and Gloucester Volunteer Fire & Rescue Squad (GVFRS). The volunteer fire & rescue squads protect life, property, and the environment by preventing and suppressing fires, mitigating hazards, providing emergency medical services.

Functional Responsibilities:

- ✓ Rescue operations
- ✓ Fire Prevention and EMS trainings to schools, churches, social groups, and other community organizations
- ✓ Cardiopulmonary Resuscitation (CPR) and First Aid classes to the community and to our members
- ✓ Junior Rescue Squad and a Fire Cadet program for community youth to participate in EMS and fire suppression functions

For more information:

For more information on the volunteer fire & rescue squads that serve Gloucester County visit:

<http://www.gvfrs.org/>

<http://facebook.com/AVFRS>

Budget Summary:

Volunteer Fire & Rescue	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Line of Duty Insurance	\$0	\$45,854	\$48,558	\$2,704	5.9%
Abingdon	1,503,017	1,552,686	2,927,556	1,374,870	88.5%
Abingdon Grant	96,020	96,020	99,086	3,066	3.2%
Gloucester	1,849,843	2,027,657	2,555,642	527,985	26.0%
Gloucester Grant	96,020	96,020	99,086	3,066	3.2%
Pen EMS Council	4,821	5,974	6,197	223	3.7%
Other Misc Expenses	27,094	-	-	-	0.0%
Total	\$3,576,815	\$3,824,211	\$5,736,125	\$1,911,914	50.0%

Budget Comments:

- ❖ Contribution to Abingdon increased \$1.4M.
- ❖ Contribution to Gloucester increased \$528K.
- ❖ Costs for preemption cameras included in other miscellaneous expenses in FY22.

MEDICAL EXAM

A Virginia city or county medical examiner is a physician appointed by law to receive the initial call of death and determine whether that death falls within the jurisdiction of the medical examiner and, in some cases, determine the cause and manner of death of persons who die under specific circumstances spelled out by law.

Budget Summary:

Medical Exam	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$600	\$2,000	\$600	(\$1,400)	-70.0%
Total	\$600	\$2,000	\$600	(\$1,400)	-70.0%

Budget Comments:

- ❖ Covers the cost of a County medical examiner, appointed by law, to receive the initial call of death and determine whether that death falls within the jurisdiction of the medical examiner

STATE FOREST SERVICE

Per Code of Virginia section § 10.1-1124, counties and certain cities are to pay annual sums for forest protection, etc. The County is responsible for repaying annually any amounts expended in the preceding year by the State Forester for forest protection, forest fire detection, forest fire prevention and forest fire suppression. According to the Code of Virginia, the amounts so repaid shall be credited to the Forestry Operations Fund for forest protection, forest fire detection, forest fire prevention and forest fire suppression in the Commonwealth.

Budget Summary:

State Forest Service	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$7,497	\$7,497	\$7,497	\$0	0.0%
Total	\$7,497	\$7,497	\$7,497	\$0	0.0%

Budget Comments:

- ❖ Required by Virginia Code Section 10.1-1124

ENVIRONMENTAL PROGRAMS

Environmental Programs overall purpose is to conserve the land, water, air, and other natural resources of Gloucester County.

Functional Responsibilities:

- ✓ Administration of the Chesapeake Bay program
- ✓ The Dunes and Beaches program (related to the Wetlands program)
- ✓ The Erosion and Sediment Control program - Projects identifying disturbance in excess of 2,500 square feet submit a land disturbance application for review and approval.
- ✓ The stormwater program reinforces water quality objectives of the CBPA stipulating the use of state-approved stormwater Best Management Practices (BMP).

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Site Plan Review Turnaround (initial)	Average number of days to respond to request for comments on an initial submittal.	14.4	< 20 days	20 - 40 days	> 40 days
Site Plan Review Turnaround (resubmittal)	Average number of days to respond to a site plan resubmittal.	9.9	< 15 days	15 - 25 days	> 25 days
Land Disturbance Permit Turnaround (initial)	Average number of days to make an initial response to an initial application for a land disturbance permit.	5.4	< 15 days	15 - 45 days	> 45 days
Land Disturbance Permit Turnaround (resubmittal)	Average number of days to respond to a land disturbance resubmittal.	4.8	< 5 days	5 - 15 days	> 15 days
Monthly Inquiries per Staff Member	Average number of monthly environmental-related inquiries per staff member.	8.0	< 20	20 - 30	> 30
FY22 Performance Results The Environmental department performed within the Target Zone for all of its FY22 measures. This was accomplished through speedy but thorough Site Plan and Land Disturbance Permit reviews. For more information, please refer to the Key Performance Indicators section of this document.					

Budget Summary:

Environmental	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$358,166	\$386,494	\$405,885	\$19,391	5.0%
Operating	26,006	685,579	543,573	(142,006)	-20.7%
Total	\$384,171	\$1,072,073	\$949,458	(\$122,615)	-11.4%
Full Time Equivalents	4.0	4.0	4.0		

Budget Comments:

- ❖ Decrease in operating due to reduction in Solar Inspection account to align with actual projects.

BUILDING INSPECTIONS

The mission of the Building Inspections Department is to protect the health, safety, and welfare of the general public by assuring that all buildings, structures and related equipment are constructed, installed, and maintained in compliance with the standards contained within the Virginia Uniform Statewide Building Code (USBC) and the Gloucester County Code.

Functional Responsibilities:

- ✓ Processes permit applications: In order help applicants with completing appropriate paperwork to assure completeness, provide information on other departments or agencies that may have requirements associated with their proposed project.
- ✓ Plan Review: Complete examination of building and trade plans, as well as site plans for required compliance with the Virginia Uniform Statewide Building Code (USBC) which includes Accessible and Usable Buildings and Facilities.
- ✓ Inspections: County building inspectors hold both state and national certification(s) in the various trade disciplines associated with construction projects from footing/foundation to building and trade finals.

Key Performance Indicators:

FY22 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
On-Time Inspections (0 - 3 day lead time)	Percentage of inspections completed within 2 working days of the request date (0 - 3 day lead time).	92.5%	> 95%	90% - 95%	< 90%
Plan Review Turnaround (Residential)	Average number of days to complete a residential plan review.	2.7	< 7 days	7 - 10 days	> 10 days
Plan Review Turnaround (Commercial)	Average number of days to complete a commercial plan review.	2.8	< 10 days	10 - 14 days	> 14 days
FY22 Performance Results Building Inspection's On-Time Inspections performed in the Mid-Range Zone for FY22 while all other indicators finished the year in the Target Zone. This is due to the department's commitment to efficient operations. For more information, please refer to the Key Performance Indicators section of this document.					

Budget Summary:

Building Inspections	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel	\$565,774	\$629,611	\$764,977	\$135,366	21.5%
Operating	28,749	34,702	35,455	753	2.2%
Total	\$594,523	\$664,313	\$800,432	\$136,119	20.5%
Full Time Equivalents	7.5	7.6	7.6		

Budget Comments:

- ❖ Increase in Work as Required (WAR) due to increase in building volume.
- ❖ Promoted two positions for FY24 operations.

EMERGENCY MANAGEMENT

Gloucester County's Department of Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from natural or man-made disasters.

Functional Responsibilities:

- ✓ Develop course of action to mitigate the damage of potential events
- ✓ Preparedness of equipment and procedures for use when a disaster occurs including the construction of shelters, implementation of an emergency communication system, installation of warning devices, creation of back-up life-line services, and rehearsing evacuation plans
- ✓ Mitigation includes an assessment of possible risks to personal/family health and to personal property and can involve structural and non-structural measures
- ✓ Coordination of response which focuses on search and rescue but in all cases the focus will quickly turn to fulfilling the basic humanitarian needs of the affected population
- ✓ Recovery phase starts after the immediate threat to human life has subsided

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
EOC Effectiveness Rating (FEMA Standard)	Percentage of items checked affirmatively on FEMA's EOC Assessment.	92.8%	> 80%	70% - 80%	< 70%
Staff Preparation / Training Completion	Percentage of employees who have completed all required training courses/mandatory exercises.	80.3%	> 90%	75% - 90%	< 75%
CERT Volunteer Utilization	Ratio of hours worked by CERT volunteers to total hours needed/required for events/emergencies	100%	> 90%	75% - 90%	< 75%

FY22 Performance Results

Emergency Management performed in the Target Zone for two of its measures- the EOC Effectiveness Rating and CERT Volunteer Utilization. However, countywide Staff Preparation completed the year in the Mid-Range Zone. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Emergency Management	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$128,478	\$243,227	\$202,930	(\$40,297)	-16.6%
Operating	68,335	69,049	48,582	(20,467)	-29.6%
Total	\$196,813	\$312,276	\$251,512	(\$60,764)	-19.5%
Full Time Equivalents	2.5	2.6	2.6		

Budget Comments:

- ❖ Reduction in Other Contracted Services due to services provided by the state at no cost.
- ❖ Reorganization of positions (part-time to full-time and full-time to part-time).

RADIO OPERATIONS AND MAINTENANCE

Gloucester County entered a Memorandum of Understanding (MOU) for the operations, oversight, and management of the joint public safety/public service radio communication system with the counties of York and James City. This is a regional cooperative to support the mission-critical needs of the individual and collective public safety and public service personnel, and citizens' property and business interests. The Department of Engineering manages this program.

Budget Summary:

Radio Operations Maintenance	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$907,815	\$986,230	\$1,006,161	\$19,931	2.0%
Total	\$907,815	\$986,230	\$1,006,161	\$19,931	2.0%

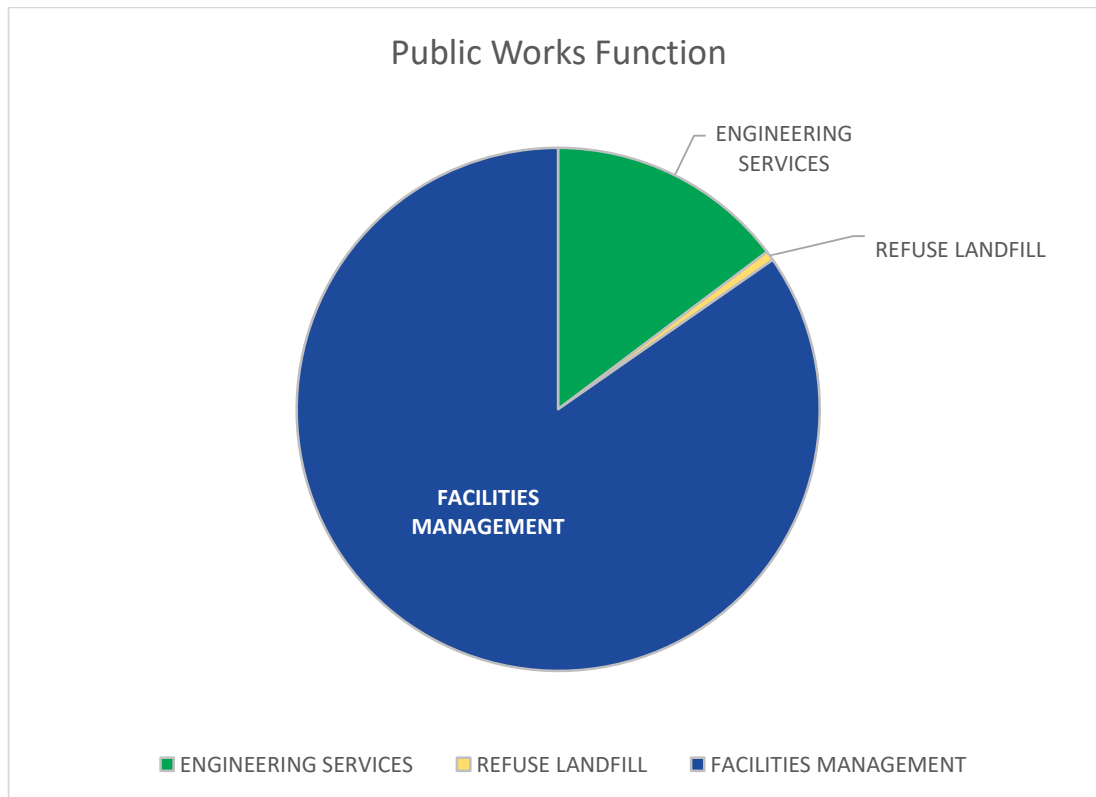
Budget Comments:

- ❖ Cost for the MOU with the Counties of James City and York for the operation, oversight, and management of the joint public safety/public service radio communication system.

Public Works Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Engineering Services	\$283,882	\$391,038	\$352,858
Refuse Landfill	15,096	16,786	18,216
Facilities Management	2,267,769	2,795,175	2,662,800
Public Works Total	\$2,566,748	\$3,202,999	\$3,033,874

The Public Works function is comprised of 84.7% Facilities Management, 0.6% landfill costs, and 14.7% Department of Engineering Services. This function is responsible largely for upkeep and maintenance of County facilities and grounds, some of which are located outside of the County's Main Street campus. The landfill budget, while small, is vital in that it funds the required post-closure care of the County's landfill.



ENGINEERING SERVICES

The Engineering Services Department serves as a technical resource supporting the Board of Supervisors' vision. The Department provides directions, general information and contact information for any entity calling for Engineering.

Functional Responsibilities:

- ✓ Provides the County facility capital and non-capital construction project management.
- ✓ Provides engineering and technical support services to the all departments within the County
- ✓ Provides oversight of Solid Waste Management to ensure that disposal is in accordance with state regulations and that the County's required Solid Waste Management Plan is up to date.
- ✓ Responsible for the administration and growth of the Community Rating System (CRS) with the County. This function includes facilitating the Floodplain Management Committee, Program for Public Information, and other CRS-drive plans.
- ✓ Manages or Administers the Public Service Radio System Admin., Security Support Services, and Hazard Mitigation Management.

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Radio System Availability	Annual percentage of time the Gloucester Public Service Radio System is operationally available (excludes downtime due to planned maintenance).	100%	>/= 99.999%	99.99% - 99.998%	< 99.99%
Landfill Environmental Permitting Compliance	Landfill permit compliance as measured by receipt/no receipt of warning/deficiency letters or violations assessed.	Warning Letter	Compliance	Warning Letter	Violation
FEMA Community Rating System Classification	Community-wide flood insurance premium discount score under FEMA's Community Rating System program.	Class 6	Class 6 or better	Class 7	Class 8 - 10

FY22 Performance Results

Engineering received a Warning Letter for the Landfill's Environmental Permitting Compliance, resulting in the measurement finishing in the Mid-Range Zone. All other measurements performed in the Target Zone for the year. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Engineering Services					
Personnel (Includes PT WAR)	210,967	337,402	296,569	(\$-40,833)	-12%
Operating	72,915	53,636	56,289	2,653	5%
Total	283,882	391,038	352,858	(\$-38,180)	-10%
Full Time Equivalents	3.00	3.00	3.00		

Budget Comments:

- ❖ None

REFUSE LANDFILL

The purpose of this budget unit is to provide post closure care and maintenance of the County's closed landfill. Grass mowing is an important part of the post closure care because the landfill has been capped with several layers of materials designed to keep water from infiltrating down into the landfill's layers. Care is taken to preserve the cap and protect it from anything that could potentially disturb it, including deep-rooted vegetation including trees.

Budget Summary:

Refuse Landfill	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	15,096	16,786	18,216	1,430	8.5%
Total	\$15,096	\$16,786	\$18,216	\$1,430	8.5%

Budget Comments:

- ❖ This budget includes an annual fee to the Department of Environmental Quality (DEQ), grass mowing, and other operating costs as necessary.

FACILITIES MANAGEMENT

The Facilities Management Department is responsible for maintenance, general repairs, groundskeeping, and custodial care of County properties. The department also provides maintenance and inspections services on County vehicles and equipment.

Functional Responsibilities:

- ✓ Upkeep and repair of all County buildings and grounds.
- ✓ Scheduled repair and maintenance of County vehicles and equipment.
- ✓ Custodial care of County buildings.
- ✓ Coordination with other County departments as well as contracted vendors in the completion of various repairs as well as projects.
- ✓ Maintains blue and green road name signs throughout the County.



Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
High Priority Work Order Turnaround	Average number of days to turnaround a high priority maintenance request.	14.7	1 day	2 days	> 2 days
Signage Work Order Turnaround	Average number of days to turnaround a sign replacement request.	22.5	< 31 days	31 - 60 days	> 60 days
Preventive Maintenance Backlog	Average number of days scheduled maintenance orders are past due.	42.0	< 6 days	6 - 10 days	> 10 days
Vehicle / Equipment Maintenance Backlog	Average number of days scheduled vehicle/equipment maintenance orders are past due.	44.4	< 3 days	3 - 5 days	> 5 days

FY22 Performance Results

All measures but Signage Work Order Turnaround finished in the Lower-Limit Zone, indicating that Facilities Management may need to reevaluate how it categorizes its data or delivers its services. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Facilities Management	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel	\$1,359,312	\$1,618,917	\$1,602,428	(\$16,489)	-1.0%
Operating	908,457	1,176,258	1,060,372	(115,886)	-9.9%
Total	\$2,267,769	\$2,795,175	\$2,662,800	(\$132,375)	-4.7%
Full Time Equivalents	24.5	24.5	24.5		

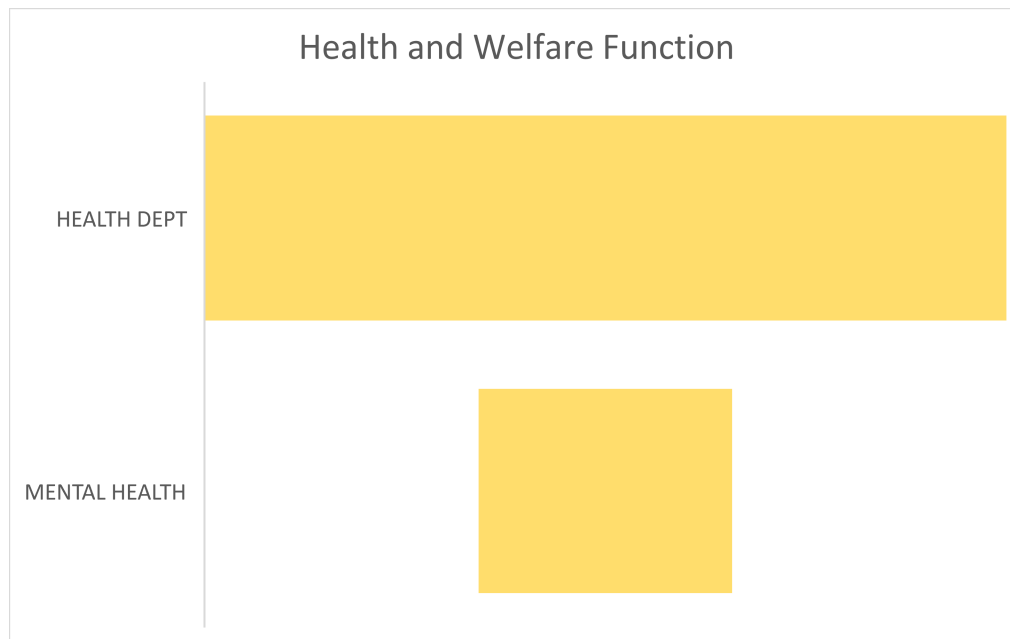
Budget Comments:

- ❖ Decrease in operating due to FMRR being moved to CA Contingency.

Health and Welfare Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Health Dept	\$546,587	\$559,833	\$560,255
Mental Health	138,849	151,360	177,243
Health and Welfare Total	\$685,436	\$711,193	\$737,498

The components of the Health and Welfare Function are contracted to external sources. The Health Department operates on an annual contract with the County to provide health related services to County residents and accounts for 76.0% of this function. The Mental Health component is contracted through the Middle Peninsula-Northern Neck Community Services Board and provides vital mental health services to County residents and is responsible for 24.0% of this functions expenditures.



HEALTH DEPARTMENT

The Virginia Department of Health's (VDH) mission is to protect and promote the well-being of all people in Virginia. The opportunity for health begins with our families, neighborhoods, schools and jobs.

Functional Responsibilities:

- ✓ Clinical services: Monitor and investigate reportable and emerging diseases as well as outbreaks of infectious disease
- ✓ Home visiting programs: The Resource Mothers program is designed to assure healthy pregnancies for high-risk teens and the children they produce
- ✓ HIV medical care is offered twice per month at the Gloucester HD in collaboration with EVMS Infectious Disease Physicians
- ✓ Until Help Arrives: This educational program provided by the Three Rivers Health District Medical Reserve Corps, teaches the public what to do to help injured people when at the scene of an accident or disaster until professional help arrives
- ✓ Environmental Health Services: Protecting and promoting a healthy aquaculture shellfish industry, diverse business interests including commercial and tourist food facilities, hotels, campground, and marinas, on-site septic and well permitting, and Chesapeake Bay Act matters

For More Information:

Virginia's Plan for Well-Being lays out the foundation for giving everyone a chance to live a healthy life. The plan highlights specific goals and strategies on which communities can focus so the state can make measurable health improvement.

To view the draft plan visit:

<http://www.vahealthinnovation.org/wp-content/uploads/2016/01/Plan-for-WellBeing-DRAFT.pdf>

Budget Summary:

Health Dept	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	546,587	559,833	560,255	422	0.1%
Total	\$546,587	\$559,833	\$560,255	\$422	0.1%

Budget Comments:

❖ None

MENTAL HEALTH

The Middle Peninsula-Northern Neck Community Service Board provides a wide spectrum of services from prevention and early intervention to services that cross the entire life span and are available to the whole community. Its mission is to provide comprehensive clinical and support services to those who need it.

Functional Programs:

The Middle Peninsula Northern-Neck CSB provides services related to:

- ✓ Early intervention
- ✓ Intellectual Disability
- ✓ Mental Health
- ✓ Prevention
- ✓ Substance Use

For More Information:

For additional information visit: <https://www.mpnncsb.org/>

Budget Summary:

Mental Health	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	138,849	151,360	177,243	25,883	17.1%
Total	\$138,849	\$151,360	\$177,243	\$25,883	17.1%

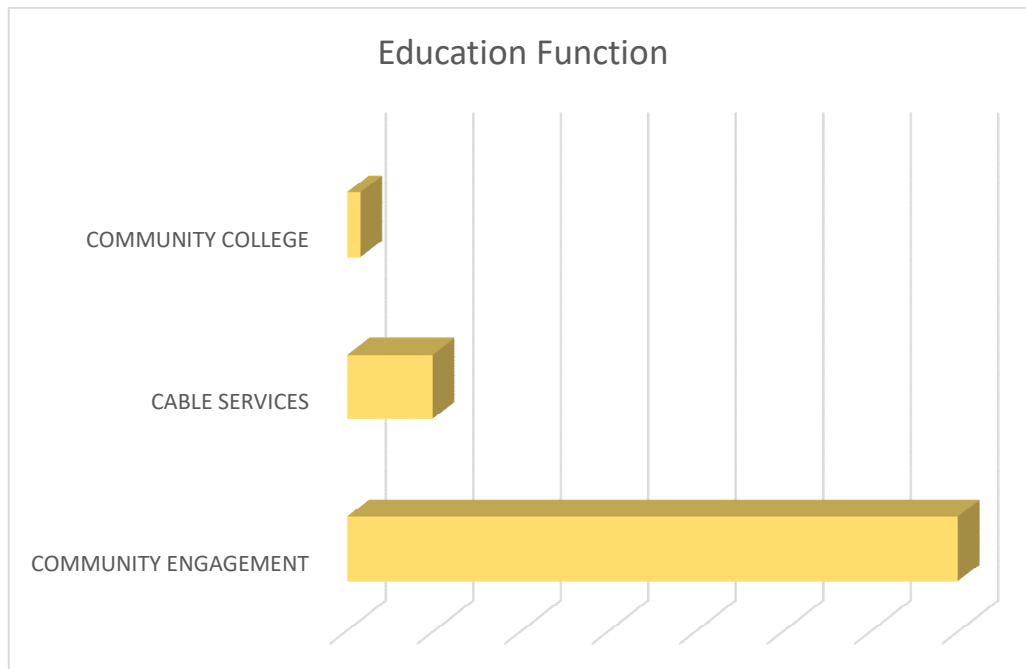
Budget Comments:

- ❖ Increase requested in order to meet the 10% match of State funds required in the Performance contract by the Department of Behavioral Health & Developmental Services.

Education Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Community Engagement	\$598,378	\$659,072	\$697,614
Cable Services	67,075	86,399	97,394
Community College	14,857	14,857	14,857
Education Total	\$680,310	\$760,328	\$809,865

The Education Function of the County encompasses two County departments as well as the contribution to the local Rappahannock Community College, which is 1.8% of this budget. Community Engagement staff fulfill a multitude of roles. Community Engagement Coordinators serve in a unique role, working in each school on behalf of the County. This department also manages all County communications to the Public to ensure clear, concise, and accurate information is relayed in a timely manner to citizens. This department makes up 86.1% of the Education budget. Cable Services makes up 12.0% of this function and is a vital budget that supports the County's ability to get information out to citizens as efficiently as possible. This department, overseen by CEPI, funds the software program that is used to broadcast County Board meetings and provide access to meeting documents online. Additional details on each of these components are in the following pages.



COMMUNITY ENGAGEMENT AND PUBLIC INFORMATION

The Community Engagement and Public Information (CE&PI) Department strives to inspire thriving community. CE&PI provides current information while fostering local and school partnerships aimed at engaging citizens to access opportunities to shape their community.

Functional Responsibilities:

- ✓ Coordination of community services, programs, resources, and efforts to prevent duplication and maximize impacts
- ✓ Publish citizen publication (The Beehive), Community School Newsletters, Weekly Town Crier, social websites, and other publications as needed
- ✓ Manage all FOIA requests for the County
- ✓ Recruit volunteers & partnership programs for a variety of services and projects

Key Performance Indicators:

FY22 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
FOIA On-Time Response	Percentage of FOIA requests responded to within the 5-7 day compliance window.	100.0%	100%	95% - 99%	< 95%
Social Media Engagement	Engagement with users as shown by user interaction with the page and posts (Facebook specific).	30.9%	> 12%	3.5% - 12%	< 3.5%
GCTV48 Cable Public Access Channel Uptime	Percentage of days without a downtime incident reported.	99.7%	> 97%	94% - 97%	< 94%
Volunteer Hours per Classroom	Average volunteer hours secured by Community Engagement staff per elementary/middle school classroom.	21.9	> 50	45 - 50	< 45

FY22 Performance Results

Volunteer Hours per Classroom performed in the Lower-Limit Zone whereas every other indicator performed within the Target Zone. Social distancing restrictions drove performance for Volunteer Hours. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Community Engagement	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$569,899	\$623,821	\$659,406	\$35,585	5.7%
Operating	28,479	35,251	38,208	2,957	8.4%
Total	\$598,378	\$659,072	\$697,614	\$38,542	5.8%
Full Time Equivalents	8.5	8.6	9.0		

Budget Comments:

- ❖ Increase in Personnel due to moving a part-time position to full-time from Parks and Recreation.
- ❖ Increase in Operating due to Professional Services impact from rising background check costs.

CABLE SERVICES

As a division of the Department of Community Engagement, Cable Services manages the County's cable franchise agreement; citizen complaints/inquires; county/school partnership for GCTV & DUKETV; budget; GCTV programming & scheduling; local video production.

Budget Summary:

Cable Services	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel	\$1,104	\$2,699	\$2,694	(\$5)	-0.2%
Operating	65,971	83,700	94,700	11,000	13.1%
Total	\$67,075	\$86,399	\$97,394	\$10,995	12.7%

Budget Comments:

- ❖ Costs for Education and Government television channels.

COMMUNITY COLLEGE

Rappahannock Community College (RCC) is a two-year public institution of higher education in the Virginia Community College System (VCCS). Established in 1971 as a comprehensive community college, RCC serves the residents of Essex, Gloucester, King and Queen, King George, King William, Lancaster, Mathews, Middlesex, New Kent, Northumberland, Richmond, and Westmoreland counties with quality, accessible, and affordable educational opportunities. For more information visit:

<https://www.rappahannock.edu/>

Budget Summary:

Community College	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	14,857	14,857	14,857	0	0.0%
Total	\$14,857	\$14,857	\$14,857	\$0	0.0%

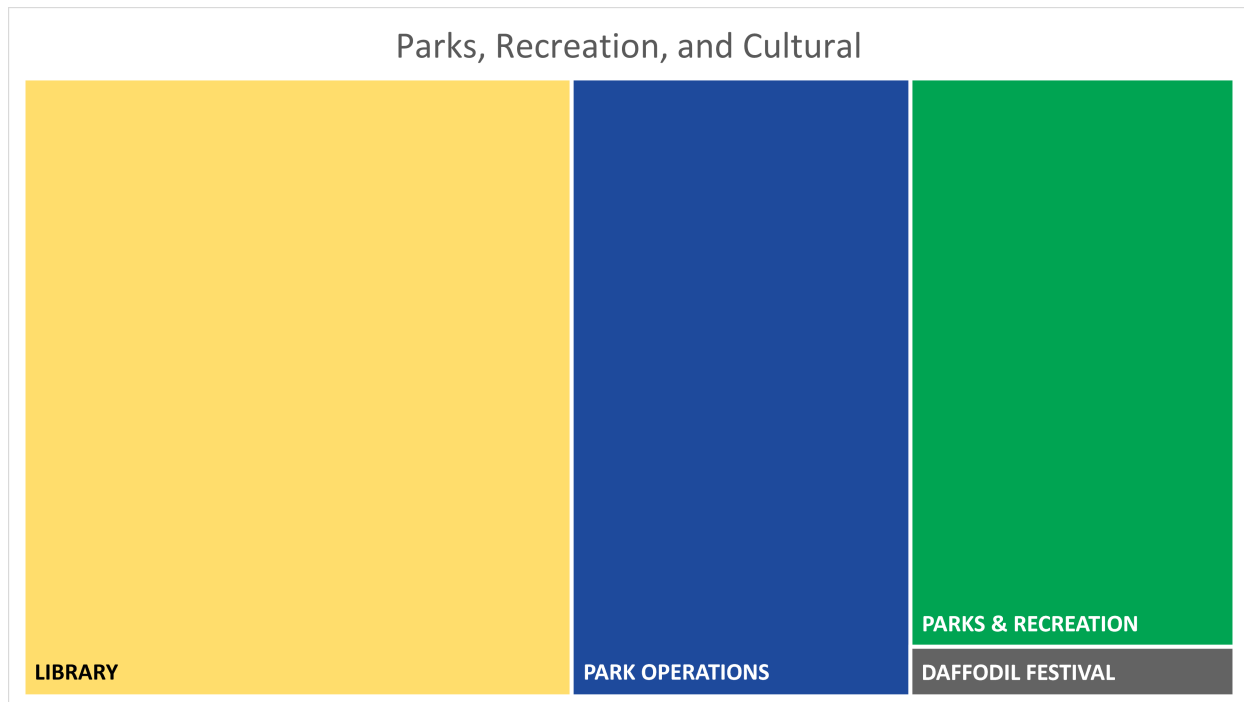
Budget Comments:

- ❖ Level funding for FY2024.

Parks, Recreation, and Cultural Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Parks & recreation	\$633,081	\$720,818	\$715,861
Park operations	729,864	848,984	813,499
Daffodil festival	50,886	65,275	62,072
Library	2,925,989	1,310,309	1,315,838
Parks, Recreation and Cultural Total	\$4,339,821	\$2,945,386	\$2,907,270

The Parks, Recreation and Cultural function houses the departments that create all the wonderful programs that make Gloucester more fun! The two County Libraries make up 45.3% of this function, followed by Park Operations at 28.0% and Parks & Recreation at 24.6%. The Daffodil Festival is managed by staff of Parks, Recreation & Tourism, and is a staple event in the Community and accounts for 2.1% of this function. Additional details on each department in this function are in the following pages.



Partnerships with athletic leagues, civic clubs and local businesses are encouraged and help to ensure that more needs are met, and services are not duplicated.

Functional Responsibilities:

- ✓ Provide sports, enrichment and education activities for youth and adults
- ✓ Provide programs for older adults and people with special needs
- ✓ Recruit, hire, train and supervise volunteers, part-time and contractual staff
- ✓ Customer Service - respond to inquiries, and handle registrations, reservations, sales, rentals
- ✓ Organize and oversee special events and festivals

Key Performance Indicators:

FY22 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Parks & Recreation Program Direct Cost Recovery	Percentage of recreation and park operations program costs recovered through revenue generation.	183.2%	> 130%	100% - 130%	< 100%
Daffodil Festival Direct Cost Recovery	Percentage of festival costs recovered through revenue generation.	131.0%	> 100%	96% - 100%	< 96%
Social Media Engagement	Engagement with users as shown by user interaction with the page and posts (Facebook specific).	7.8%	> 7 %	3.5% - 7%	< 3.5%
Museum Visitation Rates / Demand Growth	Percentage increase/decrease in museum visits compared against 2-year rolling average.	38.1%	> 0%	0% to -10%	< -10%
Visitor Center Visitation Rates / Demand Growth	Percentage increase/decrease in visitor center visits compared against 2-year rolling average.	57.6%	> 0%	0% to -10%	< -10%
Boat Ramp Inspection Completions	Percentage of expected boat ramp inspections completed based on seasonal scheduling criteria.	80.6%	> 90%	75% - 90%	< 75%
Demand for Parks & Recreation Programs (Enrollment)	Percentage of available enrollment slots filled (including waitlists) as a measure of program capacity.	82.4%	85% - 110%	50% - 84% or 111% - 120%	< 50% or >120%

FY22 Performance Results

Five out of seven of PRT's metrics met the Target Zone for FY22 with Boat Ramp Inspections and Demand for Programs landing in the Mid-Range Zone. Boat Ramp Inspections were impacted by staffing and program demand did well with individual program enrollment. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Parks & Recreation	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$565,927	\$637,378	\$599,317	(\$38,061)	-6.0%
Operating	67,154	83,440	116,544	33,104	39.7%
Total	\$633,081	\$720,818	\$715,861	(\$4,957)	33.7%
Full Time Equivalents	5.5	5.5	5.0		

Budget Comments:

- ❖ FTE count reduced by consolidating the position in Community Engagement.
- ❖ Operating increased due to Other Contracted Services expenses for field maintenance at the old Page Middle School site and Commission for the Arts grant.



PARK OPERATIONS

Park Operations, a division of the PRT Department, is responsible for general maintenance and landscaping, as well as preparing ballfields on school grounds and at parks. Gloucester County has eight public parks that are operated and maintained by PRT: Woodville Park, Beaverdam Park, Ark Park & Abingdon Park, Brown Park, Gloucester Point Beach Park, and Tyndall's Point Park.

Functional Responsibilities:

- ✓ Provide youth, adult and family enrichment through nature related and outdoor programs
- ✓ Recruit, hire, train and supervise park volunteers
- ✓ Customer Service – assist park visitors, respond to inquiries, and handle registrations, reservations, sales and rentals
- ✓ Organize and oversee special events including set-up and take down of equipment
- ✓ Patrol, supervise and maintain grounds and parks facilities.



Budget Summary:

Park Operations	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$539,779	\$684,733	\$692,948	\$8,215	1.2%
Operating	190,084	164,251	120,551	(43,700)	-26.6%
Total	\$729,864	\$848,984	\$813,499	(\$35,485)	-25.4%
Full Time Equivalents	7.0	8.0	8.0		

Budget Comments:

- ❖ Reduction in Operating due to FMRR being moved to CA Contingency.

DAFFODIL FESTIVAL

Since its inception, the Daffodil Festival has been run as a break-even or profit-making event. Funds generated, beyond the total of expenditures, are held in a reserve account to be used for special projects and to cover losses in the event of weather cancellation.

Functional Responsibilities:

- ✓ Marketing & Advertising – local, regional and state advertising, digital promotions
- ✓ Customer Service – respond to inquiries from vendors, applicants, visitors and attendees
- ✓ Organize and assist with set up and take down of equipment
- ✓ Special Projects – beautification efforts, scholarships
- ✓ Organize and coordinate events such as the parade, entertainment, vendors, etc.



Budget Summary:

Daffodil Festival	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$10,601	\$17,775	\$13,297	(\$4,478)	-25.2%
Operating	40,286	47,500	48,775	1,275	2.7%
Total	\$50,886	\$65,275	\$62,072	(\$3,203)	-22.5%

Budget Comments:

- ❖ None

The Gloucester County Public Library promotes reading, fosters lifelong learning and provides informational, educational, and cultural resources to citizens in our community.

Functional Responsibilities:

- ✓ Circulation and customer services: reference, readers' advisory, materials for check-out, collection of fines, technical assistance for public computers and personal devices
- ✓ Technology: wi-fi, internet, public computers, and citizen training on technology
- ✓ Programming: educational classes, activities, and events provide an opportunity for all ages and backgrounds to gather for discovery, participation, reflection, and growth.

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Demand for Library Programs (Enrollment)	Enrollment percentage as a measure of total program capacity.	79.5%	85% - 110%	50% - 84% or 111% - 120%	< 50% or >120%
Growth in Demand for Patron Computers	Percentage increase/decrease in patron computer hours compared against 2-year rolling average.	-0.9%	5% to - 5%	6% to 10% or -6% to - 10%	> 10% or < -10%
Growth in Demand for In-Person Library Services	Percentage increase/decrease in library visits compared against 2-year rolling average.	-1.4%	5% to - 5%	6% to 10% or -6% to - 10%	> 10% or < -10%

FY22 Performance Results

Demand for Library Programs performed in the Mid-Range Zone while all other indicators were in the Target Zone. Social distancing drove performance for Demand for Library Programs. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Library	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$684,758	\$815,373	\$800,061	(\$15,312)	-1.9%
Operating	2,241,231	494,936	515,777	20,841	4.2%
Total	\$2,925,989	\$1,310,309	\$1,315,838	\$5,529	2.3%
Full Time Equivalents	11.0	11.6	11.7		

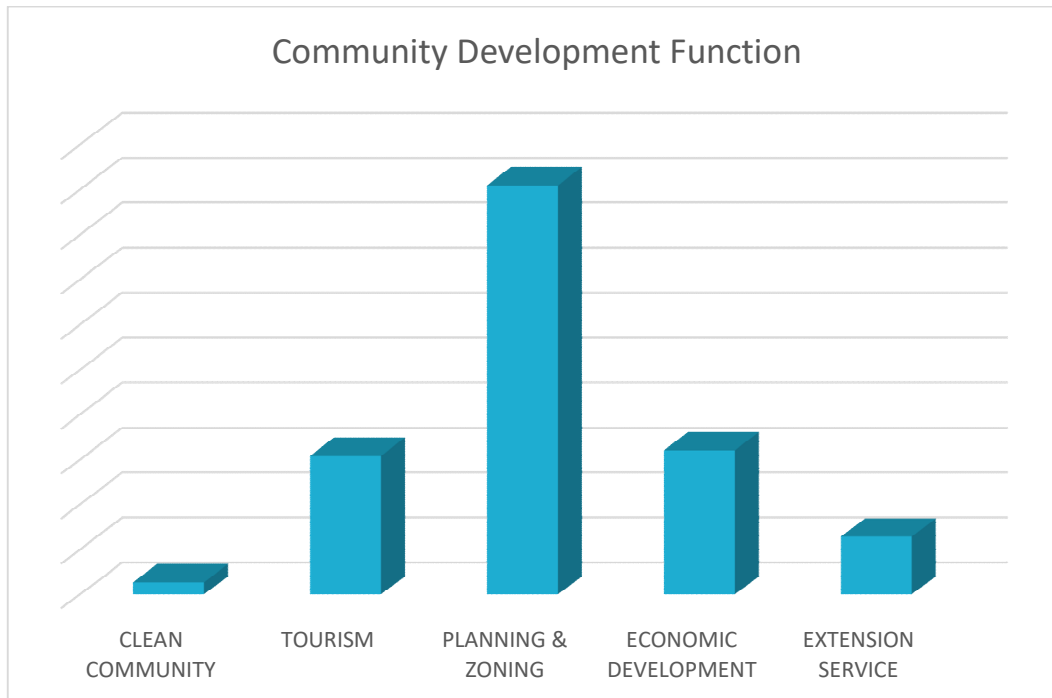
Budget Comments:

- ❖ 0.1 FTE increase due to increase in working hours.

Community Development Summary

Department/Budget Unit	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Clean Community	\$18,694	\$26,537	\$27,589
Tourism	202,376	262,482	308,807
Planning & Zoning	735,322	826,643	909,808
Economic Development	307,573	315,560	321,181
Extension Service	107,958	117,348	128,687
Community Development Total	\$1,371,923	\$1,548,570	\$1,696,072

The Community Development function consists of departments focused on servicing the County's citizens, businesses, and visitors. 53.6% of this function is the Department of Planning & Zoning, which is a required step in any building or development project in the County. The County also has a very active Economic Development department, which makes up 18.9% of this function. Economic Development is active throughout the community as a resource for existing and future business owners in the County. The Tourism department (18.2%) operates the County's local visitors center, where visitors and residents can learn more about the County and pick up a souvenir. Clean Community and the Extension Service make up 1.6% and 7.6% of the function respectively.



CLEAN COMMUNITY

The Department of Community Engagement is designed to promote and coordinate recycling, community clean-ups and beautification efforts, as well as provide educational information and outreach.

Functional Responsibilities:

- ✓ Organize and implement community clean-up days and beautification efforts
- ✓ Marketing & Advertising – community print and digital marketing on upcoming events and topics of interest
- ✓ Customer Service – respond to inquiries from the public, volunteer management
- ✓ Fundraising – pursue appropriate grants and donations
- ✓ Administration – budget, liaise with Clean Community Committee



Budget Summary:

Clean Community	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$16,117	\$21,791	\$22,304	\$513	2.4%
Operating	2,577	4,746	5,285	539	11.4%
Total	\$18,694	\$26,537	\$27,589	\$1,052	13.7%
Full Time Equivalents	0.5	0.5	0.5		

Budget Comments:

- ❖ Operating increase due to Dues and Membership expenditures from the Xerces Society (Bee City Membership) and Program Supplies material costs.

TOURISM

Tourism operates the Museum of History, a State Certified Visitor Center, and a second Information Center located at Gloucester Point. Tourism staff organize events, cares for historic buildings, and assists with the development of tourism related assets.

Functional Responsibilities:

- ✓ Customer Service - respond to inquiries, greet and assist visitors, coordinate group tours
- ✓ Operation of County Museum of History and Visitor Centers
- ✓ Organize and assist with events and festivals including set-up and take down of equipment
- ✓ Marketing - design and produce advertising pieces, special promotions, exhibits and displays
- ✓ Assist with preservation and care of historic buildings and collect and maintain historic records



Budget Summary:

Tourism	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$123,408	\$180,076	\$183,200	\$3,124	1.7%
Operating	78,969	82,406	125,607	43,201	52.4%
Total	\$202,376	\$262,482	\$308,807	\$46,325	54.2%
Full Time Equivalents	2.5	2.6	2.7		

Budget Comments:

- ❖ Operating increase due to anticipated VA250 grant funding which provides for a 1:1 cash match. For more information please visit: <https://va250.org/grants/>
- ❖ 0.1 increase for FTE count due to an increase in part-time working hours.

PLANNING AND ZONING

The Department of Planning and Zoning is committed to assisting the County in realizing its long-range planning goals and visions through a cooperative partnership with the community, Planning Commission and Board of Supervisors. Planning and Zoning staff aspire to help citizens achieve their subdivision and development goals consistent with the community's directives as set forth by the Gloucester County Planning Commission and Board of Supervisors in the adopted plans and ordinances.

Functional Responsibilities:

- ✓ Implementation and enforcement of the Zoning Ordinance through the issuance of zoning permits for construction, signs and businesses and providing staff to the Board of Zoning Appeals for appeals and variance requests.
- ✓ Long Range Planning – Support to the Planning Commission in their advisory role to the Board of Supervisors to prepare and update of the County's Comprehensive Plan.
- ✓ Current Planning – review of subdivisions and site plans and of applications for re-zonings, special exceptions, and conditional use permits
- ✓ Transportation Planning – represent the County of several regional transportation committees and work with VDOT and HRTPO to secure funding for transportation projects and move existing funded projects along
- ✓ Customer Service – Staff from Planning and Zoning spend a significant amount of time responding to inquiries from citizens, applicants, developers, realtors, businesses and prospective businesses, lenders, etc.

Key Performance Indicators:

Planning FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Site Plan Review Turnaround (initial)	Average number of days to respond to request for comments on a site plan.	15.2	< 20 days	20 - 40 days	> 40 days
Site Plan Review Turnaround (resubmittal)	Average number of days to respond to a site plan resubmittal.	5.7	< 15 days	15 - 25 days	> 25 days
Plat Review Turnaround (initial)	Average number of days to send comments on a plat.	8.2	< 20 days	20 - 30 days	> 30 days
Plat Review Turnaround (resubmittal)	Average number of days to send comments on a plat resubmittal.	4.7	< 15 days	15 - 25 days	> 25 days
Monthly Inquiries per Staff Member	Average number of monthly planning-related inquiries per staff member.	17.5	< 20	20 - 30	> 30

FY22 Performance Results

Planning ended FY22 in the Target Zone for all of its performance measures. For more information, please refer to the Key Performance Indicators section of this document.

Key Performance Indicators (continued):

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Permit Turnaround	Average number of days to issue a zoning permit.	3.3	< 10 days	10 - 20 days	> 20 days
Code Enforcement Response Timing	Average number of days to respond to a code enforcement complaint.	6.4	< 10 days	10 - 20 days	> 20 days
Monthly Inquiries per Staff Member	Average number of monthly zoning-related inquiries per staff member.	46.9	< 40	40 - 80	> 80
<p align="center">FY22 Performance Results</p> <p>Monthly Inquiries per Staff Member performed in the Mid-Range Zone for FY22 whereas all other performance measures finished in the Target Zone. For more information, please refer to the Key Performance Indicators section of this document.</p>					

Budget Summary:

Planning & Zoning	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$725,683	\$812,643	\$793,203	(\$19,440)	-2.4%
Operating	9,640	14,000	116,605	102,605	732.9%
Total	\$735,322	\$826,643	\$909,808	\$83,165	730.5%
Full Time Equivalents	7.0	8.0	8.0		

Budget Comments:

- ❖ Operating increase due to Other Contracted Services expenses related to studies concerning the County's Comprehensive Plan.

ECONOMIC DEVELOPMENT

The Department of Economic Development strives to enhance the quality of life and raise the standards of living for Gloucester County residents through aggressive business recruitment and expansion assistance.

Functional Responsibilities:

- ✓ Develop an Annual Marketing Plan to promote the County's assets to new targeted businesses and support the marketing efforts of the Virginia Economic Development Partnership in trade shows, marketing missions and conferences.
- ✓ Continue to market the Small Business Incentive Program to new and existing businesses for new job creation and capital investment for the County.
- ✓ Continue an aggressive Existing Business Program to assist in the retention and growth of our business community.
- ✓ Develop "Opportunity Zone" literature/ads for the County of Gloucester, positioning the County as more competitive in new business recruitments.
- ✓ Encourage and support private investments in buildings and sites.
- ✓ Provide services/program to our Homebased Businesses to assist in their future growth and success.

Key Performance Indicators:

FY2022 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Business License Volume (Year-Over-Year Growth)	Percentage increase/decrease in number of business licenses issued/renewed year-over-year.	0.4%	> 0%	-5% - 0%	< -5%
BPOL Tax Revenue Growth	Percentage increase/decrease in the BPOL tax revenue.	10.2%	> 0%	-5% - 0%	< -5%
New Business Licenses (Commercial + Home-based)	New business licenses as a percentage of all business licenses within the current reporting cycle.	12.8%	> 2%	0% - 2%	< 0%

FY22 Performance Results

Economic Development performed in the Target Zone for all measures due to consistency in operations. For more information, please refer to the Key Performance Indicators section of this document.

Budget Summary:

Economic Development	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$194,113	\$202,972	\$208,662	\$5,690	2.8%
Operating	113,460	112,588	112,519	(69)	-0.1%
Total	\$307,573	\$315,560	\$321,181	\$5,621	2.7%
Full Time Equivalents	2.0	2.0	2.0		

Budget Comments:

❖ None

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help put scientific knowledge to work through learning experiences.

Functional Responsibilities:

- ✓ Administers the 4-H Youth Development which emphasizes a "learning by doing" philosophy.
- ✓ Administers the Family and Consumer Sciences (FCS) program which strives to improve the well-being of Virginia families through educational programs.
- ✓ Administers the Family Nutrition Program works to educate and inform limited-resource families about nutrition.
- ✓ Administers the Extension Master Gardener and Virginia Master Naturalist programs which utilizes volunteer educators to promote environmentally sound horticulture practices.

Key Performance Indicators:

FY22 Scorecard

Indicator	Measurement Details	FY2022	Measurement Thresholds		
Social Media Engagement	Engagement with users as shown by user interaction with the page and posts. (Facebook specific).	N/A	> 7%	3.5% - 7%	< 3.5%
Youth Leadership Development Program Effectiveness	Percentage of youth surveyed reporting leadership gains resulting from participation in 4-H clubs and camps.	92.7%	> 80%	50% - 80%	< 50%
Youth & Family Nutrition Development Program Effectiveness	Percentage of individuals surveyed reporting positive change in knowledge, attitudes, behavior resulting from participation in nutrition and wellness programming.	100.0%	> 80%	50% - 80%	< 50%
FY22 Performance Results Virginia Cooperative Extension performed in the Target Zone for all of its performance measures and has increased positive outcomes within the community. For more information, please refer to the Key Performance Indicators section of this document.					

Budget Summary:

Virginia Extension Service	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Personnel (Includes PT WAR)	\$53,405	\$58,109	\$61,170	\$3,061	5.3%
Operating	54,552	59,239	67,517	8,278	14.0%
Total	\$107,958	\$117,348	\$128,687	\$11,339	19.2%
Full Time Equivalents	1.0	1.0	1.0		

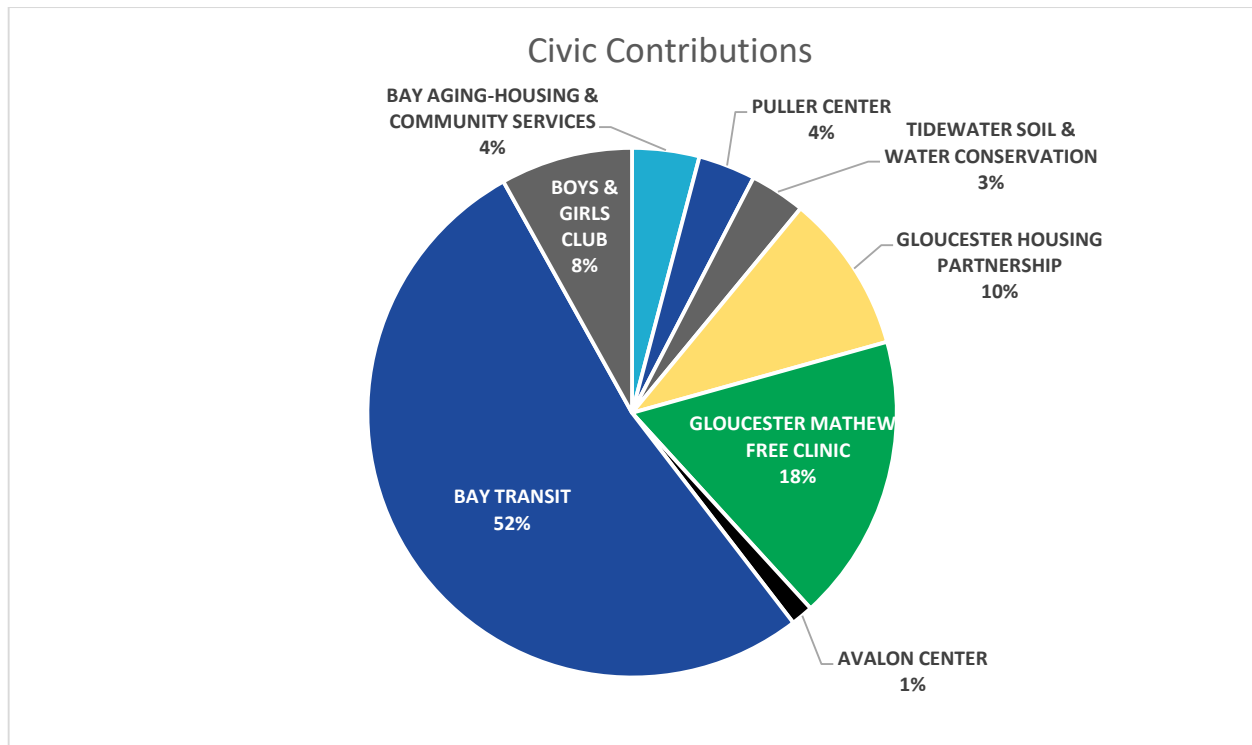
Budget Comments:

- ❖ No longer tracking social media engagement as a Key Performance Indicator.
- ❖ Operating increase due to the County's contribution to the program.

Civic Contributions/Non-Departmental Summary

Civic Organization	FY2022 Actual Expenditures	FY2023 Amended Budget	FY2024 Adopted Budget
Bay Aging-Housing & Community Services	\$15,150	\$15,150	\$15,150
Puller Center	13,000	13,000	13,000
Tidewater Soil & Water Conservation	12,500	12,500	12,500
Gloucester Housing Partnership	36,000	36,000	36,000
Gloucester Mathews Free Clinic	65,000	65,000	65,000
Avalon Center	5,000	5,000	5,000
Bay Transit	145,656	193,912	193,912
Boys & Girls Club	30,000	30,000	30,000
Total Civic Contributions	\$322,306	\$370,562	\$370,562

Civic contributions are provided to local organizations, as approved by the Board of Supervisors, to show support for their mission to leverage services for the County's citizens. Details of each organization are in the following pages.



BAY AGING

The County's partnership with Bay Aging helps to provide residents opportunities for home and community services.

Budget Summary:

Bay Aging	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$15,150	\$15,150	\$15,150	\$0	0.0%
Total	\$15,150	\$15,150	\$15,150	\$0	0.0%

BAY TRANSIT

Bay Transit has several accessibility opportunities for Gloucester residents:

- Public transportation from 6 a.m. to 6 p.m., Monday - Friday for people of all ages;
- New Freedom Mobility Management gives seniors and people with disabilities access to health care services within/outside the service region and hours of operation beyond Bay Transit's normal operating schedule;
- MedCarry, a volunteer, non-emergency medical transportation service, is used mostly in the local area; and
- Courthouse Circulator and the Hive Express are popular dedicated routes that give people ready access to health services, county offices, restaurants, clinics, shopping, library and more
- Bay Transit also partners with GUEST to carry the homeless to assigned churches for safe overnight stays.

Budget Summary:

Bay Transit	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$145,656	\$193,912	\$193,912	\$0	0.0%
Total	\$145,656	\$193,912	\$193,912	\$0	0.0%

Budget Comments:

❖ None

VERSABILITY'S PULLER CENTER

This program provides support not typically found in employment settings, including medication administration, ongoing prompting, and emotional and behavior supports. The Puller Center also serves individuals with disabilities who are unable to work or who have retired from work by providing a day support program that offers structured activities and learning opportunities. Individuals in this program participate in a community art class through Bay School of the Arts, clean an area of Beaverdam Park, generously donate their time to deliver lunches for Meals on Wheels, and visit local attractions.

For more information visit: <https://versability.org/employment-programs/puller-center/>

Budget Summary:

VersAbility-Puller Center	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$13,000	\$13,000	\$13,000	\$0	0.0%
Total	\$13,000	\$13,000	\$13,000	\$0	0.0%

AVALON CENTER

Through a 24-hour help line, trained advocates provide crisis intervention, information and referrals, and safety planning. Avalon provides hospital accompaniment, legal advocacy, emergency shelter, rehousing and support services that include case management, individual and group counseling, as well as life skills programs. For youth, Avalon offers advocacy and case management for children who are victims or witnesses of violent crimes or bullying. Youth services include supervised court-ordered visitation and/or custody exchange and outreach about healthy relationships and safety. Avalon served more than 1,700 individuals during the last fiscal year.

Budget Summary:

Avalon	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$5,000	\$5,000	\$5,000	\$0	0.0%
Total	\$5,000	\$5,000	\$5,000	\$0	0.0%

BOYS & GIRLS CLUB

Since 2001, Boys & Girls Clubs of the Virginia Peninsula has been committed to providing Gloucester County youth with access to a safe and supportive environment that fosters transformative learning opportunities through innovative and engaging programs and activities.

Budget Summary:

Boys & Girls Club	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$30,000	\$30,000	\$30,000	\$0	0.0%
Total	\$30,000	\$30,000	\$30,000	\$0	0.0%

TIDEWATER SOIL & WATER CONSERVATION DISTRICT

The Tidewater Soil and Water Conservation District administers the Virginia Agricultural Cost Share (VACS) Best Management Program and promotes natural resources conservation. The goal of VACS is to improve water quality by reducing non-point source pollutants and environmental contamination. The pollutant reductions help in achieving the Chesapeake Bay Watershed Implementation Plan goals. Additional programs/services include: pasture clearing plans, two annual \$1,000 college scholarships, youth conservation camp scholarships, SOL based educational programs, Arbor Day programs, farm tours, Clean Water Farm Award, Envirothon, poster contest, assisting property owners with natural resources concerns and promoting environmental stewardship.

Budget Summary:

Tidewater Soil & Water Conservation	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$12,500	\$12,500	\$12,500	\$0	0.0%
Total	\$12,500	\$12,500	\$12,500	\$0	0.0%

GLOUCESTER HOUSING PARTNERSHIP

The Gloucester Housing Partnership provides a wide range of home repairs to qualified Gloucester County residents. Though the scope of each project varies on the needs of the client, each repair is specifically tailored to meet one of our four fundamental goals: Warm, Safe, Dry and Accessible.

Budget Summary:

Gloucester Housing Partnership	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$36,000	\$36,000	\$36,000	\$0	0.0%
Total	\$36,000	\$36,000	\$36,000	\$0	0.0%

GLOUCESTER MATHEWS CARE CLINIC

The Gloucester Mathews Care Clinic provides care for the uninsured and underinsured adults of Gloucester and Mathews counties, and has six main healthcare components:

- | | |
|-----------------|-----------------------------|
| 1) Chronic Care | 4) Behavioral Health Care |
| 2) Acute Care | 5) Patient Health Education |
| 3) Dental Care | 6) On-site pharmacy |

Budget Summary:

Gloucester Mathews Free Clinic	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Contribution	\$65,000	\$65,000	\$65,000	\$0	0.0%
Total	\$65,000	\$65,000	\$65,000	\$0	0.0%

Contingency & Other Budget Matters Summary

BUDGET UNIT	FY2024 Adopted Budget
Contingency	\$238,171
Cost Of Living (Cola) - All Staff 5%	1,526,417
Cost Of Living (Cola) - Le, Corrections, & Dispatch Additional 2%	142,970
Contingency Grants	100,000
FMRR/Capital Outlay New	750,000
Administrative Increases	32,427
Transfer Savings	(300,000)
Vacancy Savings	(300,000)
Total Contingency/Other Budget Matters	\$2,189,985

Purpose/Objective:

The Contingency provides funds for the County Administrator's initiatives and uncertainties relative to State and Federal funding as well as to offset costs related to unforeseen emergent needs, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This section is also used during the budget development process (Adopted Budget) as a holding location for items such as anticipated health insurance increase, compensation increases, facilities maintenance or capital outlay items until funding is approved by the Board of Supervisors.

Other Funds & General Fund Transfers Summary

Summary of Transfers from General Fund	FY24 Adopted Fund Budget	FY24 Adopted General Fund Transfer	% of Budget Supported by General Fund	% of Total Transfers
Schools - Operating	\$75,236,805	\$30,424,128	40.4%	74.2%
Social Services	6,647,519	2,192,528	33.0%	5.3%
Children's Services Act	1,524,000	650,000	42.7%	1.6%
Capital Improvements	13,089,145	2,856,999	21.8%	7.0%
Debt Service	7,492,381	4,865,858	64.9%	11.9%
Total	\$103,989,850	\$40,989,513		-

A significant portion of the General Fund budget each year goes to support other funds. The School system is by far the largest recipient of general fund support, making up 74.2% of General Fund transfers, followed by the Debt Service fund at 11.9%.

General Fund Support to Other Funds



SCHOOLS – OPERATING, SPECIAL EDUCATION, AND CAFETERIA FUNDS

As a strong community of learners, Gloucester County Public Schools (GCPS) is dedicated to creating and sustaining an environment that emphasizes education and embraces diversity.

School Operating Fund					
Revenues	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Revenue	\$320,627	\$134,500	\$200,000	\$65,500	48.7%
Local Transfer	26,750,045	28,742,836	30,424,128	1,681,292	5.8%
State Revenue	33,570,768	35,217,905	38,253,809	3,035,904	8.6%
Federal Revenue	6,010,057	8,780,270	6,358,868	(2,421,402)	-27.6%
Total revenues	\$66,651,497	\$72,875,511	\$75,236,805	\$2,361,294	3.2%

Expenditures	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
School Operating	\$66,651,497	\$72,875,511	\$75,236,805	\$2,361,294	3.2%
Total expenditures	\$66,651,497	\$72,875,511	\$75,236,805	\$2,361,294	3.2%

Special Education Fund					
Revenues	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Revenue	\$526,789	\$757,268	\$668,156	(\$89,112)	-11.8%
State Revenue	9,676	26,000	26,000	-	-
Total revenues	\$536,464	\$783,268	\$694,156	(\$89,112)	-11.4%

Expenditures	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Special Education	\$536,464	\$783,268	\$694,156	(\$89,112)	-11.4%
Total expenditures	\$536,464	\$783,268	\$694,156	(\$89,112)	-11.4%

Cafeteria Fund					
Revenues	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Local Revenue	\$155,041	\$1,353,885	\$1,137,021	(\$216,864)	-16%
State Revenue	70,075	101,515	124,087	22,572	22.2%
Federal Revenue	3,766,086	1,584,879	2,700,000	1,115,121	70.4%
Fund Balance	-	35,000	-	(35,000)	100%
Total revenues	\$3,991,203	\$3,075,279	\$3,961,108	\$885,829	28.8%

Expenditures	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Cafeteria expenses	\$3,991,203	\$3,075,279	\$3,961,108	\$885,829	28.8%
Total expenditures	\$3,991,203	\$3,075,279	\$3,961,108	\$885,829	28.8%

Budget Comments:

- ❖ More information about Gloucester County Public School's budget can be found at <https://gets.gc.k12.va.us/page/budget-and-finance>

CHILDREN'S SERVICES ACT

The Children's Service Act is to have a collaborative system of services and funding that is child-centered, family-focused, and community-based when addressing the strengths and needs of troubled and at-risk youth and their families.

Functional Responsibilities:

- ✓ The process is an extremely complex process that must include a utilization review and management component as well as comply with general accounting standards.
- ✓ Supports the County and School programs, goals, and objectives.

Budget Summary:

Children Services Act					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY2023 to FY2024
Local	\$4,671	\$3,720	3,720.00	-	0.0%
Local Transfer	247,295	650,000	650,000	-	0.0%
State	483,123	852,280	852,280	-	0.0%
Federal	29,926	24,742	18,000	(6,742)	-27.2%
Total revenues	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Children Services	\$765,015	\$1,530,742	1,524,000.00	(6,742.00)	-0.4%
Total expenditures	\$765,015	\$1,530,742	\$1,524,000	(\$6,742)	-0.4%

Budget Comments:

- ❖ Reduction in Federal Revenue for FY24.

SOCIAL SERVICES

Social Services mission it to help Gloucester citizens triumph over poverty, abuse, and neglect to shape strong futures for themselves, their families, and our community.

Functional Responsibilities:

- ✓ Administers Supplemental Nutritional Assistance Program (SNAP, formerly known as Food Stamps) and Medicaid assistance
- ✓ Provides Temporary Assistance to Needy Families (TANF, formerly known as a welfare check)
- ✓ Administers Virginia Initiative to Employment not Welfare (VIEW, a required work/education program for TANF recipients)
- ✓ Oversees Subsidized Child Care to participants in the VIEW program
- ✓ Provides services to assist adults to remain in their home (Adult Services)
- ✓ Provides services that are court ordered or required due to abuse, neglect or exploitation of vulnerable populations such as children, disabled adults and the elderly (Adult Protective and Child Protective services)
- ✓ Foster Care and Adoption services are also a critical part of the mandated range of services provided
- ✓ Court ordered parental assessments and supervised visitation with noncustodial parents

Budget Summary:

Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local	\$0	\$0	-	-	0%
Local Transfer	1,246,206	1,950,847	2,192,528	241,681	12.4%
State	1,326,032	1,714,569	1,853,705	139,136	8.1%
Federal	2,144,007	2,450,148	2,601,286	151,138	6.2%
Total revenues	\$4,716,244	\$6,115,564	\$6,647,519	\$531,955	8.7%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Social Services	\$4,716,244	\$6,115,564	\$6,647,519	\$531,955	8.7%
Total expenditures	\$4,716,244	\$6,115,564	\$6,647,519	\$531,955	8.7%
Full time equivalents	50.0	53.0	55.0		

Budget Comments:

- ❖ FY24 Includes addition of 2 new positions.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for revenues and expenditures for capital projects.

Functional Purpose:

To qualify as a capital project or expenditure a project must fulfill the following requirements:

- ✓ Minimum cost of \$50K per unit
- ✓ Minimum useful life of five years

Projects that qualify include:

- ✓ Construction - Production of long-term assets, fixed works and structures, or additions, replacements and major alterations, either on a contractual basis by private contractors or by county work forces.
- ✓ Purchase of land and existing structures
- ✓ Communications and Information Technology Projects

Budget Summary:

Capital					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local Revenue	\$255	\$0	\$0	-	0%
Miscellaneous	267,648	528,096	138,416	(389,680)	-73.8%
State Revenue	102,313	5,709,809	670,363	(5,039,446)	-88.3%
Federal Revenue	36,766	1,842,731	2,203,632	360,901	19.6%
Fund Balance	-	8,883,451	2,856,235	(6,027,216)	-67.8%
Long Term Debt	36,009,390	115,661	4,363,500	4,247,839	3672.7%
Local Transfers	3,634,315	2,349,215	2,856,999	507,784	22%
Total revenues	\$40,050,686	\$19,428,963	\$13,089,145	(\$6,339,818)	-32.6%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Capital Projects	\$10,388,979	\$19,428,963	\$13,089,145	(\$6,339,818)	-32.6%
Total expenditures	\$10,388,979	\$19,428,963	\$13,089,145	(\$6,339,818)	-32.6%

FY2024 Projects:**FY2024 New CIP Projects:**

Capital Project	FY24 Adopted Budget	Funding Source
School Bus Replacement	\$958,576	Paygo
School Bus A/C Retrofit	124,000	Paygo
Aberdeen Creek Pier Rehab	445,050	Matching Grant
County Paving Program	434,953	Paygo
Public Safety Radio Tower Upgrades	3,850,000	Lease/Finance
Bus Garage Conversion	805,000	Paygo
Jail Console Replacement	209,826	Paygo
Ark Park Improvements	123,300	Paygo & Donations
Beaverdam Floating Dock	150,000	Paygo

Total New Projects**\$7,100,705****FY2023 CIP Projects Carried Forward to FY2024:**

Capital Project	FY24 Adopted Budget	Funding Source
Bathroom Remodel	\$513,500	Bond Proceeds
School Paving	263,985	Bond Proceeds
School Project Contingency	1,600,493	Restricted Fund Balance
School Bus Compound	400,000	Fund Balance
Older Adult Facility	15,000	Fund Balance
Court Circle Site Improvements	33,763	Fund Balance
FEMA 2019 Home Elevation Grant	678,416	Homeowner Matching Grants
FEMA 2017 Home Elevation Grant	317,334	Homeowner Matching Grants
FEMA Glass Home Elevation Grant	892,310	Homeowner Matching Grants
FEMA Guinea Home Elevation Grant	790,564	Homeowner Matching Grants
Woodville Park Fields	200,000	Unassigned Fund Balance
Historic Building Preservation	175,000	Unassigned Fund Balance
Parks and Recreation ADA Improvements	108,075	Unassigned Fund Balance

Total Carryover Projects**\$5,988,440****Comments:**

- ❖ A summary of project submissions begins on **Page 177**.
- ❖ Radio Tower Upgrades is shown as the full \$3,850,000 in both revenue and expenditures to properly account for the full lease at inception. \$500,000 is included in the Debt Service Fund as the first year payment.
- ❖ Aberdeen Creek Pier Rehab was budgeted in FY2023, but new funding had to be requested due to high bids, so entire project cost is shown in FY2024.

SCHOOL CONSTRUCTION FUND

The School Construction Fund houses the Gloucester High School renovation project and is used to track expenditures throughout the life of the project.

Functional Responsibilities:

- ✓ Provides budgetary oversight in tracking revenues and expenditures for transactions related to the project
- ✓ Enables transparency in financial reporting

Budget Summary:

School Construction					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Federal Revenue	\$0	\$1,958,296	\$1,958,296	\$0	0.0%
VPSA Bonds	-	15,500,000	49,511,610	34,011,610	219.4%
Fund Balance	-	43,847,632	658,390	(43,189,242)	-98.5%
Total revenues	\$0	\$61,305,928	\$52,128,296	(\$9,177,632)	-15.0%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Capital Projects	\$0	\$61,305,928	\$52,128,296	(\$9,177,632)	-15.0%
Total expenditures	\$0	\$61,305,928	\$52,128,296	(\$9,177,632)	-15.0%

Budget Comments:

❖ Reduction in Fund Balance due to anticipated use of fund balance for GHS. Final borrowing for GHS project is anticipated to take place in FY2024.

OPIOID ABATEMENT FUND

The Opioid Abatement Fund exists to enact prevention and education in respect to the illicit use of opioids.

Functional Purpose:

- ✓ Provides education to County residents aimed at preventing the inappropriate/illegal use of opioids

Budget Summary:

Opioid Abatement					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local	\$0	\$0	\$100,000	\$100,000	0%
Total revenues	\$0	\$0	\$100,000	\$100,000	0%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Capital Projects	\$0	\$0	\$100,000	\$100,000	0%
Total expenditures	\$0	\$0	\$100,000	\$100,000	0%

Budget Comments:

- ❖ Funded with opioid settlement payments.

Functional Purpose:

The Constitution of Virginia and the Virginia Public Finance Act provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit, as well as debt secured by the fee revenues generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. With certain exceptions, debt which either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance. Exceptions include local issuers of general obligation school bonds sold to the Virginia Public School Authority ("VPSA"). VPSA, established in 1962, is a bond bank which provides low-cost financing of capital projects for primary and secondary public schools in Virginia localities. Debt secured solely by the revenues generated by the system for which the bonds were issued may also be issued in any amount without a public referendum.

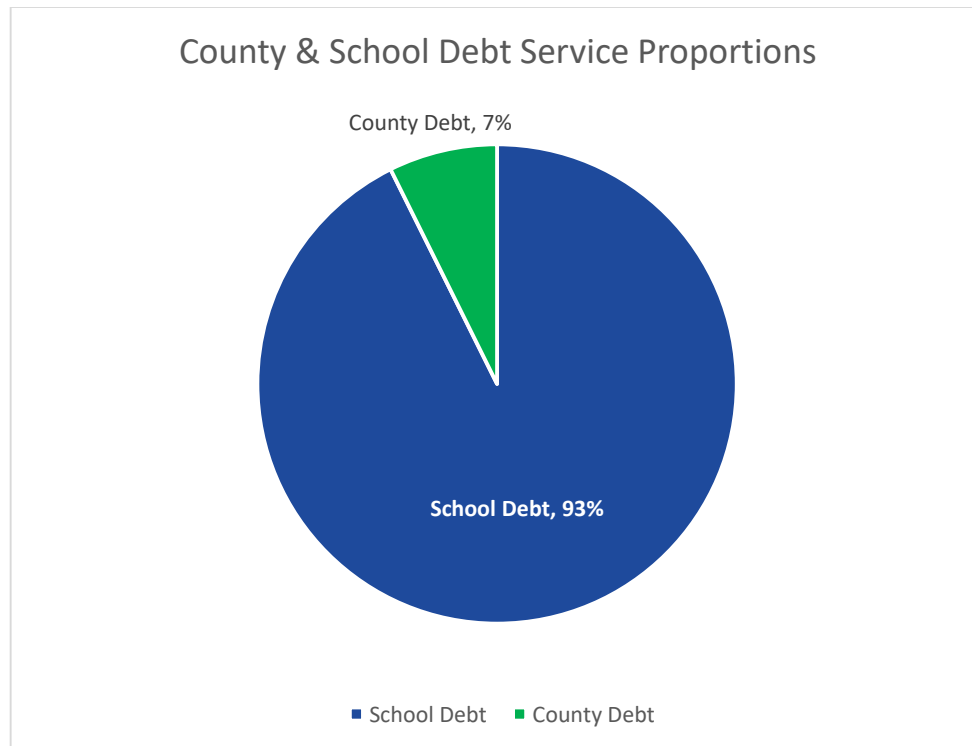
Summary of Debt Ratios Based on January 2023 Assessed Values	FY23 Expected	FY24 Adopted	County Debt Policy
Debt As a percentage of Assessed Value	1.0%	0.9%	3%
Debt Service as a percentage of General Governmental Expenditures	4.0%	5.1%	15%

The Debt Service Fund was established as the repository of funding for principal and interest costs on outstanding debt. The County has no statutory limit, or "legal debt margin," on the amount of debt it can issue. The BOS has, however, adopted a debt policy that sets parameters on the amount of annual debt service payments, for tax supported debt. This policy, updated in June 2020, serves as a guide for the level of debt funded CIP projects. Debt is considered tax supported if general tax revenues are used or if the County has made a pledge of annual appropriation to repay the debt. This debt includes general obligation debt, Virginia Public School Authority (VPSA), State Literary Fund Loans, and capital lease agreements.

Budget Summary:

Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Local Transfer	\$3,724,355	\$4,186,450	\$4,865,858	\$679,408	16.2%
Local Transfer-School Sales Tax	289,826	1,157,500	2,292,105	1,134,605	98.0%
State	109,358	-	109,358	109,358	0.0%
Federal	237,844	237,295	225,060	(\$12,235)	-5.2%
Loan Proceeds	4,811,458	308,115	-	(308,115)	-100%
Total revenues	\$9,172,841	\$5,889,360	\$7,492,381	\$1,603,021	27.2%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Debt Service	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%
Total expenditures	\$9,171,767	\$5,889,360	\$7,492,381	\$1,603,021	27.2%



Budget Comments:

- ❖ The Debt Service Fund is funded with \$2,292,105 in transfers from the school sales tax to pay eligible debt service.

Summary of County Outstanding Debt, including School Board Debt:

GENERAL GOV'T DEBT	Date Issued	Original Amount	Debt Service Prin & Int FY2023	Est. Balance at 30-Jun-23	Debt Service Prin & Int FY2024	Est. Balance at 30-Jun-24	Last Payment Due
School GO Bonds VPSA							
Achilles & Botetourt	6-Nov-03	7,525,000	598,988	585,000	599,918	-	15-Jul-23
Abingdon Elementary	9-Nov-06	6,505,000	496,543	1,820,000	498,123	1,395,000	15-Jul-26
Abingdon	8-Nov-07	6,364,713	436,876	1,784,551	425,625	1,441,182	15-Jul-27
VPSA 2011	15-Dec-11	500,000	49,028	222,222	49,028	194,444	1-Dec-30
VPSA 2012	31-Oct-12	5,999,684	630,367	3,399,814	630,367	2,999,835	1-Dec-34
VPSA 2013	21-Nov-13	15,845,000	1,247,810	9,555,000	1,249,558	8,675,000	15-Jul-33
VPSA 2020	10-Nov-20	4,870,000	333,025	4,595,000	334,693	4,425,000	15-Jul-41
VPSA 2022-10 Year	17-May-22	855,000	30,464	855,000	111,410	785,000	15-Jan-33
VPSA 2022-20 Year	17-May-22	31,570,000	998,686	31,570,000	2,351,220	30,610,000	15-Jan-43
Total School Debt			\$4,821,785	\$54,386,587	\$6,249,940	\$50,525,461	
PRIMARY GOVERNMENT DEBT							
Courthouse Series 2021 Refunding	15-Nov-21	3,905,000	541,162	3,555,000	537,841	3,190,000	1-Nov-30
Communications System	22-Dec-21	941,598	200,000	760,807	200,000	576,327	30-Jun-26
Total County Debt			\$741,162	\$4,315,807	\$737,841	\$3,766,327	
Grand Total Debt			\$5,562,947	\$58,702,394	\$6,987,781	\$54,291,789	

SCHOOL SALES TAX FUND

County voters passed an increase of up to 1% in local option sales tax by referendum on November 3, 2020. The revenues from the approved increase will be used to support eligible school construction projects.

Budget Summary:

School Sales Tax					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Sales tax revenue	\$5,482,990	\$5,250,000	\$5,980,961	\$730,961	13.9%
Interest	4,152	-	280,062	280,062	0.0%
Total revenues	\$5,487,143	\$5,250,000	\$6,261,023	\$730,961	13.9%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Transfers out	\$289,826	\$1,157,500	\$2,292,105	\$1,134,605	98.0%
Debt service reserve	-	4,092,500	3,968,918	(\$123,582)	-3.0%
Total expenditures	\$289,826	\$5,250,000	\$6,261,023	\$1,011,023	19.3%

Budget Comments:

- ❖ Projects eligible for funding through this revenue source include:
 - GHS Renovation
 - Achilles Elementary School Bus Loop
 - Page Middle School Athletic Fields

PUBLIC UTILITIES

The Department of Public Utilities is committed to meeting the present and future water and wastewater needs of Gloucester County by providing quality public service at reasonable costs while complying with all federal, state, and local regulations regarding water quality.

Functional Responsibilities:

- ✓ Operate/maintain water sources, treatment facilities, transmission/distribution mains and storage facilities
- ✓ Collect and analyze transmission/distribution system water quality samples for regulatory compliance
- ✓ Inspect annually food service establishments (FSEs) for compliance with Fats, Oils & Grease (FOG) program
- ✓ Read meters and bill customers as well as address billing issues
- ✓ Enforce Cross Connection Control/Backflow Prevention Regulations
- ✓ Operate/maintain wastewater collection and transmission facilities

Budget Summary:

Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Development/Connection Fees	\$718,300	\$621,040	\$765,000	\$143,960	23.2%
Charges for Services	4,127,402	4,179,381	4,389,610	210,230	5.0%
Use of Fund Balance/Other	-	1,342,361	1,506,843	(605,472)	-45.1%
Federal Grant	-	-	-	-	-
State Grant	-	-	-	-	-
Capital Contribution-ARPA	142,651	-	-	-	-
Miscellaneous	31,109	20,956	30,003	9,046	43.2%
Investment Income	33,680	30,614	133,413	57,677	188.4%
Total revenues	\$5,053,142	\$6,194,352	\$6,824,869	(\$184,559)	-3.0%

Expenditures	FY22 Expenditures	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Debt Service	\$100,266	\$811,656	\$815,22	\$3,866	0.5%
Capital	453,068	1,734,148	1,838,230	(619,906)	-35.7%
Operating	2,518,125	1,632,016	1,664,107	28,728	1.8%
Personnel	1,702,567	2,016,532	2,507,010	402,753	20.0%
Total expenditures	\$4,774,026	\$6,194,352	\$6,824,869	(\$184,559)	-3.0%
Full time equivalents	27.0	28.0	28.0		

Utilities Capital Projects:

The following projects have been approved as carryover projects for the Utilities Fund:

Utilities Capital Project	FY24 Adopted Budget	Funding Source
VPDES OUTMODS	575,000	Utilities Fund
PS #11 SEWER REHAB/REPAIR	111,484	Utilities Fund
PS #13 COLLECTION SYSTEM	158,682	Utilities Fund
RADIO READ CONVERSION	25,000	Utilities Fund
SURF WTP ROOF/FACADE RPR	97,597	Utilities Fund
CLEMENT/GLOUC WTRLNE RPL	25,800	Utilities Fund
PS#15 CNTRL PANEL REPLACE	85,000	Utilities Fund
REPAIR LEAK FILTER #1	94,425	Utilities Fund
REPLACEMENT OF OLD METERS	312,242	Utilities Fund
SAWGRASS POINT WATERLINE	35,000	Utilities Fund
WATER SYSTEM SECURITY	66,000	Utilities Fund
REFURBISH WTP MOTORS	150,000	Utilities Fund
LEAD SERVICE LINE INVENTORY	30,000	Utilities Fund

Total Carryover Projects

\$1,766,230

Budget Comments:

- ❖ Detailed Capital Project Requests can be found on **Page 177**.
- ❖ \$72,000 unaccounted for in chart above from the Utilities Fund Capital account, is for Capital FMRR and not Capital Project expenditures.

SANITARY DISTRICTS

The two sanitary districts, Gloucester Sanitary District #1 (GSD) and the Gloucester Point Sanitary District (GPSD), exist now to provide streetlight service and miscellaneous utility needs.

Budget Summary:

Gloucester Sanitary District					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
General Property Taxes	\$21,738	\$25,560	\$25,839	\$279	1.1%
Investment Revenue	16,131	25	204	179	716.0%
Total Revenues	\$37,869	\$25,585	\$26,043	\$458	1.8%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$24,395	\$25,585	\$26,043	\$458	1.8%
Total Expenditures	\$24,395	\$25,585	\$26,043	\$458	1.8%

Gloucester Point Sanitary District					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
General Property Taxes	\$22,433	\$25,096	\$25,214	\$118	0.5%
Investment Income	92	171	1,112	941	550.3%
Fund Balance	-	-	-	-	0.0%
Total revenues	\$22,525	\$25,267	\$26,326	\$1,059	4.2%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$19,441	\$20,238	\$21,000	\$762	3.8%
Fund Balance	-	5,029	5,326	297	6%
Total expenditures	\$19,441	\$25,267	\$26,326	\$1,059	4.2%

Budget Comments:

- ❖ FY24 Budget is based on historical trends of actual revenue

MOSQUITO CONTROL

Gloucester County provides a limited mosquito control program to targeted Mosquito Control Districts (MCDs) which is managed by the Facilities Management Department. Within those districts an integrated mosquito management program (IMMP) is used to deliver an appropriate level of control by using incrementally progressive control methodologies beginning with education and surveillance and leading up to chemical control when supported.

Functional Responsibilities:

- ✓ Overall management and administration of the mosquito control program and commission
- ✓ Public education serving the Mosquito Control Districts (MCDs) and for the general community
- ✓ Distribution of release forms permitting application of chemical on private property within an MCDs
- ✓ Compilation of owner requested “no-spray” areas within MCDs
- ✓ Larvicide treatment within ditches and standing water within MCDs
- ✓ Adult mosquito surveillance within MCDs
- ✓ Application of adulticide (spray/fogging) within MCDs

Budget Summary:

Mosquito					
Revenues	FY22 Receipts	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Property Taxes	\$108,445	\$113,699	\$121,473	\$7,774	6.8%
Use of Fund Balance	-	65,413	47,512	-\$17,901	-27.4%
Total revenues	\$108,445	\$179,112	\$168,985	(\$10,127)	-5.7%

Expenditures	FY22 Actuals	FY23 Amended Budget	FY24 Adopted Budget	\$ Change FY2023 to FY2024	% Change FY2023 to FY2024
Operating	\$34,900	\$157,600	\$147,600	(\$10,000)	-6.3%
Personnel	10,271	21,512	\$21,385	(127)	-0.6%
Total expenditures	\$45,171	\$179,112	\$168,985	(\$10,127)	-5.7%

Budget Comments:

- ❖ None

Capital Improvement Plan for FY 2024-2028

Project Submissions for Projects Adopted in FY2024 Capital Budget



Click Here:

<https://pub-gloucesterva.escribemeetings.com/Meeting.aspx?Id=7eb3300a-ed3e-4baa-ac2c-12ab315c183a&Agenda=Agenda&lang=English>

**to watch the January 17, 2023 CIP Presentation to the Board of Supervisors
through the Meeting Portal.**

**To view the County's Administrator's FY24 – FY28 Proposed Capital Improvement
Plan, Click Here:**

https://pub.gloco-sitedocs.com/FS/FY24CIP/FY24_CIP_Manual.pdf

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The following pages contain the Capital Improvement Plan (CIP) manual that is provided to project managers ahead of the CIP process. The manual is intended to provide an overview of the Capital Improvement Plan process as well as guidance in preparing project submissions for consideration.



County of Gloucester, Virginia

Capital Improvement Plan Manual

Fiscal Years 2024 through 2028



Updated By
Cheryl Spivey, CPA
Former Chief Financial Officer

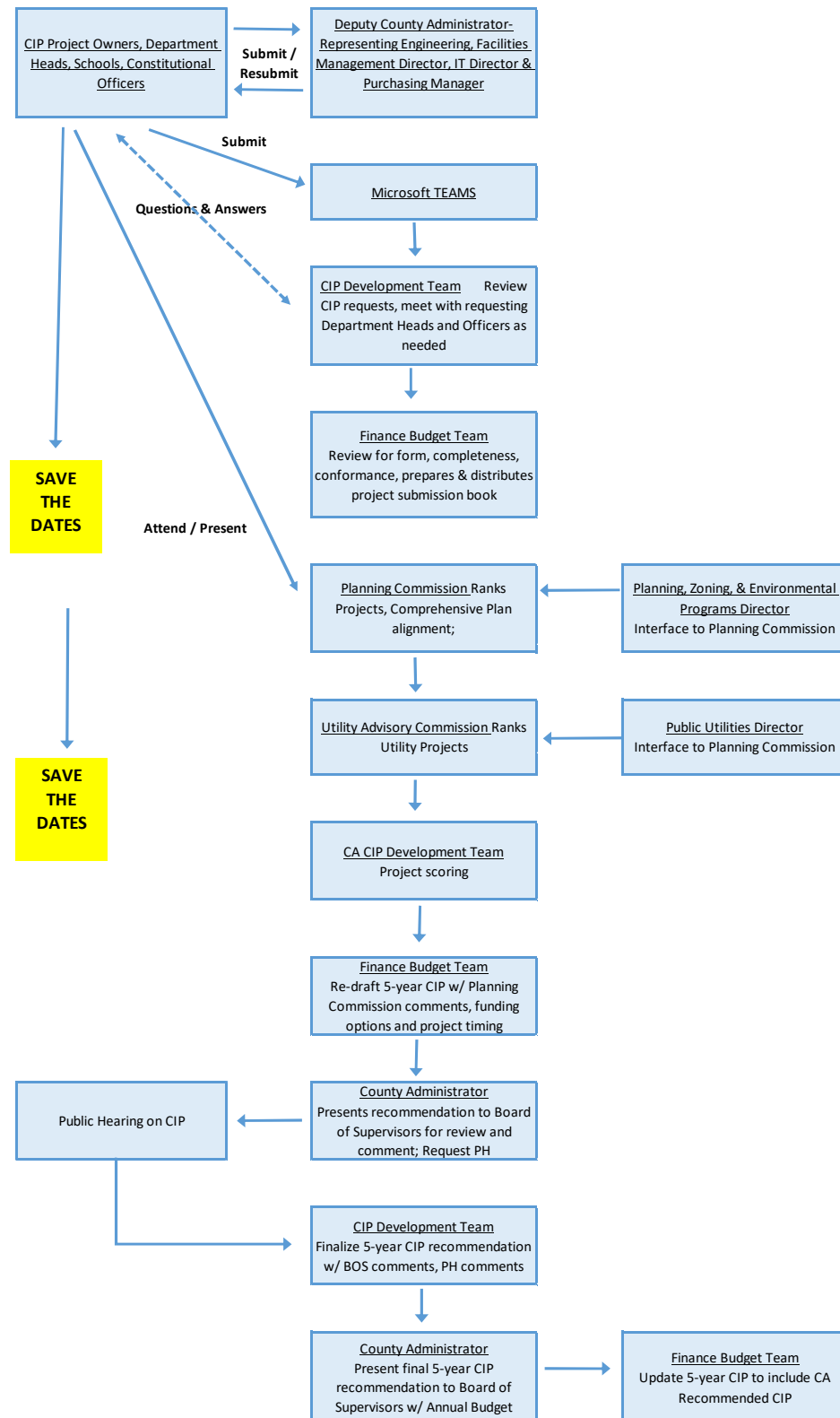
What's New this Year?

1. **Microsoft TEAMS** – CIP Project Submission forms will be uploaded to Microsoft TEAMS. An invitation to this new TEAM will be sent to all Department Heads and State & Constitutional Officers from Justin Newhouse, Budget & Accounting Analyst.
2. **Modified Calendar** – Key dates of the CIP development process calendar has been modified, as shown in the manual, beginning with a later start date of 8/26/2022 with minimal effect on the amount of time provided to prepare and submit the CIP Project Submission form. Early submission is encouraged.
3. **CIP Project Submission form** – The 1-page form and instructions have been revised with a focus on clarity and uniformity. Documentation that supports project submission numbers, including quotes and sources of information is required to be prepared and maintained for discussions with the CIP Development Team. This supporting documentation should **not** be uploaded to TEAMS and will not be included in the CIP Projects Submission book.
4. **Priorities and Rankings** – Preparers should leave “Primary Board Priority” and “Department Ranking” blank when initially preparing the CIP Project Submission form. New guidance on prioritization is being developed with a focus on clarity and simplicity. This guidance will be distributed prior to the 9/28/2022 submission due date.

Key Dates of 2024-2028 CIP Development Process

Date	Responsible Parties	Action Items
Friday 08/26/2022	Chief Financial Officer	Update and Distribute FY24-FY28 CIP Submission Request Package
08/26/2022 thru 09/26/2022	Subject Matter Experts	Provide CIP assistance to Department Heads, State & Constitutional Officers, and Schools
By Monday 08/29/2022	Budget & Accounting Analyst	Send TEAMS invitation to Department Heads, State & Constitutional Officers, and Schools. Provide guidance on uploading project submission forms.
By Wednesday 09/28/2022. Early submission is encouraged.	Department Heads State & Constitutional Officers Schools	Upload CIP project submission forms to CIP Development Team FY24-FY28 TEAMS files. Prepare and maintain documentation that supports project submission numbers, including quotes and sources of information for discussions with CIP Development Team. This supporting documentation should not be uploaded to TEAMS.
09/29/2022 thru 10/05/2022	CIP Development Team	Review CIP requests, meet with requesting Department Heads and Officers as needed for any necessary revisions/ clarifications.
By 10/07/2022	Finance Budget Team	Finalize and print CIP notebooks and scoring sheets
Thursday 10/13/2022 or Thursday 10/20/2022	Planning Commission CIP Development Team Department Heads Schools	Work Session- CIP Project Requests presented to Planning Commission. The County Administrator and requesting Department Heads & Officers to make presentations
Thursday 12/01/2022	Planning Commission	Provide input on CIP Project Requests; confirm Comprehensive Plan alignment, score projects
Thursday 12/01/2022	Utilities Advisory Committee	Score Utility Projects
By Friday 12/09/2022	CIP Development Team	Score CIP Project Requests
January 2023	County Administrator	Prepare and present recommended 5-Year CIP to Board of Supervisors; Request Public Hearing
February 2023	Board of Supervisors County Administrator	Conduct Public Hearing.
February 2023	CIP Development Team Finance Budget Team	Revise 5-Year CIP as necessary for submission with FY2023 Annual Proposed Budget
March 2023	County Administrator	Present Final Proposed 5-Year CIP with FY2023 Proposed Annual Operating Budget
April 2023	Board of Supervisors	Approve 5-Year CIP Plan with Annual Operating Budget

Flowchart of Process for Submission, Recommendation and Adoption



The Capital Improvement Plan (CIP) is a financial blueprint that helps prioritize the public improvements needed to achieve goals set forth by the Board of Supervisors. The CIP sets forth needs and priorities to coordinate the development of County facilities with anticipated funding sources, growth, and the community's ability to pay.

CIP Eligibility

To qualify as a capital project to be requested in the CIP, a project must fulfill the following requirements:

1. Have a minimum established cost of \$50K and have a minimum useful life of five years or be of a significant nature as to prevent its being funded in the Operating Budget.
2. Be a major expenditure for:
 - a. Construction provided either on a contractual basis by private contractors or by county work forces. Costs may include planning and designing; grading, landscaping, other site improvements; relocation costs; and provision of equipment and facilities that are integral parts of a structure. If a project involves upgrades or renovations to an existing facility, it should substantially increase the life of the facility and/or its value. Materials utilized by County forces during the construction of a qualifying capital project should be included.
 - b. Purchase of Land and Existing Structures – Purchase of land and rights-of-way, title searches, and similar activities associated with the purchase transaction.
 - c. Communications and Information Technology Projects – Equipment, major software applications and infrastructure improvements to develop or enhance the County's communications, automation, and information capabilities.
 - d. High dollar equipment except vehicles and other rolling stock.
The following are not eligible to be submitted as a CIP project; rather, these should be requested in the Operating Budget.
 - Vehicles and other rolling stock,
 - Master plans and studies,
 - Maintenance, repairs, and modifications, which do not increase the useful life of existing facilities, and
 - Small capital acquisitions, or those with short life cycles.

CIP PROJECT SUBMISSION REQUEST PROCESS

Finance will provide a CIP Project Submission Request form, an Excel spreadsheet, that must be used to submit a project for consideration. Please contact any member of the Finance Budget Team with questions or other assistance.

Finance Budget Team

Cheryl Spivey	Chief Financial Officer
Maria Calloway	Fiscal Services Manager
Justin Newhouse	Budget & Accounting Analyst

The Schools have a separate process, which involves requests that are approved for submission into the 5 Year CIP development process by the School Board.

Requestors - Any department or agency in the County and the Schools can request that one or more projects be considered for inclusion in the Capital Improvement Plan by adequately preparing and timely submitting the form following the guidance in this manual. Requestors are encouraged to contact any of the following **subject area experts** for guidance related to their areas of knowledge.

Subject Matter Experts

George Bains	Deputy County Administrator	-Representing Engineering
Wes McIntyre	Facilities Management Director	
Eric Beach	IT Director	
Christine Joyce	Purchasing Manager	

Gloucester County residents can also submit their ideas and recommendations for capital projects by contacting County Administration, the Planning Commission, or through the scheduled Public Hearing(s). Residents' submissions will be referred to the most relevant department and/or agency to develop a formal CIP submission request, if applicable.

INSTRUCTIONS ON COMPLETING THE CIP PROJECT SUBMISSION FORM

An image of the current form is shown below:

Enter Project Name									
Requesting Department	click drop-down list				Project Status	click drop-down list			
Location	enter address, landmark, or well-known building				Start Year	click drop-down list			
Primary Board Priority	Leave Blank for Now				Est. Completion Year	click drop-down list			
Magisterial District	click drop-down list				Category	click drop-down list			
Project Number	To Be Assigned By Finance				Est. Useful Life	click drop-down list			
Annual Recurring Cost	click drop-down list								
5-Year CIP									
Category/Description	Total Project Cost	FY2022 or Earlier	FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Proposed Capital Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding									
click drop-down list	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -								
<div style="font-size: 2em; color: red;">Insert Map</div>				Project					
<div style="font-size: 2em; color: red;">Insert Map</div>				Service					
<div style="font-size: 2em; color: red;">Insert Map</div>				Project					
Department Ranking	Leave Blank		Planning Commission Ranking	Leave Blank		Budget Team Ranking	Leave Blank		

Project Name – Enter the Project Name

Requesting Department – Select the requesting Department from the drop-down list.

Location – Enter the address, landmark, or a well-known building name

Board Priority – Leave blank for now. New guidance is being developed and will be available before the project submission deadline.

Magisterial District – Use the drop-down list to select the magisterial district in which the project will be located.

Project Number – Leave blank. The Finance Budget Team will insert the project number after the project is submitted. This same project number should be used for any future submissions for this project.

Annual Recurring Cost – There generally is a recurring change in overall operating costs when a new project is placed in service. Estimate the increase or decrease of operating costs related to this project after it is placed in service and choose the closest range from the drop-down list. The drop-down list includes both positive (+) and negative ranges (-). Positive amounts represent an expected increase in operating costs. Negative amounts represent an expected decrease in operating costs.

Project Status – Use the drop-down list to select one of the project status types as defined below.

- **New Submission** – A CIP project that has never been submitted for consideration.
- **Approved-Partially Funded** –
 - A CIP project approved in a prior year that needs additional unplanned funding to complete the approved project, or
 - A CIP project approved in a prior year for funding of preconstruction and/or stand-alone phases of construction costs that also included additional phases of construction or purchase of equipment in the planning years.
- **Previously Requested-Not Funded** – A project that was previously requested but not funded.

Start Year - Use the drop-down list to select the first year that the project was or will be budgeted. For new submissions, the year will be 2024.

Estimated Completion Year - Use the drop-down list to select the year that the project is expected to be substantially complete.

Category - Use the drop-down list to select from the following project categories:

- **New Facilities,**
- **Replacement,**
- **Replacement & New Facilities,** and
- **Capital Maintenance Program** – Use for School projects and County paving projects only. Other County maintenance programs should be requested in the Operating Budget.

Estimated Useful Life - Use the drop-down list to select the estimated useful life of the project.

Expenditures – Enter estimated project costs for the following categories on the CIP Project Submission Form.

- **Land Acquisition**, the cost of buying the land - Land acquisition costs should be entered in the column representing the year that the land is expected to be purchased.
- **A&E**, Architectural and Engineering - A&E costs should be entered in the column(s) representing the year(s) that each related contract is expected to be executed.
- **Construction**, including land improvements - Construction costs for projects designed to be constructed in one phase should be entered in the column representing the year the construction contract is expected to be executed. Construction costs for projects designed to be constructed in stand-alone phases should be entered in the years that contracts for each phase of construction is expected to be executed.
- **Equipment** - Equipment costs should be entered in the column representing the year(s) that the equipment is expected to be purchased. and
- **Other** - Other costs should be entered in the column representing the year(s) that the costs are expected to be incurred.

Documentation that supports project costs, including quotes and sources of information is required to be prepared and maintained for discussions with the CIP Development Team. This supporting documentation should **not** be uploaded to TEAMS and will not be included in the CIP Projects Submissions book.

Total estimated project costs, which will automatically compute, include:

- Amounts spent in prior fiscal years,
- Amounts budgeted in the fiscal year in which the CIP is being prepared, e.g., the 2024-2028 5-Year CIP is being prepared in FY2023, and
- Amount in the 5-Year CIP, i.e., the FY2024 Budget Year plus the 4 planning years (FY2025-FY2028).

However, only the Budget Year 2024 will be funded and appropriated for a project approved by the Board of Supervisors in this 5-Year CIP. In other words, the only amounts available for spending in FY2024 will be the amounts shown in the Budget Year (FY2024) and possibly unspent amounts approved by the Board of Supervisors to be carried forward from FY2023. (See **red highlighted box** in illustration below).

Category/Description	Total Project Cost	Actual Cost Pre FY2023	Budgeted FY2023	Budget Year FY2024	5-Year CIP				
					Planning Years				Beyond 5 Years
					FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	75,000	54,735	20,265						
Construction	1,750,000			750,000			1,000,000		
Equipment	225,000				100,000			125,000	
Other	-								
Proposed Capital Costs	\$ 2,050,000	\$ 54,735	\$ 20,265	\$ 750,000	\$ 100,000	\$ -	\$ 1,000,000	\$ 125,000	\$ -
Source of Funding									
Grant	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	25,000		25,000						
Bonds	1,950,000			825,000			1,125,000		
Total Capital Funding	\$ 2,050,000	\$ 75,000	\$ 25,000	\$ 825,000	\$ -	\$ -	\$ 1,125,000	\$ -	\$ -


Amounts in the Beyond 5 Years column are for information only, and not included in the total estimated project costs.

Estimated Revenues - Use the drop-down lists to select one or more sources of funding as described below.

- **Bonds**, municipal bonds - Municipal bond are debts securities issued by a state, municipality, or county to finance its capital expenditures. They can be thought of as loans that investors make to local governments. Bonds provide financial resources to purchase capital. The related principal and interest must be repaid over 10-20 years, depending on the estimated life on the asset(s) being financed, and is included in the operating budget. Any use of bonds or other long-term debt, including leases, must comply with the County's debt policy and must anticipate the impact of the repayment of debt service on current and future budget years.
- **Donations** – A gift.
- **Fund Balance-Committed** – Revenues generated in the General Fund in prior years that can be used only for the specific purposes determine by a formal action of the Board of Supervisors.

- **Fund Balance-Restricted** – Revenues generated in the General Fund in prior years that can be spent for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- **Fund Balance-Unassigned** – Revenues generated in the General Fund in prior years that has not assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the County's General Fund.
- **General Fund Operating** - Revenue expected to be generated in the General Fund during the budget year.
- **Grant** – Revenue provided by the State, federal government, or nonprofit organization to provide facilities promoted by those agencies.
- **Proffers** - Cash proffers can only be used to finance the related construction or public improvements for which the payments were received.
- **Utility Fund Operating** - Revenue expected to be generated in the Utility Fund during the budget year.
- **Utility Fund Reserve** – Unspent restricted and unrestricted funds generated in the Utility Fund in prior years.
- **Other Sources** – Revenue that is not listed above.

EXAMPLE OF A COMPLETED FY2024-2029 CIP PROJECT SUBMISSION FORM

Construction of New Football Fields										
Requesting Department	Financial Services				Start Year	2024				
Location	George Washington Hwy & T.C.Walker Rd				Est. Completion Year	2028				
Primary Board Priority	TBD				Category	Replacement				
Magisterial District	Abingdon				Est. Useful Life	30 Years				
Project Number	To Be Assigned By Finance				Project Status	Approved-Partially Funded				
Annual/Recurring Cost	\$20,001-\$30,000									
Category/Description	Total Project Cost	Actual Cost Pre FY2023	Budgeted FY2023	Budget Year	5-Year CIP Planning Years				Beyond 5 Years	
				FY2024	FY2025	FY2026	FY2027	FY2028	FY1 only	
Expenditures										
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A&E	75,000	54,735	20,265							
Construction	1,750,000			750,000				1,000,000		
Equipment	225,000				100,000				125,000	
Other	-									
Proposed Capital Costs	\$ 2,050,000	\$ 54,735	\$ 20,265	\$ 750,000	\$ 100,000	\$ -	\$ 1,000,000	\$ 125,000	\$ -	
Source of Funding										
Grant	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donations	25,000		25,000							
Bonds	1,950,000			825,000				1,125,000		
Total Capital Funding	\$ 2,050,000	\$ 75,000	\$ 25,000	\$ 825,000	\$ -	\$ -	\$ 1,125,000	\$ -	\$ -	
Variance-over (short)	\$ -									
<div>  <div> <p>Project Description - Youth Football Fields in Gloucester County.</p> <p>Service Impact/Project Justification - Lack of adequate youth football fields in Gloucester County. Keep youth football in Gloucester County.</p> <p>Project Alternatives (other than do nothing)- Research potential field space elsewhere in the county to lease or purchase.</p> </div> </div>										
Department Ranking	TBD			Planning Commission Ranking				Budget Team Ranking		

Review and Approval Process

The County Administrator's CIP Development Team is responsible for reviewing related policies and procedures and making any recommended changes prior to the start of the CIP budget development process. The team reviews the project submissions for eligibility, understandability, completeness of justification, and reasonableness of the capital and future operating cost estimates. The team discusses and evaluates potential funding options. Where appropriate, department and agency representatives attend specific team meetings to provide information about specific projects under consideration, clarifying any issues in the submissions, and verifying costs and funding sources. The team also assists the County Administrator in developing a Proposed 5 Year CIP that balances appropriations with estimated funding sources for the five-year period, considering demands that projects may make on the operating budget in the future, and commitments for approved projects beyond the five-year CIP period.

As a member of the team, the Chief Financial Officer, is responsible for providing an estimate of debt capacity and unassigned fund balance available based on the County Debt Policy.

CIP Development Team

Carol Steele	County Administrator
George Bains	Deputy County Administrator
Steve Wright	Deputy County Administrator
Cheryl Spivey	Chief Financial Officer
Anne Ducey-Ortiz	Planning, Zoning, & Environmental Director

Planning Commission - The Planning Commission reviews project submissions for consistency with the Comprehensive Plan pursuant to Article 5 of Section 15.2-2239 of the Code of Virginia, as shown in the following link: [CIP-Code of Virginia](#) , and provides citizen prospective and input to the process.

Utilities Advisory Board - The Utilities Advisory Board reviews water and sewer projects for prioritization of needs.

Board of Supervisors - The Board of Supervisors makes the ultimate decisions about capital projects and their funding and must, by law, approve projects and any changes to supporting revenues. The School Board, in its capacity as an independently elected body, recommends a School capital program to the Board of Supervisors. However, the Board of Supervisors is responsible for authorizing appropriations and, therefore, must give final approval to School projects as a part of the approved 5 Year CIP.

The Board of Supervisors may add, defer, or delete projects, approve new revenues or additional revenues, and may change the scope of a project. Approval occurs at the same time as the operating budget (April or May), which means they must receive the recommended 5 Year CIP by March of each year to allow adequate time for public hearings, study, and deliberation. The Board of Supervisors acts on the recommendations from the Planning Commission, County Administrator, and information presented at public hearings.

Once a project is approved by Board of Supervisors, it requires Board action to substantially change that project. It is critical that requesting departments and agencies ensure the accuracy of project costs and information so that corrections are not needed after Board approval. Such changes may cause a delay in project execution and may require re-evaluation through the next CIP development process. If external conditions beyond the County's control (e.g., federal regulation change, change in the State budget) force a change in project scope or cost, these changes must be approved by the Board of Supervisors. This should be done as soon as accurate information on the needed change is available but must be done prior to procurement or contract amendment action is taken.

While projects can be approved by action of the Board of Supervisors any time during a fiscal year, the formal CIP development begins in July of each year and culminates in Board of Supervisors approval of the CIP typically no later than the following May for the next five-year period. Projects requested and approved out of cycle should be limited to emergencies or unforeseeable emerging trends for which action cannot be postponed until the next CIP development cycle.

SUMMARY OF FIVE-YEAR CAPITAL IMPROVEMENT PLAN REQUESTS

The following pages provide the details of projects requested and the related proposed funding sources from project managers during the FY2024-FY2028 Capital Improvement Plan process. These charts do not represent actual projects funded but instead display all projects submitted during the Capital Improvement Plan process. For detailed information of approved projects, please see **Page 182**.

For amounts funded in the FY2024 Capital Budget, please see the Capital Fund section of this book on **Page 150**.



County Project Requests

Department	Project Title	Primary Funding Source	FY2024 Project Costs	FY25-FY28 Project Costs	Total Estimated Project Cost
Engineering Services*	Public Safety Radio Portable & Mobile Replacement	Other Revenue Sources	\$3,500,000	\$0	\$3,500,000
Engineering Services*	County Paving Program	General Fund Revenue	696,925	1,628,348	2,325,273
Engineering Services*	Bus Garage Conversion	General Fund Revenue	470,000	-	470,000
Engineering Services	Generators	General Fund Revenue	86,250	258,750	345,000
Engineering Services	Closed Landfill Fencing	General Fund Revenue	82,500	-	82,500
Engineering Services	Closed Landfill Improvements	General Fund Revenue	-	700,000	700,000
Engineering Services	Hutchinson House Demolition	General Fund Revenue	-	133,000	133,000
Information Technology	WiFi Replacement	General Fund Revenue	-	55,960	55,960
Information Technology	Network Switch Replacement	General Fund Revenue	-	126,245	126,245
Parks, Rec, & Tourism	Athletic Field Lighting	General Fund Revenue	639,100	1,694,000	2,333,100
Parks, Rec, & Tourism	Brown Park Expansion	General Fund Revenue	385,000	440,000	825,000
Parks, Rec, & Tourism	Gloucester Point Beach Park Renovations	General Fund Revenue	250,000	2,225,000	2,475,000
Parks, Rec, & Tourism*	Beaverdam Park Floating Dock	General Fund Revenue	143,000	-	143,000
Parks, Rec, & Tourism*	Ark Park Renovations	General Fund Revenue	123,300	434,500	557,800
Parks, Rec, & Tourism	Beaverdam Park Playground	General Fund Revenue	-	280,500	280,500
Parks, Rec, & Tourism	Woodville Park Restroom Facilities	General Fund Revenue	-	990,000	990,000
Parks, Rec, & Tourism	Woodville Park Support Facilities	General Fund Revenue	-	328,000	328,000
Parks, Rec, & Tourism	Woodville Park Utilities	General Fund Revenue	-	2,266,000	2,266,000
Parks, Rec, & Tourism	Woodville Park Community Building	General Fund Revenue	-	2,227,500	2,227,500
Sheriff/Jail*	Jail Console and Access Control Replacement	General Fund Revenue	209,826	-	209,826
Sheriff/Jail	Sheriff's Office Toughbook Replacements	General Fund Revenue	-	330,889	330,889
Total Requests			\$6,585,901	\$14,118,692	\$20,704,593

*Denotes new FY24 Projects

School System Project Requests

Project Title	Primary Funding Source	FY2024 Project Costs	FY25-FY28 Project Costs	Total Estimated Project Costs
HVAC Replacement Botetourt, Achilles, Abingdon, Petsworth & Facilities	Other Revenue Sources	1,272,000	2,881,799	4,153,799
*School Bus Replacement Cycle	General Fund Revenue	958,576	4,893,627	5,852,203
Achilles Security Vestibule	Other Revenue Sources	312,500	-	312,500
Lockset Replacement - All Schools	Other Revenue Sources	175,000	-	175,000
*School Bus A/C Retrofit Project	General Fund Revenue	124,000	-	124,000
Botetourt Renovation - 1973 Wing	Other Revenue Sources	-	4,041,250	4,041,250
GHS Athletic Complex Renovation	Other Revenue Sources	-	11,423,384	11,423,384
T.C. Walker Education Center Soffit and Brick Work	Other Revenue Sources	-	842,700	842,700
Division Restroom Renovations	Other Revenue Sources	-	9,371,721	9,371,721
Total Requests		\$2,842,076	\$33,454,481	\$36,296,557

***Denotes new FY24 Projects**

Utilities Enterprise Fund Project Requests

Project Title	FY2024 Project Costs	FY25-FY28 Project Costs	Total Estimated Project Cost
Convert Radio Read to Advanced Metering Infrastructure	\$605,000	\$1,613,000	\$2,218,000
Chiskiack Village Waterline Replacement	480,000	-	480,000
Sawgrass Pointe Waterline Replacement	465,000	-	465,000
Gloucester Street and Clements Avenue Waterline	460,000	-	460,000
Pump Station 11 Collection System Rehab/Repair	230,000	635,000	865,000
Pump Station #13 Collection System Rehab/Repair	180,000	720,000	1,265,000
Replacement of Old Water Meters	150,000	600,000	750,000
* Refurbish Water Plant Vertical Turbine Pumps/Motors	150,000	-	150,000
Water Meters - Conversion From Touch-Read to Radio-Read	145,000	465,000	610,000
Water Plant SCADA Upgrades and Improvements	135,000	485,000	620,000
Pump Station #11 Repairs and Floodproofing	100,000	949,000	1,049,000
George Washington Memorial Highway (Water)	80,000	115,000	195,000
Water System Security	75,000	800,000	1,275,000
Independence Road Waterline Improvements	58,000	402,000	460,000
George Washington Memorial Highway Widening (Sewer)	46,000	245,000	291,000
Replace Surface Water Plant Motor Control Center (MCC)	40,000	460,000	500,000
Bellehaven Subdivision Waterline Replacement	32,000	138,000	170,000
*Lead Service Line Inventory and Replacement	30,000	-	30,000
Reverse Osmosis Well #3	-	1,150,000	1,150,000
Belroi Rd/Main St/Roaring Springs Rd Waterline	-	1,217,000	1,217,000
Pump Station #13 Repairs and Floodproofing	-	1,224,000	1,224,000
Forest Hill Avenue Waterline	-	560,000	560,000
South St, Martin St, Carriage Court Waterline Replacements	-	500,000	500,000
Tillage Heights Waterline Replacement	-	500,000	500,000
Dunston Hall To Riverbend Apartments Waterline Loop	-	259,000	259,000

Utilities Enterprise Fund Project Requests

Project Title	FY2024 Project Costs	FY25-FY28 Project Costs	Total Estimated Project Cost
Cedar Lake and Holly Springs Waterline Replacement	-	920,000	920,000
Pump Station #12 (Summerville) Upgrade	-	890,000	890,000
Wyncote Avenue Extended Waterline Replacement	-	730,000	730,000
Pump Station 28 Collection System Expansion	-	90,000	90,000
Terrapin Cove Road Waterline Improvements	-	750,000	750,000
Relocate Utility Yard	-	650,000	650,000
N Waltons Lane Waterline Loop	-	98,000	98,000
Waterview Subdivision Waterline Replacement	-	1,925,000	2,960,000
Lewis Avenue Waterline Replacement	-	540,000	770,000
Pump Station 24 Collection System Expansion	-	100,000	100,000
Azalea Point Rd & Shane Road Waterline Improvements	-	440,000	440,000
Terrapin Cove Sewer - Phase 2	-	1,080,000	1,080,000
Soda Ash Feed System Replacement	-	280,270	280,270
Terrapin Cove Sewer - Phase 1	-	970,000	970,000
Waterline Replacements - Riverdale and Holly Cove	-	445,000	445,000
Relocate Potassium Permanganate & Powdered Activated Carbon Feed Systems	-	100,000	1,000,000
Terrapin Cove Road Sewer - Phase 3	-	80,000	870,000
Berkeley Point Subdivision Waterline Replacement	-	40,000	385,000
Greate Road Waterline Replacement	-	-	1,063,000
Hayes Road Waterline Improvement	-	-	935,000
George Washington Memorial Highway Waterline	-	-	902,000
Terrapin Cove Road Sewer - Phase 4	-	-	743,000
Install Additional Finished Water Pump (P1) at Raw Water Pump Station	-	-	260,000
Total Requests	\$3,461,000	\$23,165,270	\$34,594,270

***Denotes new FY24 projects**

Note: All funding proposed from Utilities Fund



School Bus Replacement Cycle

Requesting Department	Schools	Project Status	Previously Submitted-Not Funded
Location	GCPS Transportation Administration/Maintenance Facility	Start Year	2024
Magisterial District	County Wide	Est. Completion Year	2028
Project Number	48230032	Category	Capital Maintenance Program
Annual Recurring Cost	0	Est. Useful Life	10-15 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP						
			FY2023 Budgeted	Budget Year FY2024	Planning Years				Beyond 5 Years	
					FY2025	FY2026	FY2027	FY2028	FYI only	
Expenditures										
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A&E	-	-	-	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	-	-	-	
Equipment	5,852,203	-	-	958,576	1,054,434	1,159,877	1,275,865	1,403,451	Ongoing	
Other	-	-	-	-	-	-	-	-	-	
Total Proposed Capital Costs	\$ 5,852,203	\$ -	\$ -	\$ 958,576	\$ 1,054,434	\$ 1,159,877	\$ 1,275,865	\$ 1,403,451	Ongoing	
Source of Funding										
Fund Balance-Unassigned	\$ 5,852,203	\$ -	\$ -	\$ 958,576	\$ 1,054,434	\$ 1,159,877	\$ 1,275,865	\$ 1,403,451	Ongoing	
click drop-down list	-	-	-	-	-	-	-	-	-	
click drop-down list	-	-	-	-	-	-	-	-	-	
Total Capital Funding	\$ 5,852,203	\$ -	\$ -	\$ 958,576	\$ 1,054,434	\$ 1,159,877	\$ 1,275,865	\$ 1,403,451	Ongoing	
Variance-over (short)	\$ -									



Project

In order to provide for the safe transportation of our students, the Virginia Department of Education current standard replacement cycle of fifteen (15) years is recommended. As school buses continue to age, the cost of maintenance continues to accelerate, and the structural integrity of the bus frame and body become compromised. In addition, as buses age, seals and fittings beginning to fail. Failure of these components leads to mold and mildew issues that are costly and require needed man hours to maintain. The purchase of six 77 passenger buses and one 53 passenger bus over the course of the long range plan would allow for the replacement of 35 buses that are (or will be) beyond there expected service.

Service

Vehicles that have been deemed to be unsafe will not be used. Buses that are longer in appropriate operational order significantly impact the size of our fleet. Non-preferential arrangements have to be implemented to accommodate specific requirements as buses are taken out of service.

Project

Continued expensive maintenance and repair costs or diminished bus fleet.

Department Ranking:	Need	4	Planning Commission Ranking:	Need	4	Budget Team Ra	Need	3
	Impact	3		Impact	3.1		Impact	4

School Bus A/C Retrofit Project

Requesting Department	Schools	Project Status	Previously Submitted-Not Funded
Location	GCPS Transportation Administration/Maintenance Facility	Start Year	2024
Magisterial District	County Wide	Est. Completion Year	2024
Project Number	48230033	Category	Capital Maintenance Program
Annual Recurring Cost	click drop-down list	Est. Useful Life	5-10 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP							
			FY2023 Budgeted	Budget Year	Planning Years					Beyond 5 Years	
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only		
Expenditures											
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A&E	-	-	-	-	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	-	-	-	-	
Equipment	124,000	-	-	124,000	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total Proposed Capital Costs	\$ 124,000	\$ -	\$ -	\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Source of Funding											
Fund Balance-Unassigned	\$ 124,000	\$ -	\$ -	\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
click drop-down list	-	-	-	-	-	-	-	-	-	-	
click drop-down list	-	-	-	-	-	-	-	-	-	-	
Total Capital Funding	\$ 124,000	\$ -	\$ -	\$ 124,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Variance-over (short)	\$ -										



- Project** Temperature controlled school buses provide safer, and more comfortable transportation for our students. Temperatures inside the school bus often reach over 95 degrees. With fuller bus loads, longer ride times, and the addition of face coverings, this quickly becomes a difficult ride for students. The addition of air cooling, provides another layer of safety and comfort for both students and staff.
- Service** In addition to having students withstand high temperatures and humidity on standard buses, currently only 7 of the 15 special Ed buses that transport our most vulnerable students daily have a climate control system. Climate control is recommended for many students with autism, diabetes, respiratory disorders, and other medical impairments. Students with climate control in their IEP's must be provided so, in order to be in compliance with ADA law.
- Project** Continued transport of students in high temperature vehicles.

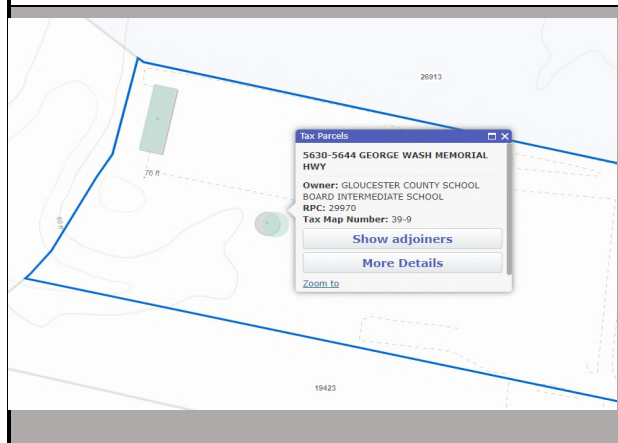
Department Ranking:	Need	4	Planning Commission Ranking:	Need	3	Budget Team Ranking:	Need	4
	Impact	3		Impact	2.7		Impact	3



Bus Garage Conversion

Requesting Department	Engineering Services	Project Status	New Submission
Location	5630-5644 George Washington Memorial Highway	Start Year	2024
Magisterial District	Abingdon	Est. Completion Year	2025
Project Number	48800039	Category	Replacement & New Facilities
Annual Recurring Cost	+\$1,001 to +\$10,000	Est. Useful Life	30 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP					
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	73,200	-	-	73,200	-	-	-	-	-
Construction	731,800	-	-	731,800	-	-	-	-	-
Equipment		-	-		-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Proposed Capital Costs	\$ 805,000	\$ -	\$ -	\$ 805,000	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding									
General Fund Operating	\$ 805,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 805,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -								



Project Description - Utilities has long sought to have a consolidated location for their storage yard, field crews, and office staff. The project would allow the entire Utilities Department and their storage yard to be located on one parcel. Additionally, Mosquito Control would be able to utilize a space on site which would free up the old County Garage to be sold. Building 4 would also become vacant as well as trailer #1.

Service Impact/Project Justification - The current Utilities building suits the needs of the office staff; however, there is no room on site for a storage yard and the office trailer that the field crew is in has significant structural deterioration. The existing storage yard is located behind Southern States and egress in and out of the site is challenging with material and equipment. The storage yard is also mostly in a flood zone. The Emergency Management trailers are not located under covered storage and the County garage housing Mosquito Control has structural issues and needs a new roof. If the vehicle maintenance department isn't relocated, the County will have to continue to lease of the Bay Transit Facility.

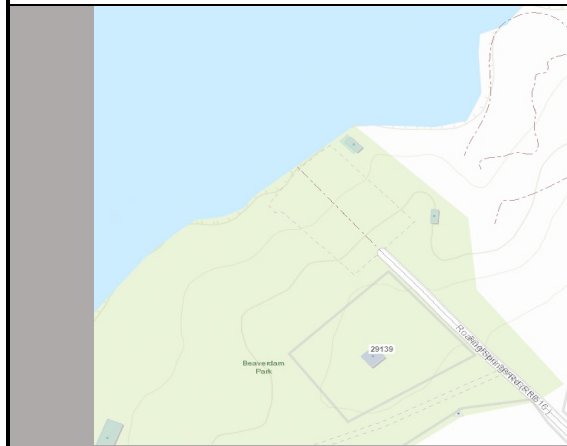
Project Alternatives (other than do nothing) - A space needs study was done in April 2011 and a site layout and conceptual plans done for a lot off Short Lane; however, land would need to be purchased.

Department Ranking:	Need	5	Planning Commission Ranking:	Need	3.9	Budget Team Ranking:	Need	4
	Impact	4		Impact	3.4		Impact	4

County Paving Program

Requesting Department	Engineering Services	Project Status	Previously Submitted-Not Funded
Location	County Owned Roads & Parking Lots	Start Year	2024
Magisterial District	ALL	Est. Completion Year	2028
Project Number	48800042	Category	Replacement & New Facilities
Annual Recurring Cost	Less than +\$1,000	Est. Useful Life	10-15 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP					
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	-	-	-	-	-	-	-	-	-
Construction	2,325,273	-	-	696,925	521,653	723,068	189,627	194,000	-
Equipment	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Proposed Capital Costs	\$ 2,325,273	\$ -	\$ -	\$ 696,925	\$ 521,653	\$ 723,068	\$ 189,627	\$ 194,000	\$ -
Source of Funding									
General Fund Operating	\$ 2,325,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 2,325,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -								



Project Description - New and replacement paving projects are proposed to ensure safe driving and pedestrian conditions. Many existing un-paved surfaces require regular maintenance from staff and contractors. This CIP includes paving needs from multiple County departments. These projects are prioritized based upon conditions and public need and placed into a rotation for replacement based upon anticipated life. Projects under this program include asphaltic and bituminous paving, surface preparation & treatment, grading, curb, gutter, striping, traffic signage, and related stormwater improvements.

Service Impact/Project Justification - An unfunded scenario would result in ongoing deterioration of existing conditions. Asphalt will spall and form potholes. Crushed gravel will continue to incur staff time and maintenance costs.

Project Alternatives (other than do nothing) - Alternatives include other materials such as concrete or pavers. Crused gravel includes higher maintenance needs and is generally not suitable for public parking areas particularly for non-ambulatory citizens.

Department Ranking:	Need	5	Planning Commission Ranking:	Need	3.9	Budget Team Ranking:	Need	3
	Impact	5		Impact	3.6		Impact	3

Public Safety Radio Portable & Mobile Replacement

Requesting Department	Engineering Services	Project Status	Previously Submitted-Not Funded
Location	Emergency Communications Center	Start Year	2024
Magisterial District	ALL	Est. Completion Year	2024
Project Number	48800048	Category	Replacement & New Facilities
Annual Recurring Cost	+\$60,001 to +\$70,000	Est. Useful Life	10 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP						
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years	
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only	
Expenditures										
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-
Equipment	3,850,000	-	-	3,850,000	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Proposed Capital Costs	\$ 3,850,000	\$ -	\$ -	\$ 3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding										
Bonds	\$ 3,850,000	\$ -	\$ -	3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 3,850,000	\$ -	\$ -	\$ 3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -									



Project Description - The mobile (vehicle mounted) mounted and portable (handheld) radios will soon require replacement. Our 15-year managed upgrade pathway indicates this expense occurring in **FY27**. These assets are public safety grade and must be maintained as such to achieve the standard of care for public safety (99.999%) availability. There will likely be some improved capabilities with the technology that will be available when we upgrade (current technology).

Service Impact/Project Justification - This is a must complete project. The XTS portable and XTL mobile radios are no longer manufactured. Motorola's published end of field service date for them ended 12/31/19. Given the number of radios currently in use by the County and our regional partners, we believe we will be able to delay replacement until approx. **FY27**. If we have radio failures that are unrepairable with radio service, we will have the opportunity to pool resources and use regional spares to bridge the gap as our partners plan to upgrade earlier than we do due to the age of their radios.

Project Alternatives (other than do nothing) - We are bound to Motorola devices to align with our regional systems and its related MOU.

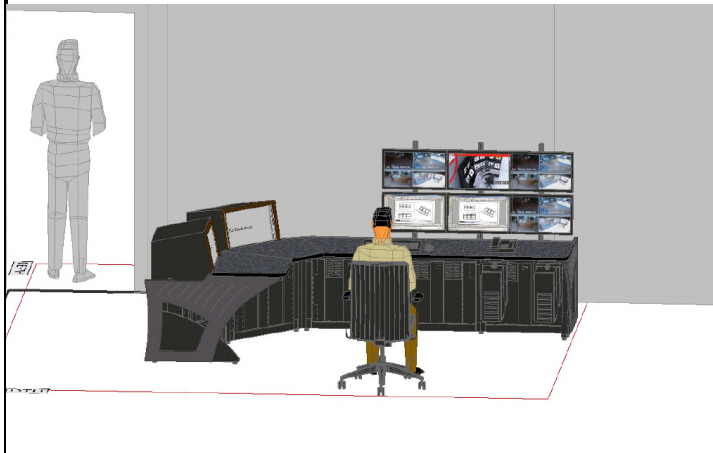
Department Ranking:	Need	5	Planning Commission Ranking:	Need	4.7	Budget Team Ranking:	Need	4
	Impact	5		Impact	4.4		Impact	4



Sheriff's Office / Jail Console and Access Control Replacement and Integration

Requesting Department	Sheriff	Project Status	Previously Submitted-Not Funded
Location	7502 Justice Drive	Start Year	2023
Magisterial District	Ware	Est. Completion Year	2024
Project Number	48800063	Category	Replacement
Annual Recurring Cost	+\$1,001 to +\$10,000	Est. Useful Life	10-15 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP						
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years	
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only	
Expenditures										
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-
Equipment	95,658	-	-	95,658	-	-	-	-	-	-
Other	114,168	-	-	114,168	-	-	-	-	-	-
Total Proposed Capital Costs	\$ 209,826	\$ -	\$ -	\$ 209,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding										
General Fund Operating	\$ 209,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 209,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -									



Project Description - The Sheriff's Office Jail was built in 1984, and has been using the same console with the same equipment to operate the mechanical doors and provide access control through the building since that time. However, forty years later (at time of requested refitting), replacement and repair parts are rare and mostly impossible to find. Further, vendors that we relied upon who assisted us in the past for repairs on this older system (or are even familiar with it) are fewer in number or have gone out of business. For the safety and security of inmates and corrections officers, a new system must be put in place. Even with contracts in place with the regional jail, we will need to maintain a local facility for 24/7 housing and access for inmates awaiting our local courts, and for securing offenders prior to processing/release/sentencing.

Service Impact/Project Justification - If the jail does not have the access control system upgraded, there will come a time when mechanical or electrical issues will arise that just cannot be repaired - there are simply no more parts being made for our forty-year-old system and existing ones cannot be found. We already have some doors that are non-functioning, lights and buttons that no longer work, and an outdated intercom system that does not allow for immediate authentication of those requesting door access. A failure of physical controls could lead to inmate issues involving escape, injury or death and could place officers in jeopardy as well.

Project Alternatives (other than do nothing) - we have reached the end of life of this system: there are no other alternatives or stop-gaps to deploy. Once failed, there will be no central location for maintaining access control.

Department Ranking:	Need	5	Planning Commission Ranking:	Need	4.6	Budget Team Ranking:	Need	5
	Impact	2		Impact	3.6		Impact	4



Ark Park Renovations

Requesting Department	Park Operations	Project Status	Previously Submitted-Not Funded
Location	7963 Number Nine Road, Gloucester VA 23061	Start Year	2024
Magisterial District	Abingdon	Est. Completion Year	2028
Project Number	48800052	Category	Replacement & New Facilities
Annual Recurring Cost	+\$1,001 to +\$10,000	Est. Useful Life	30 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP					
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	40,000	-	-	5,000	-	-	-	35,000	-
Construction	450,000	-	-	100,000	-	-	-	350,000	-
Equipment	18,000	-	-	8,000	-	-	-	10,000	-
Other - Contingency 10%	49,800	-	-	10,300	-	-	-	39,500	-
Total Proposed Capital Costs	\$ 557,800	\$ -	\$ -	\$ 123,300	\$ -	\$ -	\$ -	\$ 434,500	\$ -
Source of Funding									
Donations	\$ 59,000	\$ -	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance-Unassigned	498,800	-	-	64,300	-	-	-	434,500	-
click drop-down list	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 557,800	\$ -	\$ -	\$ 123,300	\$ -	\$ -	\$ -	\$ 434,500	\$ -
Variance-over (short)	\$ -								



Project Description - Ark Park renovations include a renovation of the County's only outdoor basketball court, installation of pickleball courts, and the construction of a restroom building at the back of the park.

- FY 24 - Basketball court renovation & expansion, including painting lines for 2 pickleball courts (HS regulation court size)
- FY 28 - Restroom building at the back of the property (4-6 single stall building); Pre-engineered with vault & well.

Service Impact/Project Justification - The basketball court is in need of repair, but is also not regulation size. Improving the court and adding pickleball courts will allow for more use by the community and department programs. Pickleball is a sport with rising popularity, and the local group plays at a local church, but also has to travel to Deltaville and Williamsburg in order to play. As the park is built out, additional restrooms will be needed. Ark Park is a very long, linear park - bathrooms in more than one spot is ideal.

Project Alternatives (other than do nothing) - Resurface the basketball court without expansion; utilize portable toilets at the back of the park if the park continues to be built out (cost of approximately \$5,000/year).

Department Ranking:	Need	1	Planning Commission Ranking:	Need	2	Budget Team Ranking:	Need	2
	Impact	2		Impact	2		Impact	3

Beaverdam Park Floating Dock

Requesting Department	Park Operations	Project Status	New Submission
Location	8687 Roaring Springs Road, Gloucester VA 23061	Start Year	2024
Magisterial District	Ware	Est. Completion Year	2025
Project Number	48800054	Category	New Facilities
Annual Recurring Cost	Less than +\$1,000	Est. Useful Life	30 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP					
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	7,000	-	-	7,000	-	-	-	-	-
Construction	130,000	-	-	130,000	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Other - Contingency 10%	13,000	-	-	13,000	-	-	-	-	-
Total Proposed Capital Costs	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding									
Fund Balance-Unassigned	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -								



Project Description - This project is to replace the existing floating pier at the main entrance of Beaverdam Park. The pier is heavily used and is over 20 years old. Rust at handrails cannot be repaired, bolts are beginning to shear off, and the dock pieces have become uneven and will eventually break apart from the inside and take on water.

Service Impact/Project Justification - Beaverdam Park is the most-visited park in Gloucester. The fishing pier at the main entrance is very popular, but it is over 20 years old. Pieces have been replaced over the years, but bolts have rusted off, handrails are becoming less stable, and the entire pier needs to be replaced. Pieces will begin to take on water leading to further safety issues. Park staff will have to begin limiting access to the pier if this is not replaced.

Project Alternatives (other than do nothing) - Continue to replace sections of the pier, which is labor, time and money intensive.

Department Ranking:	Need	5	Planning Commission Ranking:	Need	3.1	Budget Team Ranking:	Need	4
	Impact	3		Impact	2.9		Impact	3



Lead Service Line Inventory and Replacement

Requesting Department	Utilities	Project Status	Approved-Partially Funded
Location	Throughout water system	Start Year	2023
Magisterial District	ALL	Est. Completion Year	2024
Project Number	48240033	Category	Replacement
Annual Recurring Cost	+\$1,001 to +\$10,000	Est. Useful Life	50 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP						
			FY2023 Budgeted	Budget Year	Planning Years					Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only	
Expenditures										
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	90,000	-	60,000	30,000	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Proposed Capital Costs	\$ 90,000	\$ -	\$ 60,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding										
Utility Fund Operating	\$ 90,000	\$ -	\$ 60,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 90,000	\$ -	\$ 60,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -									



Project Description - The Lead and Copper Rule Revisions (LCRR) requires that water purveyors develop an inventory of service line materials between the water mains and the customers building, and a replacement plan for any lead service lines and/or service lines identified as UNKNOWN material by October 16, 2024. Even though Gloucester will not be required to make this inventory available to our customers, the general feeling is that we should make it available for transparency.

Service Impact/Project Justification - This project is required by the Environmental Protection Agency.

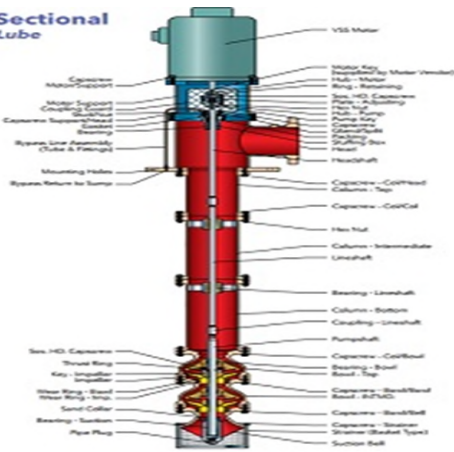
Project Alternatives (other than do nothing) - There no alternatives to developing the service line inventory. As the water purveyor, we are required to replace the public portion of any service line if that portion contains lead, or unknown, material. We are also required to replace, or assist the owner with replacement, of the private portion of any service lines that contain lead or unknown material.

Department Ranking:	Need	5	Advisory Committee Ranking:	Need	3.8	Budget Team Ranking:	Need	5
	Impact	5		Impact	3.5		Impact	5

Refurbish Water Plant Vertical Turbine Pumps/Motors

Requesting Department	Utilities	Project Status	Approved-Partially Funded
Location	Surface Water Treatment Plant, 8214 Reservoir Ridge Rd.	Start Year	2024
Magisterial District	Ware	Est. Completion Year	2024
Project Number	48240023	Category	Capital Maintenance Program
Annual Recurring Cost	click drop-down list	Est. Useful Life	10 Years

Category/Description	Total Project Cost	FY2022 or Earlier		5-Year CIP					
			FY2023 Budgeted	Budget Year	Planning Years				Beyond 5 Years
				FY2024	FY2025	FY2026	FY2027	FY2028	FYI only
Expenditures									
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A&E	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Equipment	130,000	-	-	130,000	-	-	-	-	-
Other	20,000	-	-	20,000	-	-	-	-	-
Total Proposed Capital Costs	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding									
Utility Fund Operating	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
click drop-down list	-	-	-	-	-	-	-	-	-
click drop-down list	-	-	-	-	-	-	-	-	-
Total Capital Funding	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Variance-over (short)	\$ -								



Project Description - Refurbish one (1) Raw Water Pump (P3) and one Finished Water Pump (P8). Disassemble, clean, and restore pump motors to like new condition for efficient and reliable operation.

Service Impact/Project Justification - Both of these pumps have been in service with no major service performed on them for over thirty (30) years. The pumps similar to these were refurbished in FY 2023 so refurbishing these pumps in FY 2024 will restore all pumps in the Raw Water Pump Station and the Surface Water Treatment Plant to like new performance and reliability. If we could not treat surface water due to pump failures, we would risk violating our groundwater withdrawal permit if we had to rely exclusively on the Reverse Osmosis Plant for the time it is taking to get the parts to refurbish these pumps and motors.

Project Alternatives (other than do nothing) - The usual alternative to preventive maintenance is to run and the pumps similar to these have already failed, so that is not an alternative to this project. a machine to failure and repair it then. These pumps, however, have been run for over thirty (30) years, and the pumps similar to these have already failed, so that is not an alternative to this project.

Department Ranking:	Need	5	Advisory Committee Ranking:	Need	3.8	Budget Team Ranking:	Need	5
	Impact	5		Impact	4		Impact	5



FY24 ADOPTED PAY PLAN

Grade	Minimum	Midpoint	Maximum
4	\$28,750	\$35,219	\$41,688
5	\$29,500	\$36,138	\$42,775
6	\$30,385	\$37,222	\$44,058
7	\$31,904	\$39,083	\$46,261
8	\$33,499	\$41,037	\$48,574
9	\$35,174	\$43,089	\$51,003
10	\$36,933	\$45,243	\$53,553
11	\$38,780	\$47,505	\$56,231
12	\$40,719	\$49,881	\$59,042
13	\$42,755	\$52,375	\$61,994
14	\$44,892	\$54,993	\$65,094
15	\$47,137	\$57,743	\$68,349
16	\$49,965	\$61,208	\$72,450
17	\$52,963	\$64,880	\$76,797
18	\$56,141	\$68,773	\$81,405
19	\$59,510	\$72,899	\$86,289
20	\$63,080	\$77,273	\$91,466
21	\$66,865	\$81,909	\$96,954
22	\$70,877	\$86,824	\$102,771
23	\$75,129	\$92,034	\$108,938
24	\$79,637	\$97,556	\$115,474
25	\$84,415	\$103,409	\$122,402
26	\$89,480	\$109,613	\$129,746
27	\$94,849	\$116,190	\$137,531
28	\$100,540	\$123,162	\$145,783
29	\$106,572	\$130,551	\$154,530
30	\$112,967	\$138,384	\$163,802
31	\$119,745	\$146,687	\$173,630
32	\$126,930	\$155,489	\$184,048

FY24 ADOPTED SCHEMATIC LIST OF TITLES

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Grade 4	\$28,750	\$35,219	\$41,688	\$13.82	\$16.93	\$20.04
Substitute Community School Site Supv						
Grade 5	\$29,500	\$36,138	\$42,775	\$14.18	\$17.37	\$20.56
Park Aide						
Recreation Aide						
Custodian						
Substitute Office Worker						
Deputy Registrar						
Library Clerk						
Mosquito Control Technician						
Office Assistant						
Office Associate II -DSS						
Gymnastic Assistant I						
Grade 6	\$30,385	\$37,222	\$44,058	\$14.61	\$17.90	\$21.18
Cook						
Groundskeeper						
Lead Custodian						
Revenue Technician						
Gymnastic Assistant II						
Grade 7	\$31,904	\$39,083	\$46,261	\$15.34	\$18.79	\$22.24
4H Technician						
Office Associate III - DSS						
Utility Maintenance Worker						
Water Treatment Plant Trainee						
Grade 8	\$33,499	\$41,037	\$48,574	\$16.11	\$19.73	\$23.35
Cook II						
Customer Service Representative						
Deputy I - Circuit Court						
Deputy Treasurer I						
Library Specialist						
Revenue Specialist						
Grade 9	\$35,174	\$43,089	\$51,003	\$16.91	\$20.72	\$24.52
Accounts Payable Technician						
Administrative Program Assistant I - DSS						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Class IV Water Treatment Plant Operator						
Grounds Technician						
Lead Deputy-Treasurer						
Mechanical Technician I						
Park Maintenance Technician						
Park Ranger						
Permit Technician I						
Utility Maintenance Technician						
Utility Mechanic						
Grade 10	\$36,933	\$45,243	\$53,553	\$17.76	\$21.75	\$25.75
Accounting Technician I						
Administrative Program Assistant II - DSS						
Deputy II -Circuit Court						
Deputy Treasurer II						
Facilities Technician II						
Human Services Assistant III - DSS						
Permit Technician II						
Senior Revenue Specialist						
Vehicle/Equipment Technician II						
Engineer Intern						
Grade 11	\$38,780	\$47,505	\$56,231	\$18.64	\$22.84	\$27.03
Animal Control Deputy Officer						
Administrative Assistant						
Administrative Coordinator I - DSS						
Benefit Programs Specialist I - DSS						
Class III Water Treatment Plant Operator						
Clean Community Coordinator						
Custodial Supervisor						
Deputy III -Circuit Court						
Chief Deputy Registrar						
Deputy Treasurer III						
Dispatcher Trainee (911 Communications)						
Lead Groundskeeper						
Legal Secretary						
Library Technical Services Specialist						
Mechanical Technician II						
Real Estate Technician						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Senior Permit Technician						
Senior Utility Maintenance Technician						
Visitor Center Coordinator						
Grade 12	\$40,719	\$49,881	\$59,042	\$19.58	\$23.98	\$28.39
Accounting Technician II						
Administrative Coordinator						
Athletic Program Specialist						
Benefit Programs Specialist II - DSS						
Customer Service Specialist						
Deputy III Civil Process - Circuit Clerk						
Dispatcher I (911 Communications)						
Facilities Technician III						
GIS Technician						
Human Resources Assistant						
Library Coordinator						
Senior Utility Mechanic						
Grade 13	\$42,755	\$52,375	\$61,994	\$20.56	\$25.18	\$29.80
Accounting Coordinator						
Administrative Coordinator II-DSS						
Animal Control Senior Officer						
Benefit Programs Specialist III - DSS						
Buyer						
Collections Coordinator						
Correctional Health Assistant						
Festival Coordinator						
Legal Assistant						
Mechanical Technician III						
Pretrial Officer						
Probation Officer						
Purchasing Coordinator						
Real Estate Appraiser I						
Revenue Coordinator						
Self Sufficiency Specialist I - DSS						
Senior Administrative Coordinator						
Vehicle& Equipment Technician III						
Video Technician						
Zoning Specialist						
Grade 14	\$44,892	\$54,993	\$65,094	\$21.58	\$26.44	\$31.30
Asst. Emergency Mgmt. Coordinator						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Athletics Supervisor						
Class II Water Treatment Plant Operator						
Codes Enforcement Officer						
Community Development Coordinator						
Community Engagement Coordinator						
Deputy IV -Circuit Court						
Dispatcher II (911 Communications)						
Environmental Inspector I						
Facilities Maintenance Supervisor						
GIS Analyst						
GIS Technician II						
Human Resources Coordinator						
Inspector I						
IT Support Specialist I						
Museums Coordinator						
Park Supervisor						
Public Information and Marketing Coordinator						
Real Estate Analyst I						
Recreation Supervisor						
Self Sufficiency Specialist II - DSS						
Senior Vehicle/Equipment Technician						
Tourism Coordinator						
Utility Foreman						
Utility Mechanic Foreman						
Grade 15	\$47,137	\$57,743	\$68,349	\$22.66	\$27.76	\$32.86
Accountant						
Family Services Specialist I - DSS						
IT Support Specialist II						
Judicial Administrator						
Librarian						
Payroll/Benefits Coordinator						
Planner I						
Self Sufficiency Specialist III - DSS						
Senior Community Engagement Coordinator						
Senior Dispatcher (911 Communications)						
Senior Legal Assistant						
Senior Mechanical Technician						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Utility Inspector						
Grade 16	\$49,965	\$61,208	\$72,450	\$24.02	\$29.43	\$34.83
Audio-Video Technical Support Specialist						
Customer Service Supervisor						
Environmental Inspector II						
Family Services Specialist II - DSS						
GIS Specialist						
Inspector II						
Program Coordinator (CSA) - DSS						
Senior Buyer						
Real Estate Appraiser II						
Grade 17	\$52,963	\$64,880	\$76,797	\$25.46	\$31.19	\$36.92
Assistant Communications Supervisor (911)						
Benefit Programs Supervisor - DSS						
Class I Water Treatment Plant Operator						
Deputy Clerk						
Environmental Inspector II-A						
Family Services Specialist III - DSS						
Human Resource Analyst						
IT Support Specialist III						
Legal Administrative Coordinator						
Planner II						
Grade 18	\$56,141	\$68,773	\$81,405	\$26.99	\$33.06	\$39.14
Assistant Zoning Administrator						
Assistant Engineer (EIT)						
Assistant Utility Engineer (EIT)						
Budget and Account Analyst						
Chief Animal Control Officer						
Inspector II-Chesapeake Bay						
IT Systems Analyst I						
Lead Water Treatment Plant Operator						
Real Estate Analyst II						
Senior Environmental Inspector						
Software Analyst I						
Grade 19	\$59,510	\$72,899	\$86,289	\$28.61	\$35.05	\$41.48
Administrative Services Manager - DSS						
Combination Inspector						
Family Services Supervisor - DSS						
IT Systems Analyst II						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Planner III						
Senior IT Support Specialist						
Software Analyst II						
Grade 20	\$63,080	\$77,273	\$91,466	\$30.33	\$37.15	\$43.97
Benefit Programs Manager - DSS						
Senior Budget and Program Analyst						
Chief Deputy - Circuit Court						
Chief Deputy - Commissioner of Revenue						
Communications Supervisor (911)						
Community Engagement and Public Info Mgr.						
Environmental Inspector III/Plans Examiner						
Family Services Manager - DSS						
Park Superintendent						
Probation & Pretrial Director						
Workplace Safety Training Specialist						
Utility Supervisor						
Grade 21	\$66,865	\$81,909	\$96,954	\$32.15	\$39.38	\$46.61
Assistant Commonwealth Attorney I						
Assistant Director I-DSS						
Chief Deputy Treasurer						
Civil Engineer I						
Combination Inspector/Plans Examiner						
IT Systems Analyst III						
Senior Comprehensive Planner						
Senior Human Resource Analyst						
Software Analyst III						
Utility Engineer						
Water Treatment Plant Manager						
Grade 22	\$70,877	\$86,824	\$102,771	\$34.08	\$41.74	\$49.41
Deputy Building Official						
Environmental Programs Manager						
GIS Manager						
Real Estate Manager						
Purchasing Manager						
Senior IT Systems Analyst						
Senior Software Analyst						
Recreation & Tourism Manager						
Grade 23	\$75,129	\$92,034	\$108,938	\$36.12	\$44.25	\$52.37

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Assistant Commonwealth Attorney II						
Assistant Director II - DSS						
Buildings & Grounds Director						
Civil Engineer II						
SR Utility Engineer						
Emergency Management Coordinator						
Grade 24	\$79,637	\$97,556	\$115,474	\$38.29	\$46.90	\$55.52
Building Official						
Grade 25	\$84,415	\$103,409	\$122,402	\$40.58	\$49.72	\$58.85
Asst. Commonwealth Attorney III						
Purchasing Agent						
Fiscal Services Manager						
Grade 26	\$89,480	\$109,613	\$129,746	\$43.02	\$52.70	\$62.38
Assistant Director of Utilities						
Grade 27	\$94,849	\$116,190	\$137,531	\$45.60	\$55.86	\$66.12
Chief Deputy Commonwealth Attorney						
Economic Development Director						
Engineering Services Director						
Library Services Director						
Parks, Recreation and Tourism Director						
Grade 28	\$100,540	\$123,162	\$145,783	\$48.34	\$59.21	\$70.09
Assessor						
Planning ,Zoning, & Environmental Director						
Grade 29	\$106,572	\$130,551	\$154,530	\$51.24	\$62.77	\$74.29
Director of Financial Services						
Human Resources Director						
Information Technology Director						
Utilities Director						
Social Services Director - DSS						
Grade 30	\$112,967	\$138,384	\$163,802	\$54.31	\$66.53	\$78.75
Chief Financial Officer						
Chief Information Technology Director						
Director of Public Works						
Grade 31	\$119,745	\$146,687	\$173,630	\$57.57	\$70.52	\$83.48
Assistant County Administrator - Community Services						
Grade 32	\$126,930	\$155,489	\$184,048	\$61.02	\$74.75	\$88.48
Deputy County Administrator						

GLOUCESTER COUNTY ADOPTED FY24 SHERIFF SWORN PERSONNEL PAY PLAN

Grade	Position Title	Minimum Salary	Mid Salary	Max	Target Hire
AC	DEPUTY RECRUIT - Corrections	\$43,260	\$44,342	\$46,267	\$47,153
BC	DEPUTY I/Corrections	\$45,423	\$46,559	\$65,863	\$49,511
BC	DEPUTY I/Court-Civil Process	\$45,423	\$46,559	\$65,863	\$49,016
CC	DEPUTY II/ Corrections	\$46,786	\$47,955	\$67,839	\$50,996
CC	DEPUTY II/Court & Civil Process	\$46,786	\$47,955	\$67,839	\$50,996
DC	MASTER DEPUTY/Corrections	\$48,657	\$49,874	\$70,553	\$53,036
DC	MASTER DEPUTY/Court-Civil Process	\$48,657	\$49,874	\$70,553	\$53,036
FC	SGT/Corrections	\$51,820	\$53,115	\$75,139	\$56,484
FC	SGT/Court-Civil Process	\$51,820	\$53,115	\$75,139	\$56,484
HC	LT/Corrections	\$55,965	\$57,365	\$81,150	\$61,002
HC	LT/Court-Civil Process	\$55,965	\$57,365	\$81,150	\$61,002
D	DEPUTY RECRUIT - LE	\$45,423	\$46,559	\$65,863	\$49,511
E	DEPUTY I - LE	\$48,148	\$49,352	\$69,815	\$52,482
F	DEPUTY II - LE	\$51,037	\$52,313	\$74,004	\$55,631
FI	INVESTIGATOR	\$51,037	\$52,313	\$74,004	\$55,631
G	SENIOR DEPUTY - LE	\$53,589	\$54,929	\$77,704	\$58,412
GI	INVESTIGATOR II	\$53,589	\$54,929	\$77,704	\$58,412
H	MASTER DEPUTY - LE	\$56,804	\$58,225	\$82,367	\$61,917
HI	SENIOR INVESTIGATOR	\$56,804	\$58,225	\$82,367	\$61,917
I	SGT/LE	\$61,349	\$62,883	\$88,956	\$66,870
II	SGT/INVESTIGATION	\$61,349	\$62,883	\$88,956	\$66,870
J	LT/LE	\$67,484	\$69,171	\$97,851	\$73,557
J	LT/SCHOOL RESOURCE	\$67,484	\$69,171	\$97,851	\$73,557
K	LT/INVESTIGATIONS	\$70,858	\$72,629	\$102,744	\$77,235
L	CPT/CAPTAIN	\$75,582	\$77,471	\$109,594	\$82,384
M	CHIEF DEPUTY SHERIFF	\$84,652	\$86,768	\$122,745	\$92,270

JOB POSITION ALLOCATION LIST

Adopted FISCAL YEAR 2024								
DEPARTMENT	A		B		C		D	
	COUNTY Authorized		STATE Authorized		GRANT Authorized		TOTAL Authorized	
	FT	PT	FT	PT	FT	PT	FT	PT
County Administration	5	0					5	0
County Attorney	2						2	0
Human Resources	6						6	0
Commissioner of Revenue	3	1	5				8	1
Real Estate Assessment	5	1					5	1
Treasurer	1	1	7				8	1
Financial Services	6						6	0
Central Purchasing	3						3	0
Information Technology	8						8	0
Geographic Information System	3						3	0
Registrar							0	0
Circuit Court Judge	1						1	0
Clerk of Circuit Court	1	2	6				7	2
Commonwealth Attorney's Office	2		7				9	0
Victim Witness					2	1	2	1
Sheriff's Office	34	3	33	1	3		70	4
Jail	1	1	32				33	1
Probation & Pretrial					7		7	0
Animal Control	5						5	0
Environmental Programs	4						4	0
Building Inspections	7	1					7	1
Emergency Management	2	1					2	1
Engineering	3						3	0
Facilities Management (B&G)	23	3					23	3
Community Engagement	8	2					8	2
Parks & Recreation	5						5	0
Park Operations	8						8	0
Libraries	8	7					8	7
Clean Community		1					0	1
Tourism	2	1					2	1
Planning & Zoning	8						8	0
Economic Development	2						2	0
Virginia Cooperative Extension	1						1	0
General Fund Totals	167	25	90	1	12	1	269	27
Social Services	55						55	
Utilities	28						28	0
GRAND TOTALS	250.0	25.0	90.0	1.0	12.0	1.0	352.0	27.0

SUMMARY OF CHANGES TO JOB POSITION ALLOCATION LIST

FY24 Changes				
Department	County	State	Grant	Reason
Sheriff	Add 1 FTE			New position-Criminal Investigator
Social Services		Add 2 FTE		Family Services Manager and Benefit Program Supervisor.

Position Changes during FY23				
Department	County	State	Grant	Reason
Treasurer	Add .60 FTE			Work as Required position incorrectly classified should be Part-Time
Sheriff	Add 1.2 FTE			Positions count was incorrect in FY23 Adopted budget
Sheriff			Add 3 FTE	Three (3) School Resource Officer-grant funded
Community Engagement and Public Information	Add .50 FTE			Made Administrative Assistant position full-time-will provide backup for Parks and Recreation
Park Operations	Remove .50 FTE			Removed Administrative Assistant position

SUMMARY TABLE OF FULL-TIME EQUIVALENT (FTE) POSITION COUNTS

Position Count Summary Full-Time Equivalents	FY2022 Approved	FY2023 Adopted	FY2024 Adopted
County Administration	5.5	5.0	5.0
County Attorney	2.0	2.0	2.0
Human Resources	6.0	6.0	6.0
Commissioner of Revenue	8.0	8.6	8.6
Real Estate Assessment	5.5	5.6	5.6
Treasurer	8.0	8.0	8.6
Financial Services	6.0	6.0	6.0
Central Purchasing	3.0	3.0	3.0
Information Technology	8.0	8.0	8.0
Geographic Information System	3.0	3.0	3.0
Registrar	3.0	3.2	3.2
Circuit Court Judge	1.0	1.0	1.0
Clerk of Circuit Court	7.5	8.0	8.0
Commonwealth Attorney's Office	9.0	9.0	9.0
Victim Witness	2.5	2.5	2.5
Sheriff's Office	67.5	67.4	72.6
Jail	33.5	33.6	33.6
Probation & Pretrial	7.0	7.0	7.0
Animal Control	4.0	5.0	5.0
Environmental Programs	4.0	4.0	4.0
Building Inspections	7.5	7.6	7.6
Emergency Management	2.5	2.6	2.6
Engineering	3.0	3.0	3.0
Facilities Management (B&G)	24.5	24.5	24.5
Community Engagement	8.5	8.5	9.0
Parks & Recreation	5.5	5.5	5.0
Park Operations	7.0	8.0	8.0
Libraries	11.0	11.6	11.7
Clean Community	0.5	0.5	0.5
Tourism	2.5	2.6	2.7
Planning & Zoning	7.0	8.0	8.0
Economic Development	2.0	2.0	2.0
Virginia Cooperative Extension	1.0	1.0	1.0
Social Services	50.0	53.0	55.0
Utilities Fund	27.0	28.0	28.0
Total County FTEs	353.5	362.3	370.3

****Sheriff FTE for FY23 should have read 68.6****

****Treasurer FTE for FY23 should have read 8.6. This is a correction****

The full FY2022 Annual Comprehensive Financial Report can be found here:

[https://pub.glocositedocs.com/FS/Current/FY2022_Annual_Comprehensive_Financial_Report_\(ACFR\).pdf](https://pub.glocositedocs.com/FS/Current/FY2022_Annual_Comprehensive_Financial_Report_(ACFR).pdf)



Balance Sheet
Governmental Funds
June 30, 2022

	General	Debt Service	Capital Projects	School Sales Tax Fund	Nonmajor Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 30,223,389	\$ -	\$ -	\$ 4,222,906	\$ 1,213,764	\$ 35,660,059
Cash in custody of others	-	-	36,952,221	-	-	36,952,221
Investments	135,319	78,782	98,445	-	-	312,546
Receivables (net of allowance for uncollectibles):						
Taxes receivable	29,748,435	-	-	-	61,406	29,809,841
Accounts receivable	771,456	-	525	-	-	771,981
Lease receivable	66,267	-	-	-	-	66,267
Due from other funds	784,985	-	-	-	177,836	962,821
Due from other governmental units	1,836,937	-	89,401	974,410	412,633	3,313,381
Prepaid items	392,574	1,075	198,399	-	-	592,048
Total assets	<u>\$ 63,959,362</u>	<u>\$ 79,857</u>	<u>\$ 37,338,991</u>	<u>\$ 5,197,316</u>	<u>\$ 1,865,639</u>	<u>\$ 108,441,165</u>
LIABILITIES						
Accounts payable	\$ 481,256	\$ 62,707	\$ 1,759,637	\$ -	\$ 47,330	\$ 2,350,930
Accrued liabilities	1,040,269	-	-	-	647	1,040,916
Retainage payable	-	-	183,517	-	-	183,517
Due to other governmental units	4,628,937	-	-	-	-	4,628,937
Due to other funds	317,422	16,075	268,295	-	367,527	969,319
Unearned revenue	72,889	-	8,000	-	1,213,764	1,294,653
Total liabilities	<u>\$ 6,540,773</u>	<u>\$ 78,782</u>	<u>\$ 2,219,449</u>	<u>\$ -</u>	<u>\$ 1,629,268</u>	<u>\$ 10,468,272</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	\$ 27,462,855	\$ -	\$ -	\$ -	\$ 57,624	\$ 27,520,479
Lease related	65,845	-	-	-	-	65,845
Total deferred inflows of resources	<u>\$ 27,528,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,624</u>	<u>\$ 27,586,324</u>
Fund balances:						
Nonspendable	\$ 392,574	\$ 1,075	\$ 198,399	\$ -	\$ -	\$ 592,048
Restricted	89,255	-	30,718,807	5,197,316	-	36,005,378
Committed	2,575,170	-	4,202,336	-	178,747	6,956,253
Assigned	260,000	-	-	-	-	260,000
Unassigned	26,572,890	-	-	-	-	26,572,890
Total fund balances	<u>\$ 29,889,889</u>	<u>\$ 1,075</u>	<u>\$ 35,119,542</u>	<u>\$ 5,197,316</u>	<u>\$ 178,747</u>	<u>\$ 70,386,569</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 63,959,362</u>	<u>\$ 79,857</u>	<u>\$ 37,338,991</u>	<u>\$ 5,197,316</u>	<u>\$ 1,865,639</u>	<u>\$ 108,441,165</u>

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

COUNTY OF GLOUCESTER, VIRGINIA

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 (CONTINUED)

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

R. Fund Balance (Continued)

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Certain fund balance commitments have been established by the County's written fund balance policy which is periodically updated by the Board of Supervisors. A fund balance commitment, which does not lapse at year end, is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the County Administrator, who has been given the delegated authority to assign amounts by the Board of Supervisors.

In the general fund, the County strives to maintain an unassigned fund balance to be used for unforeseen emergencies of an amount between 14%-16% of budgeted governmental fund expenditures, less any capital outlay projects funded with bond proceeds. This amount of unassigned fund balance is needed to safeguard the County's fiscal liquidity to execute the approved annual budget.

The details of governmental fund balances, as presented in aggregate on Exhibit 3, are as follows:

	General Fund	Major Debt Service Fund	Major Capital Projects Fund	Major School Sales Tax Fund	Nonmajor Special Revenue Fund Mosquito Control Fund	Total
Fund Balances:						
Nonspendable:						
Prepaid items	\$ 392,574	\$ 1,075	\$ 198,399	\$ -	\$ -	\$ 592,048
Total Nonspendable	\$ 392,574	\$ 1,075	\$ 198,399	\$ -	\$ -	\$ 592,048
Restricted:						
Sheriff's asset forfeiture, federal	\$ 3,087	\$ -	\$ -	\$ -	\$ -	\$ 3,087
Sheriff's asset forfeiture, state	29,363	-	-	-	-	29,363
Sheriff's asset forfeiture, treasury	38,087	-	-	-	-	38,087
School sales tax	-	-	-	5,197,316	-	5,197,316
Commonwealth Attorney's asset forfeiture, federal	486	-	-	-	-	486
Commonwealth Attorney's asset forfeiture, state	1,866	-	-	-	-	1,866
Wetlands in lieu	16,366	-	-	-	-	16,366
SNAP funds, School construction	-	-	30,602,807	-	-	30,602,807
Proffers	-	-	116,000	-	-	116,000
Total Restricted	\$ 89,255	\$ -	\$ 30,718,807	\$ 5,197,316	\$ -	\$ 36,005,378
Committed:						
Mosquito control	\$ -	\$ -	\$ -	\$ -	\$ 178,747	\$ 178,747
Tourism projects	662,041	-	6,700	-	-	668,741
Daffodil festival	47,459	-	-	-	-	47,459
Program donations	115,827	-	-	-	-	115,827
Subsequent expenditures	-	-	4,036,874	-	-	4,036,874
Probation and pretrial	137,038	-	-	-	-	137,038
Cable services	447,802	-	-	-	-	447,802
County capital replacement	1,165,003	-	-	-	-	1,165,003
Park projects	-	-	91,361	-	-	91,361
Older adult capital projects	-	-	67,401	-	-	67,401
Total Committed	\$ 2,575,170	\$ -	\$ 4,202,336	\$ -	\$ 178,747	\$ 6,956,253
Assigned:						
County administrator's contingency	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Total Assigned	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Unassigned	\$ 26,572,890	\$ -	\$ -	\$ -	\$ -	\$ 26,572,890
Total Fund Balances	\$ 29,889,889	\$ 1,075	\$ 35,119,542	\$ 5,197,316	\$ 178,747	\$ 70,386,569

COUNTY OF GLOUCESTER, VIRGINIA

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2022	2021	2020	2019
General Fund				
Nonspendable	\$ 392,574	\$ 399,975	\$ 385,394	\$ 99,784
Restricted	89,255	32,823	43,121	38,307
Committed	2,575,170	2,741,220	2,634,123	2,440,816
Assigned	260,000	260,000	260,000	260,000
Unassigned	26,572,890	23,193,852	19,213,229	20,944,248
Total General Fund	<u>\$ 29,889,889</u>	<u>\$ 26,627,870</u>	<u>\$ 22,535,867</u>	<u>\$ 23,783,155</u>
All Other Governmental Funds				
Nonspendable	\$ 199,474	\$ 2,815	\$ -	\$ -
Restricted	35,916,123	5,081,683	43,000	137,100
Committed	4,381,083	373,335	533,816	685,451
Assigned	-	-	104,580	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 40,496,680</u>	<u>\$ 5,457,833</u>	<u>\$ 681,396</u>	<u>\$ 822,551</u>

Table 3

2018	2017	2016	2015	2014	2013
\$ 390,393	\$ 400,064	\$ 48,681	\$ 65,035	\$ 52,694	\$ 51,122
79,268	82,362	77,013	133,004	141,770	141,989
1,983,468	1,672,041	1,310,127	1,118,337	1,015,138	1,024,155
260,000	-	-	-	-	-
21,141,510	20,524,588	20,009,317	17,523,379	18,249,344	16,960,462
<u>\$ 23,854,639</u>	<u>\$ 22,679,055</u>	<u>\$ 21,445,138</u>	<u>\$ 18,839,755</u>	<u>\$ 19,458,946</u>	<u>\$ 18,177,728</u>
\$ 190,015	\$ -	\$ -	\$ -	\$ -	\$ -
125,000	115,400	97,400	54,400	31,400	19,000
700,298	696,419	692,639	4,986,303	22,701,947	13,398,162
-	-	-	-	257,062	244,485
(190,015)	-	-	-	-	-
<u>\$ 825,298</u>	<u>\$ 811,819</u>	<u>\$ 790,039</u>	<u>\$ 5,040,703</u>	<u>\$ 22,990,409</u>	<u>\$ 13,661,647</u>

COUNTY OF GLOUCESTER, VIRGINIA

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2022	2021	2020	2019
REVENUES				
General property taxes	\$ 46,905,877	\$ 44,376,967	\$ 41,363,050	\$ 41,213,749
Other local taxes	19,966,412	13,433,651	11,647,256	11,114,496
Permits, privilege fees, and regulatory licenses	516,829	440,781	458,428	459,062
Fines and forfeitures	49,245	44,321	59,632	97,257
Revenue from the use of money and property	236,268	169,672	371,220	484,500
Charges for services	1,024,110	937,001	897,667	1,119,975
Miscellaneous	571,395	311,546	320,238	396,215
Recovered costs	584,285	445,385	571,175	222,897
Intergovernmental revenues:				
Commonwealth	11,072,783	11,448,662	10,716,317	10,734,135
Federal	6,145,372	8,888,359	3,361,430	2,839,871
Total revenues	\$ 87,072,576	\$ 80,496,345	\$ 69,766,413	\$ 68,682,157
EXPENDITURES				
Current:				
General government administration	\$ 7,254,309	\$ 6,661,798	\$ 6,696,148	\$ 6,388,524
Judicial administration	2,140,393	2,157,099	2,058,268	2,067,608
Public safety	17,930,731	17,449,969	15,476,843	14,944,726
Public works	2,709,399	2,538,458	2,551,198	2,343,097
Health and welfare	6,097,620	7,043,663	6,505,660	6,259,573
Education	27,475,526	29,061,269	27,314,420	26,337,674
Parks, recreation, and cultural	4,288,529	2,247,145	2,297,096	2,416,749
Community development	3,385,817	2,756,934	1,158,443	1,108,132
Nondepartmental	322,306	397,135	317,181	290,585
Capital projects	10,388,980	2,785,727	2,607,292	2,111,755
Debt service:				
Principal retirement	7,780,122	2,950,217	2,922,931	3,053,318
Interest and other fiscal charges	1,110,969	1,280,108	1,249,376	1,434,647
Principal retirement-School	99,163	-	-	-
Interest and other fiscal charges-School	305,722	-	-	-
Total expenditures	\$ 91,289,586	\$ 77,329,522	\$ 71,154,856	\$ 68,756,388
Excess (deficiency) of revenues over (under) expenditures	\$ (4,217,010)	\$ 3,166,823	\$ (1,388,443)	\$ (74,231)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 9,143,269	\$ 6,825,951	\$ 7,339,499	\$ 7,532,333
Transfers out	(9,143,269)	(6,837,218)	(7,339,499)	(7,532,333)
Issuance of general obligation bonds	32,425,000	10,205,000	-	-
Bond premium issuance	2,724,064	699,884	-	-
Issuance of leases	2,696,361	-	-	-
Loan proceeds	4,672,451	-	-	-
Insurance recovery	-	-	-	-
Refunding of lease revenue bonds	-	(5,192,000)	-	-
Total other financing sources (uses)	\$ 42,517,876	\$ 5,701,617	\$ -	\$ -
Net change in fund balances	\$ 38,300,866	\$ 8,868,440	\$ (1,388,443)	\$ (74,231)
Fund balances - beginning	32,085,703	23,217,263	24,605,706	24,679,937
Fund balances - ending	\$ 70,386,569	\$ 32,085,703	\$ 23,217,263	\$ 24,605,706
Debt Service as a percentage of noncapital expenditures	10.18%	5.71%	6.08%	6.67%

Table 4

	2018		2017		2016		2015		2014		2013
\$	40,429,513	\$	39,605,567	\$	38,899,618	\$	37,944,859	\$	37,996,998	\$	37,534,509
	10,564,570		10,168,207		9,626,774		9,139,757		8,875,489		8,789,155
	438,668		591,346		361,437		379,645		352,330		307,747
	118,878		85,667		94,470		68,265		80,625		108,507
	356,250		202,694		154,286		174,416		182,207		177,210
	1,090,353		1,048,851		981,125		818,947		754,006		736,966
	321,874		432,749		670,380		438,304		579,009		664,749
	434,664		413,302		362,494		378,821		409,810		337,904
	10,781,075		10,822,673		11,074,903		11,800,473		11,034,381		10,781,890
	3,279,385		3,134,341		2,444,316		2,863,199		2,681,235		2,385,926
\$	67,815,230	\$	66,505,397	\$	64,669,803	\$	64,006,686	\$	62,946,090	\$	61,824,563
\$	5,963,044	\$	5,725,817	\$	5,559,742	\$	5,506,522	\$	5,418,618	\$	5,027,276
	1,864,417		1,659,363		1,776,474		1,720,444		1,812,592		1,634,575
	13,715,518		13,267,144		12,431,841		12,260,636		11,609,450		11,388,578
	2,157,205		2,066,222		2,203,795		2,156,828		2,172,118		2,119,356
	5,541,116		5,465,381		5,064,135		5,427,503		5,197,208		5,000,044
	24,850,100		24,202,067		22,873,774		23,055,992		22,839,193		22,777,077
	2,323,548		2,342,983		2,180,280		2,139,478		2,117,069		2,067,452
	1,134,167		1,034,146		1,040,427		972,068		1,034,876		901,444
	285,585		300,585		300,585		353,497		365,585		312,185
	2,682,620		3,693,480		6,548,321		22,500,605		14,208,476		5,825,679
	4,097,070		4,186,313		10,276,799		3,437,958		2,886,672		3,141,033
	1,581,253		1,751,399		2,110,911		2,293,936		1,653,660		1,695,351
	-		-		-		72,317		69,529		65,736
	-		-		-		4,041		8,255		12,048
\$	66,195,643	\$	65,694,900	\$	72,367,084	\$	81,901,825	\$	71,393,301	\$	61,967,834
\$	1,619,587	\$	810,497	\$	(7,697,281)	\$	(17,895,139)	\$	(8,447,211)	\$	(143,271)
\$	8,279,537	\$	8,369,496	\$	7,729,031	\$	9,188,198	\$	8,000,299	\$	7,758,145
	(8,710,061)		(8,945,022)		(8,402,031)		(9,861,956)		(8,674,057)		(8,431,903)
	-		-		-		-		15,845,000		5,999,684
	-		-		-		-		1,161,015		-
	-		1,020,726		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		2,724,934		133,841
	-		-		6,725,000		-		-		-
\$	(430,524)	\$	445,200	\$	6,052,000	\$	(673,758)	\$	19,057,191	\$	5,459,767
\$	1,189,063	\$	1,255,697	\$	(1,645,281)	\$	(18,568,897)	\$	10,609,980	\$	5,316,496
	23,490,874		22,235,177		23,880,458		42,449,355		31,839,375		26,522,879
\$	24,679,937	\$	23,490,874	\$	22,235,177	\$	23,880,458	\$	42,449,355	\$	31,839,375
	8.78%		9.30%		18.66%		9.20%		7.94%		8.57%

COUNTY OF GLOUCESTER, VIRGINIA

Table 6

Real Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2013	\$26,903,346	5,391	26,908,737	\$26,076,913	96.93%	\$823,723	26,900,636	99.97%
2014	\$27,043,283	(16,870)	27,026,413	\$26,277,315	97.17%	\$740,239	27,017,554	99.97%
2015	\$27,615,708	(3,466)	27,612,242	\$26,880,696	97.34%	\$721,747	27,602,443	99.96%
2016	\$28,574,808	(3,243)	28,571,565	\$27,850,881	97.47%	\$710,597	28,561,478	99.96%
2017	\$29,192,667	(6,308)	29,186,359	\$28,438,565	97.42%	\$731,171	29,169,737	99.94%
2018	\$29,569,340	(8,091)	29,561,249	\$28,880,722	97.67%	\$652,774	29,533,496	99.91%
2019	\$29,892,524	(13,687)	29,878,837	\$29,203,018	97.69%	\$621,325	29,824,343	99.82%
2020	\$30,923,858	50,426	30,974,284	\$29,610,532	95.75%	\$1,233,237	30,843,769	99.58%
2021	\$31,971,959	18,084	31,990,043	\$30,936,937	96.76%	\$744,584	31,681,521	99.04%
2022	\$32,849,238	0.00	32,849,238.24	\$31,942,553	97.24%	\$0	31,942,553	97.24%

Source: Gloucester County Treasurer

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

Calendar Year Ended	Residential Property	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value (1)	Tax Exempt Property
2012	3,752,701	439,874	4,192,575	0.65	3,830,235	306,387
2013	3,771,667	439,721	4,211,388	0.65	4,028,880	321,037
2014	3,799,377	437,932	4,237,310	0.65	4,077,473	322,225
2015	3,765,494	444,104	4,209,598	0.68	4,317,094	373,475
2016	3,797,973	443,944	4,241,916	0.695	4,332,465	358,584
2017	3,832,436	450,593	4,283,030	0.695	4,481,563	379,400
2018	3,788,637	559,903	4,348,540	0.695	4,681,891	385,986
2019	3,828,993	560,855	4,389,849	0.695	4,840,500	392,341
2020	4,062,592	602,707	4,665,299	0.695	5,210,878 ⁽²⁾	404,067
2021	4,103,424	604,513	4,707,937	0.695		420,014
2022	4,152,262	609,633	4,761,895	0.725		420,362

Source: Gloucester County Commissioner of Revenue

(1) - The Estimated Actual Taxable Value is the Total Taxable Assessed Value multiplied by the median Assessment Sales Ratio published by the Virginia Department of Taxation. The Assessment Sales Ratio is based on calendar year sales, and therefore is not available for the most recent two years.

(2) - Assessment Sales Ratio updated

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

Calendar Year Ended	Personal Property (1)	Machinery & Tools (1)	Boats (1)	Public Service (2)	Total
2013	400,536,792	8,218,191	43,702,556	155,642,943	608,100,482
2014	385,658,488	10,197,427	43,689,419	155,392,600	594,937,934
2015	385,720,050	10,298,798	41,513,977	158,444,423	595,977,248
2016	399,860,453	8,258,417	42,504,814	137,719,792	588,343,476
2017	401,812,412	8,221,958	43,339,570	139,424,060	592,798,000
2018	416,210,705	9,127,041	49,670,200	141,956,353	616,964,299
2019	443,372,502	9,117,208	55,722,634	149,841,016	658,053,360
2020	445,235,880	9,064,563	60,402,549	147,537,741	662,240,733
2021	488,259,928	9,107,240	70,906,165	150,900,067	719,173,400
2022	663,223,574	8,958,870	78,745,830	140,116,067	891,044,341

(1) Source: Gloucester County Commissioner of Revenue

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

Note -BOS eliminated the Boat Tax, effective calendar year 2015

Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding General Obligation Bonds			Per Capita(1)	Percentage of Actual Taxable Value of Property (2)
	Governmental Activities	Business- type Activities	Total		
2013	22,804,937	-	22,804,937	612.51	0.54%
2014	38,548,607	-	38,548,607	1,035.56	0.91%
2015	36,773,293	-	36,773,293	991.94	0.87%
2016	34,798,831	-	34,798,831	940.94	0.82%
2017	32,755,003	-	32,755,003	881.25	0.76%
2018	30,741,581	-	30,741,581	826.52	0.71%
2019	28,373,341	-	28,373,341	764.99	0.65%
2020	25,925,013	-	25,925,013	669.71	0.56%
2021	28,971,215	-	28,971,215	748.01	0.62%
2022	58,640,375	-	58,640,375	N/A*	1.23%

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

(1) Population data can be found in Table 13 (2022 population figure not available at this time)

(2) See Table 6 for property value data

COUNTY OF GLOUCESTER, VIRGINIA

Table 19

Utility Monthly Service Rates
Last Six Fiscal Years

Monthly Rates for Water Service	FY22	FY21	FY20	FY19	FY18	FY17
Monthly nonuser service charge	\$ 20.18	\$ 20.18	\$ 20.18	\$ 20.18	\$ 20.18	\$ 20.18
First 2,000 gallons	\$ 20.18	\$ 20.18	\$ 20.18	\$ 20.18	\$ 20.18	\$ 20.18
Next 6,000 gallons, per 1,000 gallons	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Over 8,000 gallons, per 1,000 gallons	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40	\$ 10.40

Monthly Rates for Sewer Service	FY22	FY21	FY20	FY19	FY18	FY17
Monthly nonuser service charge	\$ 11.17	\$ 11.17	\$ 11.17	\$ 11.17	\$ 11.17	\$ 11.17
First 2,000 gallons or less	\$ 11.17	\$ 11.17	\$ 11.17	\$ 11.17	\$ 11.17	\$ 11.17
Next 2,000 gallons, per 1,000 gallons	\$ 4.92	\$ 4.92	\$ 4.92	\$ 4.92	\$ 4.92	\$ 4.92
Next 4,000 gallons, per 1,000 gallons	\$ 4.68	\$ 4.68	\$ 4.68	\$ 4.68	\$ 4.68	\$ 4.68
Next 3,000 gallons, per 1,000 gallons	\$ 4.38	\$ 4.38	\$ 4.38	\$ 4.38	\$ 4.38	\$ 4.38
Next 64,000 gallons, per 1,000 gallons	\$ 4.18	\$ 4.18	\$ 4.18	\$ 4.18	\$ 4.18	\$ 4.18
Next 15,000 gallons, per 1,000 gallons	\$ 3.82	\$ 3.82	\$ 3.82	\$ 3.82	\$ 3.82	\$ 3.82
Over 90,000 gallons, per 1,000 gallons	\$ 3.27	\$ 3.27	\$ 3.27	\$ 3.27	\$ 3.27	\$ 3.27

Source: Gloucester County Utility Department

COUNTY OF GLOUCESTER, VIRGINIA

Table 17

High Volume Users of Water and Sewer System
Current Year and Nine Years Ago

Customer name	2022				2013			
	Average Water Usage		Average Sewer Usage		Average Water Usage		Average Sewer Usage*	
	Monthly	Daily	Monthly	Daily	Monthly	Daily	Monthly	Daily
Franklin Management-Woodsville MHP	450,000	15,000						
York River MHP	430,000	14,333			186,000	6,200		
Walter Reed Conv Center	353,000	11,767	353,000	11,767	294,000	9,800		
TWAS-Car Wash	336,000	11,200	336,000	11,200				
VIMS-MRL	331,000	11,033	331,000	11,033	413,000	13,767		
Riverside Health System-Medical Drive	216,000	7,200						
Franklin Management Wicomico MHP	211,000	7,033						
Gloucester House	197,000	6,567	197,000	6,567				
RAI Care Center	193,000	6,433	193,000	6,433				
VIMS-SRL	190,000	6,333	190,000	6,333				
York River Yacht Haven			171,000	5,700	196,000	6,533		
IRT			160,000	5,333				
Hayes Shopping Court			153,000	5,100				
U DO IT Laundry			149,000	4,967				
Riverside Walter Reed Hospital								
Thalhimer					412,000	13,733		
VIMS-Chesapeake Bay Hall					293,000	9,767		
Riverside Wellness Center					287,000	9,567		
Colonial Point Apartments					228,000	7,600		
Gloucester County Jail					215,000	7,167		
					182,000	6,067		

Source: Gloucester County Utility Department

Units = gallons

*Information not available at the time of completion.

GOVERNMENT DEBT DETAILS

The following pages, 224-228, provide detailed amortization schedules for each outstanding governmental debt issuance.



School Debt Schedule

Date	VPSA 2003-Achilles & Botetourt			VPSA 2006-Abingdon			2007 Literary Fund Loan-Abingdon		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/06	\$ 7,070,000.00	\$ 235,000.00	\$ 367,062.50	-	-	-	-	-	-
06/30/07	6,835,000.00	245,000.00	354,822.50	6,505,000.00	-	-	-	-	-
06/30/08	6,565,000.00	260,000.00	341,945.00	6,310,000.00	195,000.00	357,069.82	6,364,713.00	-	-
06/30/09	6,295,000.00	270,000.00	328,430.00	6,105,000.00	205,000.00	290,778.77	6,094,978.00	269,735.00	375,122.62
06/30/10	6,010,000.00	285,000.00	314,277.50	5,885,000.00	220,000.00	279,941.28	5,812,967.00	282,011.00	301,113.86
06/30/11	5,710,000.00	300,000.00	299,360.00	5,655,000.00	230,000.00	268,466.28	5,527,741.00	285,226.00	286,649.31
06/30/12	5,395,000.00	315,000.00	283,283.75	5,415,000.00	240,000.00	256,481.27	5,239,132.00	288,609.00	272,016.52
06/30/13	5,060,000.00	335,000.00	266,315.00	5,160,000.00	255,000.00	243,858.77	4,946,964.00	292,168.00	257,206.72
06/30/14	4,710,000.00	350,000.00	248,847.50	4,890,000.00	270,000.00	230,471.27	4,651,050.00	295,914.00	242,210.62
06/30/15	4,340,000.00	370,000.00	230,487.50	4,610,000.00	280,000.00	216,446.26	4,351,193.00	299,857.00	227,018.45
06/30/16	3,950,000.00	390,000.00	211,107.50	4,315,000.00	295,000.00	201,783.76	4,047,188.00	304,005.00	211,619.97
06/30/17	3,540,000.00	410,000.00	190,195.00	4,005,000.00	310,000.00	186,356.26	3,738,817.00	308,371.00	196,004.38
06/30/18	3,105,000.00	435,000.00	167,591.25	3,680,000.00	325,000.00	171,585.63	3,425,852.00	312,965.00	180,160.31
06/30/19	2,650,000.00	455,000.00	144,352.50	3,340,000.00	340,000.00	157,325.02	3,108,053.00	317,799.00	164,075.85
06/30/20	2,170,000.00	480,000.00	121,710.00	2,985,000.00	355,000.00	142,208.76	2,785,166.00	322,887.00	147,738.34
06/30/21	1,670,000.00	500,000.00	97,920.00	2,615,000.00	370,000.00	126,440.00	2,456,926.00	328,240.00	131,134.58
06/30/22	1,140,000.00	530,000.00	71,655.00	2,225,000.00	390,000.00	109,422.50	2,123,052.00	333,874.00	114,250.68
06/30/23	585,000.00	555,000.00	43,987.50	1,820,000.00	405,000.00	91,542.50	1,784,551.00	338,501.00	98,374.50
06/30/24	-	585,000.00	14,917.50	1,395,000.00	425,000.00	73,123.13	1,441,182.00	343,369.00	82,256.19
06/30/25	-	-	-	950,000.00	445,000.00	53,656.88	1,091,388.00	349,794.00	64,580.54
06/30/26	-	-	-	485,000.00	465,000.00	33,005.00	734,832.00	356,556.00	46,568.62
06/30/27	-	-	-	-	485,000.00	11,155.00	371,160.00	363,672.00	28,202.80
06/30/28	-	-	-	-	-	-	-	371,160.00	9,464.58
Totals	\$ 7,305,000.00	\$ 4,098,267.50		\$ 6,505,000.00	\$ 3,501,118.16		\$ 6,364,713.00	\$ 3,435,769.44	

Purpose of Issue:

To finance costs in connection with the acquisition, construction and or equipping of capital improvements for school projects.

Purpose of Issue:

To finance the acquisition, construction and equipping of Abingdon Elementary School.

Purpose of Issue:

To finance a portion of the cost of Abingdon Elementary School.

School Debt Schedule (Continued)

Date	VPSA 2011-Page Middle School Land			VPSA 2012-Page Middle School			VPSA 2013-Page Middle School, Various HVAC & Roof Projects at Various Schools		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/12	\$ 500,000.00	-	\$ 9,798.61	-	-	-	-	-	-
06/30/13	490,000.00	10,000.00	21,250.00	5,999,684.00	-	135,032.89	-	-	-
06/30/14	480,000.00	10,000.00	21,250.00	5,879,689.00	119,995.00	230,387.86	15,845,000.00	-	-
06/30/15	470,000.00	10,000.00	21,250.00	5,759,694.00	119,995.00	230,387.86	15,395,000.00	450,000.00	767,314.01
06/30/16	460,000.00	10,000.00	21,250.00	5,639,699.00	119,995.00	230,387.86	14,785,000.00	610,000.00	638,982.50
06/30/17	450,000.00	10,000.00	21,250.00	5,519,704.00	119,995.00	230,387.86	14,145,000.00	640,000.00	607,420.00
06/30/18	410,000.00	40,000.00	21,250.00	5,399,709.00	119,995.00	230,387.86	13,470,000.00	675,000.00	574,216.25
06/30/19	370,000.00	40,000.00	21,250.00	4,999,730.00	399,979.00	230,387.86	12,760,000.00	710,000.00	539,245.00
06/30/20	330,000.00	40,000.00	21,250.00	4,599,751.00	399,979.00	230,387.86	12,015,000.00	745,000.00	502,506.25
06/30/21	290,000.00	40,000.00	21,250.00	4,199,772.00	399,979.00	230,387.86	11,235,000.00	780,000.00	464,000.00
06/30/22	250,000.00	40,000.00	21,250.00	3,799,793.00	399,979.00	230,387.86	10,410,000.00	825,000.00	423,473.75
06/30/23	222,222.22	27,777.78	21,250.00	3,399,814.00	399,979.00	230,387.86	9,555,000.00	855,000.00	392,810.00
06/30/24	194,444.44	27,777.78	21,250.00	2,999,835.00	399,979.00	230,387.86	8,675,000.00	880,000.00	369,557.50
06/30/25	166,666.66	27,777.78	21,250.00	2,727,123.00	272,712.00	230,387.86	7,765,000.00	910,000.00	337,710.00
06/30/26	138,888.88	27,777.78	21,250.00	2,454,411.00	272,712.00	230,387.86	6,820,000.00	945,000.00	300,146.25
06/30/27	111,111.10	27,777.78	21,250.00	2,181,699.00	272,712.00	230,387.86	5,840,000.00	980,000.00	266,065.00
06/30/28	83,333.32	27,777.78	21,250.00	1,908,987.00	272,712.00	230,387.86	4,825,000.00	1,015,000.00	229,297.50
06/30/29	55,555.54	27,777.78	21,250.00	1,636,275.00	272,712.00	230,387.86	3,760,000.00	1,065,000.00	184,577.50
06/30/30	27,777.77	27,777.77	21,250.00	1,363,563.00	272,712.00	230,387.86	3,070,000.00	690,000.00	146,845.00
06/30/31	-	27,777.77	10,625.00	1,090,851.00	272,712.00	230,387.86	2,350,000.00	720,000.00	116,530.00
06/30/32	-	-	-	818,139.00	272,712.00	230,387.86	1,600,000.00	750,000.00	84,925.00
06/30/33	-	-	-	545,426.00	272,713.00	230,387.86	815,000.00	785,000.00	51,922.50
06/30/34	-	-	-	272,713.00	272,713.00	230,387.86	-	815,000.00	17,522.50
06/30/35	-	-	-	-	272,713.00	115,193.93	-	-	-
Totals	\$ 500,000.00	\$ 402,923.61		\$ 5,999,684.00	\$ 5,088,371.88		\$ 15,845,000.00	\$ 7,015,066.51	

Purpose of Issue:

To finance the purchase of land, preliminary architectural and engineering services, site improvements, road improvements, demolition, renovation and/or construction costs for Page Middle School.

Purpose of Issue:

To finance architectural and engineering services, site improvements, and/or construction costs for Page Middle School.

Purpose of Issue:

To finance the equipping of the new Page Middle School as well as HVAC improvements and roof replacements for various existing County schools.

School Debt Schedule (Continued)

Date	VPSA 2020-Page Middle Athletic Fields, Achille Bus Loop, Transportation Facility & Gloucester High			VSPA 2022A 10-Year Projects			VSPA 2022A 20-Year Projects		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/21	\$ 4,870,000.00	-	-	-	-	-	-	-	-
06/30/22	4,755,000.00	115,000.00	221,115.07	-	-	-	-	-	-
06/30/23	4,595,000.00	160,000.00	173,025.00	855,000.00	-	30,464.13	31,570,000.00	-	998,685.66
06/30/24	4,425,000.00	170,000.00	164,692.50	785,000.00	70,000.00	41,410.00	30,610,000.00	960,000.00	1,391,220.00
06/30/25	4,245,000.00	180,000.00	155,855.00	715,000.00	70,000.00	37,875.00	29,600,000.00	1,010,000.00	1,341,477.50
06/30/26	4,055,000.00	190,000.00	146,512.50	640,000.00	75,000.00	34,213.75	28,535,000.00	1,065,000.00	1,289,083.75
06/30/27	3,860,000.00	195,000.00	136,791.25	560,000.00	80,000.00	30,300.00	27,415,000.00	1,120,000.00	1,233,912.50
06/30/28	3,655,000.00	205,000.00	126,691.25	475,000.00	85,000.00	26,133.75	26,240,000.00	1,175,000.00	1,175,963.75
06/30/29	3,435,000.00	220,000.00	115,960.00	390,000.00	85,000.00	21,841.25	25,000,000.00	1,240,000.00	1,114,985.00
06/30/30	3,205,000.00	230,000.00	104,597.50	300,000.00	90,000.00	17,422.50	23,695,000.00	1,305,000.00	1,050,723.75
06/30/31	2,965,000.00	240,000.00	92,730.00	205,000.00	95,000.00	12,751.25	22,325,000.00	1,370,000.00	983,180.00
06/30/32	2,710,000.00	255,000.00	80,231.25	105,000.00	100,000.00	7,827.50	20,885,000.00	1,440,000.00	912,227.50
06/30/33	2,445,000.00	265,000.00	68,426.25	-	105,000.00	2,651.25	19,370,000.00	1,515,000.00	837,613.75
06/30/34	2,170,000.00	275,000.00	57,491.25	-	-	-	17,775,000.00	1,595,000.00	759,086.25
06/30/35	1,880,000.00	290,000.00	46,050.00	-	-	-	16,100,000.00	1,675,000.00	676,518.75
06/30/36	1,585,000.00	295,000.00	37,153.75	-	-	-	14,350,000.00	1,750,000.00	603,162.50
06/30/37	1,280,000.00	305,000.00	31,003.75	-	-	-	12,535,000.00	1,815,000.00	539,883.75
06/30/38	970,000.00	310,000.00	24,700.00	-	-	-	10,650,000.00	1,885,000.00	469,496.25
06/30/39	655,000.00	315,000.00	18,293.75	-	-	-	8,690,000.00	1,960,000.00	391,635.00
06/30/40	330,000.00	325,000.00	11,327.50	-	-	-	6,645,000.00	2,045,000.00	310,533.75
06/30/41	-	330,000.00	3,795.00	-	-	-	4,520,000.00	2,125,000.00	226,091.25
06/30/42	-	-	-	-	-	-	2,305,000.00	2,215,000.00	138,206.25
06/30/43	-	-	-	-	-	-	-	2,305,000.00	46,676.25
Totals	\$ 4,870,000.00	\$ 1,816,442.57		\$ 855,000.00	\$ 262,890.38		\$ 31,570,000.00	\$ 16,490,363.16	

Purpose of Issue:

To finance costs associated with designing, constructing, equipping and renovating the athletic fields at Page Middle School, the bus loop at Achilles Elementary School, a transportation facility and Gloucester High School.

Purpose of Issue:

To finance costs of assets deemed to have a useful life of 10 years for school projects including the School Lighting Replacement and School Roof Recoating projects.

Purpose of Issue:

To finance costs of assets deemed to have a useful life of 20 years for school projects including designing, constructing, equipping and renovating, as applicable, HVAC replacement, paving projects, playground equipment replacement, school lighting replacement, school roof recoating, a transportation facility and Gloucester High School Renovation project.

County Debt Schedule

Date	VRA 2021C Refunding - Courthouse Portion			York Radio Upgrade Communications System		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/22	\$ 3,905,000.00	-	\$ 91,170.90	\$ 941,598.00	-	-
06/30/23	3,555,000.00	496,007.00	45,155.00	760,806.70	180,791.30	19,208.60
06/30/24	3,190,000.00	494,399.00	43,442.00	576,327.26	184,479.44	15,520.46
06/30/25	2,800,000.00	502,279.00	41,215.00	388,084.44	188,242.82	11,757.08
06/30/26	2,390,000.00	504,700.00	38,294.00	196,001.46	192,082.98	7,916.92
06/30/27	1,960,000.00	506,955.00	34,514.00	-	196,001.46	3,998.44
06/30/28	1,505,000.00	514,037.00	29,754.00	-	-	-
06/30/29	1,030,000.00	515,946.00	24,013.00	-	-	-
06/30/30	530,000.00	522,690.00	17,285.00	-	-	-
06/30/31	-	536,754.00	6,826.00	-	-	-
Totals		\$ 4,593,767.00	\$ 371,668.90		\$ 941,598.00	58,401.50

Purpose of Issue:

The purpose of this original bond was to construct the new County Courthouse, built in 2002.

Purpose of Issue:

To finance the County's portion of the regional communications system over five years.

Utility Debt Schedule

VRA 2021C Refunding-Utilities Portion			
Date	Balance	Principal Payment	Interest Payment
06/30/22	\$ 4,620,000.00	-	\$ 107,864.16
06/30/23	4,030,000.00	590,000.00	221,656.25
06/30/24	3,405,000.00	625,000.00	190,521.88
06/30/25	2,750,000.00	655,000.00	157,721.88
06/30/26	2,060,000.00	690,000.00	123,256.25
06/30/27	1,430,000.00	630,000.00	89,431.25
06/30/28	975,000.00	455,000.00	61,628.13
06/30/29	500,000.00	475,000.00	37,796.88
06/30/30	-	500,000.00	12,812.50
06/30/31	-	-	-
Totals		\$ 4,620,000.00	\$ 1,002,689.18

Purpose of Issue:

This bond refunded the 2016 Utilities bond, which refunded the 2006 and 2011 Utilities Water & Sewer bonds. The original bonds were for the purpose of financing preliminary costs associated with the Department of Environmental Quality Consent Order relating to sanitary sewer overflows and certain improvements to the County's water and sewer systems.



§ 10.1-1124. Counties and certain cities to pay annual sums for forest protection, etc.

A. Upon presentation to its governing body of an itemized statement duly certified by the State Forester, each county in this Commonwealth, or city which enters into a contract with the State Forester under § [10.1-1125](#) to provide forest fire prevention, shall repay into the state treasury annually any amounts expended in the preceding year by the State Forester in such county or city for forest protection, forest fire detection, forest fire prevention and forest fire suppression, not to exceed in any one year an amount measured by the acreage, computed, beginning July 1, 2008, upon the basis of seven cents per acre of privately owned forests in the county or city and beginning July 1, 2009, nine cents per acre, according to the most recent United States Forest Survey. In any additions or deductions of acreage from that given by this survey, any land, other than commercial orchards, sustaining as its principal cover a growth of trees or woody shrubs shall be considered forest land, irrespective of the merchantability of the growth, and cutover land shall be considered as forest land unless it has been cleared or improved for other use. Open land shall be considered as forest land when it bears at least 80 well-distributed seedlings or sprouts of woody species per acre. The amounts so repaid by the counties or cities into the state treasury shall be credited to the Forestry Operations Fund for forest protection, forest fire detection, forest fire prevention and forest fire suppression in the Commonwealth and, with such other funds as may be appropriated by the General Assembly or contributed by the United States or any governmental or private agency for these purposes, shall be used and disbursed by the State Forester for such purposes. In cities this subsection shall be subject to § [10.1-1125](#).

B. In any case in which the State Forester and the governing body of any county or city cannot agree upon the additions or deductions to privately owned forest acreage in a particular county or city, or to changes in forest acreage from year to year, the question shall be submitted to the judge of the circuit court of the county or city by a summary proceeding, and the decision of the judge certified to the governing body and to the State Forester, respectively, shall be conclusive and final.

Code 1950, § 10-46; 1964, c. 79; 1984, c. 715; 1986, c. 567; 1988, c. 891; 2008, c. [254](#).

§ 15.2-107. Advertisement and enactment of certain fees and levies.

All levies and fees imposed or increased by a locality pursuant to the provisions of Chapters 21 (§ [15.2-2100](#) et seq.) or 22 (§ [15.2-2200](#) et seq.) shall be adopted by ordinance. The advertising requirements of subsection F of § [15.2-1427](#), or § [15.2-2204](#), as appropriate, shall apply, except as modified in this section.

The advertisement shall include the following:

1. The time, date, and place of the public hearing.
2. The actual dollar amount or percentage change, if any, of the Approved levy, fee or increase.
3. A specific reference to the Code of Virginia section or other legal authority granting the legal authority for enactment of such Approved levy, fee, or increase.
4. A designation of the place or places where the complete ordinance, and information concerning the documentation for the Approved fee, levy or increase are available for examination by the public no later than the time of the first publication.

(1987, c. 389, § 15.1-29.14; 1997, c. [587](#); 2005, c. [72](#).)

§ 15.2-414. County purchasing agent.

A. The county shall have a county purchasing agent. The county administrator shall, unless and until the board selects a county purchasing agent or designates some other officer to act as county purchasing agent, exercise the powers conferred and perform the duties imposed upon the county purchasing agent.

B. The county purchasing agent shall, subject to such exceptions as the board may allow, make all purchases for the county and its departments, officers and agencies.

C. The county purchasing agent may also transfer supplies, materials and equipment between, and sell surplus equipment, materials and supplies not needed by, the departments, officers and agencies of the county.

D. With the approval of the board, the county purchasing agent may establish specifications or standards for equipment, materials and supplies to be purchased and inspect deliveries to determine their compliance with such specifications and standards.

E. All purchases and sales by the county purchasing agent shall be made in accordance with Chapter 43 (§ [2.2-4300](#) et seq.) of Title 2.2 and under such rules and regulations consistent with Chapter 43 of Title 2.2 as the board provides.

F. The county purchasing agent shall have charge of such storage rooms and warehouses of the county as the board provides.

Code 1950, § 15-376; 1950, p. 125; 1962, c. 623, § 15.1-712; 1972, c. 820; 1982, c. 647; 1997, c. 587.

§ 15.2-1414.3. Alternative procedure for establishing salaries of boards of supervisors; limits; fringe benefits.

In lieu of other provisions of law, the boards of supervisors of the several counties may establish annually, by ordinance, and pay in monthly installments each of their members an annual salary pursuant to the following procedure and schedule:

1. On a date determined by the board of supervisors, not earlier than May 1 nor later than June 30 each year, the board, after public hearing pursuant to notice in the manner and form provided in §§ [15.2-1426](#) and [15.2-1427](#), shall establish by ordinance the salary of its members for the ensuing fiscal year not to exceed the maximums herein set out.

2. Counties within the following population brackets shall be allowed to set salaries for board members not to exceed the following amounts:

Population	Annual Salary
200,000 and over	\$ 15,000
105,000 to 199,999	13,000
80,000 to 104,999	11,000
50,000 to 79,999	9,000
25,000 to 49,999	7,000
15,000 to 24,999	5,500
14,999 and under	4,000

The maximum annual salaries herein provided may be adjusted in any year or years, by ordinance as above provided, by an inflation factor not to exceed five percent.

3. Any board of supervisors may fix, by ordinance as above provided, annually an additional sum to be paid as hereinabove provided to the chairman and vice-chairman of the board not to exceed \$1,800 and \$1,200, respectively, without regard to the maximum salary limits.

4. In addition to and without regard for the salary limits herein set out, any board of supervisors by resolution may grant to its members any or all of the fringe benefits in the manner and form as such benefits are provided for county employees or any of them.

(1984, c. 221, § 14.1-46.01:1; 1990, cc. 63, 854; 1998, c. [872](#).)

§ 15.2-1427. Adoption of ordinances and resolutions generally; amending or repealing ordinances.

A. Unless otherwise specifically provided for by the Constitution or by other general or special law, an ordinance may be adopted by majority vote of those present and voting at any lawful meeting.

B. On final vote on any ordinance or resolution, the name of each member of the governing body voting and how he voted shall be recorded; however, votes on all ordinances and resolutions adopted prior to February 27, 1998, in which an unanimous vote of the governing body was recorded, shall be deemed to have been validly recorded. The governing body may adopt an ordinance or resolution by a recorded voice vote unless otherwise provided by law, or any member calls for a roll call vote. An ordinance shall become effective upon adoption or upon a date fixed by the governing body.

C. All ordinances or resolutions heretofore adopted by a governing body shall be deemed to have been validly adopted, unless some provision of the Constitution of Virginia or the Constitution of the United States has been violated in such adoption.

D. An ordinance may be amended or repealed in the same manner, or by the same procedure, in which, or by which, ordinances are adopted.

E. An amendment or repeal of an ordinance shall be in the form of an ordinance which shall become effective upon adoption or upon a date fixed by the governing body, but, if no effective date is specified, then such ordinance shall become effective upon adoption.

F. In counties, except as otherwise authorized by law, no ordinance shall be passed until after descriptive notice of an intention to propose the ordinance for passage has been published once a week for two successive weeks prior to its passage in a newspaper having a general circulation in the county. The second publication shall not be sooner than one calendar week after the first publication. The publication shall include a statement either that the publication contains the full text of the ordinance or that a copy of the full text of the ordinance is on file in the clerk's office of the circuit court of the county or in the office of the county administrator; or in the case of any county organized under the form of government set out in Chapter 5, 7 or 8 of this title, a statement that a copy of the full text of the ordinance is on file in the office of the clerk of the county board. Even if the publication contains the full text of the ordinance, a complete copy shall be available for public inspection in the offices named herein.

In counties, emergency ordinances may be adopted without prior notice; however, no such ordinance shall be enforced for more than sixty days unless readopted in conformity with the provisions of this Code.

G. In towns, no tax shall be imposed except by a two-thirds vote of the council members.

(Code 1950, §§ 15-8, 15-10; 1950, p. 113; 1954, c. 529; 1956, cc. 218, 664; 1956, Ex. Sess., c. 40; 1958, cc. 190, 279; 1960, c. 606; 1962, c. 623, § 15.1-504; 1966, cc. 405, 612; 1968, c. 625; 1970, c. 581; 1972, cc. 41, 837; 1973, c. 380; 1978, c. 235; 1983, c. 11; 1997, c. [587](#); 1998, c. [823](#); 2000, c. [895](#).)

§ 15.2-1541. Administrative head of government.

Every chief administrative officer shall be the administrative head of the local government in which he is employed. He shall be responsible to the governing body for the proper management of all the affairs of the locality which the governing body has authority to control.

He shall, unless it is otherwise provided by general law, charter or by ordinance or resolution of the governing body:

1. See that all ordinances, resolutions, directives and orders of the governing body and all laws of the Commonwealth required to be enforced through the governing body or officers subject to the control of the governing body are faithfully executed;

2. Make reports to the governing body from time to time as required or deemed advisable upon the affairs of the locality under his control and supervision;
3. Receive reports from, and give directions to, all heads of offices, departments and boards of the locality under his control and supervision;
4. Submit to the governing body an Approved annual budget, in accordance with general law, with his recommendations;
5. Execute the budget as finally adopted by the governing body;
6. Keep the governing body fully advised on the locality's financial condition and its future financial needs;
7. Appoint all officers and employees of the locality, except as he may authorize the head of an office, department and board responsible to him to appoint subordinates in such office, department and board;
8. Perform such other duties as may be prescribed by the governing body.

§ 15.2-2503. Time for preparation and approval of budget; contents.

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website, if any, or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

(Code 1950, § 15-575; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-160; 1976, c. 762; 1978, c. 551; 1997, c. 587; 2008, c. 353; 2013, c. 747.)

§ 15.2-2506. Publication and notice; public hearing; adjournment; moneys not to be paid out until appropriated.

A brief synopsis of the budget which, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, shall be published once in a newspaper having general circulation in the locality affected, and notice given of one or more public hearings, at least seven days prior to the date set for hearing, at which any citizen of the locality shall have the right to attend and state his views thereon. Any locality not having a newspaper of general circulation may in lieu of the foregoing notice provide for notice by written or printed handbills, posted at such places as it may direct. The hearing shall be held at least seven days prior to the approval of the budget as prescribed in [§ 15.2-2503](#). With respect to the school division budget, which shall include the estimated required local match, such hearing shall be held at least seven days prior to the approval of that budget as prescribed in [§ 22.1-93](#). With respect to the budget of a constitutional officer, if the Approved budget reduces funding of such officer at a rate greater than the average rate of reduced funding for other agencies appropriated through such locality's general fund, exclusive of the school division, the locality shall give written notice to such constitutional officer at least 14 days prior to adoption of the budget. If a constitutional officer determines that the

Approved budget cuts would impair the performance of his statutory duties, such constitutional officer shall make a written objection to the local governing body within seven days after receipt of the written notice and shall deliver a copy of such objection to the Compensation Board. The local governing body shall consider the written objection of such constitutional officer. The governing body may adjourn such hearing from time to time. The fact of such notice and hearing shall be entered of record in the minute book.

In no event, including school division budgets, shall such preparation, publication and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an annual, semiannual, quarterly or monthly appropriation for such contemplated expenditure by the governing body, except funds appropriated in a county having adopted the county executive form of government, outstanding grants may be carried over for one year without being re-appropriated.

(Code 1950, § 15-577; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-162; 1976, c. 762; 1978, cc. 126, 551; 1984, c. 485; 1997, c. [587](#); 2009, c. [280](#); 2014, cc. [360](#), [589](#).)

§ 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least 10 days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

(Code 1950, §§ 22-120.3, 22-120.5; 1959, Ex. Sess., c. 79, § 1; 1980, c. 559; 1986, c. 282; 1994, cc. 453, 788; 2011, c. 216; 2012, cc. 805, 836.)

§ 22.1-93. Approval of annual budget for school purposes.

Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

Code 1950, § 22-127; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 79, § 1; 1968, c. 614; 1971, Ex. Sess., c. 162; 1975, c. 443; 1978, c. 551; 1980, c. 559; 1981, c. 541; 2008, cc. 353, 404; 2009, c. 280; 2011, c. 216; 2015, cc. 143, 370, 371. §

37.2-509. Mental health, developmental, and substance abuse services; allocation of funds by Department; reduction of funds.

A. At the beginning of each fiscal year, the Department shall allocate available state-controlled funds to community services boards for disbursement in accordance with procedures established by the Department and performance contracts approved by the Department. Allocations of state-controlled funds to each community services board shall be determined by the Department, after careful consideration of all of the following factors:

1. The total amounts of state-controlled funds appropriated for this purpose;
2. Previous allocations of state-controlled funds to each community services board;
3. Requirements or conditions attached to appropriations of state-controlled funds by the General Assembly, the Governor, or federal granting authorities;
4. Community services board input about the uses of and methodologies for allocating existing and new state-controlled funds; and
5. Other relevant and appropriate considerations.

Allocations to any community services board for operating expenses, including salaries and other costs, or the construction of facilities shall not exceed 90 percent of the total amount of state and local matching funds provided for these expenses or such construction, unless a waiver is granted by the Department pursuant to policy adopted by the Board.

B. The Department shall notify the governing body of each city or county that established the community services board before implementing any reduction of state-controlled funds. Before any city or county reduces local government matching funds, it shall notify its community services board and the Department.

C. All fees collected by the community services board shall be included in its performance contract and retained and used by the board for mental health, developmental, and substance abuse services purposes.

1968, c. 477, § 37.1-199; 1972, c. 629; 1974, c. 273; 1976, c. 671; 1977, cc. 88, 351; 1980, c. 582; 1985, c. 309; 1998, c. [680](#); 2005, c. [716](#); 2012, cc. [476](#), [507](#).

§ 58.1-605.1. Additional local sales tax in certain localities; use of revenues for construction or renovation of schools.

A. 1. In addition to the sales tax authorized under § 58.1-605, a qualifying locality may levy a general retail sales tax at a rate not to exceed one percent as determined by its governing body to provide revenue solely for capital projects for the construction or renovation of schools in each such locality. Such tax shall be added to the rates of the state and local sales tax imposed by this chapter and shall be subject to all the provisions of this chapter and the rules and regulations published with respect thereto. No discount under § 58.1-622 shall be allowed on this local sales tax.

2. Any tax imposed pursuant to this section shall expire (i) if the capital projects for the construction or renovation of schools are to be financed by bonds or loans, on the date by which such bonds or loans shall be repaid or (ii) if

the capital projects for the construction or renovation of schools are not to be financed by bonds or loans, on a date chosen by the governing body and specified in any resolution passed pursuant to the provisions of subdivision B 1. Such expiration date shall not be more than 20 years after the date of the resolution passed pursuant to the provisions of subdivision B 1.

B. 1. This tax may be levied only if the tax is approved in a referendum within the qualifying locality held in accordance with § 24.2-684 and initiated by a resolution of the local governing body. Such resolution shall state (i) if the capital projects for the construction or renovation of schools are to be financed by bonds or loans, the date by which such bonds or loans shall be repaid or (ii) if the capital projects for the construction or renovation of schools are not to be financed by bonds or loans, a specified date on which the sales tax shall expire.

2. The clerk of the circuit court shall publish notice of the referendum in a newspaper of general circulation in the qualifying locality once a week for three consecutive weeks prior to the election. The question on the ballot for the referendum shall include language stating (i) that the revenues from the sales tax shall be used solely for capital projects for the construction or renovation of schools and (ii) the date on which the sales tax shall expire.

C. The governing body of the qualifying locality, if it elects to impose a local sales tax under this section after approval at a referendum as provided in subsection B shall do so by the adoption of an ordinance stating its purpose and referring to this section and providing that such ordinance shall be effective on the first day of a month at least 120 days after its adoption. Such ordinance shall state the date on which the sales tax shall expire. A certified copy of such ordinance shall be forwarded to the Tax Commissioner so that it will be received within five days after its adoption.

D. Any local sales tax levied under this section shall be administered and collected by the Tax Commissioner in the same manner and subject to the same exemptions and penalties as provided for the state sales tax; however, the local sales tax levied under this section shall not be levied on food purchased for human consumption or essential personal hygiene products, as such terms are defined in § 58.1-611.1.

E. All local sales tax moneys collected by the Tax Commissioner under this section shall be paid into the state treasury to the credit of a special fund that is hereby created on the Comptroller's books for each qualifying locality under the name "Collections of Additional Local Sales Taxes in ____ (INSERT NAME OF THE QUALIFYING LOCALITY)." Each fund shall be administered as provided in § 58.1-605. A separate fund shall be created for each qualifying locality. Only local sales tax moneys collected in that qualifying locality shall be deposited in that locality's fund.

F. As soon as practicable after the local sales tax moneys have been paid into the state treasury in any month for the preceding month, the Comptroller shall draw his warrant on the State Treasurer in the proper amount in favor of each qualifying locality, and such payments shall be charged to the account of the qualifying locality under its special fund created by this section. If errors are made in any such payment, or adjustments are otherwise necessary, whether attributable to refunds to taxpayers or to some other fact, the errors shall be corrected and adjustments made in the payments for the next two months as follows: one-half of the total adjustment shall be included in the payment for each of the next two months. In addition, the payment shall include a refund of amounts erroneously not paid to each qualifying locality and not previously refunded during the three years preceding the discovery of the error. A correction and adjustment in payments described in this subsection due to the misallocation of funds by the dealer shall be made within three years of the date of the payment error.

G. The revenues from this tax shall be used solely for capital projects for new construction or major renovation of schools in the qualifying locality, including bond and loan financing costs related to such construction or renovation.

2019, c. 648; 2020, cc. 327, 427, 428, 705, 708, 865.

Virginia Communications Sales and Use Tax

§ 58.1-645. Short title.

This chapter shall be known and may be cited as the "Virginia Communications Sales and Use Tax Act."

2006, c. [780](#).

§ 58.1-646. Administration of chapter.

The Tax Commissioner shall administer and enforce the collection of the taxes and penalties imposed by this chapter.

2006, c. [780](#).

§ 58.1-647. Definitions.

Terms used in this chapter shall have the same meanings as those used in Chapter 6 of this title, unless defined otherwise, as follows:

"Cable service" means the one-way transmission to subscribers of (i) video programming as defined in 47 U.S.C. § 522 (20) or (ii) other programming service, and subscriber interaction, if any, which is required for the selection of such video programming or other programming service. Cable service does not include any video programming provided by a commercial mobile service provider as defined in 47 U.S.C. § 332 (d) and any direct-to-home satellite service as defined in 47 U.S.C. § 303 (v).

"Call-by-call basis" means any method of charging for telecommunications services where the price is measured by individual calls.

"Coin-operated communications service" means a communications service paid for by means of inserting coins in a coin-operated telephone.

"Communications services" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including cable services, to a point or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method now in existence or hereafter devised, regardless of the protocol used for the transmission or conveyance. The term includes, but is not limited to, (i) the connection, movement, change, or termination of communications services; (ii) detailed billing of communications services; (iii) sale of directory listings in connection with a communications service; (iv) central office and custom calling features; (v) voice mail and other messaging services; and (vi) directory assistance.

"Communications services provider" means every person who provides communications services to customers in the Commonwealth and is or should be registered with the Department as a provider.

"Cost price" means the actual cost of the purchased communications service computed in the same manner as the sales price.

"Customer" means the person who contracts with the seller of communications services. If the person who utilizes the communications services is not the contracting party, the person who utilizes the services on his own behalf or on behalf of an entity is the customer of such service. "Customer" does not include a reseller of communications services or the mobile communications services of a serving carrier under an agreement to serve the customer outside the communications service provider's licensed service area.

"Customer channel termination point" means the location where the customer either inputs or receives the private communications service.

"Information service" means the offering of a capability for generating, acquiring, storing, transforming, processing, retrieving, using, or making available information via communications services for purposes other than the electronic transmission, conveyance, or routing.

"Internet access service" means a service that enables users to access content, information, electronic mail, or other services offered over the Internet, and may also include access to proprietary content, information, and other services as part of a package of services offered to users. "Internet access service" does not include

telecommunications services, except to the extent telecommunications services are purchased, used, or sold by a provider of Internet access to provide Internet access.

"Place of primary use" means the street address representative of where the customer's use of the communications services primarily occurs, which must be the residential street address or the primary business street address of the customer. In the case of mobile communications services, the place of primary use shall be within the licensed service area of the home service provider.

"Postpaid calling service" means the communications service obtained by making a payment on a call-by-call basis either through the use of a credit card or payment mechanism such as a bank card, travel card, debit card, or by a charge made to a telephone number that is not associated with the origination or termination of the communications service.

"Prepaid calling service" means the right to access exclusively communications services, which must be paid for in advance and which enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars that decrease in number with use.

"Private communications service" means a communications service that entitles the customer or user to exclusive or priority use of a communications channel or group of channels between or among channel termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services that are provided in connection with the use of such channel or channels.

"Retail sale" or a "sale at retail" means a sale of communications services for any purpose other than for resale or for use as a component part of or for the integration into communications services to be resold in the ordinary course of business.

"Sales price" means the total amount charged in money or other consideration by a communications services provider for the sale of the right or privilege of using communications services in the Commonwealth, including any property or other services that are part of the sale. The sales price of communications services shall not be reduced by any separately identified components of the charge that constitute expenses of the communications services provider, including but not limited to, sales taxes on goods or services purchased by the communications services provider, property taxes, taxes measured by net income, and universal-service fund fees.

"Service address" means, (i) the location of the telecommunications equipment to which a customer's call is charged and from which the call originates or terminates, regardless of where the call is billed or paid. If the location is not known in clause (i), "service address" means (ii) the origination point of the signal of the telecommunications system or in information received by the seller from its service provider, where the system used to transport such signals is not that of the seller. If the location is not known in clauses (i) and (ii), the service address means (iii) the location of the customer's place of primary use.

2006, c. [780](#).

§ 58.1-648. Imposition of sales tax; exemptions.

A. Beginning January 1, 2007, there is levied and imposed, in addition to all other taxes and fees of every kind imposed by law, a sales or use tax on the customers of communications services in the amount of 5% of the sales price of each communications service that is sourced to the Commonwealth in accordance with § [58.1-649](#).

B. The sales price on which the tax is levied shall not include charges for any of the following: (i) an excise, sales, or similar tax levied by the United States or any state or local government on the purchase, sale, use, or consumption of any communications service that is permitted or required to be added to the sales price of such service, if the tax is stated separately; (ii) a fee or assessment levied by the United States or any state or local government, including but not limited to, regulatory fees and emergency telephone surcharges, that is required to be added to the price of service if the fee or assessment is separately stated; (iii) coin-operated communications services; (iv) sale or recharge of a

prepaid calling service; (v) provision of air-to-ground radiotelephone services, as that term is defined in 47 C.F.R. § 22.99; (vi) a communications services provider's internal use of communications services in connection with its business of providing communications services; (vii) charges for property or other services that are not part of the sale of communications services, if the charges are stated separately from the charges for communications services; (viii) sales for resale; (ix) charges for communications services to the Commonwealth, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government; and (x) charges for communications services to any customers on any federal military bases or installations when a franchise fee or similar fee for access is payable to the federal government, or any agency or instrumentality thereof, with respect to the same communications services.

C. Communications services on which the tax is hereby levied shall not include the following: (i) information services; (ii) installation or maintenance of wiring or equipment on a customer's premises; (iii) the sale or rental of tangible personal property; (iv) the sale of advertising, including but not limited to, directory advertising; (v) bad check charges; (vi) billing and collection services; (vii) Internet access service, electronic mail service, electronic bulletin board service, or similar services that are incidental to Internet access, such as voice-capable e-mail or instant messaging; (viii) digital products delivered electronically, such as software, downloaded music, ring tones, and reading materials; and (ix) over-the-air radio and television service broadcast without charge by an entity licensed for such purposes by the Federal Communications Commission. Also, those entities exempt from the tax imposed in accordance with the provisions of Article 4 (§ [58.1-3812](#) et seq.) of Chapter 38 of Title 58.1, in effect on January 1, 2006, shall continue to be exempt from the tax imposed in accordance with the provisions of this chapter.

2006, c. [780](#); 2007, c. [811](#).

§ 58.1-649. Sourcing rules for communication services.

A. Except for the defined communication services in subsection C, the sale of communications service sold on a call-by-call basis shall be sourced to the Commonwealth when the call (i) originates and terminates in the Commonwealth or (ii) either originates or terminates in the Commonwealth and the service address is also located in the Commonwealth.

B. Except for the defined communication services in subsection C, a sale of communication services sold on a basis other than a call-by-call basis, shall be sourced to the customer's place of primary use.

C. The sale of the following communication services shall be sourced to the Commonwealth as follows:

1. Subject to the definitions and exclusions of the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. § 116, a sale of mobile communication services shall be sourced to the customer's place of primary use.

2. A sale of postpaid calling service shall be sourced to the origination point of the communications signal as first identified by either (i) the seller's communications system, or (ii) information received by the seller from its service provider, where the system used to transport such signals is not that of the seller.

3. A sale of a private communications service shall be sourced as follows:

a. Service for a separate charge related to a customer channel termination point shall be sourced to each jurisdiction in which such customer channel termination point is located;

b. Service where all customer termination points are located entirely within one jurisdiction shall be sourced to such jurisdiction in which the customer channel termination points are located;

c. Service for segments of a channel between two customer channel termination points located in different jurisdictions and which segments of a channel are separately charged shall be sourced 50% to each jurisdiction in which the customer channel termination points are located; and

d. Service for segments of a channel located in more than one jurisdiction and which segments are not separately billed shall be sourced in each jurisdiction based on a percentage determined by dividing the number of customer channel termination points in each jurisdiction by the total number of customer channel termination points.

2006, c. [780](#).

§ 58.1-650. Bundled transaction of communications services.

A. For purposes of this chapter, a bundled transaction of communications services includes communications services taxed under this chapter and consists of distinct and identifiable properties, services, or both, sold for one nonitemized charge for which the tax treatment of the distinct properties and services is different.

B. In the case of a bundled transaction described in subsection A, if the charge is attributable to services that are taxable and services that are nontaxable, the portion of the charge attributable to the nontaxable services shall be subject to tax unless the communications services provider can reasonably identify the nontaxable portion from its books and records kept in the regular course of business.

2006, c. [780](#).

§ 58.1-651. Tax collectible by communication service providers; jurisdiction.

A. The tax levied by § [58.1-648](#) shall be collectible by all persons who are communications services providers, who have sufficient contact with the Commonwealth to qualify under subsection B, and who are required to be registered under § [58.1-653](#). However, the communications services provider shall separately state the amount of the tax and add that tax to the sales price of the service. Thereafter, the tax shall be a debt from the customer to the communications services provider until paid and shall be recoverable at law in the same manner as other debts.

B. A communications services provider shall be deemed to have sufficient activity within the Commonwealth to require registration if he does any of the activities listed in § [58.1-612](#).

C. Nothing contained in this chapter shall limit any authority that the Commonwealth may enjoy under the provisions of federal law or an opinion of the United States Supreme Court to require the collection of communications sales and use taxes by any communications services provider.

2006, c. [780](#).

§ 58.1-652. Customer remedy procedures for billing errors.

If a customer believes that an amount of tax, or an assignment of place of primary use or taxing jurisdiction included on a billing is erroneous, the customer shall notify the communications service provider in writing. The customer shall include in this written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction, a description of the error asserted by the customer, and any other information that the communications service provider reasonably requires to process the request. Within 15 days of receiving a notice under this section in the provider's billing dispute office, the communications service provider shall review its records, within an additional 15 days, to determine the customer's taxing jurisdiction. If this review shows that the amount of tax or assignment of place of primary use or taxing jurisdiction is in error, the communications service provider shall correct the error and refund or credit the amount of tax erroneously collected from the customer for a period of up to two years. If this review shows that the amount of tax or assignment of place of primary use or taxing jurisdiction is correct, the communications service provider shall provide a written explanation to the customer. The procedures in this section shall be the first course of remedy available to customers seeking correction of assignment of place of primary use or taxing jurisdiction, or a refund of or other compensation for taxes erroneously collected by the communications service provider, and no cause of action based upon a dispute arising from such taxes shall accrue until a customer has reasonably exercised the rights and procedures set forth in this subsection.

2006, c. [780](#).

§ 58.1-653. Communications services providers' certificates of registration; penalty.

A. Every person desiring to engage in or conduct business as a communications services provider in the Commonwealth shall file with the Tax Commissioner an application for a certificate of registration.

B. Every application for a certificate of registration shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business, and such other information as the Tax Commissioner may reasonably require.

C. When the required application has been made, the Tax Commissioner shall issue to each applicant a certificate of registration. A certificate of registration is not assignable and is valid only for the person in whose name it is issued and for the transaction of the business designated therein.

D. Whenever a person fails to comply with any provision of this chapter or any rule or regulation relating thereto, the Tax Commissioner, upon a hearing after giving the noncompliant person 30 days' notice in writing, specifying the time and place of the hearing and requiring him to show cause why his certificate of registration should not be revoked or suspended, may revoke or suspend the certificate of registration held by that person. The notice may be personally served or served by registered mail directed to the last known address of the noncompliant person.

E. Any person who engages in business as a communications services provider in the Commonwealth without obtaining a certificate of registration, or after a certificate of registration has been suspended or revoked, shall be guilty of a Class 2 misdemeanor as shall each officer of a corporation that so engages in business as an unregistered communications services provider. Each day's continuance in business in violation of this section shall constitute a separate offense.

F. If the holder of a certificate of registration ceases to conduct his business, the certificate shall expire upon cessation of business, and the certificate holder shall inform the Tax Commissioner in writing within 30 days after he has ceased to conduct business. If the holder of a certificate of registration desires to change his place of business, he shall so inform the Tax Commissioner in writing and his certificate shall be revised accordingly.

G. This section shall also apply to any person who engages in the business of furnishing any of the things or services taxable under this chapter. Moreover, it shall apply to any person who is liable only for the collection of the use tax.

2006, c. [780](#).

§ 58.1-654. Returns by communications services providers; payment to accompany return.

A. Every communications services provider required to collect or pay the sales or use tax shall, on or before the twentieth day of the month following the month in which the tax is billed, transmit to the Tax Commissioner a return showing the sales price, or cost price, as the case may be, and the tax collected or accrued arising from all transactions taxable under this chapter. In the case of communications services providers regularly keeping books and accounts on the basis of an annual period that varies from 52 to 53 weeks, the Tax Commissioner may make rules and regulations for reporting consistent with such accounting period.

A sales or use tax return shall be filed by each registered communications services provider even though the communications services provider is not liable to remit to the Tax Commissioner any tax for the period covered by the return.

B. At the time of transmitting the return required under subsection A, the communications services provider shall remit to the Tax Commissioner the amount of tax due after making appropriate adjustments for accounts uncollectible and charged off as provided in § [58.1-655](#). The tax imposed by this chapter shall, for each period, become delinquent on the twenty-first day of the succeeding month if not paid.

2006, c. [780](#).

§ 58.1-655. Bad debts.

In any return filed under the provisions of this chapter, the communications services provider may credit, against the tax shown to be due on the return, the amount of sales or use tax previously returned and paid on accounts that are owed to the communications services provider and that have been found to be worthless within the period covered by the return. The credit, however, shall not exceed the amount of the uncollected payment determined by treating prior payments on each debt as consisting of the same proportion of payment, sales tax, and other nontaxable charges as in the total debt originally owed to the communications services provider. The amount of accounts for which a credit has been taken that are thereafter in whole or in part paid to the communications services provider shall be included in the first return filed after such collection.

2006, c. [780](#).

§ 58.1-656. Discount.

For the purpose of compensating a communications services provider holding a certificate of registration under [§ 58.1-653](#) for accounting for and remitting the tax levied by this chapter, a communications services provider shall be allowed the following percentages of the first 3% of the tax levied by [§ 58.1-648](#) and accounted for in the form of a deduction in submitting his return and paying the amount due by him if the amount due was not delinquent at the time of payment.

Monthly Taxable Sales Percentage

\$0 to \$62,500 4%

\$62,501 to \$208,000 3%

\$208,001 and above 2%

The discount allowed by this section shall be computed according to the schedule provided, regardless of the number of certificates of registration held by a communications services provider.

2006, c. [780](#).

§ 58.1-657. Sales presumed subject to tax; exemption certificates; Internet access service providers.

A. All sales are subject to the tax until the contrary is established. The burden of proving that a sale of communications services is not taxable is upon the communications services provider unless he takes from the taxpayer a certificate to the effect that the service is exempt under this chapter.

B. The exemption certificate mentioned in this section shall relieve the person who obtains such a certificate from any liability for the payment or collection of the tax, except upon notice from the Tax Commissioner that the certificate is no longer acceptable. The exemption certificate shall be signed, manually or electronically, by and bear the name and address of the taxpayer; shall indicate the number of the certificate of registration, if any, issued to the taxpayer; shall indicate the general character of the communications services sold or to be sold under a blanket exemption certificate; and shall be substantially in the form as the Tax Commissioner may prescribe.

C. In the case of a provider of Internet access service that purchases a telecommunications service to provide Internet access, the Internet access provider shall give the communications service provider a certificate of use containing its name, address and signature, manually or electronically, of an officer of the Internet access service provider. The certificate of use shall state that the purchase of telecommunications service is being made in its capacity as a provider of Internet access in order to provide such access. Upon receipt of the certificate of use, the communications service provider shall be relieved of any liability for the communications sales and use tax related to the sale of telecommunications service to the Internet access service provider named in the certificate. In the event the provider of Internet access uses the telecommunications service for any taxable purpose, that provider

shall be liable for and pay the communications sales and use tax directly to the Commonwealth in accordance with [§ 58.1-658](#).

D. If a taxpayer who holds a certificate under this section and makes any use of the service other than an exempt use or retention, demonstration, or display while holding the communications service for resale in the regular course of business, such use shall be deemed a taxable sale by the taxpayer as of the time the service is first used by him, and the cost of the property to him shall be deemed the sales price of such retail sale.

2006, c. [780](#).

§ 58.1-658. Direct payment permits.

A. Notwithstanding any other provision of this chapter, the Tax Commissioner shall authorize a person who uses taxable communications services within the Commonwealth to pay any tax levied by this chapter directly to the Commonwealth and waive the collection of the tax by the communications services provider. No such authority shall be granted or exercised except upon application to the Tax Commissioner and issuance by the Tax Commissioner of a direct payment permit. If a direct payment permit is issued, then payment of the communications sales and use tax on taxable communications services shall be made directly to the Tax Commissioner by the permit holder.

B. On or before the twentieth day of each month every permit holder shall file with the Tax Commissioner a return for the preceding month, in a form prescribed by the Tax Commissioner, showing the total value of the taxable communications services so used, the amount of tax due from the permit holder, which amount shall be paid to the Tax Commissioner with the submitted return, and other information as the Tax Commissioner deems reasonably necessary. The Tax Commissioner, upon written request by the permit holder, may grant a reasonable extension of time for filing returns and paying the tax. Interest on the tax shall be chargeable on every extended payment at the rate determined in accordance with [§ 58.1-15](#).

C. A permit granted pursuant to this section shall continue to be valid until surrendered by the holder or cancelled for cause by the Tax Commissioner.

D. A person holding a direct payment permit that has not been cancelled shall not be required to pay the tax to the communications services provider as otherwise required by this chapter. Such persons shall notify each communications services provider from whom purchases of taxable communications services are made of their direct payment permit number and that the tax is being paid directly to the Tax Commissioner. Upon receipt of notice, a communications services provider shall be absolved from all duties and liabilities imposed by this chapter for the collection and remittance of the tax with respect to sales of taxable communications services to the direct payment permit holder. Communications services providers who make sales upon which the tax is not collected by reason of the provisions of this section shall maintain records in a manner that the amount involved, and identity of each purchaser may be ascertained.

C. Upon the cancellation or surrender of a direct payment permit, the provisions of this chapter, without regard to this section, shall thereafter apply to the person who previously held the direct payment permit, and that person shall promptly notify in writing communications services providers from whom purchases of taxable communications services are made of such cancellation or surrender. Upon receipt of notice, the communications services provider shall be subject to the provisions of this chapter, without regard to this section, with respect to all sales of taxable communications services thereafter made to the former direct payment permit holder.

2006, c. [780](#).

§ 58.1-659. Collection of tax; penalty.

A. The tax levied by this chapter shall be collected and remitted by the communications services provider, but the communications services provider shall separately state the amount of the tax and add such tax to the sales price or

charge. Thereafter, the tax shall be a debt from the customer to the communications services provider until paid and shall be recoverable at law in the same manner as other debts.

B. Notwithstanding any exemption from taxes that any communications services provider now or hereafter may enjoy under the Constitution or laws of the Commonwealth, or any other state, or of the United States, a communications services provider shall collect the tax from the customer of taxable communications services and shall remit the same to the Tax Commissioner as provided by this chapter.

C. Any communications services provider collecting the communications sales or use tax on transactions exempt or not taxable under this chapter shall remit to the Tax Commissioner such erroneously or illegally collected tax unless or until he can affirmatively show that the tax has been refunded to the customer or credited to his account.

D. Any communications services provider who intentionally neglects, fails, or refuses to collect the tax upon every taxable sale of communications services made by him, or his agents or employees on his behalf, shall be liable for and pay the tax himself. Moreover, any communications services provider who intentionally neglects, fails, or refuses to pay or collect the tax herein provided, either by himself or through his agents or employees, shall be guilty of a Class 1 misdemeanor.

All sums collected by a communications services provider as required by this chapter shall be deemed to be held in trust for the Commonwealth.

2006, c. [780](#).

§ 58.1-660. Sale of business.

If any communications services provider liable for any tax, penalty, or interest levied by this chapter sells his business or stock of goods or quits the business, he shall make a final return and payment within 15 days after the date of selling or quitting the business. His successors or assigns, if any, shall withhold a sufficient amount of the purchase money to cover taxes, penalties, and interest due and unpaid until the former owner produces a receipt from the Tax Commissioner showing that all taxes, penalties, and interest have been paid or a certificate stating that no taxes, penalties, or interest are due. If the purchaser of a business or stock of goods fails to withhold the purchase money as required above, he shall be personally liable for the payment of the taxes, penalties, and interest due and unpaid that were incurred by the business operation of the former owner. In no event, however, shall the tax, penalties, and interest due by the purchaser be more than the purchase price paid for the business or stock of goods.

2006, c. [780](#).

§ 58.1-661. Certain provisions in Chapter 6 of this title to apply, mutatis mutandis.

The provisions in §§ [58.1-630](#) through [58.1-637](#) of this title shall apply to this chapter, mutatis mutandis, except as herein provided and except that whenever the term "dealer" is used in these sections, the term "communications services provider" shall be substituted. The Tax Commissioner shall promulgate regulations to interpret and clarify the applicability of §§ [58.1-630](#) through [58.1-637](#) to this chapter.

2006, c. [780](#).

§ 58.1-662. Disposition of communications sales and use tax revenue; Communications Sales and Use Tax Trust Fund; localities' share.

A. There is hereby created in the Department of the Treasury a special non-reverting fund which shall be known as the Communications Sales and Use Tax Trust Fund (the Fund). The Fund shall be established on the books of the Comptroller and any funds remaining in the Fund at the end of a biennium shall not revert to the general fund but shall remain in the Fund. Interest earned on the funds shall be credited to the Fund. After transferring moneys from the Fund to the Department of Taxation to pay for the direct costs of administering this chapter, the moneys in the Fund shall be allocated to the Commonwealth's counties, cities, and towns, and distributed in accordance with

subsection C, after the payment (i) for the telephone relay service center is made to the Department for the Deaf and Hard-of-Hearing in accordance with the provisions of § [51.5-115](#) and (ii) of any franchise fee amount due to localities in accordance with any cable franchise in effect as of January 1, 2007.

B. The localities' share of the net revenue distributable under this section among the counties, cities, and towns shall be apportioned by the Tax Commissioner and distributed as soon as practicable after the close of each month during which the net revenue was received into the Fund. The distribution of the localities' share of such net revenue shall be computed with respect to the net revenue received in the state treasury during each month.

C. The net revenue distributable among the counties, cities, and towns shall be apportioned and distributed monthly according to each county's, city's, and town's pro rata distribution from the Fund in fiscal year 2010. Beginning July 1, 2011, the percentage share of the distribution due to Lancaster County shall be adjusted as if, in addition to the revenues Lancaster County received from telecommunications and television cable taxes in fiscal year 2006, it received \$270,497 in local consumer utility taxes on telephone service in fiscal year 2006.

An amount equal to the total franchise fee paid to each locality with a cable franchise existing on the effective date of this section at the rate in existence on January 1, 2007, shall be subtracted from the amount owed to such locality prior to the distribution of moneys from the Fund.

The Department of Taxation shall adjust the percentage share of distribution from the Fund due to each locality entitled to a distribution from the Fund upon a ruling by the Tax Commissioner in favor of a county, city, or town, provided that any such ruling in favor of a county, city, or town shall not result in more than an aggregate of \$100,000 being redistributed from all other counties, cities, and towns. Counties, cities, and towns are authorized to request such ruling. The Tax Commissioner shall issue no such ruling changing the current distribution in favor of a county, city, or town unless the county, city, or town provides evidence to the Tax Commissioner that it had collected telecommunications and television cable funds (local consumer utility tax on landlines and wireless, E-911, business license tax in excess of 0.5 percent, cable franchise fee, video programming excise tax, local consumer utility tax on cable television) in fiscal year 2006 from local tax rates adopted on or before January 1, 2006.

D. For the purposes of the Comptroller making the required transfers, the Tax Commissioner shall make a written certification to the Comptroller no later than the twenty-fifth of each month certifying the communications sales and use tax revenues generated in the preceding month. Within three calendar days of receiving such certification, the Comptroller shall make the required transfers to the Communications Sales and Use Tax Trust Fund.

E. If errors are made in any distribution, or adjustments are otherwise necessary, the errors shall be corrected and adjustments made in the distribution for the next month or for subsequent months.

2006, c. [780](#); 2008, cc. [25](#), [148](#); 2009, cc. [680](#), [683](#); 2010, cc. [285](#), [365](#), [385](#); 2011, c. [364](#).

§ 58.1-3007. Notice prior to increase of local tax levy; hearing.

Before any local tax levy shall be increased in any county, city, town, or district, such Approved increase shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.

(Code 1950, §§ 58-846.1, 58-851; 1954, c. 465; 1959, Ex. Sess., c. 52; 1966, c. 231; 1970, c. 325; 1975, cc. 47, 48, 541; 1976, c. 567; 1979, c. 576; 1981, c. 143; 1984, c. 675.)

§ 58.1-3321. Effect on rate when assessment results in tax increase; public hearings.

A. When any annual assessment, biennial assessment or general reassessment of real property by a county, city or town would result in an increase of one percent or more in the total real property tax levied, such county, city, or town shall reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent of the previous year's real property tax levies, unless subsection B is complied with, which rate shall

be determined by multiplying the previous year's total real property tax levies by 101 percent and dividing the product by the forthcoming tax year's total real property assessed value. An additional assessment or reassessment due to the construction of new or other improvements, including those improvements and changes set forth in § [58.1-3285](#), to the property shall not be an annual assessment or general reassessment within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section. Special levies shall not be included in any calculations provided for under this section.

B. The governing body of a county, city, or town may, after conducting a public hearing, which shall not be held at the same time as the annual budget hearing, increase the rate above the reduced rate required in subsection A if any such increase is deemed to be necessary by such governing body.

Notice of the public hearing shall be given at least 30 days before the date of such hearing by the publication of a notice in (i) at least one newspaper of general circulation in such county or city and (ii) a prominent public location at which notices are regularly posted in the building where the governing body of the county, city, or town regularly conducts its business, except that such notice shall be given at least 14 days before the date of such hearing in any year in which neither a general appropriation act nor amendments to a general appropriation act providing appropriations for the immediately following fiscal year have been enacted by April 30 of such year. Any such notice shall be at least the size of one-eighth page of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18-point. The notice described in clause (i) shall not be placed in that portion, if any, of the newspaper reserved for legal notices and classified advertisements. The notice described in clauses (i) and (ii) shall be in the following form and contain the following information, in addition to such other information as the local governing body may elect to include:

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The (name of the county, city or town) proposes to increase property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by _____ percent.

2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$_____ per \$100 of assessed value. This rate will be known as the "lowered tax rate."

3. Effective Rate Increase: The (name of the county, city or town) proposes to adopt a tax rate of \$_____ per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$_____ per \$100, or _____ percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of (name of county, city or town) will exceed last year's by _____ percent.

A public hearing on the increase will be held on (date and time) at (meeting place).

C. All hearings shall be open to the public. The governing body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.

D. The provisions of this section shall not be applicable to the assessment of public service corporation property by the State Corporation Commission.

E. Notwithstanding other provisions of general or special law, the tax rate for taxes due on or before June 30 of each year may be fixed on or before May 15 of that tax year.

§ 58.1-3503. General classification of tangible personal property.

A. Tangible personal property is classified for valuation purposes according to the following separate categories which are not to be considered separate classes for rate purposes:

1. Farm animals, except as exempted under § 58.1-3505.
2. Farm machinery, except as exempted under § 58.1-3505.
3. Automobiles, except those described in subdivisions 7, 8, and 9 of this subsection and in subdivision A 8 of § 58.13504, which shall be valued by means of a recognized pricing guide or if the model and year of the individual automobile are not listed in the recognized pricing guide, the individual vehicle may be valued on the basis of percentage or percentages of original cost. In using a recognized pricing guide, the commissioner shall use either of the following two methods. The commissioner may use all applicable adjustments in such guide to determine the value of each individual automobile, or alternatively, if the commissioner does not utilize all applicable adjustments in valuing each automobile, he shall use the base value specified in such guide which may be either average retail, wholesale, or loan value, so long as uniformly applied within classifications of property. If the model and year of the individual automobile are not listed in the recognized pricing guide, the taxpayer may present to the commissioner proof of the original cost, and the basis of the tax for purposes of the motor vehicle sales and use tax as described in § 58.1-2405 shall constitute proof of original cost. If such percentage or percentages of original cost do not accurately reflect fair market value, or if the taxpayer does not supply proof of original cost, then the commissioner may select another method which establishes fair market value.
4. Trucks of less than two tons, which may be valued by means of a recognized pricing guide or, if the model and year of the individual truck are not listed in the recognized pricing guide, on the basis of a percentage or percentages of original cost.
5. Trucks and other vehicles, as defined in § 46.2-100, except those described in subdivisions 4, and 6 through 10 of this subsection, which shall be valued by means of either a recognized pricing guide using the lowest value specified in such guide or a percentage or percentages of original cost.
6. Manufactured homes, as defined in § 36-85.3, which may be valued on the basis of square footage of living space.
7. Antique motor vehicles, as defined in § 46.2-100, which may be used for general transportation purposes as provided in subsection C of § 46.2-730.
8. Taxicabs.
9. Motor vehicles with specially designed equipment for use by the handicapped, which shall not be valued in relation to their initial cost, but by determining their actual market value if offered for sale on the open market.
0. Motorcycles, mopeds, all-terrain vehicles, and off-road motorcycles as defined in § 46.2-100, campers and other recreational vehicles, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.
 1. Boats weighing under five tons and boat trailers, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.
 2. Boats or watercraft weighing five tons or more, which shall be valued by means of a percentage or percentages of original cost.

3. Aircraft, which shall be valued by means of a recognized pricing guide or a percentage or percentages of original cost.
4. Household goods and personal effects, except as exempted under § 58.1-3504.
5. Tangible personal property used in a research and development business, which shall be valued by means of a percentage or percentages of original cost.
6. Programmable computer equipment and peripherals used in business which shall be valued by means of a percentage or percentages of original cost to the taxpayer, or by such other method as may reasonably be expected to determine the actual fair market value.
7. Computer equipment and peripherals used in a data center, as defined in subdivision A 43 of § 58.1-3506, which shall be valued by means of a percentage or percentages of original cost, or by such other method as may reasonably be expected to determine the actual fair market value.
8. All tangible personal property employed in a trade or business other than that described in subdivisions 1 through 17, which shall be valued by means of a percentage or percentages of original cost.
9. Outdoor advertising signs regulated under Article 1 (§ 33.2-1200 et seq.) of Chapter 12 of Title 33.2.
10. All other tangible personal property.

B. Methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, is consistent with requirements of this section and may reasonably be expected to determine actual fair market value as determined by the commissioner of revenue or other assessing official; however, assessment ratios shall only be used with the concurrence of the local governing body. A commissioner of revenue shall upon request take into account the condition of the property. The term "condition of the property" includes, but is not limited to, technological obsolescence of property where technological obsolescence is an appropriate factor for valuing such property. The commissioner of revenue shall make available to taxpayers on request a reasonable description of his valuation methods. Such commissioner, or other assessing officer, or his authorized agent, when using a recognized pricing guide as provided for in this section, may automatically extend the assessment if the pricing information is stored in a computer.

Code 1950, §§ 58-829, 58-829.3, 58-829.5; 1960, c. 418; 1970, cc. 325, 655; 1974, c. 445; 1975, cc. 47, 541; 1976, c. 567; 1978, cc. 155, 178, 656, 843; 1979, c. 576; 1980, c. 412; 1981, c. 236; 1982, c. 633; 1984, cc. 675, 689; 1985, c. 105; 1987, c. 568; 1991, cc. 253, 255; 1994, c. 827; 1996, c. 529; 1997, cc. 192, 250, 433, 457; 2006, c. 896; 2013, cc. 287, 652, 783; 2018, cc. 28, 292.

§ 58.1-3506. Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
- b. Boats or watercraft weighing less than five tons, not used solely for business purposes;
2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;

3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;
4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;
5. All other aircraft not included in subdivision 2, 3, or 4 and flight simulators;
6. Antique motor vehicles as defined in § 46.2-100 which may be used for general transportation purposes as provided in subsection C of § 46.2-730;
7. Tangible personal property used in a research and development business;
8. Heavy construction machinery not used for business purposes, including land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment except as exempted under § 58.1-3505, and ditch and other types of diggers;
9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;
11. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;
12. Computer hardware used by businesses primarily engaged in providing data processing services to other unrelated or nonaffiliated businesses;
13. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;
14. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;
15. Motor vehicles specially equipped to provide transportation for physically handicapped individuals;
16. Motor vehicles (i) owned by members of a volunteer emergency medical services agency or a member of a volunteer fire department or (ii) leased by volunteer emergency medical services personnel or a member of a volunteer fire department if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is owned by each volunteer member who meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member, or leased by each volunteer member who meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle, may be specially classified under this section, provided the volunteer regularly responds to emergency calls. The volunteer shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an individual who meets the definition of "emergency medical services personnel" in § 32.1-111.1 or a member of the volunteer fire department who regularly responds to calls or regularly performs other duties for the emergency medical services agency or fire department, and the motor vehicle owned or leased by the volunteer is identified. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other

assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the volunteer, to accept a certification after the January 31 deadline. In any county that prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may be certified and classified pursuant to this subsection when the vehicle certified as of the immediately prior January date is transferred during the tax year;

17. Motor vehicles (i) owned by auxiliary members of a volunteer emergency medical services agency or volunteer fire department or (ii) leased by auxiliary members of a volunteer emergency medical services agency or volunteer fire department if the auxiliary member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or emergency medical services agency member may be specially classified under this section. The auxiliary member shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an auxiliary member of the volunteer emergency medical services agency or fire department who regularly performs duties for the emergency medical services agency or fire department, and the motor vehicle is identified as regularly used for such purpose; however, if a volunteer meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member and an auxiliary member are members of the same household, that household shall be allowed no more than two special classifications under this subdivision or subdivision 15. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the auxiliary member, to accept a certification after the January 31 deadline;

18. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or provide transportation to senior or handicapped citizens in the community to carry out the purposes of the nonprofit organization;

19. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as defined in § 46.2-1500, which are used for recreational purposes only, and privately owned trailers as defined in § 46.2-100, which are designed and used for the transportation of horses except those trailers described in subdivision A 11 of § 58.1-3505;

20. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of revenue or other assessing officer from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a person is blind if he meets the provisions of § 46.2-100;

21. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially classified under this section. In order to qualify for such classification, any auxiliary police officer who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary police officer or from the official who has appointed such auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

22. Until the first to occur of June 30, 2029, or the date that a special improvements tax is no longer levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created pursuant to Chapter 46 (§

15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District, provided that such business personal property is put into service within the District on or after July 1, 1999;

23. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include any vehicle described in subdivision 38 or 40;

24. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that are found in the wild, or in a wild state, and are native to a foreign country;

25. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is used by that organization for the purpose of maintaining or using the open or common space within a residential development;

26. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce;

27. All tangible personal property employed in a trade or business other than that described in subdivisions A 1 through A 20, except for subdivision A 18, of § 58.1-3503;

28. Programmable computer equipment and peripherals employed in a trade or business;

29. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only;

30. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only;

31. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes only;

32. Tangible personal property used in the provision of Internet services. For purposes of this subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables users to access content, information, electronic mail, and the Internet as part of a package of services sold to customers;

33. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs or (ii) leased by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve, volunteer, or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

34. Forest harvesting and silvicultural activity equipment, except as exempted under § 58.1-3505;

35. Equipment used primarily for research, development, production, or provision of biotechnology for the purpose of developing or providing products or processes for specific commercial or public purposes, including medical, pharmaceutical, nutritional, and other health-related purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes of this section, biotechnology equipment means equipment directly used in activities associated with the science of living things;
36. Boats or watercraft weighing less than five tons, used for business purposes only;
37. Boats or watercraft weighing five tons or more, used for business purposes only;
38. Tangible personal property which is owned and operated by a service provider who is not a CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet service. For purposes of this subdivision, "wireless broadband Internet service" means a service that enables customers to access, through a wireless connection at an upload or download bit rate of more than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of services sold to customers;
39. Low-speed vehicles as defined in § 46.2-100;
40. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;
41. Motor vehicles powered solely by electricity;
42. Tangible personal property designed and used primarily for the purpose of manufacturing a product from renewable energy as defined in § 56-576;
43. Motor vehicles leased by a county, city, town, or constitutional officer if the locality or constitutional officer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle;
44. Computer equipment and peripherals used in a data center. For purposes of this subdivision, "data center" means a facility whose primary services are the storage, management, and processing of digital data and is used to house (i) computer and network systems, including associated components such as servers, network equipment and appliances, telecommunications, and data storage systems; (ii) systems for monitoring and managing infrastructure performance; (iii) equipment used for the transformation, transmission, distribution, or management of at least one megawatt of capacity of electrical power and cooling, including substations, uninterruptible power supply systems, all electrical plant equipment, and associated air handlers; (iv) Internet-related equipment and services; (v) data communications connections; (vi) environmental controls; (vii) fire protection systems; and (viii) security systems and services;
45. Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 or (ii) leased by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by a uniformed member of the Virginia Defense Force to respond to his official duties may be specially classified under this section. In order to qualify for such classification, any person who applies for such classification shall identify the vehicle for which the classification is sought and shall furnish to the commissioner of the revenue or other assessing officer a certification from the Adjutant General of the Department of Military Affairs under § 44-11. That certification shall state that (a) the applicant is a uniformed member of the Virginia Defense Force who regularly uses a motor vehicle to respond to his official duties, and (b) the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of the revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

46. If a locality has adopted an ordinance pursuant to subsection D of § 58.1-3703, tangible personal property of a business that qualifies under such ordinance for the first two tax years in which the business is subject to tax upon its personal property pursuant to this chapter. If a locality has not adopted such ordinance, this classification shall apply to the tangible personal property for such first two tax years of a business that otherwise meets the requirements of subsection D of § 58.1-3703;

47. Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Article 2 (§ 58.1-3507 et seq.), merchants' capital pursuant to Article 3 (§ 58.1-3509 et seq.), or short-term rental property pursuant to Article 3.1 (§ 58.1-3510.4 et seq.), and has an original cost of less than \$500. A county, city, or town shall allow a taxpayer to provide an aggregate estimate of the total cost of all such property owned by the taxpayer that qualifies under this subdivision, in lieu of a specific, itemized list; and

48. Commercial fishing vessels and property permanently attached to such vessels.

B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions A 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 47, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, 9, 21, and 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to real property. If an item of personal property is included in multiple classifications under subsection A, then the rate of tax shall be the lowest rate assigned to such classifications.

C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 (§ 58.1-3523 et seq.) for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.

Code 1950, §§ 58-829.2:1, 58-829.3, 58-829.5 to 58-829.9, 58-831.01; 1960, c. 418; 1970, c. 655; 1976, c. 567; 1978, c. 155; 1979, cc. 351, 576; 1980, c. 412; 1981, cc. 236, 445; 1982, c. 633; 1984, c. 675; 1985, c. 220; 1986, c. 195; 1988, c. 822; 1989, cc. 80, 694; 1990, cc. 677, 693; 1991, cc. 247, 330, 478; 1992, cc. 642, 680; 1993, c. 100; 1994, cc. 171, 221, 266, 631; 1995, c. 142; 1996, cc. 537, 603, 605; 1997, cc. 244, 250, 433, 457; 1999, cc. 289, 358; 2000, cc. 409, 413, 441, 442, 604; 2001, cc. 41, 447; 2002, cc. 6, 63, 148, 337; 2003, cc. 657, 670; 2004, cc. 4, 556, 591; 2004, Sp. Sess. I, c. 1; 2005, cc. 271, 325, 357; 2006, cc. 200, 231, 400; 2007, cc. 88, 322, 609; 2008, cc. 26, 94, 143; 2009, cc. 40, 44; 2010, cc. 264, 849; 2012, cc. 97, 288; 2013, cc. 39, 271, 287, 393, 652; 2014, cc. 50, 409; 2015, cc. 487, 502, 503, 593, 615; 2016, c. 483; 2017, cc. 116, 447; 2018, cc. 28, 292; 2020, cc. 64, 247, 251.

§ 58.1-3819. (Effective until May 1, 2021) Transient occupancy tax.

A. Any county, by duly adopted ordinance, may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. Such tax shall be in such amount and on such terms as the governing body may, by ordinance, prescribe. Such tax shall not exceed two percent of the amount of charge for the occupancy of any room or space occupied; however, Accomack County, Albemarle County, Alleghany County, Amherst County, Appomattox County, Augusta County, Bedford County, Bland County, Botetourt County, Brunswick County, Campbell County, Caroline County, Carroll County, Craig County, Cumberland County, Dickenson County, Dinwiddie County, Floyd County, Franklin County, Frederick County, Giles County, Gloucester County, Goochland County, Grayson County, Greene County, Greensville County, Halifax County, Highland County, Isle of Wight County, James City County, King George County, Loudoun County, Madison County, Mathews County, Mecklenburg County, Middlesex County, Montgomery County, Nelson County, New Kent County, Northampton County, Page County, Patrick County, Powhatan County, Prince Edward County, Prince George County, Prince William County, Pulaski County, Rockbridge County, Rockingham County, Russell County, Smyth County, Spotsylvania County, Stafford County, Tazewell County, Warren County, Washington County, Wise County, Wythe County, and York County may levy a transient occupancy tax not to exceed five percent, and any excess over two percent shall be designated and spent solely for tourism and travel, marketing

of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality. If any locality has enacted an additional transient occupancy tax pursuant to subsection C of § 58.1-3823, then the governing body of the locality shall be deemed to have complied with the requirement that it consult with local tourism industry organizations, including lodging properties. If there are no local tourism industry organizations in the locality, the governing body shall hold a public hearing prior to making any determination relating to how to attract travelers to the locality and generate tourism revenues in the locality.

B. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms. In addition, that portion of any tax imposed hereunder in excess of two percent shall not apply to travel campgrounds in Stafford County.

C. Nothing herein contained shall affect any authority heretofore granted to any county, city or town to levy such a transient occupancy tax. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under this section, *mutatis mutandis*.

D. Any county, city or town that requires local hotel and motel businesses, or any class thereof, to collect, account for and remit to such locality a local tax imposed on the consumer may allow such businesses a commission for such service in the form of a deduction from the tax remitted. Such commission shall be provided for by ordinance, which shall set the rate thereof at no less than three percent and not to exceed five percent of the amount of tax due and accounted for. No commission shall be allowed if the amount due was delinquent.

E. All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.

Code 1950, § 76.1; 1970, c. 443; 1971, Ex. Sess., c. 214; 1973, c. 433; 1974, c. 614; 1983, c. 313; 1984, c. 675; 1985, c. 556; 1992, cc. 263, 834; 1996, c. 833; 1997, cc. 757, 764; 1998, cc. 729, 733; 1999, cc. 233, 234, 241, 253, 260; 2000, c. 470; 2001, cc. 571, 585; 2003, c. 939; 2004, cc. 7, 610; 2005, cc. 76, 915; 2006, cc. 67, 376; 2007, cc. 86, 596, 767; 2008, c. 230; 2009, cc. 13, 31, 116, 497, 513, 524; 2010, c. 505; 2011, cc. 385, 606; 2012, c. 290; 2013, cc. 19, 200, 319, 378; 2014, c. 188; 2015, cc. 57, 78, 98; 2016, c. 51; 2017, c. 23; 2018, c. 293; 2020, c. 330.

§ 58.1-3819. (Effective May 1, 2021) Transient occupancy tax.

A. 1. Any county, by duly adopted ordinance, may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. Such tax shall be in such amount and on such terms as the governing body may, by ordinance, prescribe.

2. Unless otherwise provided in this article, any county that imposes a transient occupancy tax at a rate greater than two percent shall, by ordinance, provide that (i) any excess from a rate over two percent shall be designated and spent solely for such purpose as was authorized under this article prior to January 1, 2020, or (ii) if clause (i) is inapplicable, any excess from a rate over two percent but not exceeding five percent shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality. Unless otherwise provided in this article, for any county that imposes a transient occupancy tax pursuant to this section or an additional transient occupancy tax pursuant to another provision of this article, any excess over five percent, combining the rates of all taxes imposed pursuant to this article, shall not be restricted in its use and may be spent in the same manner as general revenues. If any locality has enacted an additional transient occupancy tax pursuant to subsection C of § 58.1-3823, then the governing body of the locality shall be deemed to have complied with the requirement that it consult with local tourism industry organizations, including lodging properties. If there are no local tourism industry organizations in the locality, the governing body shall hold a public hearing prior to

making any determination relating to how to attract travelers to the locality and generate tourism revenues in the locality.

B. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for 30 or more days in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms. In addition, that portion of any tax imposed hereunder in excess of two percent shall not apply to travel campgrounds in Stafford County.

C. Nothing herein contained shall affect any authority heretofore granted to any county, city or town to levy such a transient occupancy tax. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under this section, *mutatis mutandis*.

D. Any county, city or town that requires local hotel and motel businesses, or any class thereof, to collect, account for and remit to such locality a local tax imposed on the consumer may allow such businesses a commission for such service in the form of a deduction from the tax remitted. Such commission shall be provided for by ordinance, which shall set the rate thereof at no less than three percent and not to exceed five percent of the amount of tax due and accounted for. No commission shall be allowed if the amount due was delinquent.

E. All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.

Code 1950, § 76.1; 1970, c. 443; 1971, Ex. Sess., c. 214; 1973, c. 433; 1974, c. 614; 1983, c. 313; 1984, c. 675; 1985, c. 556; 1992, cc. 263, 834; 1996, c. 833; 1997, cc. 757, 764; 1998, cc. 729, 733; 1999, cc. 233, 234, 241, 253, 260; 2000, c. 470; 2001, cc. 571, 585; 2003, c. 939; 2004, cc. 7, 610; 2005, cc. 76, 915; 2006, cc. 67, 376; 2007, cc. 86, 596, 767; 2008, c. 230; 2009, cc. 13, 31, 116, 497, 513, 524; 2010, c. 505; 2011, cc. 385, 606; 2012, c. 290; 2013, cc. 19, 200, 319, 378; 2014, c. 188; 2015, cc. 57, 78, 98; 2016, c. 51; 2017, c. 23; 2018, c. 293; 2020, cc. 330, 1214, 1263.

§ 58.1-3833. County food and beverage tax.

A. 1. Any county is hereby authorized to levy a tax on food and beverages sold, for human consumption, by a restaurant, as such term is defined in § 35.1-1, not to exceed six percent of the amount charged for such food and beverages. Such tax shall not be levied on food and beverages sold through vending machines or by (i) boardinghouses that do not accommodate transients; (ii) cafeterias operated by industrial plants for employees only; (iii) restaurants to their employees as part of their compensation when no charge is made to the employee; (iv) volunteer fire departments and volunteer emergency medical services agencies; nonprofit churches or other religious bodies; or educational, charitable, fraternal, or benevolent organizations the first three times per calendar year and, beginning with the fourth time, on the first \$100,000 of gross receipts per calendar year from sales of food and beverages (excluding gross receipts from the first three times), as a fundraising activity, the gross proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purposes; (v) churches that serve meals for their members as a regular part of their religious observances; (vi) public or private elementary or secondary schools or institutions of higher education to their students or employees; (vii) hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients or residents thereof; (viii) day care centers; (ix) homes for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics; (x) age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages and are included in rental fees; or (xi) sellers at local farmers markets and roadside stands, when such sellers' annual income from such sales does not exceed \$2,500. For the exemption described in clause (xi), the sellers' annual income shall include income from sales at all local farmers markets and roadside stands, not just those sales occurring in the locality imposing the tax. Also, the tax shall not be levied on food and beverages: (a) when used or consumed and paid for by the Commonwealth, any political subdivision of the Commonwealth, or the United States; (b) provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations; or (c) provided by private establishments that contract with the appropriate agency of the Commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.

2. Grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter shall be subject to the tax, for that portion of the grocery store or convenience store selling such items.

The term "beverage" as set forth herein shall mean alcoholic beverages as defined in § 4.1-100 and nonalcoholic beverages served as part of a meal. The tax shall be in addition to the sales tax currently imposed by the county pursuant to the authority of Chapter 6 (§ 58.1-600 et seq.). Collection of such tax shall be in a manner prescribed by the governing body.

B. Nothing herein contained shall affect any authority heretofore granted to any county, city, or town to levy a meals tax. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under this section, mutatis mutandis. All food and beverage tax collections and all meals tax collections shall be deemed to be held in trust for the county, city, or town imposing the applicable tax. The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to § 18.2-111.

C. Notwithstanding any other provision of this section, no locality shall levy any tax under this section upon (i) that portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price; (ii) that portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price, but only to the extent that such mandatory gratuity or service charge does not exceed 20 percent of the sales price; or (iii) alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption or food purchased for human consumption as "food" is defined in the Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended, and federal regulations adopted pursuant to that act, except for the following items: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages.

1988, c. 847; 1989, c. 391; 1990, cc. 846, 862; 1992, c. 263; 1993, c. 866; 1999, c. 366; 2000, c. 626; 2001, c. 619; 2003, c. 792; 2004, c. 610; 2004, Sp. Sess. I, c. 3; 2005, c. 915; 2006, cc. 568, 602; 2009, c. 415; 2014, c. 673; 2015, cc. 502, 503; 2017, c. 833; 2018, cc. 450, 730; 2020, cc. 241, 1214, 1263.



Sec. 3-28. - Animal control officers and deputies to enforce article and applicable provisions of state dog laws.

Pursuant to the provisions of section 3.2-6555 of the Code of Virginia, the animal control officer and his deputies shall enforce the provisions of this article and the applicable provisions of the comprehensive animal laws, Title 3.2, Chapter 65 of the Code of Virginia, within this county, under the general supervision of the county administrator. (Ord. of 7-1-2008(1), § (2); Ord. of 7-7-2009)

Sec. 3-29. - Penalty for violation of Article II.

A violation of this article shall be deemed a Class 3 misdemeanor, unless a different class or punishment is provided therefor.

(Ord. of 7-1-2008(1), § (2); Ord. of 7-7-2009)

Sec. 3-30. - License required; unlicensed dogs prohibited.

It shall be unlawful for any person to own or have in his custody within the county, a dog four (4) months or more of age, unless such dog is licensed as provided in this article.

(Ord. of 7-1-2008(1), § (2))

Sec. 3-31. - Amount of license tax, kennel tax; exemptions.

(a) The license tax shall be as follows:

Dog (Male or Female)	Type of Rabies Certificate* (up to three (3) years)	License Tax
Unneutered/unsprayed	One (1) year Multiyear (up to three (3) years)	\$10.00 25.00
Neutered/spayed*	One (1) year Multiyear	3.00 8.00

*Evidence from a licensed veterinarian required.

Abatement of the multiyear license tax will be made only in cases where the rabies certificate expires in less than twelve (12) months. In those cases, the tax applicable to a one-year certificate will be imposed.

(1) The annual tax for dog kennels shall be as follows:

Number of Dogs** Up to:	License Tax
5-10	\$50.00
20	100.00
30	150.00
40	200.00
50	250.00

**Kennel licenses shall be sold in blocks of ten (10).

Duplicate licenses to replace current previously purchased licenses shall be issued by the treasurer's office for one dollar (\$1.00) per tag.

(b) No license tax shall be levied on any dog that is trained and serves as a guide dog for a blind person, or that is trained and serves as a hearing dog for a deaf or hearing-impaired person, or that is trained and serves as a service dog for a mobility-impaired person or otherwise disabled person. Terms used in this section are defined as follows:

Hearing dog means a dog trained to alert its owner by touch to sounds of danger and sounds to which the owner should respond.

Mobility-impaired person means any person who has completed training to use a dog for service or support because he is unable to move about without the aid of crutches, a wheelchair, or any other form of support or because of limited functional ability to ambulate, climb, descend, sit, rise, or perform any related function.

Otherwise disabled person means any person who has a physical, sensory, intellectual, developmental, or mental disability or a mental illness.

Service dog means a dog trained to do work or perform tasks for the benefit of a mobility-impaired or otherwise disabled person. The work or tasks performed by a service dog shall be directly related to the individual's disability or disorder. Examples of work or tasks include providing nonviolent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting an individual to the presence of allergens, retrieving items, carrying items, providing physical support and assistance with balance and stability, and preventing or interrupting impulsive or destructive behaviors. The provision of emotional support, well-being, comfort, or companionship shall not constitute work or tasks for the purposes of this definition.

(Ord. of 7-1-2008(1), § (2); Ord. of 7-7-2009; Ord. of 11-5-2014)

Sec. 3-32. - When license tax due and payable.

(a) The license tax for each dog is due no later than thirty (30) days after a dog has reached the age of four (4) months, or no later than thirty (30) days after an owner acquires a dog four (4) months of age or older. Such license tax shall cover a license period which runs concurrently with the rabies vaccination and shall expire upon expiration of the current rabies vaccination.

(b) All kennel licenses shall be due on January 1 and not later than January 31 of each year.

(c) It shall be unlawful for the owner of any dog to fail to pay the license tax when due. Upon conviction of any owner for a violation of this provision, in addition to any penalty imposed, the court may order the confiscation and proper disposition of the dog.

(Ord. of 7-1-2008(1), § (2))

Sec. 3-33. - Certification of inoculation or vaccination prerequisite for issuance of license.

(a) No license shall be issued for any dog pursuant to section 3-31, unless at the time of application the applicant presents to the treasurer's office a certificate issued by a currently licensed veterinarian or currently licensed veterinary technician who was under the immediate and direct supervision of a licensed veterinarian on the premises. Such certificate shall be valid on the date of application and shall show that such dog has been inoculated or vaccinated against rabies. The license period shall cover the timeframe which runs concurrently with the rabies vaccination and shall expire upon expiration of the current rabies vaccination.

(b) No metal tag shall be issued for any dog subject to a kennel license issued pursuant to section 3-31, unless at the time of application the applicant presents to the treasurer's office a certificate issued by a currently licensed veterinarian or currently licensed veterinary technician who was under the immediate and direct supervision of a licensed veterinarian on the premises. Such certificate shall be valid on the date of application and shall show that

such dog has been inoculated or vaccinated against rabies. The metal tag shall be valid for the period of the kennel license or until the expiration of the current rabies vaccination, whichever occurs first.

(Ord. of 7-1-2008(1), § (2))

Sec. 3-34. - Issuance and design of license tag; required wearing of tag.

(a) Upon receipt of a proper application, current certificate(s) of vaccination, as required by section 3-51 and prescribed license tax, the treasurer's office shall issue a dog or kennel license.

(b) Each dog license shall consist of a license tax receipt and a metal tag.

(c) Each kennel license shall consist of a license tax receipt and metal tags. Metal kennel tags shall only be issued for the number of dogs that the owner can show satisfactory evidence have been vaccinated against rabies as required in section 3-51. All other unused kennel tags will be held by the treasurer's office to be given to the owner of said kennel license, if they wish to license additional vaccinated dogs.

(d) On such receipt, the treasurer's office shall record the name and address of the owner or custodian, the date of payment, the period for which the license is issued, the serial number of the tag, and whether male, female, unsexed, or kennel. The receipt information shall be retained by the treasurer's office, open to public inspection, during the period for which such license is valid.

(e) The metal license tag shall be stamped or permanently marked to show that it was issued by Gloucester County, Virginia, and to show the serial number.

(f) The metal license tag shall be affixed to the collar of the dog to which it relates, and must be worn by such dog at all times except:

(1) When the dog is competing in a dog show; or

(2) When the dog has a skin condition which would be exacerbated by the wearing of a collar.

(Ord. of 7-1-2008(1), § (2); Ord. of 7-7-2009)

Sec. 3-36. - Effect of dog not wearing collar bearing metal license tag as evidence.

Any dog not wearing a collar bearing a valid metal license tag shall prima facie be deemed to be unlicensed, and in any proceedings under this article the burden of proof of the fact that such dog has been licensed, or is otherwise not required to bear a tag at the time, shall be on the owner of the dog.

(Ord. of 7-1-2008(1), § (2))

Sec. 3-37. - Impoundment and redemption of dogs found at large without metal license tag.

The animal control officer shall seize and impound, at a facility designated for such purpose by the board of supervisors, any dog found running at large without wearing a valid metal license tag, and any other dog requiring impoundment by any provision of this Code or any provision of the Code of Virginia. If the owner or custodian of any dog so impounded can be ascertained, that person shall be given notice of such impoundment. Prior to redemption of the dog, the owner or custodian shall pay an impoundment fee of twenty dollars (\$20.00) for each and every time the same animal is impounded, and a boarding fee of ten dollars (\$10.00) per day for each day that the animal remains impounded in the county's facility. All fees and medical expenses accrued shall be paid to the treasurer's office prior to the release of the dog to the owner.

(Ord. of 7-1-2008(1), § (2))

Sec. 3-38. - Dangerous and vicious dogs.

(a) As used in this section:

(1) Dangerous dog means:

- a. A canine or canine crossbreed that has bitten, attacked, or inflicted injury on a companion animal that is a dog or cat or killed a companion animal that is a dog or cat. A canine or canine crossbreed is not a dangerous dog if, upon investigation, a law-enforcement officer or animal control officer finds that (i) no serious physical injury, as determined by a licensed veterinarian, has occurred to the dog or cat as a result of the attack or bite; (ii) both animals are owned by the same person; or (iii) such attack occurred on the property of the attacking or biting dog's owner or custodian; or
- b. A canine or canine crossbreed that has bitten, attacked, or inflicted injury on a person. A canine or canine crossbreed is not a dangerous dog if, upon investigation, a law-enforcement officer or animal control officer finds that the injury inflicted by the canine or canine crossbreed upon a person consists solely of a single nip or bite resulting only in a scratch, abrasion, or other minor injury.

(2) Vicious dog means a canine or canine crossbreed that has:

- a. Killed a person;
- b. Inflicted serious injury to a person. "Serious injury" means an injury having a reasonable potential to cause death or any injury other than a sprain or strain, including serious disfigurement, serious impairment of health, or serious impairment of bodily function and requiring significant medical attention; or
- c Continued to exhibit the behavior that resulted in a previous finding by a court or on or before July 1, 2006, by an animal control officer as authorized by local ordinance, that it is a dangerous dog, provided that its owner has been given notice of that finding.

(b) Any law enforcement officer or animal control officer who has reason to believe that a canine or canine crossbreed within the county is a dangerous dog or vicious dog shall apply to a magistrate serving the county for the issuance of a summons requiring the owner or custodian, if known, to appear before the general district court at a specified time. The summons shall advise the owner of the nature of the proceeding and the matters at issue. If a law enforcement officer successfully makes an application for the issuance of a summons, he shall contact the local animal control officer and inform him of the location of the dog and the relevant facts pertaining to his belief that the dog is dangerous or vicious. The animal control officer shall confine the animal until such time as evidence shall be heard and a verdict rendered. If the animal control officer determines that the owner or custodian can confine the animal in a manner that protects the public safety, he may permit the owner or custodian to confine the animal until such time as evidence shall be heard and a verdict rendered. The court, through its contempt powers, may compel the owner, custodian or harbinger of the animal to produce the animal. If, after hearing the evidence, the court finds that the animal is a dangerous dog, the court shall order the animal's owner to comply with the provisions of this section. If, after hearing the evidence, the court finds that the animal is a vicious dog, the court shall order the animal euthanized in accordance with the provisions of section 3.2-6562 of the Code of Virginia. The court, upon finding the animal to be a dangerous or vicious dog, may order the owner, custodian, or harbinger thereof to pay restitution for actual damages to any person injured by the animal or whose companion animal was injured or killed by the animal. The court, in its discretion, may also order the owner to pay all reasonable expenses incurred in caring and providing for such dangerous dog from the time the animal is taken into custody until such time as the animal is disposed of or returned to the owner. The procedure for appeal and trial shall be the same as provided by law for misdemeanors. Trial by jury shall be as provided

in Article 4 (section 19.2-260 et seq.) of Chapter 15 of Title 19.2 of the Code of Virginia. The commonwealth or county shall be required to prove its case beyond a reasonable doubt.

(c) If, after hearing the evidence, the court decides to defer further proceedings without entering an adjudication that the animal is a dangerous dog, it may do so, notwithstanding any other provision of this section. A court that defers further proceedings shall place specific conditions upon the owner of the dog. If the owner violates any of the conditions, the court may enter an adjudication that the animal is a dangerous dog and proceed as otherwise provided in this section. Upon fulfillment of the conditions, the court shall dismiss the proceedings against the animal and the owner without an adjudication that the animal is a dangerous dog.

(d) No canine or canine crossbreed shall be found to be a dangerous dog or vicious dog solely because it is a particular breed, nor is the ownership of a particular breed of canine or canine crossbreed prohibited. No animal shall be found to be a dangerous dog or vicious dog if the threat, injury or damage was sustained by a person who was:

(1) Committing, at the time, a crime upon the premises occupied by the animal's owner or custodian;

(2) Committing, at the time, a willful trespass upon the premises occupied by the animal's owner or custodian; or

(3) Provoking, tormenting, or physically abusing the animal, or can be shown to have repeatedly provoked, tormented, abused, or assaulted the animal at other times. No police dog that was engaged in the performance of its duties as such at the time of the acts complained of shall be found to be a dangerous dog or a vicious dog. No animal that, at the time of the acts complained of, was responding to pain or injury, or was protecting itself, its kennel, its offspring, a person, or its owner's or custodian's property, shall be found to be a dangerous dog or a vicious dog.

(e) If the owner of an animal found to be a dangerous dog is a minor, the custodial parent or legal guardian shall be responsible for complying with all requirements of this section.

(f) The owner of any animal found to be a dangerous dog shall, within thirty (30) days of such finding, obtain a dangerous dog registration certificate from the animal control department after a fee of one hundred fifty dollars (\$150.00) is paid to the treasurer's office, in addition to other fees that may be authorized by law. The treasurer's office shall also provide the owner with a uniformly designed tag that identifies the animal as a dangerous dog. The owner shall affix the tag to the animal's collar and ensure that the animal wears the collar and tag at all times. By January 31 of each year, until such time as the dangerous dog is deceased, all certificates obtained pursuant to this subsection shall be updated and renewed for a fee of eighty-five dollars (\$85.00) and in the same manner as the initial certificate was obtained. The animal control officer shall post registration information on the Virginia Dangerous Dog Registry.

(g) All dangerous dog registration certificates or renewals thereof required to be obtained under this section shall only be issued to persons eighteen (18) years of age or older who present satisfactory evidence:

(1) Of the animal's current rabies vaccination, if applicable;

(2) That the animal has been neutered or spayed; and

(3) That the animal is and will be confined in a proper enclosure, or is and will be confined inside the owner's residence, or is and will be muzzled and confined in the owner's fenced-in yard until the proper enclosure is constructed. In addition, owners who apply for certificates or renewals thereof under this section shall not be issued a certificate or renewal thereof unless they present satisfactory evidence that:

a. Their residence is and will continue to be posted with clearly visible signs warning both minors and adults of the presence of a dangerous dog on the property; and

- b. The animal has been permanently identified by means of electronic implantation.

All certificates or renewals thereof required to be obtained under this section shall only be issued to persons who present satisfactory evidence that the owner has liability insurance coverage, to the value of at least one hundred thousand dollars (\$100,000.00), that covers animal bites. The owner may obtain and maintain a bond in surety, in lieu of liability insurance, to the value of at least one hundred thousand dollars (\$100,000.00).

(h) While on the property of its owner, an animal found to be a dangerous dog shall be confined indoors or in a securely enclosed and locked structure of sufficient height and design to prevent its escape or direct contact with or entry by minors, adults, or other animals. While so confined within the structure, the animal shall be provided for according to Va. Code Section 3.2-6503. When off its owner's property, an animal found to be a dangerous dog shall be kept on a leash and muzzled in such a manner as not to cause injury to the animal or interfere with the animal's vision or respiration, but so as to prevent it from biting a person or another animal.

(i) The owner shall cause the local animal control officer to be promptly notified of:

- (1) The names, addresses, and telephone numbers of all owners;
- (2) All of the means necessary to locate the owner and the dog at any time;
- (3) Any complaints or incidents of attack by the dog upon any person or cat or dog;
- (4) Any claims made or lawsuits brought as a result of any attack;
- (5) Chip identification information;
- (6) Proof of insurance or surety bond; and
- (7) The death of the dog.

(i) After an animal has been found to be a dangerous dog, the animal's owner shall immediately, upon learning of same, cause the animal control department to be notified if the animal:

- (1) Is loose or unconfined;
- (2) Bites a person or attacks another animal; or
- (3) Is sold, given away, or dies.

Any owner of a dangerous dog who relocates to a new address shall, within ten (10) days of relocating, provide written notice to the animal control department of the old address from which the animal has moved and the new address to which the animal has been moved.

(j) Any owner or custodian of a canine or canine crossbreed or other animal is guilty of a:

- (1) Class 2 misdemeanor, if the canine or canine crossbreed previously declared a dangerous dog pursuant to this section, when such declaration arose out of a separate and distinct incident, attacks and injures or kills a cat or dog that is a companion animal belonging to another person;
- (2) Class 1 misdemeanor if the canine or canine crossbreed previously declared a dangerous dog pursuant to this section, when such declaration arose out of a separate and distinct incident, bites a human being or attacks a human being causing bodily injury; or

(3) Class 6 felony, if any owner or custodian whose willful act or omission in the care, control, or containment of a canine, canine crossbreed, or other animal is so gross, wanton, and culpable as to show a reckless disregard for human life, and is the proximate cause of such dog or other animal attacking and causing serious bodily injury to any person. Such conduct shall be charged under section 3.2-6540(J)(3) of the Code of Virginia.

The provisions of this subsection shall not apply to any animal that, at the time of the acts complained of, was responding to pain or injury, or was protecting itself, its kennel, its offspring, a person, or its owner's or custodian's property, or when the animal is a police dog that is engaged in the performance of its duties at the time of the attack.

(k) The owner of any animal that has been found to be a dangerous dog, who willfully fails to comply with the requirements of this section, is guilty of a Class 1 misdemeanor.

Whenever an owner or custodian of an animal found to be a dangerous dog is charged with a violation of this section, the animal control officer shall confine the dangerous dog until such time as evidence shall be heard and a verdict rendered. The court, through its contempt powers, may compel the owner, custodian, or harbinger of the animal to produce the animal.

Upon conviction, the court may (i) order the dangerous dog to be disposed of by a local governing body pursuant to Va. Code Section 3.2-6562 or (ii) grant the owner up to thirty (30) days to comply with the requirements of this section, during which time the dangerous dog shall remain in the custody of the animal control officer until compliance has been verified. If the owner fails to achieve compliance within the time specified by the court, the court shall order the dangerous dog to be disposed of by the county pursuant to Va. Code Section 3.2-6562. The court, in its discretion, may order the owner to pay all reasonable expenses incurred in caring and providing for such dangerous dog from the time the animal is taken into custody until such time that the animal is disposed of or returned to the owner.

(l) All fees collected pursuant to this section, less the costs incurred by the animal control department in producing and distributing the certificates and tags required by this section and fees due to the State Veterinarian for maintenance of the Virginia Dog Registry, shall be paid into a special dedicated fund in the treasury of the county for the purpose of paying the expenses of any training course required under section 3.2-6556 of the Code of Virginia.

(Ord. of 7-1-2008(1), § (2); Ord. of 7-7-2009; Ord. of 2-5-2013(1); Ord. of 11-5-2014; Ord. of 10-3-2017; Ord. of 5-52020(2))

Sec. 5-8. - Schedule of fees.

The fees for various types of permits shall be as hereinafter specified by sections 5-9 through 5-12, both inclusive. If applicable permit is obtained after work has started, the fee hereinafter specified shall be twice the amount shown.

(Ord. of 1-7-97; Ord. of 8-7-2001; Ord. of 6-3-2008)

Sec. 5-9. - Building permit fees.

Building permit fees shall be as follows:

- (a) Minimum permit fee: Thirty-five dollars (\$35.00).
- (b) Occupancy inspection fee (no permit required): Thirty-five dollars (\$35.00).
- (c) Reinspection fee: Fifty dollars (\$50.00) for the first offense; One hundred dollars (\$100.00) thereafter.
- (d) Basic permit fee:
 - (1) Useable area under roof, per building:

Commercial/Industrial: Twenty cents (\$0.20) per square foot.

Residential (stick-built): Twelve cents (\$0.12) per square foot.

Residential (modular): Ten cents (\$0.10) per square foot.

Residential (manufactured): Eight cents (\$0.08) per square foot.

(2) All other structures: Ten cents (\$0.10) per square foot area (including accessory structures, pole barns, sheds, detached garages, patios, decks, ramps, loading docks, support structures, etc.).

(3) Completion of previously unfinished interior space: Six cents (\$0.06) per square foot.

(e) Tents and other temporary structures permit fee: Thirty-five dollars (\$35.00).

(f) Reserved.

(g) Fireplaces, heaters (solid fuel burning) and chimneys permit fee:

(1) Stationary fireplaces with chimney: Thirty-five dollars (\$35.00).

(2) Freestanding fireplaces and heaters: Thirty-five dollars (\$35.00).

(3) Chimneys: Thirty-five dollars (\$35.00).

(4) Fireplaces, heaters, and chimneys shall be included in new construction permit fees only if so noted at time of issuing permit.

(h) Attached garages: Permit fee same as (d)(2).

(i) All other structures as defined in the basic building code not included in the above fee schedule (includes commercial exterior siding, commercial reroofing, fire damage, general repairs, swimming pools, communication/cell towers and steeples): Ten dollars (\$10.00) per one thousand dollars (\$1,000.00) of valuation or fraction thereof. Valuation shall be based on current fair market value of labor and material.

(j) Permit reissuance fee: A permit becoming invalid, as specified by the code, may be reissued up to a period of five (5) years and charged a fee of ten dollars (\$10.00) for each six-month period thereof.

(k) Farm building: Exempt as defined by section 36-97 of the Code of Virginia.

(l) Plans examination: A fee of fifty dollars (\$50.00) shall be charged for the reviewing of residential plans when submittal is required by Title 54.1 of the Code of Virginia or when no zoning permit has yet been issued. A fee of one hundred fifty dollars (\$150.00) shall be charged for reviewing of commercial plans.

(m) Appeals: For each appeal to the BBCA, the fee shall be two hundred dollars (\$200.00).

(n) Demolition fee: Thirty-five dollars (\$35.00).

(o) Moving structures to a location outside of the county limits: Same as the schedule contained in this section.

(p) Moving structures to a location within the county limits: Same as the basic fee in this section.

(q) Sign permit: Base fee of thirty-five dollars (\$35.00). For the erection and/or relocation of signs, the fee is as follows:

0—24 square feet..... \$ 5.00

25—49 square feet..... 6.00

50—74 square feet..... 8.00

75—99 square feet.... 10.00

100—299 square feet 20.00

300 square feet and..... over 25.00

(r) Amusement devices (as defined in the Virginia Uniform Statewide Building Code):

Kiddie ride: Fee—fifteen dollars (\$15.00) per ride.

Definition: An amusement ride designed primarily for use by children up to twelve (12) years of age that requires simple reassembly procedures prior to operation, and that does not require complex inspections prior to operation. Examples of kiddie rides include, but are not limited to the following:

Airplane Swing	Kiddie Car
Alligators	Kiddie Ferris Wheel
Amtrak Train	Kiddie Motorcycles
Bear in the Air	Kiddie Train
Bumble Bees	Merry-Go-Round
Caterpillar Train	Mini Bumper Cars
Clown-A-Round	Mini Scrambler
Clown Pillow	Moon Walk
Convoy	Motorcycle Jumps
Flying Saucer	Red Baron
Giant Slide	River Canoes
Go-Gator Coaster	Sky Fighter
Italian Kiddie Swings	Space Castle
Jolly Caterpillar	Turnpike Autos
Kiddie Boats	

Major ride: Fee—twenty-five dollars (\$25.00) per ride.

Definition: Major ride means "flat ride" or "circular ride", as defined by ASTM Standards on Amusement Rides and Devices, [2] not classified as "spectacular ride" or "kiddie ride," that may be inspected principally from the ground (i.e., inspector remains within a height not greater than twenty (20) feet off the ground or loading platform). Examples of major rides include, but are not limited to, the following:

All "Dark Rides"	Rock-O-Plane
Astro Liner	Round-Up
Bumper Boats	Scrambler
Bumper Cars	Side Winder
Double Loop	Spider
Far Out	Tempest
Gravitron	Tilt-A-Whirl
Hurricane	Tip Top
Jules Vern	Tub-O-Fun
Krazy Cars	Twister

Spectacular ride: Fee—forty-five dollars (\$45.00) per ride.

Definitions: Spectacular ride means "high ride," flat ride," or "circular ride," as defined by ASTM Standards on Amusement Rides and Devices, [3] which because of their height, size, length, capacity, or complexity of assembly and operation require greater amount of inspection effort. Examples of spectacular rides include, but are not limited to, the following:

Armour	Loch Ness Monster
Cortina Bobs	Ranger
Ferris Wheel	Rebel Yell
Flying Bobs	Shock Wave
Galatica	Toboggan
Giant Wheel	Wild Mouse
Himilaya	Sky Diver
Log Flume	Sky Wheel
Looping Star	Super Cat
Music Express	Super Himilaya
Music Fest	Super Loop
1001 Nights	Super Roundup
Paratrooper	Swiss Bobs
Pirate Ship	Viking Ship
Roller Coasters	Wave Swinger
Galaxy	Yo Yo
High Rise	Zipper

Circular ride: An amusement ride whose motion is primarily rotary in a fixed or variable plane from horizontal to forty-five (45) degrees above horizontal.

Flat ride: An amusement ride that operates on a single level whether over a controlled, fixed course or track, or confined to a limited area of operation.

High ride: An amusement ride whose motion is in a fixed or variable plane from horizontal or vertical.

(Ord. of 2-22-78; Ord. of 6-28-78; Ord. of 5-1-84; Ord. of 6-7-88; Ord. of 9-20-88; Ord. of 12-18-90; Ord. of 1-7-97; Ord. of 8-7-2001; Ord. of 6-3-2008)

Footnotes:

--- (2) --- Note— ASTM definitions (ASTM designation: F 747-86)

--- (3) --- Note— ASTM definitions (ASTM designation: F 747-86)

Sec. 5-10. - Electrical permit fees.

Electrical permit fees shall be as follows:

- (a) Minimum permit fee: Thirty-five dollars (\$35.00).
- (b) Reinspection fee: Fifty dollars (\$50.00) for the first offense; one hundred dollars (\$100.00) thereafter.
- (c) New service equipment permit fee (new construction fees based on total ampacity of service equipment and subpanels feeder overcurrent protection):

- (1) Single-phase:

0 amps to 125 amps: Forty dollars (\$40.00).

126 amps to 200 amps: Sixty dollars (\$60.00).

Over 200 amps: Sixty dollars (\$60.00), plus five dollars (\$5.00) per fifty (50) amps or fraction thereof over two hundred (200) amps.

- (2) Three-phase:

0 amps to 125 amps: Forty-five dollars (\$45.00).

126 amps to 200 amps: Sixty-five dollars (\$65.00).

Over 200 amps: Sixty-five dollars (\$65.00) plus ten dollars (\$10.00) per fifty (50) amps or fraction thereof over two hundred (200) amps.

- (d) Relocations and service increase permit fee:

- (1) Relocation: Thirty-five dollars (\$35.00) (to move existing service only, no additional outlets).

- (2) Service increases:

- a. Single-phase:

Up to 200 amps increase: Forty dollars (\$40.00).

Over 200 amps increase: Forty dollars (\$40.00), plus ten dollars (\$10.00) per fifty (50) amps or fraction thereof over two hundred (200) amps. Outlets are not included in service increases.

b. Three-phase:

Up to 200 amps increase: Forty-five dollars (\$45.00).

Over 200 amps increase: Sixty dollars (\$60.00), plus ten dollars (\$10.00) per fifty (50) amps or fraction thereof over two hundred (200) amps.

(e) Add-ons to existing service permit fee:

1—25 outlets: Ten dollars (\$10.00).

26—50 outlets: Twenty dollars (\$20.00).

51—100 outlets: Twenty-five dollars (\$25.00).

101—200 outlets: Thirty-five dollars (\$35.00).

Over 200 outlets: Thirty-five dollars (\$35.00).

(f) Outlets for fixed appliances, equipment connections, branch circuits and/or feeders: Add an additional five dollars (\$5.00) to the existing service permit fee.

(g) Manufactured home permit fee: Same as (c)(1) (electrical).

(h) Permit reissuance fee (electrical): Permits becoming invalid as specified by the code may be reissued up to a period of five (5) years and charged a fee of ten dollars (\$10.00) for each six-month period thereof.

(Ord. of 2-22-78; Ord. of 5-1-84; Ord. of 12-18-90; Ord. of 1-7-97; Ord. of 8-7-2001; Ord. of 6-3-

2008) **Sec. 5-11. - Mechanical permit fees.**

Mechanical permit fees shall be as follows:

(a) Minimum permit fee: Thirty-five dollars (\$35.00).

(b) Reinspection fee: Fifty dollars (\$50.00) for the first offense; one hundred dollars (\$100.00) thereafter.

(c) Basic permit fee:

(1) New construction:

a. First one thousand dollars (\$1,000.00) value: Thirty-five dollars (\$35.00).

b. Over one thousand dollars (\$1,000.00) value: Thirty dollars (\$30.00), plus ten dollars (\$10.00) per one thousand dollars (\$1,000.00) or fraction thereof over one thousand dollars (\$1,000.00).

(2) For replacement, repair, or alteration of mechanical system or equipment in existing buildings, structures or additions thereto:

a. First one thousand dollars (\$1,000.00) value: Fifteen dollars (\$15.00).

b. Over one thousand dollars (\$1,000.00) value: Fifteen dollars (\$15.00), plus three dollars (\$3.00) per one thousand dollars (\$1,000.00) or fraction thereof over one thousand dollars (\$1,000.00).

Exceptions: Domestic cooking equipment and space heaters in dwelling units are exempt from mechanical permit fees. Inspections of this equipment are required.

(d) Fuel piping permit fee:

(1) Minimum permit fee: Thirty-five dollars (\$35.00).

(2) Each outlet (furnace, gas logs, generator, etc.): Eight dollars

(\$8.00). Fee applies when permit is issued for fuel piping work only.

(e) Residential liquid petroleum gas (i.e., butane, propane, etc.) fuel oil tanks and associated piping permit fee: Thirty-five dollars (\$35.00).

(f) Commercial tanks and associated piping for flammable liquids permit fee (capacity in gallons):

Up to 50,000 gallons: One hundred fifty dollars (\$150.00).

Up to 50,000 gallons: Two hundred fifty dollars (\$250.00).

(g) Fire suppression system permit fee:

(1) New construction: Thirty-five dollars (\$35.00) plus ten dollars (\$10.00) per one thousand dollars (\$1,000.00) value or fraction thereof over one thousand dollars (\$1,000.00).

(2) All others: Fifteen dollars (\$15.00) plus ten dollars (\$10.00) per one thousand dollars (\$1,000.00) value or fraction thereof over one thousand dollars (\$1,000.00).

(h) Elevators, dumbwaiters, moving stairways, moving walks, manlifts on special hoisting and conveying equipment permit fee:

(1) New construction: Thirty-five dollars (\$35.00) plus ten dollars (\$10.00) per one thousand dollars (\$1,000.00) value or fraction thereof over one thousand dollars (\$1,000.00).

(2) All others: Fifteen dollars (\$15.00) plus ten dollars (\$10.00) per one thousand dollars (\$1,000.00) value or fraction thereof over one thousand dollars (\$1,000.00).

(3) Reinspection fee: Fifty dollars (\$50.00) for the first offense; one hundred dollars (\$100.00) thereafter.

(i) Permit reissuance fee: Permits becoming invalid as specified by the code may be reissued up to a period of five (5) years and charged a fee of ten dollars (\$10.00) for each six-month period.

(j) All boilers: Thirty-five dollars (\$35.00).

(Ord. of 2-22-78; Ord. of 5-1-84; Ord. of 12-18-90; Ord. of 1-7-97; Ord. of 8-7-2001; Ord. of 6-3-2008)

Sec. 5-12. - Plumbing permit fees.

Plumbing permit fees shall be as follows:

(a) Minimum permit fee: Thirty-five dollars (\$35.00).

(b) Reinspection fee: Fifty dollars (\$50.00) for the first offense; one hundred dollars (\$100.00) thereafter.

- (c) Basic permit fee: Base fee of fifteen dollars (\$15.00) plus:
 - (1) Fixture, appliance and appurtenances: Five dollars (\$5.00) each.
 - (2) Water distribution system: Five dollars (\$5.00) each. Includes water service on new construction.
 - (3) Water service pipe: Five dollars (\$5.00) each.
 - (4) Building drain connection: Five dollars (\$5.00) each.
 - (5) Water mains: Five dollars (\$5.00) each.
- (d) Permit reissuance fee: Permits becoming invalid as specified by the code may be reissued up to a period of five (5) years and charged a fee of ten dollars (\$10.00) for each six-month period thereof.

(Ord. of 2-22-78; Ord. of 5-1-85; Ord. of 12-18-90; Ord. of 1-7-97; Ord. of 8-7-2001; Ord. of 6-3-

2008) Sec. 5-13. - Refund of permit fees; service charge.

The building official shall authorize the refunding of any permit fee upon application by the person or corporation who paid such fee under the following conditions:

- (a) If the work authorized by the permit has not been started and no inspections have been made, the permit fee less a service charge of five dollars (\$5.00) shall be refunded.
- (b) If the work authorized by the permit has been started and inspections have been made, the permit fee less a service and inspection charge of thirty-five dollars (\$35.00) per inspection made shall be refunded unless the permit fee is thirty-five dollars (\$35.00) or less in which case no refund shall be made.

(Ord. of 2-22-78; Ord. of 6-3-2008)

Sec. 5-14. - Exemption from permit fee.

Where the owner of any premises is the United States of America, the Commonwealth of Virginia, the County of Gloucester, or instrumentalities thereof, the payment of any permit fee established in sections 5-9 through 5-12 is hereby waived.

(Ord. of 2-22-78; Ord. of 6-28-78)

Sec. 5-16. - Unsafe structures.

- (a) The county administrator or the county administrator's designee may order the removal, repair or securing of any building, wall or any other structure which might endanger the public health or safety of other residents of the county. Repair may include maintenance work to the exterior of a building to prevent deterioration of the building or adjacent buildings.
- (b) The county administrator or the county administrator's designee may remove, repair or secure any building, wall or any other structure which may endanger the public health or safety of other residents of the county when the owner and lien holder of such property, after reasonable notice and a reasonable time to do so, has failed to remove, repair or secure said building, wall or other structure.
- (c) Reasonable notice to the owner and lien holder of such property includes a written notice. The notice shall specify the required repairs or improvements to be made to the structure, or require the unsafe structure, or portion of the structure to be taken down and removed within a stipulated time. The written notice shall be provided first by

certified or registered mail, return receipt requested, sent to the last known address of the property owner. No action shall be taken by the county to remove, repair or secure any building, wall or other structure for at least thirty (30) days following the return of the receipt. In the event the owner or lien holder makes no response or the written notice is not delivered, notice shall then be published once a week for two successive weeks in a newspaper having general circulation in the county. No action shall be taken by the county to remove, repair or secure any building, wall or other structure for at least thirty (30) days following the last published notice.

(d) In the event the county, through its own agents or employees, removes, repairs or secures any building, wall or any other structure after complying with the notice provisions of this section, the cost or expenses thereof shall be chargeable to and paid by the owners of such property and may be collected as taxes are collected.

(e) Every charge authorized by this section with which the owner of any such property has been assessed and which remains unpaid shall constitute a lien against such property ranking on a parity with liens for unpaid local taxes and enforceable in the same manner as provided in Articles 3 (§ 58.1-3940 et seq.) and 4 (§ 58.1-3965 et seq.) of Chapter 39 of Title 58.1. In order to facilitate the sale of the property, such liens may be waived, but only as to a purchaser who is unrelated by blood or marriage to the owner and who has no business association with the owner. All liens shall remain a personal obligation of the owner of the property at the time the liens were imposed.

(f) Any owner failing to comply with orders of the county administrator or his designee given pursuant to the provisions of this section shall be assessed a civil penalty of one thousand dollars (\$1,000.00), such sum to be collected from the owner or added to any lien imposed by Section (e) of this section.

(Ord. of 2-22-78; Ord. of 7-6-2004(2))

Sec. 16-41. - General retail sales tax.

(a) Pursuant to Title 58.1, Chapter 6, Section 58.1-605 of the Code of Virginia, a local general retail sales tax at the rate of one per cent, to provide revenue for the general fund for the county, is hereby levied.

(b) Effective July 1, 2021, pursuant to Va. Code § 58.1-605.1, an additional local general retail sales tax at the rate of one per cent, to provide revenue solely for capital projects for the construction or renovation of schools in the County, is hereby levied. The sales tax levied under this subsection shall not be levied on food purchased for human consumption or essential personal hygiene products, as such taxes are defined in Va. Code § 58.1-611.1. The additional tax imposed pursuant to this subsection shall expire on July 31, 2040, unless it sooner expires by operation of law.

(c) These taxes shall be added to the rate of the state sales tax imposed by Chapter 6, Title 58.1 of the Code of Virginia. They shall be subject to all applicable provisions of Chapter 6 of Title 58.1 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto.

(d) Pursuant to Va. Code §§ 58.1-605 and 58.1-605.1, the local general retail sales taxes levied pursuant to this section shall be administered and collected by the state tax commissioner in the same manner and subject to the same exemptions and penalties as provided for the state sales tax.

(5-27-66; Ord. of 4-2-85; Ord. of 8-2-2016(2); Ord. of 3-2-2021)



AT A MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MAY 2, 2023, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY MR. CHRISCOE, AND SECONDED BY DR. ORTH, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
Ashley C. Chriscoe, yes;
Kenneth W. Gibson, yes;
Michael W. Hedrick, yes;
Christopher A. Hutson, yes;
Robert J. Orth, yes;
Kevin M. Smith, yes;

**A RESOLUTION APPROVING THE FISCAL YEAR BUDGET
BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024
FOR GLOUCESTER COUNTY, VIRGINIA**

WHEREAS, Section 15.2-2503 of the 1950 Code of Virginia, as amended, provides that the governing body of the County shall prepare and approve an annual budget; and

WHEREAS, the County Administrator has submitted to the Gloucester County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as required by 15.2-1541; and

WHEREAS, a brief synopsis of the budget was published, and a public hearing was held on March 22, 2023, all as required by the provisions of Section 15.2-2506 of the State Code; and

WHEREAS, the recommendation regarding the educational budget for FY 2024 contains estimated availability of funding from the Federal government in the amount of \$6,358,868; from the state government in the amount of \$38,253,809; from the local appropriations in the amount of \$30,424,128; and from other local revenue in the amount of \$200,000; and

WHEREAS, the Board has reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget;

NOW, THEREFORE, BE IT RESOLVED by the Gloucester County Board of Supervisors this 2nd day of May 2023, that there is hereby approved for informative and fiscal planning purposes only, the annual budget for the FY 2024 as submitted and amended by the Board and briefly summarized below:

General Administration	\$8,382,373
Judicial Administration	\$2,401,707
Public Safety	\$22,061,901
Public Works	\$3,144,220
Health and Welfare	\$737,498
Education	\$809,865
Parks, Recreation, and Cultural	\$2,907,270
Community Development	\$1,696,072
Contributions	\$370,562
Contingency/Pay Matters	\$1,984,251
School Operating Fund	\$75,236,805
Cafeteria Fund	\$3,961,108
Regional Special Education Fund	\$694,156
Social Services Fund	\$6,647,519
Children's Services Fund	\$1,524,000
American Rescue Plan Fund	\$1,350,000
Capital Projects Fund	\$13,089,145
School Construction Fund	\$52,128,296
Opioid Abatement Fund	\$100,000
Debt Service Fund	\$7,492,381
School Sales Tax 58.1-605.1 and 58.1-606.1 revenues of the Virginia Code Fund	\$3,968,918
Gloucester Sanitary District #1 Fund	\$26,043
Gloucester Point Sanitary District Fund	\$26,326
Utility Fund	\$6,824,869
Mosquito Control Fund	\$168,985

BE IT FURTHER RESOLVED that the FY 2024 annual budget of the Gloucester County School Board for school operations in the amount of \$75,236,805 be, and it is hereby approved, subject to and contingent upon the availability of funds from the sources indicated in the preamble hereto.

A Copy Teste:



Carol E. Steele, County Administrator

AT A MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MAY 2, 2023, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY MR. CHRISCOE, AND SECONDED BY DR. ORTH, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
Ashley C. Chriscoe, yes;
Kenneth W. Gibson, yes;
Michael W. Hedrick, yes;
Christopher A. Hutson, yes;
Robert J. Orth, yes;
Kevin M. Smith, yes;

A RESOLUTION APPROPRIATING FUNDS FOR THE FISCAL YEAR BUDGET BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024 FOR GLOUCESTER COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, a public hearing was held on March 22, 2023, concerning the adoption of the annual budget for Gloucester County for the fiscal year beginning July 1, 2023, and ending June 30, 2024; and

WHEREAS, the Board has held budget work sessions at which members have reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget; and

WHEREAS, the Board of Supervisors of Gloucester County, Virginia, approved said budget on May 2, 2023; and

WHEREAS, it is now necessary to appropriate certain funds to implement the FY 2024 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Gloucester County, Virginia that the following appropriations are made for FY 2024 for the following functions:

General Administration	\$8,382,373
Judicial Administration	\$2,401,707
Public Safety	\$22,061,901
Public Works	\$3,144,220
Health and Welfare	\$737,498
Education	\$809,865

Parks, Recreation, and Cultural	\$2,907,270
Community Development	\$1,696,072
Contributions	\$370,562
Contingency/Pay Matters	\$1,807,943
Transfers to School Fund	\$30,424,128
Transfers to Social Services Fund	\$2,170,677
Transfers to Children's Services Fund	\$650,000
Transfers to Capital Fund	\$2,856,999
Transfers to Debt Service Fund	\$4,865,858

BE IT FURTHER RESOLVED that an appropriation of County funds to the School Operating Fund in the amount of \$30,424,128 is hereby approved.

BE IT FURTHER RESOLVED that an appropriation to the School Operating Fund in the amount of \$44,812,677 is hereby approved subject to and contingent upon the availability of direct funding to Gloucester County Schools from sources other than the County, including the Federal government, the state government, and other local sources.

BE IT STILL FURTHER RESOLVED that an appropriation to the Cafeteria Fund in the amount of \$3,961,108 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,700,000, from the state government in the amount of \$124,087, and from other local revenues in the amount of \$1,137,021.

BE IT STILL FURTHER RESOLVED that an appropriation to the Regional Special Education Fund in the amount of \$694,156 is hereby approved subject to and contingent upon the availability of funding from the state government in the amount of \$26,000 and from other local revenues in the amount of \$668,156.

BE IT STILL FURTHER RESOLVED that an appropriation to the Social Services Fund in the amount of \$2,170,677 is hereby approved, and an additional appropriation in the amount of \$4,408,558 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,601,286 and from the state government in the amount of \$1,807,272.

BE IT STILL FURTHER RESOLVED that an appropriation to the Children's Services Fund in the amount of \$650,000 is hereby approved, and an additional appropriation in the amount of \$874,000 is hereby approved subject to and contingent upon the availability of funding from the Federal government

in the amount of \$18,000, from the state government in the amount of \$852,280, and from other local revenues in the amount of \$3,720.

BE IT STILL FURTHER RESOLVED that an appropriation to the American Rescue Plan Act (ARPA) Fund in the amount of \$1,350,000 is hereby approved subject to and contingent upon the availability of funding from the state government in the amount of \$30,000 and from Restricted Fund Balance (prior year ARPA receipts) in the amount of \$1,320,000.

BE IT STILL FURTHER RESOLVED that an appropriation to the Capital Fund in the amount of \$2,856,999 is hereby approved, and an additional appropriation in the amount of \$10,232,146 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,203,632, from the state government in the amount of \$670,363, from other local revenues in the amount of \$138,417, from proceeds from future borrowings of \$4,363,500, from Restricted Fund Balance (prior year bond proceeds and state funds received) of \$1,864,478, and from Committed Fund Balance (Capital Projects, Tourism, Older Adult and Parks) of \$991,756.

BE IT STILL FURTHER RESOLVED that an appropriation to the School Construction Fund in the amount of \$52,128,296 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$1,958,296, from proceeds from future borrowings of \$49,511,610, and from Restricted Fund Balance (prior year bond proceeds) of \$658,390.

BE IT STILL FURTHER RESOLVED that an appropriation to the Opioid Abatement Fund in the amount of \$100,000 is hereby approved subject to and contingent upon the availability of funding from Restricted Fund Balance (prior year Opioid Abatement Funds) in the amount of \$100,000.

BE IT STILL FURTHER RESOLVED that an appropriation to the Debt Service Fund in the amount of \$4,865,858 is hereby approved, that an additional appropriation in the amount of \$2,626,523 is approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$225,060, from the state government in the amount of \$109,358, and from School Sales Tax 58.1-605.1 and 58.1-606.1 revenues of the Virginia Code Fund in the amount of \$2,292,105.

BE IT STILL FURTHER RESOLVED that an appropriation to the School Sales Tax Fund in the amount of \$6,261,023 is hereby approved subject to and contingent upon the availability of funding from School Sales Tax 58.1-605.1 and 58.1-606.1 revenues of the Virginia Code Fund in the amount of \$5,980,961 and from other local revenues in the amount of \$280,062.

BE IT STILL FURTHER RESOLVED that an appropriation to Gloucester Sanitary District #1 in the amount of \$26,043 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to Gloucester Point Sanitary District in the amount of \$26,326 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to the Utility Fund in the amount of \$6,790,037 is hereby approved.

BE IT STILL FURTHER RESOLVED that an appropriation to the Mosquito Control Fund in the amount of \$168,985 is hereby approved.

BE IT STILL FURTHER RESOLVED that the County Administrator is authorized to redistribute appropriations within and among the funds under the control of the Board of Supervisors as may be necessary to meet the needs and interests of Gloucester County.

A Copy Teste:


Carol E. Steele, County Administrator

AT A MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MAY 2, 2023, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY MR. HEDRICK, AND SECONDED BY MR. CHRISCOE, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
Ashley C. Chriscoe, yes;
Kenneth W. Gibson, yes;
Michael W. Hedrick, yes;
Christopher A. Hutson, yes;
Robert J. Orth, yes;
Kevin M. Smith, yes;

AN ORDINANCE TO IMPOSE TAX LEVIES UPON REAL ESTATE, FOR AND TANGIBLE PERSONAL PROPERTY, AND BOATS AND WATERCRAFT FOR THE CALENDAR YEAR 2023

WHEREAS, it is necessary for the Board of Supervisors to establish real estate and other tax levies for Gloucester County for calendar year 2023 beginning January 1, 2023, and ending December 31, 2023; and

WHEREAS, the Board has duly advertised and held a public hearing on the subject tax levies;

NOW, THEREFORE, BE IT ORDAINED by the Gloucester County Board of Supervisors this the 2nd day of May, 2023, that the following County tax levies be, and they hereby are, imposed for the calendar year 2023:

Class of Property	Rate Per \$100 of Assessed Valuation
Real Estate	\$0.583
Vehicles without motive power, used or designed to be used as manufactured homes as defined in Section 36-85.3 of the Code of Virginia.	\$0.583
Public Service Corporation Property	\$0.583
Automobiles as described in subdivision A 3 of § 58.1-3503; Trucks of less than two tons as described in subdivision A 4 of § 58.1-3503; Trucks and other vehicles as described in subdivision A 5 of § 58.1-3503; Motor vehicles with specially designed equipment for use by the handicapped as described in subdivision A 9 of § 58.1-3503; and Motorcycles, mopeds, all-terrain	\$2.95

recreational vehicles as described in subdivision A 10 of § 58.1-3503.	
Tangible Personal Property not otherwise exempt or set out	\$2.95
One Motor Vehicle owned or leased by a member of a volunteer fire department as per State Code § 58.1-3506 (A) (16)	\$0.0000000000000001
Boats or watercraft (weighing less than five tons), not used for business purposes only	\$0.0000000000000001
Boats or watercraft (weighing less than five tons), used for business purposes only	\$0.0000000000000001
Boats or watercraft (weighing five tons or more), not used for business purposes only	\$0.0000000000000001
Boats or watercraft (weighing five tons or more), used for business purposes only	\$0.0000000000000001

An additional Ad Valorem tax is hereby levied on real estate located in each of the special service districts as follows:

	Rate Per \$100 of Assessed Valuation
Sanitary District No. 1	\$0.01
Gloucester Point Sanitary District	\$0.01
York Mosquito Control District	\$0.01
Chiskiack Village, York River Pines and York Shores Mosquito Control District	\$0.01
Powhatan Chimney Mosquito Control District	\$0.01
Dunlap Woods Mosquito Control District	\$0.01
Abingdon Mosquito Control District	\$0.01

This ordinance shall be effective on adoption.

A Copy Teste:


 Carol E. Steele, County Administrator

AT A MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MAY 2, 2023, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY MR. CHRISCOE, AND SECONDED BY DR. ORTH, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, yes;
Ashley C. Chriscoe, yes;
Kenneth W. Gibson, yes;
Michael W. Hedrick, yes;
Christopher A. Hutson, yes;
Robert J. Orth, yes;
Kevin M. Smith, yes;

A RESOLUTION ESTABLISHING THE RATE OF PERSONAL PROPERTY TAX RELIEF ON QUALIFYING VEHICLES PURSUANT TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998 AS AMENDED AND SECTION 16-102.2 OF THE GLOUCESTER COUNTY CODE

WHEREAS, pursuant to the Personal Property Tax Relief Act of 1998, as amended, (Virginia Code Section 58.1-3523, et seq.) the Board of Supervisors of Gloucester County adopted Gloucester County Code Section 16-102.2 entitled "Vehicle Tax Relief" on December 6, 2005; and

WHEREAS, Section 16-102.2 provides that the Board shall annually, as part of the adoption of the County budget, set the rate of tax relief on qualifying vehicles at a level that is anticipated to fully exhaust tax relief funds provided to the County by the Commonwealth; and

WHEREAS, Section 16-102.2 provides that personal property tax relief shall be applied so as to eliminate personal property taxation on qualifying vehicles with an assessed value of One Thousand Dollars (\$1,000.00) or less; and

WHEREAS, it is necessary for this Board to establish the allocation of tax relief for the first Twenty Thousand Dollars (\$20,000.00) in assessed value of other qualifying vehicles; and

WHEREAS, the Board has been informed that for the 2023 calendar year, the remaining relief funds available will be sufficient to provide a reduction of 22% in the tax bill of such qualifying vehicles valued at greater than \$1,000.

NOW, THEREFORE, BE IT RESOLVED THIS 18th of April 2023 that for calendar year 2023, qualifying vehicles with assessed values of more than One Thousand Dollars (\$1,000.00) shall have their tax computed by reducing the amount otherwise owed on the first Twenty Thousand Dollars (\$20,000.00) of

assessed value of such qualifying vehicle by a dollar amount equal to 22% of the amount otherwise owed.

A Copy Teste:



Carol E. Steele, County Administrator



Revenue Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PROPERTY TAXES	CURRENT REAL ESTATE	33,938,032
PROPERTY TAXES	DELINQUENT REAL ESTATE	908,981
PROPERTY TAXES	PUBLIC SERVICE CORP	958,928
PROPERTY TAXES	CURRENT PERS PROP	13,148,857
PROPERTY TAXES	DELINQUENT PERS PROP	1,469,895
PROPERTY TAXES	MOBILE HOME	70,419
PROPERTY TAXES	PENALTIES	422,951
PROPERTY TAXES	INTEREST	259,130
OTHER LOCAL TAXES	LOCAL SALES TAX	7,494,000
OTHER LOCAL TAXES	CONSUMER UTILITY TAX	763,099
OTHER LOCAL TAXES	ELECTRIC CONSUMPTION	130,666
OTHER LOCAL TAXES	BUSINESS LICENSE TAX	2,216,575
OTHER LOCAL TAXES	BANK STOCK TAX	422,033
OTHER LOCAL TAXES	RECORDATION TAX	463,000
OTHER LOCAL TAXES	DEEDS OF CONVEYANCE	174,874
OTHER LOCAL TAXES	MEALS TAX	3,375,470
OTHER LOCAL TAXES	LODGING TAX	342,374
PERMITS & FEES	ANIMAL LICENSE	32,824
PERMITS & FEES	DANGEROUS DOG LICENSE	240
PERMITS & FEES	EXOTIC ANIMAL LICENSE	175
PERMITS & FEES	LAND TRANSFER FEE	1,748
PERMITS & FEES	ZONING PERMITS-CONST	26,385
PERMITS & FEES	ZONING PERMITS-BUS LIC	9,800
PERMITS & FEES	SUBDIVISION PLAT FEE	3,250
PERMITS & FEES	ZONING VAR/APPEALS	1,100
PERMITS & FEES	SITE PLAN APPROVAL	15,000
PERMITS & FEES	REZONING CODE AMEND	2,480
PERMITS & FEES	CHES BAY PERMITS	7,250
PERMITS & FEES	STORMWATER	27,245
PERMITS & FEES	BUILDING PERMITS	347,022
PERMITS & FEES	SOIL EROSION PERMITS	8,820
PERMITS & FEES	WETLAND PERMITS	5,755
PERMITS & FEES	OPEN BURN PERMITS	250
PERMITS & FEES	WETLANDS IN LIEU	4,250
FINES & FORFEITURES	FINES	49,210
FINES & FORFEITURES	PARKING FINES	35
USE OF MONEY	INTEREST-BANK DEPOSIT	400,000
USE OF MONEY	INTEREST-ASSET FORFEIT	900
USE OF MONEY	INTEREST-LGIP	1,100
USE OF MONEY	INTEREST-CIR CT CLERK	3,499
USE OF MONEY	RENTAL INCOME	6,500

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
USE OF MONEY	HEALTH DEPT RENTAL	90,255
USE OF MONEY	TOWER LEASE	15,647
USE OF MONEY	WM TOWER	18,528
USE OF MONEY	WM TOWER INTEREST	2,281
CHARGES FOR SERVICES	COURTHOUSE MAINT FEES	7,973
CHARGES FOR SERVICES	CIRCUIT CT JUDGE FEES	46,600
CHARGES FOR SERVICES	CH SECURITY FEES	49,697
CHARGES FOR SERVICES	JAIL FEES	4,860
CHARGES FOR SERVICES	PROBATION FEES	8,560
CHARGES FOR SERVICES	CREDIT CARD FEES	77,458
CHARGES FOR SERVICES	CREDIT CARD FEES-LIBRARY	297
CHARGES FOR SERVICES	SHERIFF FEES	3,219
CHARGES FOR SERVICES	CONCEALED CARRY FEE	26,600
CHARGES FOR SERVICES	COMM ATTY FEES	3,031
CHARGES FOR SERVICES	ANIMAL SHELTER FEES	6,200
CHARGES FOR SERVICES	LANDFILL CONTRACT	478,061
CHARGES FOR SERVICES	RECREATION CLASS FEES	130,760
CHARGES FOR SERVICES	PARK REVENUE	47,442
CHARGES FOR SERVICES	PARK CONCESSIONS	3,116
CHARGES FOR SERVICES	DAFFODIL FESTIVAL	59,500
CHARGES FOR SERVICES	SALE OF DAFFODIL ITEMS	6,490
CHARGES FOR SERVICES	SALE OF HISTORICAL MAT	100
CHARGES FOR SERVICES	SALE OF TOURIST ITEMS	12,000
CHARGES FOR SERVICES	COMMEMORATIVE SALES	5,000
CHARGES FOR SERVICES	LIBRARY FINES	6,711
CHARGES FOR SERVICES	SALE OF PUBLICATIONS	68
MISCELLANEOUS	DONATIONS-EMPLOYEE PLUS	1,707
MISCELLANEOUS	DONATIONS-MISC	24,000
MISCELLANEOUS	DONATIONS-LIBRARY	1,784
MISCELLANEOUS	DONATIONS-PARK OPERATIONS	2,500
MISCELLANEOUS	DONATIONS-TOURISM	1,000
MISCELLANEOUS	DONATIONS-LEGACY PROGRAM	4,000
MISCELLANEOUS	DONATIONS-STAR PROGRAM	2,000
MISCELLANEOUS	DONATIONS-BILLY MOORE	3,515
MISCELLANEOUS	DONATIONS-SHERIFF MISC	2,500
MISCELLANEOUS	SALE OF VEHICLES	13,101
MISCELLANEOUS	SURPLUS-TAX SALES	56,378
MISCELLANEOUS	SALE OF EQUIPMENT	6,787
MISCELLANEOUS	INSURANCE RECOVERY	84
MISCELLANEOUS	OTHER INCOME	31,082
MISCELLANEOUS	OTHER INCOME-GRANTS	9,500

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
MISCELLANEOUS	OTHER INCOME-TOURISM	1,000
MISCELLANEOUS	CABLE EG CAPITAL GRANT	32,330
MISCELLANEOUS	OTHER INCOME-FOIA	1,012
MISCELLANEOUS	OTHER INCOME-SHERIFF	2,485
MISCELLANEOUS	OTHER INCOME-HEALTH	27,582
MISCELLANEOUS	RETURNED CHECK FEES	1,295
RECOVERED COSTS	SHERIFF	60,382
RECOVERED COSTS	JAIL	29,240
RECOVERED COSTS	TREASURER	61,426
RECOVERED COSTS	PROBATION	86,400
RECOVERED COSTS	UTILITIES	190,896
RECOVERED COSTS	DEMOLITION	11,505
RECOVERED COSTS	GRANTS	50,000
RECOVERED COSTS	REPAIR & MAINT/AUTO	6,311
RECOVERED COSTS	FUEL	95,770
RECOVERED COSTS	LIBRARY	3,022
RECOVERED COSTS	ANIMAL CONTROL	411
RECOVERED COSTS	COURT APPOINTED ATTY	1,260
RECOVERED COSTS	BILL IN EQUITY	7,742
RECOVERED COSTS	CLERK DOC REPRODUCTION	8,234
RECOVERED COSTS	SOLAR INSPECTIONS	528,000
NON-CATEGORICAL AID	COMMUNICATION SALES TAX	1,092,119
NON-CATEGORICAL AID	MOTOR VEHICLE CARRIER	2,213
NON-CATEGORICAL AID	AUTO TAX RELIEF FUNDS	2,778,640
NON-CATEGORICAL AID	MOBILE HOME TITLE TAX	41,277
NON-CATEGORICAL AID	RENTAL VEHICLE TAX	75,065
STATE SHARED EXPENSES	COMM ATTY	481,328
STATE SHARED EXPENSES	SHERIFF	3,241,360
STATE SHARED EXPENSES	JAIL	63,797
STATE SHARED EXPENSES	ASSET FORFEITURE-STATE	2,555
STATE SHARED EXPENSES	COMM REV	178,336
STATE SHARED EXPENSES	TREASURER	210,405
STATE SHARED EXPENSES	REGISTRAR	64,049
STATE SHARED EXPENSES	ELEC BOARD	7,483
STATE SHARED EXPENSES	CLERK CIR CT	352,685
STATE SHARED EXPENSES	RESCUE SQUAD	42,858
STATE SHARED EXPENSES	FIRE PROGRAMS	155,313
CATEGORICAL AID	STATE GRANT-SRO	165,853
CATEGORICAL AID	VICTIM/WITNESS GRANT	31,413
CATEGORICAL AID	ICAC GRANT	20,000
CATEGORICAL AID	PROBATION & PRETRIAL	416,117

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
CATEGORICAL AID	STATE GRANT-TOURISM	30,000
CATEGORICAL AID	STATE GRANT-LITTER CONTRO	15,607
CATEGORICAL AID	E911 FUNDS	146,478
CATEGORICAL AID	ASSIST TO LIBRARIES	196,724
CATEGORICAL AID	FOR FUTURE APPROPRIATION-STATE REV	198,159
FEDERAL	V-STOP PROSECUTOR GRANT	41,174
FEDERAL	RECOVERED COSTS	155,198
FEDERAL	EMER MGMT SERVICES	13,644
FEDERAL	FED HIGHWAY SAFETY	30,275
FEDERAL	ASSET FORTFEITURE-TREAS	150
FEDERAL	VICTIM/WITNESS GRANT	65,970
FEDERAL	PAYMENT IN LIEU OF TAXES	778
FEDERAL	FEDERAL GRANTS-BPV	1,078
FUND BALANCE	FUND BALANCE-COMMITTED	410,208
FUND BALANCE	UNASSIGNED FUND BALANCE	4,556,999
FUND BALANCE	FUND BALANCE ASSIGNED	136,704
FUND BALANCE	FUND BALANCE RESTRICTED	72,403
STATE	GENERAL ADMINISTRATION	748,107
STATE	FOSTER CARE-ADC	860,452
STATE	PREVENTION	4,071
STATE	RESPIRE CARE	515
STATE	STATE-FOSTERING FUTURES	30,660
STATE	AGED/DISABLED AUX GRANT	168,000
STATE	INDEPENDENT LIVING	1,500
STATE	CHAFEE EDUCATION & TRAIN	600
STATE	JOBS/VIEW	23,800
STATE	GUARDIANSHIP PETITIONS	3,500
STATE	IV-E PREVENTION SERVICES	12,500
FEDERAL	GENERAL ADMINISTRATION	1,849,877
FEDERAL	FOSTER CARE-ADC	648,548
FEDERAL	PREVENTION	2,520
FEDERAL	RESPIRE CARE	285
FEDERAL	FED-FOSTERING FUTURES	39,340
FEDERAL	ADULT SERVICES	13,056
FEDERAL	INDEPENDENT LIVING	6,000
FEDERAL	CHAFEE EDUCATION & TRAIN	2,400
FEDERAL	ADOPTION INCENTIVE	1,000
FEDERAL	VIEW	10,000
FEDERAL	IV-E PREVENTION SERVICES	12,500
FEDERAL	PREVENTION/ADULTS	6,760
FEDERAL	APS COVID	9,000

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
NON REVENUE	TRANSFERS IN	2,192,528
LOCAL	RECOUPMENT	3,720
STATE	FAM PRES LANCER RECEIPTS	2,280
STATE	CSA POOL RECEIPTS	850,000
FEDERAL	FAM PRES LANCER RECEIPTS	18,000
NON REVENUE	TRANSFERS IN	650,000
FED-AMERICAN RESCUE PLAN	FEDERAL-ARPA TOURISM	30,000
FED-AMERICAN RESCUE PLAN	Restricted Fund Balance-ARPA	1,320,000
MISCELLANEOUS	LOCAL CONTRIB - HOMEOWNER	138,416
STATE REVENUE	STATE GRANT-VPA DREDGING	333,788
STATE REVENUE	STATE GRANT-FEMA	336,575
FEDERAL REVENUE	FEDERAL GRANT-FEMA	2,203,632
LONG TERM DEBT	VPSA BOND PROCEEDS-PAR	513,500
LONG TERM DEBT	LEASE PROCEEDS	3,850,000
TRANSFERS IN	TRANSFERS IN	2,856,999
FUND BALANCE	FUND BALANCE-CAPITAL FUND	883,075
FUND BALANCE	FUND BALANCE-COMMITTED	108,682
FUND BALANCE	FUND BALANCE RESTRICTED	1,864,478
FEDERAL REVENUE	ESSER III	979,148
FEDERAL REVENUE	HVAC ARP GRANT	979,148
SCH CONST	VPSA BOND PROCEEDS-PAR	49,511,610
SCH CONST	FUND BALANCE RESTRICTED	658,390
LOCAL-OPIOID ABATEMENT	OPIOID ABATEMENT	100,000
STATE	MISCELLANEOUS	109,358
FEDERAL	MISCELLANEOUS	225,060
NON REVENUE	TRANSFERS IN	4,865,858
NON REVENUE	TRANSFERS IN-SCH SALES TX	2,292,105
OTHER LOCAL TAXES	LOCAL SALES TAX-SCHOOLS	5,980,961
OTHER LOCAL TAXES	INTEREST-BANK DEPOSIT	280,062
PROP TAX	CURRENT REAL ESTATE	22,079
PROP TAX	DELINQUENT REAL ESTATE	2,034
PROP TAX	PUBLIC SERVICE CORP	1,464
PROP TAX	PENALTIES	215
PROP TAX	INTEREST	47
USE	INTEREST-BANK DEPOSIT	204
PROP TAX	CURRENT REAL ESTATE	24,101
PROP TAX	DELINQUENT REAL ESTATE	582
PROP TAX	PUBLIC SERVICE CORP	146
PROP TAX	PENALTIES	242
PROP TAX	INTEREST	143
USE	INTEREST-BANK DEPOSIT	1,112

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PERMITS & FEES	APPLICATION-WATER	297,500
PERMITS & FEES	APPLICATION-SEWER	340,000
PERMITS & FEES	DEVELOPMENT-WATER	42,500
PERMITS & FEES	DEVELOPMENT-SEWER	85,000
USE	INTEREST-BANK DEPOSIT	103,798
USE	INTEREST-LGIP	4,310
USE	INTEREST-LGIP (SEWER)	1,078
USE	TOWER LEASE-BASE	21,600
USE	TOWER LEASE-INTEREST	2,627
CHARGES	CREDIT CARD FEES	7,162
CHARGES	WATER SERVICE	3,485,350
CHARGES	SEWER SERVICE	795,555
CHARGES	MISC WATER	33,499
CHARGES	CONVERSION BALANCES	1,388
CHARGES	F O G PROGRAM	2,331
CHARGES	LATE FEES	64,325
MISC	OTHER INCOME	13,016
MISC	TRANSFER-WATER	16,042
MISC	RETURNED CHECK FEES	945
FUND BALANCE	UNASSIGNED FUND BALANCE	1,506,843
PROPERTY TAX	CURRENT REAL ESTATE	115,594
PROPERTY TAX	DELINQUENT REAL ESTATE	3,683
PROPERTY TAX	PUBLIC SERVICE CORP	200
PROPERTY TAX	PENALTIES	1,333
PROPERTY TAX	INTEREST	663
FUND BALANCE	UNASSIGNED FUND BALANCE	47,512



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
BOARD OF SUPERVISORS	SALARIES	59,200
BOARD OF SUPERVISORS	FICA	4,529
BOARD OF SUPERVISORS	WORKERS COMPENSATION	50
BOARD OF SUPERVISORS	TRAVEL-LOCAL MEETINGS	3,500
BOARD OF SUPERVISORS	TRAINING-CONFERENCES	4,200
BOARD OF SUPERVISORS	PLANNING DIST COMM	121,594
BOARD OF SUPERVISORS	DUES & MEMBERSHIP	8,600
BOARD OF SUPERVISORS	OFFICE SUPPLIES	500
BOARD OF SUPERVISORS	OTHER MISC EXPENSES	1,300
COUNTY ADMINISTRATION	SALARIES	584,584
COUNTY ADMINISTRATION	SALARIES-OVERTIME	274
COUNTY ADMINISTRATION	FICA	41,866
COUNTY ADMINISTRATION	VRS	70,715
COUNTY ADMINISTRATION	HMP	46,837
COUNTY ADMINISTRATION	GROUP LIFE	7,915
COUNTY ADMINISTRATION	TRAVEL-VEHICLE ALLOWANCE	6,000
COUNTY ADMINISTRATION	WORKERS COMPENSATION	465
COUNTY ADMINISTRATION	PRINTING	4,000
COUNTY ADMINISTRATION	ADVERTISING	8,500
COUNTY ADMINISTRATION	POSTAGE	600
COUNTY ADMINISTRATION	TRAVEL-MILEAGE	50
COUNTY ADMINISTRATION	TRAINING	15,750
COUNTY ADMINISTRATION	RENTAL ASSISTANCE PROGRAM	24,000
COUNTY ADMINISTRATION	DUES & MEMBERSHIP	7,000
COUNTY ADMINISTRATION	OFFICE SUPPLIES	1,100
COUNTY ADMINISTRATION	OTHER MISC EXPENSES	1,200
COUNTY ATTORNEY	SALARIES	255,119
COUNTY ATTORNEY	FICA	16,371
COUNTY ATTORNEY	VRS	29,158
COUNTY ATTORNEY	HMP	44,369
COUNTY ATTORNEY	GROUP LIFE	3,419
COUNTY ATTORNEY	WORKERS COMPENSATION	192
COUNTY ATTORNEY	TRAINING	3,700
COUNTY ATTORNEY	DUES & MEMBERSHIP	1,200
COUNTY ATTORNEY	OFFICE SUPPLIES	1,500
COUNTY ATTORNEY	BOOKS & SUBSCRIPTIONS	4,500
HUMAN RESOURCES	SALARIES	445,587
HUMAN RESOURCES	SALARIES-OVERTIME	500
HUMAN RESOURCES	FICA	41,423
HUMAN RESOURCES	VRS	65,890
HUMAN RESOURCES	HMP	117,148

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
HUMAN RESOURCES	GROUP LIFE	7,250
HUMAN RESOURCES	WORKERS COMPENSATION	433
HUMAN RESOURCES	MEDICAL SERVICES	500
HUMAN RESOURCES	PROFESSIONAL SERVICES	5,900
HUMAN RESOURCES	OTHER CONTRACTED SERVICES	975
HUMAN RESOURCES	ADVERTISING	4,500
HUMAN RESOURCES	TRAINING	7,250
HUMAN RESOURCES	DUES & MEMBERSHIP	1,951
HUMAN RESOURCES	EMPLOYEE RECOGNITION	20,600
HUMAN RESOURCES	EMPLOYEE BENEFIT PROGRAM	48,500
HUMAN RESOURCES	PRE-EMPLOYMENT EXPENSES	7,200
HUMAN RESOURCES	EMPLOYEE RECOGNITION PLUS	3,500
HUMAN RESOURCES	OFFICE SUPPLIES	1,300
HUMAN RESOURCES	SAFETY EXPENSES	11,320
HUMAN RESOURCES	BOOKS & SUBSCRIPTIONS	1,000
HUMAN RESOURCES	OTHER EXP-DONATIONS	1,000
COMM OF REVENUE	SALARIES	82,574
COMM OF REVENUE	SALARIES-STATE	352,699
COMM OF REVENUE	PART TIME WAGES	19,469
COMM OF REVENUE	SALARIES-OVERTIME	3,500
COMM OF REVENUE	SUPPLEMENTAL SALARIES	7,238
COMM OF REVENUE	FICA	35,608
COMM OF REVENUE	VRS	53,899
COMM OF REVENUE	HMP	141,686
COMM OF REVENUE	GROUP LIFE	5,929
COMM OF REVENUE	WORKERS COMPENSATION	368
COMM OF REVENUE	PROGRAMMING SERVICES	11,900
COMM OF REVENUE	MAINT SVC CONTRACT	1,900
COMM OF REVENUE	ADVERTISING	570
COMM OF REVENUE	POSTAGE	5,800
COMM OF REVENUE	TRAINING	3,000
COMM OF REVENUE	DUES & MEMBERSHIP	850
COMM OF REVENUE	OFFICE SUPPLIES	2,357
REAL ESTATE ASSESSMENT	SALARIES	358,841
REAL ESTATE ASSESSMENT	PART TIME WAGES	24,274
REAL ESTATE ASSESSMENT	SALARIES-OVERTIME	2,577
REAL ESTATE ASSESSMENT	FICA	29,850
REAL ESTATE ASSESSMENT	VRS	43,707
REAL ESTATE ASSESSMENT	HMP	63,371
REAL ESTATE ASSESSMENT	GROUP LIFE	4,809
REAL ESTATE ASSESSMENT	WORKERS COMPENSATION	1,363

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
REAL ESTATE ASSESSMENT	PROGRAMMING SERVICES	2,860
REAL ESTATE ASSESSMENT	PROFESSIONAL SERVICES	5,000
REAL ESTATE ASSESSMENT	BOARD OF EQUALIZATION	4,500
REAL ESTATE ASSESSMENT	OTHER CONTRACTED SERVICES	13,800
REAL ESTATE ASSESSMENT	POSTAGE	1,500
REAL ESTATE ASSESSMENT	TRAINING	7,500
REAL ESTATE ASSESSMENT	DUES & MEMBERSHIP	2,200
REAL ESTATE ASSESSMENT	OFFICE SUPPLIES	2,250
TREASURER	SALARIES	52,900
TREASURER	SALARIES-STATE	391,088
TREASURER	PART TIME WAGES	20,567
TREASURER	WORK AS REQUIRED	4,143
TREASURER	SALARIES-OVERTIME	2,000
TREASURER	SUPPLEMENTAL SALARIES	8,717
TREASURER	FICA	36,676
TREASURER	VRS	55,139
TREASURER	HMP	139,890
TREASURER	GROUP LIFE	6,066
TREASURER	WORKERS COMPENSATION	380
TREASURER	LEGAL SERVICES	15,000
TREASURER	BANKING FEES	9,800
TREASURER	MERCHANT CREDIT CARD FEES	77,458
TREASURER	REPAIR & MAINTENANCE	175
TREASURER	MAINT SVC CONTRACT	2,231
TREASURER	PRINTING	23,600
TREASURER	DMV HOLD FEE	92,000
TREASURER	OTHER CONTRACTED SERVICES	4,775
TREASURER	POSTAGE	70,000
TREASURER	TRAINING	3,000
TREASURER	DUES & MEMBERSHIP	525
TREASURER	OFFICE SUPPLIES	3,200
TREASURER	BOOKS & SUBSCRIPTIONS	218
FISCAL SERVICES	SALARIES	440,977
FISCAL SERVICES	FICA	33,736
FISCAL SERVICES	VRS	53,711
FISCAL SERVICES	HMP	37,231
FISCAL SERVICES	GROUP LIFE	5,909
FISCAL SERVICES	WORKERS COMPENSATION	353
FISCAL SERVICES	PROFESSIONAL SERVICES	74,000
FISCAL SERVICES	MAINT SVC CONTRACT	2,220
FISCAL SERVICES	PRINTING	1,300

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
FISCAL SERVICES	TRAINING	6,175
FISCAL SERVICES	DUES & MEMBERSHIP	3,300
FISCAL SERVICES	OFFICE SUPPLIES	2,700
FISCAL SERVICES	BOOKS & SUBSCRIPTIONS	130
INFORMATION TECHNOLOGY	SALARIES	636,121
INFORMATION TECHNOLOGY	SALARIES-OVERTIME	3,400
INFORMATION TECHNOLOGY	FICA	48,923
INFORMATION TECHNOLOGY	VRS	77,480
INFORMATION TECHNOLOGY	HMP	127,373
INFORMATION TECHNOLOGY	GROUP LIFE	8,526
INFORMATION TECHNOLOGY	WORKERS COMPENSATION	510
INFORMATION TECHNOLOGY	PROFESSIONAL SERVICES	35,000
INFORMATION TECHNOLOGY	REPAIR & MAINTENANCE	1,000
INFORMATION TECHNOLOGY	MAINT SVC CONTRACT	693,260
INFORMATION TECHNOLOGY	TELEPHONE	38,500
INFORMATION TECHNOLOGY	TELECOMMUNICATION LINES	72,540
INFORMATION TECHNOLOGY	TRAINING	7,500
INFORMATION TECHNOLOGY	DUES & MEMBERSHIP	250
INFORMATION TECHNOLOGY	OFFICE SUPPLIES	1,000
INFORMATION TECHNOLOGY	BOOKS & SUBSCRIPTIONS	125
INFORMATION TECHNOLOGY	NETWORK EQUIPMENT	10,000
INFORMATION TECHNOLOGY	EDP EQUIPMENT	7,000
GIS	SALARIES	193,432
GIS	FICA	14,797
GIS	VRS	23,560
GIS	HMP	49,918
GIS	GROUP LIFE	2,593
GIS	WORKERS COMPENSATION	154
GIS	OTHER CONTRACTED SERVICES	20,000
GIS	MAINT SVC CONTRACT	122,874
GIS	PRINTING	1,500
GIS	TRAINING	15,685
GIS	DUES & MEMBERSHIP	180
GIS	OFFICE SUPPLIES	850
GIS	BOOKS & SUBSCRIPTIONS	100
PURCHASING	SALARIES	193,203
PURCHASING	FICA	14,780
PURCHASING	VRS	23,533
PURCHASING	HMP	53,357
PURCHASING	GROUP LIFE	2,589
PURCHASING	WORKERS COMPENSATION	156

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PURCHASING	PROFESSIONAL SERVICES	500
PURCHASING	MAINT SVC CONTRACT	28,950
PURCHASING	PRINTING	150
PURCHASING	ADVERTISING	400
PURCHASING	POSTAGE	43,395
PURCHASING	LEASE/RENT OF EQUIPMENT	7,173
PURCHASING	TRAINING	2,500
PURCHASING	DUES & MEMBERSHIP	486
PURCHASING	OFFICE SUPPLIES	2,750
PURCHASING	BOOKS & SUBSCRIPTIONS	280
PURCHASING	INVENTORY SUPPLIES	8,000
INSURANCE	FLOOD INSURANCE	6,893
INSURANCE	VEHICLE INSURANCE	55,620
INSURANCE	SURETY BOND PAYMENTS	400
INSURANCE	VOLUNTEER ACCIDENT INS	4,200
INSURANCE	GENERAL LIABILITY INSUR	24,066
INSURANCE	PROPERTY INSURANCE	45,734
REGISTRAR	SALARIES	60,699
REGISTRAR	SALARIES-STATE	87,658
REGISTRAR	PART TIME WAGES	18,458
REGISTRAR	WORK AS REQUIRED	4,000
REGISTRAR	SALARIES-ELECT OFFIC	60,000
REGISTRAR	SALARIES-OVERTIME	3,400
REGISTRAR	BOARD MEMBER SALARIES	9,756
REGISTRAR	SUPPLEMENTAL SALARIES	8,841
REGISTRAR	FICA	14,748
REGISTRAR	VRS	19,147
REGISTRAR	HMP	29,255
REGISTRAR	GROUP LIFE	2,107
REGISTRAR	WORKERS COMPENSATION	149
REGISTRAR	ADVERTISING	1,500
REGISTRAR	POSTAGE	13,000
REGISTRAR	LEASE EQUIPMENT	2,128
REGISTRAR	LEASE/RENT OF BUILDINGS	1,800
REGISTRAR	TRAINING	5,500
REGISTRAR	DUES & MEMBERSHIP	450
REGISTRAR	OFFICE SUPPLIES	1,500
REGISTRAR	ELECTION SUPPLIES	53,000
CIRCUIT COURT JUDGE	SALARIES	59,105
CIRCUIT COURT JUDGE	FICA	4,521
CIRCUIT COURT JUDGE	VRS	7,199

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
CIRCUIT COURT JUDGE	HMP	12,413
CIRCUIT COURT JUDGE	GROUP LIFE	792
CIRCUIT COURT JUDGE	WORKERS COMPENSATION	47
CIRCUIT COURT JUDGE	POSTAGE	200
CIRCUIT COURT JUDGE	TRAINING	500
CIRCUIT COURT JUDGE	DUES & MEMBERSHIP	450
CIRCUIT COURT JUDGE	OFFICE SUPPLIES	600
CIRCUIT COURT JUDGE	BOOKS & SUBSCRIPTIONS	6,500
CIRCUIT COURT JUDGE	JURY DUTY EXPENSES	7,500
GENERAL DIST COURT	LEGAL SERVICES	9,000
GENERAL DIST COURT	MAINT SVC CONTRACT	938
GENERAL DIST COURT	POSTAGE	335
GENERAL DIST COURT	TRAINING	1,000
GENERAL DIST COURT	DUES & MEMBERSHIP	200
GENERAL DIST COURT	OFFICE SUPPLIES	4,500
GENERAL DIST COURT	MEDICAL SUPPLIES	130
GENERAL DIST COURT	BOOKS & SUBSCRIPTIONS	3,500
MAGISTRATE	OFFICE SUPPLIES	750
J & D COURT	LEGAL SERVICES	600
J & D COURT	MAINT SVC CONTRACT	1,309
J & D COURT	DRY CLEANING/LAUNDRY	80
J & D COURT	LEASE/RENT OF EQUIPMENT	1,300
J & D COURT	TRAINING	150
J & D COURT	DUES & MEMBERSHIP	730
J & D COURT	OFFICE SUPPLIES	3,000
J & D COURT	MEDICAL SUPPLIES	350
J & D COURT	BOOKS & SUBSCRIPTIONS	2,000
COURT SERVICE UNIT	JUVENILE DETENTION	214,667
COURT SERVICE UNIT	POSTAGE	100
COURT SERVICE UNIT	TELEPHONE	250
COURT SERVICE UNIT	LEASE/RENT OF BUILDINGS	5,475
COURT SERVICE UNIT	TRAINING	400
COURT SERVICE UNIT	OFFICE SUPPLIES	500
COURT SERVICE UNIT	FURNITURE/FIXTURES-NEW	300
JUVENILE GROUP HOME	ADMINISTRATIVE SERVICES	1,847
JUVENILE GROUP HOME	PSYCHOLOGICAL SERVICES	16,923
JUVENILE GROUP HOME	PROJECT INSIGHT	15,637
JUVENILE GROUP HOME	COMMUNITY SUPERVISION	84,111
CLERK OF CIRCUIT COURT	SALARIES	51,389
CLERK OF CIRCUIT COURT	SALARIES-STATE	388,895
CLERK OF CIRCUIT COURT	PART TIME WAGES	42,711

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
CLERK OF CIRCUIT COURT	SALARIES-OVERTIME	2,500
CLERK OF CIRCUIT COURT	SUPPLEMENTAL SALARIES	10,709
CLERK OF CIRCUIT COURT	FICA	37,957
CLERK OF CIRCUIT COURT	VRS	54,931
CLERK OF CIRCUIT COURT	HMP	60,605
CLERK OF CIRCUIT COURT	GROUP LIFE	6,043
CLERK OF CIRCUIT COURT	UNEMPLOYMENT INSURANCE	414
CLERK OF CIRCUIT COURT	WORKERS COMPENSATION	394
CLERK OF CIRCUIT COURT	AUDITING SERVICES	3,000
CLERK OF CIRCUIT COURT	PROFESSIONAL SERVICES	875
CLERK OF CIRCUIT COURT	REPAIR & MAINTENANCE	600
CLERK OF CIRCUIT COURT	MAINT SVC CONTRACT	18,288
CLERK OF CIRCUIT COURT	DUES & MEMBERSHIP	500
CLERK OF CIRCUIT COURT	OFFICE SUPPLIES	9,500
CLERK OF CIRCUIT COURT	JURY DUTY EXPENSES	3,000
VICTIM WITNESS	SALARIES-STATE	88,704
VICTIM WITNESS	SALARIES- VSTOP	16,172
VICTIM WITNESS	FICA	8,024
VICTIM WITNESS	VRS	10,804
VICTIM WITNESS	HMP	12,409
VICTIM WITNESS	GROUP LIFE	1,189
VICTIM WITNESS	WORKERS COMPENSATION	84
VICTIM WITNESS	POSTAGE	300
VICTIM WITNESS	TRAINING	400
VICTIM WITNESS	OFFICE SUPPLIES	650
COMMONWEALTH ATTORNEY	SALARIES	149,010
COMMONWEALTH ATTORNEY	SALARIES-STATE	581,450
COMMONWEALTH ATTORNEY	SUPPLEMENTAL SALARIES	8,612
COMMONWEALTH ATTORNEY	FICA	56,537
COMMONWEALTH ATTORNEY	VRS	90,020
COMMONWEALTH ATTORNEY	HMP	178,155
COMMONWEALTH ATTORNEY	GROUP LIFE	9,902
COMMONWEALTH ATTORNEY	UNEMPLOYMENT INSURANCE	620
COMMONWEALTH ATTORNEY	WORKERS COMPENSATION	591
COMMONWEALTH ATTORNEY	MAINT SVC CONTRACT	6,550
COMMONWEALTH ATTORNEY	POSTAGE	485
COMMONWEALTH ATTORNEY	TRAINING	3,049
COMMONWEALTH ATTORNEY	DUES & MEMBERSHIP	4,020
COMMONWEALTH ATTORNEY	OFFICE SUPPLIES	4,000
COMMONWEALTH ATTORNEY	BOOKS & SUBSCRIPTIONS	3,750
COMMONWEALTH ATTORNEY	ASSET FORF-STATE	4,000

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
SHERIFF	SALARIES	1,751,515
SHERIFF	SALARIES-STATE	2,458,467
SHERIFF	PART TIME WAGES	57,059
SHERIFF	WORK AS REQUIRED	39,360
SHERIFF	PART TIME WAGES-STATE	47,307
SHERIFF	SALARIES-EXTRA DUTY	57,000
SHERIFF	SALARIES-OVERTIME	260,000
SHERIFF	SALARIES-OVERTIME-GRANTS	32,000
SHERIFF	ONCALL	13,140
SHERIFF	SUPPLEMENTAL SALARIES	20,488
SHERIFF	EDUCATION SUPPLEMENT	69,000
SHERIFF	SPECIAL DUTY ALLOCATION	9,600
SHERIFF	FICA	352,158
SHERIFF	VRS	504,311
SHERIFF	HMP	990,545
SHERIFF	GROUP LIFE	55,483
SHERIFF	WORKERS COMPENSATION	130,520
SHERIFF	MEDICAL SERVICES	10,500
SHERIFF	LINE OF DUTY COVERAGE	46,482
SHERIFF	REPAIR & MAINTENANCE	900
SHERIFF	REPAIR & MAINTAIN/AUTO	130,000
SHERIFF	MAINT SVC CONTRACT	187,700
SHERIFF	POSTAGE	300
SHERIFF	TELEPHONE	13,650
SHERIFF	TELECOMMUNICATION LINES	4,500
SHERIFF	TELECOMMUNICATIONS	37,200
SHERIFF	TRAINING	80,375
SHERIFF	DUES & MEMBERSHIP	10,000
SHERIFF	OFFICE SUPPLIES	19,000
SHERIFF	FUEL-VEHICLE	54,000
SHERIFF	POLICE SUPPLIES	30,000
SHERIFF	UNIFORMS/CLOTHING	56,000
SHERIFF	ANIMAL SUPPLIES	5,000
SHERIFF	DARE SUPPLIES	12,000
SHERIFF	OTHER MISC EXPENSES	6,500
SHERIFF	ASSET FORF-FED	3,099
SHERIFF	ASSET FORF-STATE	29,784
SHERIFF	ASSET FORF - TREASURY	38,237
SHERIFF	OTHER EXP-DONATIONS	18,408
SHERIFF	OTHER EXPENSES-GRANTS	3,019
SHERIFF	PROGRAM SUPPLIES	7,400

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
SHERIFF	FMRR	343,000
SHERIFF	ICAC GRANT EXPENSES	20,000
SHERIFF	COMMUNICATIONS EQUIPMT	40,000
GRANT FUNDED SRO	SALARIES	150,846
GRANT FUNDED SRO	FICA	11,538
GRANT FUNDED SRO	VRS	18,372
GRANT FUNDED SRO	HMP	49,604
GRANT FUNDED SRO	GROUP LIFE	2,022
GRANT FUNDED SRO	WORKERS COMPENSATION	5,943
FIRE AND RESCUE	LINE OF DUTY COVERAGE	48,558
FIRE AND RESCUE	ABINGDON CONTRIBUTION	2,927,556
FIRE AND RESCUE	ABINGDON ATL	77,657
FIRE AND RESCUE	ABINGDON FOUR FOR LIFE	21,429
FIRE AND RESCUE	GLOU CONTRIBUTION	2,555,642
FIRE AND RESCUE	GLOUCESTER ATL	77,657
FIRE AND RESCUE	GLOUCESTER FOUR FOR LIFE	21,429
FIRE AND RESCUE	PEN EMS COUNCIL	6,197
STATE FOREST SERVICE	CONTRIBUTIONS	7,497
RADIO O&M	REPAIR & MAINTENANCE	2,730
RADIO O&M	MAINT SVC CONTRACT	844,334
RADIO O&M	ELECTRICAL SERVICES	21,000
RADIO O&M	TELEPHONE	84,448
RADIO O&M	LEASE/RENT OF EQUIPMENT	8,059
RADIO O&M	PMTS TO YORK COUNTY	45,590
JAIL	SALARIES	67,021
JAIL	SALARIES-STATE	1,720,514
JAIL	PART TIME WAGES	20,417
JAIL	WORK AS REQUIRED	57,700
JAIL	SALARIES-EXTRA DUTY	3,000
JAIL	SALARIES-OVERTIME	70,000
JAIL	ONCALL	10,107
JAIL	EDUCATION SUPPLEMENT	6,000
JAIL	FICA	149,539
JAIL	VRS	217,727
JAIL	HMP	547,279
JAIL	GROUP LIFE	23,955
JAIL	WORKERS COMPENSATION	69,434
JAIL	MEDICAL SERVICES	23,500
JAIL	OTHER CONTRACTED SERVICES	15,500
JAIL	LINE OF DUTY COVERAGE	26,560
JAIL	REPAIR & MAINTENANCE	8,500

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
JAIL	MAINT SVC CONTRACT	2,800
JAIL	DRY CLEANING/LAUNDRY	1,000
JAIL	BOARD PRISONERS	684,054
JAIL	POSTAGE	100
JAIL	TELEPHONE	2,000
JAIL	TRAINING	23,000
JAIL	OFFICE SUPPLIES	6,000
JAIL	FOOD SUPPLIES	60,000
JAIL	MEDICAL SUPPLIES	5,000
JAIL	LINEN SUPPLIES	800
JAIL	UNIFORMS/CLOTHING	2,000
JAIL	OTHER MISC EXPENSES	6,000
JAIL	EQUIPMENT-INMATE	5,000
PROBATION	SALARIES	189,764
PROBATION	FICA	14,516
PROBATION	VRS	23,112
PROBATION	HMP	54,952
PROBATION	GROUP LIFE	2,543
PROBATION	WORKERS COMPENSATION	986
PROBATION	PROGRAMMING SERVICES	2,081
PROBATION	MAINT SVC CONTRACT	100
PROBATION	COUNSELING ASSISTANCE	3,025
PROBATION	TELEPHONE	284
PROBATION	LEASE/RENT OF BUILDINGS	4,500
PROBATION	TRAVEL-MILEAGE	2,500
PROBATION	TRAINING	1,505
PROBATION	OFFICE SUPPLIES	1,662
PROBATION	OTHER OPERATING SUPPLIES	3,276
PROBATION	OTHER MISC EXPENSES	2,080
PRETRIAL	SALARIES	183,389
PRETRIAL	FICA	14,029
PRETRIAL	VRS	22,337
PRETRIAL	HMP	61,784
PRETRIAL	GROUP LIFE	2,458
PRETRIAL	WORKERS COMPENSATION	955
PRETRIAL	PROGRAMMING SERVICES	2,080
PRETRIAL	TELEPHONE	284
PRETRIAL	LEASE/RENT OF BUILDINGS	4,500
PRETRIAL	TRAVEL-MILEAGE	688
PRETRIAL	TRAINING	1,505
PRETRIAL	OFFICE SUPPLIES	1,253

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PRETRIAL	OTHER OPERATING SUPPLIES	3,414
PRETRIAL	OTHER MISC EXPENSES	2,081
BUILDING INSPECTIONS	SALARIES	461,193
BUILDING INSPECTIONS	PART TIME WAGES	58,631
BUILDING INSPECTIONS	WORK AS REQUIRED	20,000
BUILDING INSPECTIONS	SALARIES-OVERTIME	1,000
BUILDING INSPECTIONS	BOARD MEMBER SALARIES	700
BUILDING INSPECTIONS	FICA	41,427
BUILDING INSPECTIONS	VRS	56,172
BUILDING INSPECTIONS	HMP	115,665
BUILDING INSPECTIONS	GROUP LIFE	6,179
BUILDING INSPECTIONS	WORKERS COMPENSATION	4,010
BUILDING INSPECTIONS	PROFESSIONAL SERVICES	2,000
BUILDING INSPECTIONS	OTHER CONTRACTED SERVICES	20,000
BUILDING INSPECTIONS	MAINT SVC CONTRACT	817
BUILDING INSPECTIONS	ADVERTISING	250
BUILDING INSPECTIONS	POSTAGE	1,300
BUILDING INSPECTIONS	TRAINING	1,500
BUILDING INSPECTIONS	CERTIFICATION	2,190
BUILDING INSPECTIONS	DUES & MEMBERSHIP	1,290
BUILDING INSPECTIONS	OFFICE SUPPLIES	1,500
BUILDING INSPECTIONS	SAFETY EXPENSES	900
BUILDING INSPECTIONS	BOOKS & SUBSCRIPTIONS	3,708
ENVIRONMENTAL	SALARIES	267,341
ENVIRONMENTAL	BOARD MEMBER SALARIES	6,720
ENVIRONMENTAL	FICA	20,967
ENVIRONMENTAL	VRS	32,562
ENVIRONMENTAL	HMP	72,673
ENVIRONMENTAL	GROUP LIFE	3,583
ENVIRONMENTAL	WORKERS COMPENSATION	2,039
ENVIRONMENTAL	ADVERTISING	3,055
ENVIRONMENTAL	TRAINING	2,400
ENVIRONMENTAL	CERTIFICATION	300
ENVIRONMENTAL	DUES & MEMBERSHIP	415
ENVIRONMENTAL	OFFICE SUPPLIES	1,850
ENVIRONMENTAL	SOLAR INSPECTIONS	528,000
ENVIRONMENTAL	STORMWATER PERMITS	7,553
ANIMAL CONTROL	SALARIES	247,685
ANIMAL CONTROL	WORK AS REQUIRED	2,450
ANIMAL CONTROL	SALARIES-OVERTIME	22,900
ANIMAL CONTROL	ONCALL	10,425

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
ANIMAL CONTROL	FICA	21,685
ANIMAL CONTROL	VRS	30,168
ANIMAL CONTROL	HMP	64,419
ANIMAL CONTROL	GROUP LIFE	3,318
ANIMAL CONTROL	WORKERS COMPENSATION	2,092
ANIMAL CONTROL	OTHER CONTRACTED SERVICES	22,000
ANIMAL CONTROL	REPAIR & MAINTAIN/AUTO	200
ANIMAL CONTROL	MAINT SVC CONTRACT	300
ANIMAL CONTROL	PRINTING	300
ANIMAL CONTROL	ADVERTISING	350
ANIMAL CONTROL	TRAINING	4,642
ANIMAL CONTROL	HUMANE SOC CONTRACT	47,780
ANIMAL CONTROL	HUMANE SOC CONTRIBUTION	79,630
ANIMAL CONTROL	DUES & MEMBERSHIP	477
ANIMAL CONTROL	OFFICE SUPPLIES	2,834
ANIMAL CONTROL	SAFETY EXPENSES	1,740
ANIMAL CONTROL	JANITORIAL SUPPLIES	2,618
ANIMAL CONTROL	UNIFORMS/CLOTHING	1,524
ANIMAL CONTROL	ANIMAL SUPPLIES	3,312
ANIMAL CONTROL	OTHER OPERATING SUPPLIES	1,580
ANIMAL CONTROL	COMMUNICATIONS EQUIPMT	205
MEDICAL EXAM	MEDICAL SERVICES	600
EMERGENCY MANAGEMENT	SALARIES	121,193
EMERGENCY MANAGEMENT	PART TIME WAGES	29,278
EMERGENCY MANAGEMENT	FICA	11,511
EMERGENCY MANAGEMENT	VRS	14,761
EMERGENCY MANAGEMENT	HMP	23,782
EMERGENCY MANAGEMENT	GROUP LIFE	1,624
EMERGENCY MANAGEMENT	WORKERS COMPENSATION	781
EMERGENCY MANAGEMENT	OTHER CONTRACTED SERVICES	16,500
EMERGENCY MANAGEMENT	MAINT SVC CONTRACT	885
EMERGENCY MANAGEMENT	PRINTING	1,200
EMERGENCY MANAGEMENT	ADVERTISING	1,200
EMERGENCY MANAGEMENT	TELECOMMUNICATIONS	480
EMERGENCY MANAGEMENT	TRAINING	10,000
EMERGENCY MANAGEMENT	DUES & MEMBERSHIP	1,200
EMERGENCY MANAGEMENT	OFFICE SUPPLIES	775
EMERGENCY MANAGEMENT	SAFETY EXPENSES	150
EMERGENCY MANAGEMENT	BOOKS & SUBSCRIPTIONS	50
EMERGENCY MANAGEMENT	OTHER OPERATING SUPPLIES	500
EMERGENCY MANAGEMENT	FOOD SUPPLIES	800

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
EMERGENCY MANAGEMENT	CERT EXPENSES	1,198
EMERGENCY MANAGEMENT	OTHER EXPENSES-GRANTS	13,644
ENGINEERING SERVICES	SALARIES	192,321
ENGINEERING SERVICES	FICA	23,155
ENGINEERING SERVICES	VRS	36,865
ENGINEERING SERVICES	HMP	37,210
ENGINEERING SERVICES	GROUP LIFE	4,057
ENGINEERING SERVICES	WORKERS COMPENSATION	2,961
ENGINEERING SERVICES	PROFESSIONAL SERVICES	45,000
ENGINEERING SERVICES	OTHER CONTRACTED SERVICES	4,320
ENGINEERING SERVICES	MAINT SVC CONTRACT	1,719
ENGINEERING SERVICES	TRAINING	1,845
ENGINEERING SERVICES	DUES & MEMBERSHIP	605
ENGINEERING SERVICES	OFFICE SUPPLIES	1,125
ENGINEERING SERVICES	SAFETY EXPENSES	200
ENGINEERING SERVICES	BOOKS & SUBSCRIPTIONS	250
ENGINEERING SERVICES	OTHER OPERATING SUPPLIES	1,225
REFUSE LANDFILL	CLOSURE PLAN-LANDFILL	18,216
FACILITIES MANAGEMENT	SALARIES	1,024,122
FACILITIES MANAGEMENT	PART TIME WAGES	46,146
FACILITIES MANAGEMENT	WORK AS REQUIRED	13,800
FACILITIES MANAGEMENT	SALARIES-OVERTIME	6,500
FACILITIES MANAGEMENT	ONCALL	10,500
FACILITIES MANAGEMENT	FICA	84,234
FACILITIES MANAGEMENT	VRS	124,737
FACILITIES MANAGEMENT	HMP	264,150
FACILITIES MANAGEMENT	GROUP LIFE	13,720
FACILITIES MANAGEMENT	WORKERS COMPENSATION	14,519
FACILITIES MANAGEMENT	PROFESSIONAL SERVICES	35,000
FACILITIES MANAGEMENT	REPAIR & MAINTENANCE	140,000
FACILITIES MANAGEMENT	REPAIR & MAINTAIN/AUTO	40,000
FACILITIES MANAGEMENT	MAINT SVC CONTRACT	64,628
FACILITIES MANAGEMENT	ELECTRICAL SERVICES	295,000
FACILITIES MANAGEMENT	HEATING SERVICES	16,175
FACILITIES MANAGEMENT	WATER AND SEWER	62,330
FACILITIES MANAGEMENT	LEASE/RENT OF BUILDINGS	13,200
FACILITIES MANAGEMENT	TRAINING	3,000
FACILITIES MANAGEMENT	OFFICE SUPPLIES	2,000
FACILITIES MANAGEMENT	AGRICULTURAL SUPPLIES	16,800
FACILITIES MANAGEMENT	SAFETY EXPENSES	2,500
FACILITIES MANAGEMENT	JANITORIAL SUPPLIES	54,000

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
FACILITIES MANAGEMENT	TOOLS	4,200
FACILITIES MANAGEMENT	FUEL-VEHICLE	294,239
FACILITIES MANAGEMENT	UNIFORMS/CLOTHING	3,000
FACILITIES MANAGEMENT	BOOKS & SUBSCRIPTIONS	300
FACILITIES MANAGEMENT	SIGN MATERIALS	14,000
HEALTH DEPT	LEASE PRINC-HEALTH DEPT	56,244
HEALTH DEPT	LEASE INT-HEALTH DEPT	20,500
HEALTH DEPT	LEASE CAM-HEALTH DEPT	13,511
HEALTH DEPT	PAYMENT TO STATE	470,000
MENTAL HEALTH	COMM SER BOARD CONTR	177,243
COMMUNITY ENGAGEMENT	SALARIES	389,635
COMMUNITY ENGAGEMENT	PART TIME WAGES	91,019
COMMUNITY ENGAGEMENT	FICA	36,768
COMMUNITY ENGAGEMENT	VRS	47,458
COMMUNITY ENGAGEMENT	HMP	88,189
COMMUNITY ENGAGEMENT	GROUP LIFE	5,221
COMMUNITY ENGAGEMENT	WORKERS COMPENSATION	1,116
COMMUNITY ENGAGEMENT	PROFESSIONAL SERVICES	4,000
COMMUNITY ENGAGEMENT	OTHER CONTRACTED SERVICES	3,650
COMMUNITY ENGAGEMENT	PRINTING	23,000
COMMUNITY ENGAGEMENT	TRAINING	4,300
COMMUNITY ENGAGEMENT	DUES & MEMBERSHIP	311
COMMUNITY ENGAGEMENT	OFFICE SUPPLIES	1,947
COMMUNITY ENGAGEMENT	PROGRAM SUPPLIES	1,000
CABLE SERVICES	PART TIME WAGES	2,500
CABLE SERVICES	FICA	192
CABLE SERVICES	WORKERS COMPENSATION	2
CABLE SERVICES	PROFESSIONAL SERVICES	15,400
CABLE SERVICES	OTHER CONTRACTED SERVICES	39,000
CABLE SERVICES	TRAVEL-MILEAGE	200
CABLE SERVICES	OFFICE SUPPLIES	100
CABLE SERVICES	FMRR	40,000
COMMUNITY COLLEGE	COMM COLLEGE CONTRIB	14,857
PARKS & RECREATION	SALARIES	364,193
PARKS & RECREATION	WORK AS REQUIRED	84,419
PARKS & RECREATION	FICA	34,318
PARKS & RECREATION	VRS	44,359
PARKS & RECREATION	HMP	61,291
PARKS & RECREATION	GROUP LIFE	4,880
PARKS & RECREATION	WORKERS COMPENSATION	5,857
PARKS & RECREATION	PROFESSIONAL SERVICES	1,500

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PARKS & RECREATION	OTHER CONTRACTED SERVICES	54,365
PARKS & RECREATION	MAINT SVC CONTRACT	1,436
PARKS & RECREATION	TRAINING	5,125
PARKS & RECREATION	DUES & MEMBERSHIP	1,018
PARKS & RECREATION	SPECIAL EVENTS	1,300
PARKS & RECREATION	TRIPS	7,000
PARKS & RECREATION	OFFICE SUPPLIES	3,500
PARKS & RECREATION	SAFETY EXPENSES	750
PARKS & RECREATION	FUEL-VEHICLE	500
PARKS & RECREATION	UNIFORMS/CLOTHING	700
PARKS & RECREATION	OTHER EXP-DONATIONS	5,000
PARKS & RECREATION	OTHER EXPENSES-GRANTS	9,000
PARKS & RECREATION	STAR DONATION PROGRAM	2,500
PARKS & RECREATION	BILLY MOORE YOUTH FUND	3,000
PARKS & RECREATION	PROGRAM SUPPLIES	16,350
PARKS & RECREATION	OTH EQUIPMENT	3,500
PARK OPERATIONS	SALARIES	372,857
PARK OPERATIONS	WORK AS REQUIRED	110,249
PARK OPERATIONS	FICA	36,958
PARK OPERATIONS	VRS	45,415
PARK OPERATIONS	HMP	115,426
PARK OPERATIONS	GROUP LIFE	4,996
PARK OPERATIONS	WORKERS COMPENSATION	7,047
PARK OPERATIONS	PROFESSIONAL SERVICES	400
PARK OPERATIONS	OTHER CONTRACTED SERVICES	6,000
PARK OPERATIONS	REPAIR & MAINTENANCE	11,314
PARK OPERATIONS	ELECTRICAL SERVICES	10,465
PARK OPERATIONS	WATER AND SEWER	2,725
PARK OPERATIONS	LEASE/RENT OF EQUIPMENT	16,355
PARK OPERATIONS	TRAINING	2,175
PARK OPERATIONS	DUES & MEMBERSHIP	675
PARK OPERATIONS	OFFICE SUPPLIES	900
PARK OPERATIONS	FOOD SUPPLIES	3,500
PARK OPERATIONS	AGRICULTURAL SUPPLIES	23,500
PARK OPERATIONS	SAFETY EXPENSES	1,950
PARK OPERATIONS	MAINTENANCE SUPPLIES	15,500
PARK OPERATIONS	FUEL-VEHICLE	3,350
PARK OPERATIONS	UNIFORMS/CLOTHING	4,000
PARK OPERATIONS	EQUIP FOR RENT	4,242
PARK OPERATIONS	OTHER EXP-DONATIONS	7,500
PARK OPERATIONS	LEGACY DONATION PROGRAM	4,000

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PARK OPERATIONS	PROGRAM SUPPLIES	2,000
DAFFODIL FESTIVAL	PART TIME WAGES	12,342
DAFFODIL FESTIVAL	FICA	944
DAFFODIL FESTIVAL	WORKERS COMPENSATION	11
DAFFODIL FESTIVAL	OTHER CONTRACTED SERVICES	16,325
DAFFODIL FESTIVAL	PRINTING	2,000
DAFFODIL FESTIVAL	ADVERTISING	3,200
DAFFODIL FESTIVAL	LEASE/RENT OF EQUIPMENT	10,850
DAFFODIL FESTIVAL	SPECIAL EVENTS	5,900
DAFFODIL FESTIVAL	AGRICULTURAL SUPPLIES	3,000
DAFFODIL FESTIVAL	PROGRAM SUPPLIES	7,500
LIBRARY	SALARIES	419,589
LIBRARY	PART TIME WAGES	105,585
LIBRARY	WORK AS REQUIRED	68,624
LIBRARY	FICA	45,424
LIBRARY	VRS	51,106
LIBRARY	HMP	103,691
LIBRARY	GROUP LIFE	5,623
LIBRARY	WORKERS COMPENSATION	419
LIBRARY	MERCHANT CREDIT CARD FEES	297
LIBRARY	REPAIR & MAINTAIN/AUTO	1,500
LIBRARY	MAINT SVC CONTRACT	17,377
LIBRARY	MAINT SVC CONTRACT-VSL	10,000
LIBRARY	POSTAGE	1,650
LIBRARY	TELEPHONE	6,340
LIBRARY	TELEPHONE-VSL	2,200
LIBRARY	LEASE PRINC-MAIN ST LIB	125,289
LIBRARY	LEASE INT-MAIN ST LIB	64,498
LIBRARY	LEASE CAM-MAIN ST LIB	47,061
LIBRARY	LEASE PRINC-POINT LIB	41,185
LIBRARY	LEASE INT-POINT LIB	13,713
LIBRARY	LEASE CAM-POINT LIB	12,767
LIBRARY	TRAINING	500
LIBRARY	TRAINING-VSL	1,000
LIBRARY	OFFICE SUPPLIES	7,000
LIBRARY	OFFICE SUPPLIES-VSL	15,000
LIBRARY	FUEL-VEHICLE	557
LIBRARY	LIBRARY MAT	8,500
LIBRARY	LIBRARY MAT-VSL	119,343
LIBRARY	OTHER EXP-DONATIONS	11,500
LIBRARY	OTHER EXPENSES-GRANTS	8,500

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
PLANNING & ZONING	SALARIES	566,251
PLANNING & ZONING	BOARD MEMBER SALARIES	6,300
PLANNING & ZONING	FICA	43,801
PLANNING & ZONING	VRS	68,969
PLANNING & ZONING	HMP	99,844
PLANNING & ZONING	GROUP LIFE	7,585
PLANNING & ZONING	WORKERS COMPENSATION	453
PLANNING & ZONING	MAINT SVC CONTRACT	2,055
PLANNING & ZONING	OTHER CONTRACTED SERVICES	100,000
PLANNING & ZONING	ADVERTISING	2,600
PLANNING & ZONING	TRAINING	6,450
PLANNING & ZONING	DUES & MEMBERSHIP	2,300
PLANNING & ZONING	OFFICE SUPPLIES	3,200
ECONOMIC DEVELOPMENT	SALARIES	151,569
ECONOMIC DEVELOPMENT	FICA	11,594
ECONOMIC DEVELOPMENT	VRS	18,461
ECONOMIC DEVELOPMENT	HMP	24,822
ECONOMIC DEVELOPMENT	GROUP LIFE	2,031
ECONOMIC DEVELOPMENT	WORKERS COMPENSATION	185
ECONOMIC DEVELOPMENT	MARKETING	36,000
ECONOMIC DEVELOPMENT	TRAINING	750
ECONOMIC DEVELOPMENT	HR WORKFORCE COUNCIL	9,337
ECONOMIC DEVELOPMENT	SMALL BUSINESS INCENTIVES	30,000
ECONOMIC DEVELOPMENT	HPT RDS SMALL BUSI DEV CT	5,000
ECONOMIC DEVELOPMENT	MP REG AIRPORT AUTHORITY	30,000
ECONOMIC DEVELOPMENT	DUES & MEMBERSHIP	710
ECONOMIC DEVELOPMENT	OFFICE SUPPLIES	300
ECONOMIC DEVELOPMENT	BOOKS & SUBSCRIPTIONS	422
CLEAN COMMUNITY	PART TIME WAGES	20,704
CLEAN COMMUNITY	FICA	1,584
CLEAN COMMUNITY	WORKERS COMPENSATION	16
CLEAN COMMUNITY	PROFESSIONAL SERVICES	735
CLEAN COMMUNITY	PRINTING	200
CLEAN COMMUNITY	TRAINING	250
CLEAN COMMUNITY	DUES & MEMBERSHIP	300
CLEAN COMMUNITY	OFFICE SUPPLIES	100
CLEAN COMMUNITY	OTHER EXP-DONATIONS	1,000
CLEAN COMMUNITY	OTHER EXPENSES-GRANTS	1,000
CLEAN COMMUNITY	PROGRAM SUPPLIES	1,700
TOURISM	SALARIES	100,068
TOURISM	PART TIME WAGES	28,038

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
TOURISM	WORK AS REQUIRED	6,354
TOURISM	FICA	10,286
TOURISM	VRS	12,189
TOURISM	HMP	24,822
TOURISM	GROUP LIFE	1,341
TOURISM	WORKERS COMPENSATION	102
TOURISM	PROFESSIONAL SERVICES	200
TOURISM	OTHER CONTRACTED SERVICES	7,920
TOURISM	MAINT SVC CONTRACT	375
TOURISM	PRINTING	9,000
TOURISM	ADVERTISING	21,059
TOURISM	ADVERTISING-GRANT FUNDED	40,000
TOURISM	TRAINING	3,100
TOURISM	DUES & MEMBERSHIP	1,753
TOURISM	SPECIAL EVENTS	2,500
TOURISM	OFFICE SUPPLIES	1,700
TOURISM	MERCH FOR RESALE	13,000
TOURISM	MUSEUM OPERATIONS	5,000
TOURISM	OTHER EXP-DONATIONS	5,000
TOURISM	FMRR	15,000
EXTENSION SERVICE	SALARIES	39,495
EXTENSION SERVICE	SALARIES-OVERTIME	750
EXTENSION SERVICE	FICA	3,080
EXTENSION SERVICE	VRS	4,810
EXTENSION SERVICE	HMP	12,409
EXTENSION SERVICE	GROUP LIFE	530
EXTENSION SERVICE	WORKERS COMPENSATION	96
EXTENSION SERVICE	POSTAGE	160
EXTENSION SERVICE	TRAVEL-MILEAGE	800
EXTENSION SERVICE	TRAINING	200
EXTENSION SERVICE	EXTENSION SERVICE	65,107
EXTENSION SERVICE	DUES & MEMBERSHIP	350
EXTENSION SERVICE	OFFICE SUPPLIES	200
EXTENSION SERVICE	PROGRAM SUPPLIES	700
CIVIC CONTRIBUTIONS	BAYAGENCY HOME & COMM SER	15,150
CIVIC CONTRIBUTIONS	VERSABILITY CONTRIBUTION	13,000
CIVIC CONTRIBUTIONS	SOIL CONSER DIST CONTRIBY	12,500
CIVIC CONTRIBUTIONS	GLOU HOUSING PARTNERSHIP	36,000
CIVIC CONTRIBUTIONS	FREE CLINIC CONTRIBUTION	65,000
CIVIC CONTRIBUTIONS	AVALON CONTRIBUTION	5,000
CIVIC CONTRIBUTIONS	BAY TRANSIT	193,912

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
CIVIC CONTRIBUTIONS	BOYS & GIRLS CLUB	30,000
CONTINGENCY	VACANCY SAVINGS	(300,000)
CONTINGENCY	CONTINGENCY-PAY MATTERS	1,526,417
CONTINGENCY	CONTINGENCY-GSO TO 7%	142,970
CONTINGENCY	ADMINISTRATIVE INCREASES	32,427
CONTINGENCY	CONTINGENCY	238,171
CONTINGENCY	CONTINGENCY/GRANTS	50,000
CONTINGENCY	FMRR	750,000
CONTINGENCY	TRANSFER SAVINGS	(300,000)
CONTINGENCY	GRANT MATCH EXPENDITURE	50,000
TRANSFERS OUT	TRANSFERS OUT-SCHOOLS	30,424,128
TRANSFERS OUT	TRANSFERS OUT-SOCIAL SERV	2,192,528
TRANSFERS OUT	TRANSFERS OUT-CSA	650,000
TRANSFERS OUT	TRANSFERS OUT-CAPITAL	2,856,999
TRANSFERS OUT	TRANSFERS OUT-DEBT SERV	4,865,858
ADMINISTRATION	SALARIES	3,144,832
ADMINISTRATION	SALARIES-OVERTIME	75,000
ADMINISTRATION	FICA	228,033
ADMINISTRATION	VRS	353,931
ADMINISTRATION	HMP	633,327
ADMINISTRATION	GROUP LIFE	38,940
ADMINISTRATION	UNEMPLOYMENT INSURANCE	2,000
ADMINISTRATION	WORKERS COMPENSATION	6,904
ADMINISTRATION	OTHER CONTRACTED SERVICES	74,800
ADMINISTRATION	ADVERTISING	200
ADMINISTRATION	ELECTRICAL SERVICES	35,000
ADMINISTRATION	POSTAGE	7,000
ADMINISTRATION	TELEPHONE	32,960
ADMINISTRATION	VEHICLE INSURANCE	2,875
ADMINISTRATION	SURETY BOND PAYMENTS	100
ADMINISTRATION	TRAINING	8,000
ADMINISTRATION	DUES & MEMBERSHIP	1,050
ADMINISTRATION	OFFICE SUPPLIES	32,900
ADMINISTRATION	FMRR	20,000
ASSISTANCE PROGRAMS	AUXILIARY GRANTS	210,000
ASSISTANCE PROGRAMS	FOSTERING FUTURES-IV E	40,000
ASSISTANCE PROGRAMS	ADC-FOSTER CARE	210,000
ASSISTANCE PROGRAMS	FOSTERING FUTURES-ADOPT F	5,000
ASSISTANCE PROGRAMS	SUBSIDIZED ADOPTION	944,000
ASSISTANCE PROGRAMS	STATE/LOCAL ADOPTION	355,000
ASSISTANCE PROGRAMS	KINSHIP GUARDN ASST PRO	25,000

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
ASSISTANCE PROGRAMS	OTHER MISC EXPENSES	8,000
PURCHASE SERVICES	ADULT SERVICES	35,000
PURCHASE SERVICES	PREVENTIVE SERVICEES	3,000
PURCHASE SERVICES	PREVENTION/ADULTS	8,000
PURCHASE SERVICES	CHILD WELFARE SUBST ABUSE	4,800
PURCHASE SERVICES	VIEW	40,000
PURCHASE SERVICES	OTHER MISC EXPENSES	8,000
GRANTS	GUARDIANSHIP PETITIONS	3,500
GRANTS	IV-E PREVENTION SERVICES	25,000
GRANTS	APS COVID	9,000
GRANTS	RESPIRE CARE PROGRAM	800
GRANTS	INDEPENDENT LIVING GRANT	7,500
GRANTS	CHAFEE EDUCATION	3,000
GRANTS	ADOPTION INCENTIVE	1,000
SOCIAL SERVICES BOARD	BOARD MEMBER SALARIES	3,500
SOCIAL SERVICES BOARD	FICA	267
SOCIAL SERVICES BOARD	TRAVEL-LOCAL MEETINGS	300
GRANTS	CSA PROGRAM EXPENSES	1,500,000
GRANTS	FAMILY PRESERVATION-SUPPO	24,000
FEDERAL ARPA	TOURISM	50,000
FEDERAL ARPA	PS #11 SEWER REHAB/REPAIR	1,000,000
FEDERAL ARPA	MEMBRANES RO SKID #1	150,000
FEDERAL ARPA	LIBRARY IMPROVEMENTS	150,000
SCH CAPITAL	BATHROOM REMODEL	513,500
SCH CAPITAL	SCHOOL PAVING	263,985
SCH CAPITAL	SCH PRJ CONTINGENCY	1,600,493
SCH CAPITAL	BUS REPLACEMENT	958,576
SCH CAPITAL	BUS A/C RETROFIT	124,000
TRANS MOTOR VEH	SCHOOL BUS COMPOUND	400,000
COUNTY CAPITAL	OLDER ADULT FACILITY	15,000
COUNTY CAPITAL	COURT CIRCLE SITE IMPROVE	33,763
COUNTY CAPITAL	ABERDEEN CREEK PIER REHAB	445,050
COUNTY CAPITAL	WOODVILLE PARK FIELDS	200,000
COUNTY CAPITAL	HIST BLDG PRES	175,000
COUNTY CAPITAL	FEMA FMA-03-VA-2019-008	678,416
COUNTY CAPITAL	ARK PARK IMPROVEMTS	123,300
COUNTY CAPITAL	FEMA FMA 2017-002	317,334
COUNTY CAPITAL	FEMA HMA GLASS	892,310
COUNTY CAPITAL	FEMA HMA GUINEA	790,564
COUNTY CAPITAL	COUNTY PAVING PROGRAM	434,953
COUNTY CAPITAL	PR&T ADA IMPROVEMENTS	108,075

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
COUNTY CAPITAL	PS RADIO TOWER UPGRADES	3,850,000
COUNTY CAPITAL	NEW FY24-BUS GARAGE CONVERSION	805,000
COUNTY CAPITAL	NEW FY24-JAIL CONSOLE REPLACEMENT	209,826
COUNTY CAPITAL	NEW FY24 BEAVERDAM FLOATING DOCK	150,000
GHS RENOVATION	OTHER CONTRACTED SERVICES	1,600,000
GHS RENOVATION	LEASE/RENT OF BUILDINGS	1,570,000
GHS RENOVATION	ALTERATIONS-BLDG/GRDS	47,000,000
GHS RENOVATION	GHS HVAC	1,958,296
FED-OPIOID ABATEMENT	OPIOID ABATEMENT	100,000
DEBT PAYMENTS	SCH BND PRIN-ST ELIGIBLE	964,616
DEBT PAYMENTS	SCH BND PRIN-ST INELIGIB.	2,896,509
DEBT PAYMENTS	SCH BND INT-ST ELIGIBLE	1,327,489
DEBT PAYMENTS	SCH BND INT-ST INELIGIBLE	1,061,327
DEBT PAYMENTS	FISCAL AGENT FEES	4,600
DEBT PAYMENTS	COURTHOUSE PRINCIPAL	494,399
DEBT PAYMENTS	COMMUNICATIONS-PRINCIPAL	184,479
DEBT PAYMENTS	COMMUNICATIONS-INTEREST	15,520
DEBT PAYMENTS	RADIO LEASE-NEW	500,000
DEBT PAYMENTS	COURTHOUSE INTEREST	43,442
FUND BALANCE	RESERVE-FUTURE DEBT SER	3,968,918
SCHOOL TAX TRANSFERS	TRANSFERS OUT	2,292,105
GSD #1	REPAIR & MAINT-POLES	2,000
GSD #1	ELECTRICAL SERVICES	20,200
GSD #1	FUND BALANCE	3,843
GLOU POINT SAN DIST	ELECTRICAL SERVICES	21,000
GLOU POINT SAN DIST	FUND BALANCE	5,326
OPERATING	SALARIES	1,536,868
OPERATING	SALARIES-OVERTIME	36,000
OPERATING	ONCALL	19,944
OPERATING	FICA	121,853
OPERATING	VRS	187,191
OPERATING	HMP	411,857
OPERATING	GROUP LIFE	20,593
OPERATING	WORKERS COMPENSATION	42,770
OPERATING	MERCHANT CREDIT CARD FEES	7,162
OPERATING	BANKING FEES	792
OPERATING	PROFESSIONAL SERVICES	101,500
OPERATING	CONSENT ORDER	156,000
OPERATING	LAB SERVICES	30,000
OPERATING	REPAIR & MAINTENANCE	25,000
OPERATING	MAINT SVC CONTRACT	120,000

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
OPERATING	ADVERTISING	548
OPERATING	ELECTRICAL SERVICES	189,834
OPERATING	POSTAGE	41,600
OPERATING	TELEPHONE	13,800
OPERATING	TELECOMMUNICATIONS	1,200
OPERATING	VEHICLE INSURANCE	8,500
OPERATING	GENERAL LIABILITY INSUR	700
OPERATING	PROPERTY INSURANCE	19,600
OPERATING	FLOOD INSURANCE	12,000
OPERATING	TRAINING	14,900
OPERATING	DUES & MEMBERSHIP	2,694
OPERATING	OFFICE SUPPLIES	15,000
OPERATING	CHEMICAL SUPPLIES	230,000
OPERATING	PLANT SUPPLIES	53,210
OPERATING	DISTRIBUTION SUPPLIES	90,000
OPERATING	SEWER REPAIR SUPPLIES	6,000
OPERATING	SEWER PREV MAIN SUPPLIES	5,000
OPERATING	TOOLS	17,850
OPERATING	REPAIR & MAINTAIN/AUTO	28,621
OPERATING	FUEL-VEHICLE	44,200
OPERATING	UNIFORMS/CLOTHING	5,000
OPERATING	INVENTORY SUPPLIES	80,000
OPERATING	OTHER MISC EXPENSES	23,000
OPERATING	PMTS TO VDH	19,000
OPERATING	FMRR	106,500
OPERATING	FURNITURE/FIXTURES-NEW	4,000
OPERATING	INDIRECT COSTS	190,896
CAPITAL	VEHICLE REPLACEMENT	72,000
DEBT SERVICE	REDEMPTION OF PRINCIPAL	625,000
DEBT SERVICE	INTEREST	190,522
CAPITAL	VPDES OUTMODS	575,000
CAPITAL	PS #11 SEWER REHAB/REPAIR	111,484
CAPITAL	PS #13 COLLECTION SYSTEM	158,682
CAPITAL	RADIO READ CONVERSION	25,000
CAPITAL	SURF WTP ROOF/FACADE RPR	97,597
CAPITAL	CLEMENT/GLOUC WTRLNE RPL	25,800
CAPITAL	PS#15 CNTRL PANEL REPLACE	85,000
CAPITAL	REPAIR LEAK FILTER #1	94,425
CAPITAL	REPLACEMENT OF OLD METERS	312,242
CAPITAL	SAWGRASS POINT WATERLINE	35,000
CAPITAL	WATER SYSTEM SECURITY	66,000

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY2024 Adopted Budget
CAPITAL	REFURBISH WTP MOTORS	150,000
CAPITAL	LEAD SERVICE LINE INVENTORY	30,000
CONTINGENCY	PAY MATTERS COLA	122,361
CONTINGENCY	ADMINISTRATIVE INCREASES	7,573
MOSQUITO CONTROL	WORK AS REQUIRED	18,969
MOSQUITO CONTROL	SALARIES-OVERTIME	300
MOSQUITO CONTROL	FICA	1,400
MOSQUITO CONTROL	WORKERS COMPENSATION	716
MOSQUITO CONTROL	OTHER CONTRACTED SERVICES	3,500
MOSQUITO CONTROL	REPAIR & MAINTENANCE	1,500
MOSQUITO CONTROL	TRAINING	450
MOSQUITO CONTROL	DUES & MEMBERSHIP	100
MOSQUITO CONTROL	CHEMICAL SUPPLIES	90,000
MOSQUITO CONTROL	VEHICLE FUELS	1,300
MOSQUITO CONTROL	OTHER OPERATING SUPPLIES	750
MOSQUITO CONTROL	CONTINGENCY	50,000



3S Program: Service, Savings, Strategy program designed to identify, implement, and document value generating initiatives in alignment with the value production strategy and incorporate into the service delivery on a day-to-day basis.

Accrual Basis Accounting: A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Ad Valorem: A tax levied in proportion to value of the property against which it is levied.

Adopted Budget: The budget approved by the Board of Supervisors and enacted via a budget appropriation ordinance.

ACA: Acronym for Affordable Care Act.

Annual Comprehensive Financial Report (ACFR): Financial report that contains, at minimum, three sections: 1) introductory, 2) financial, and 3) statistical. The Introductory section orients and guides the reader through the report. The Financial section presents the entity's basic financial statements as well as notes to the statements and the independent auditors' report. The Statistical section provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities. The County's government-wide financial statements are prepared using the accrual basis of accounting, where as the Governmental Fund financial statements are prepared using the modified accrual basis of accounting.

Agency: A separate organizational unit of County government established to deliver services to citizens.

Agency Fund: Agency Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds.

Amortization: The process of repaying debt at through periodic installments over time.

Appropriation: An authorization made by the Board of Supervisors that permits the county to incur obligations and to make expenditures of resources. The Board appropriates annually, at the beginning of each fiscal year by department, agency, or project, based upon the adopted budget. The Board may approve additional appropriations during the fiscal year by amending the budget and appropriating the funds for expenditure.

Appropriation Resolution: A legally binding document prepared by the County Administration which delineates by fund and function all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Budget.

ARRA: American Reinvestment and Recovery Act.

Assessed Valuation: A value placed on real or personal property for use as a basis for levying taxes. The value used represents fair market value. *See Tax Rate.*

Asset: Property owned by the government that has monetary value.

Authorized Positions: Employee positions, as authorized in the adopted budget.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An annual financial audit of each municipality by an independent certified public accountant is required by the Commonwealth of Virginia, Auditor of Public Accounts.

Auditor of Public Accounts: A State agency that oversees accounting, financial reporting, and audit requirements for units of local government in the State of Virginia.

AVFR: Abbingdon Volunteer Fire & Rescue

Balanced Budget: For a fiscal year - planned resources (available funds) equal planned expenditures. Planned resources may include the appropriation of available fund balance.

Balance Sheet: A financial statement that discloses the assets, liabilities, and fund balance of a fund or governmental unit as of a specific date.

Bond: A written promissory note in which the government becomes legally obligated to pay principal and interest on specific dates, in exchange for the receipt of funds. Payment terms relative to principal and interest are detailed in a trust agreement and bond ordinance. The most common types of bonds are general obligation and revenue bonds. Generally, bonds are issued for the construction of large capital projects, such as building, utility systems, parks, etc. General obligation bonds require approval through a voter referendum for counties in Virginia. General obligation bonds are normally backed by the taxing authority of the government; whereas revenue bonds are supported by the revenues generated by the underlying project or program.

Bond Anticipation Note (BAN): Short-term, interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.

Bond Rating: The rating of bonds is a statement of a locality's economic, financial, and managerial condition. It represents the business community's assessment of the investment quality of a local government. Highly rated bonds attract more competition in the marketplace, thereby lowering interest costs paid by the County government and its taxpayers.

BOS: Acronym for the Board of Supervisors.

BPOL: Acronym for Business, Professional, Occupational License or Business License Tax.

Budget Adjustment or Transfer: A legal procedure utilized by the County Administrator to revise a budget appropriation from one classification of expenditure to another within the same department, fund, or agency. The County Administrator may also transfer any amount available in the contingency fund across departments or agencies.

Budget Calendar: The schedule of essential dates or milestones that the County departments follow in the preparation, adoption, and administration of the budget.

Budget Unit: Appropriation control mechanism for a specific activity within a function to assist in accomplishing a major service or program the locality is responsible (Sheriff within Public Safety).

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets, also referred to as fixed assets, are primarily made up of buildings acquired or constructed by the County.

Capital Budget: A plan of Approved expenditures for capital assets and the means of financing them, usually the first year of the capital improvement program. The capital budget typically is enacted as part of the total annual budget, which includes both operating and capital outlays.

Capital Expenditures: A project representing expenditures for capital items greater than \$50K per unit and has a useful life of five years or more. More detail guidelines of what qualifies as a capital project are provided under the CIP Organization and Eligibility section.

Capital Outlay: Expenditures for acquiring items of a substantial nature, typically between \$1,000-\$50,000/unit, that are expected to have a useful life of several years; they can include expenditures for routine maintenance of capital assets.

Capital Improvement Program (CIP): A Capital Improvement Program (CIP) budget is separate from the operating budget. Items Approved in the CIP are usually acquisitions, enhancements, or construction projects designed to improve the value of government assets. Items in the CIP have a useful life of greater than five years and a cost of at least \$50,000. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large-scale remodeling.

Capitalization: The conversion of an expenditure to an asset on the balance sheet. A capitalization threshold is the monetary part of the criteria by which an organization determines whether an asset should be reported on the balance sheet. The criteria also include the item's estimated useful life. Capitalization thresholds may differ from one organization to another depending on materiality; typically, the larger the organization, the higher its capitalization threshold.

CARES: Coronavirus Aid, Relief, and Economic Security Act, signed into law on March 27, 2020 to provide aid related to the COVID-19 Pandemic

Cash Basis Accounting: Revenue is recognized upon the receipt of cash. Normally applied to transactions-whose receipt-cannot be estimated or determined with certainty.

Children's Services Act (CSA) formerly known as Comprehensive Services Act (CSA): In 1992, the Virginia General Assembly enacted the Comprehensive Services Act for At-Risk Youth & Families. This act blended funds previously received separately by Social Services, Mental Health, Public Schools, and Court Services. Effective July 1, 2015 the name changed to Children's Services Act. This act is intended to improve efforts to meet the needs of families with children and youth who have or who are at risk of having serious emotional or behavioral difficulties.

Code of Virginia: The statutory law of the U.S. state of Virginia and consists of the codified legislation of the Virginia General Assembly. The 1950 Code of Virginia is the revision currently in force. Since 1953, the General Assembly has revised the code on a title-by-title basis rather than enacting entirely new revisions of the code as it had in the past.

COLA: Cost of Living Adjustment

Collection Rate: For taxes, the collection rate equals net billings (total billings minus abatements) divided by net collections (total collections minus refunds).

Component Unit: An entity for which the government is considered to be financially accountable. It is reported in a separate column in the financial statements to emphasize that it is legally separate from the County. Gloucester County has one discretely presented component unit, the Gloucester County School Board, which was created as a separate legal entity by the County to oversee the operations and management of its publicly funded primary and secondary schools.

Comprehensive Plan: A plan adopted by the legislative body which governs the growth and/or development of a community. It may include land use, transportation, environmental, or other component plans.

Connection Fees: Fees charged to join or to extend an existing utility system. Often referred to as tap fees or system development fees.

Consent Order or Consent Special Order: Issued under the authority of Virginia Code Sections 62.1-44.15(8a) between the State Water Control Board and several localities and special districts in the Hampton Roads region to resolve certain alleged violations of environmental laws and regulations. Failure to comply shall constitute a violation of an order of the Board and shall affect appropriate enforcement actions by any other federal, state, or local regulatory authority.

Constitutional Officers: Officials elected to positions established by the Code of Virginia, which include the: Clerk of Circuit Court, Commissioner of Revenue, Commonwealth Attorney, Sheriff and Treasurer.

Contingency: A budgetary reserve to provide for emergency or unanticipated expenditures.

Current: A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one year.

Current Taxes: Levied taxes due within one year.

DARE: Acronym for law enforcement program in Drug Abuse Resistance Education.

Debt Service: The County's obligation to pay principal and interest in accordance with bond or other debt instruments.

Debt Ratios: Comparative statistics showing the relationship between an entity's outstanding debt and factors such as its tax base, income, or population. Such ratios often are used to assess the credit quality of an entity's bonds.

Debt Service Fund: Debt service funds account for the resources accumulated and payments made for principal and interest on long-term General obligation debt of governmental funds.

Deficit: Expenditures in excess of revenue.

Delinquent Taxes: Taxes that remains unpaid on or after the date on which a penalty for nonpayment is attached. Taxes that remain unpaid after the statutory due date.

Department: A major administrative division of the County; indicates overall management responsibility for an operation or a group of related operations within a functional area.

Designated Fund Balance: That portion of fund balance which has been set aside (designated) for a specific future purpose.

Development Fee: A fee charged to developers by governmental entities to cover the infrastructure costs associated with a new development. These fees often are tied to a standard measure, such as square footage or number of bedrooms per dwelling unit.

DMV: Acronym for Department of Motor Vehicles – a State agency.

Economic Development Authority (EDA): Also known as Industrial Development Authority (IDA); it was created by the County as allowed by Section 15.2-4903 of Virginia Code as a political subdivision of the Commonwealth, which targets industry sectors that are most suited for success in Gloucester; industries whose needs can be met by and whose deep sense of community fits Gloucester.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer. Generally, enterprise funds do not receive support from tax receipts.

Enterprise Resource Planning (ERP) System: A business management suite of integrated applications that an organization can use to collect, store, manage, and interpret data typically in real-time from many business activities and facilitates error-free transactions and production. ERP facilitates information flow between all business functions and manages connections to outside stakeholders while maintaining internal controls.

Expected Budget: The original adopted budget plus any transfers and amendments passed as of a certain date.

Expenditure: This term refers to the outflow of funds for the procurement of goods, services, assets or the payment of liabilities. Note: Encumbrances are not expenditures, but rather, a reserve of funds to be expended at a later date.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges. Expense are related to the accrual basis of accounting and are recognized when goods or services are delivered to the government.

FMRR: Acronym for Facilities Maintenance, Repair, and Replacement. See Capital Outlay.

Federal Information Processing Standards (FIPS) Codes: A standardized set of numeric codes to ensure uniform identification of geographic entities such as cities, counties, and towns. The Virginia Department of Taxation uses FIPS codes to identify where a business is located and where their sales take place.

Fiduciary Funds: Fiduciary Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include the County's Agency Funds.

FICA: Federal Insurance Contribution Act, the portion that the County contributes as a percentage of an employee's income.

Fiscal Year (FY): The 12-month period of time that defines a government budgetary or operating year. The Code of Virginia requires that local governments adopt a July 1 to June 30 fiscal year.

Fixed Assets: Long-term assets such as land, buildings, vehicles, machinery, furniture and other equipment.

Franchise: A legal agreement between the government and another entity (often a private company) to provide a service or product in the community in exchange for a fee (e.g., cable television).

Fringe Benefits: Payment for employee benefits such as social security, retirement, health insurance and worker's compensation.

Full Faith and Credit: An unconditional pledge of the general taxing power of a government to repay debt obligations. Normally, general obligation bonds are issued with the full faith and credit of the government, based on the ability to tax.

Full Time Equivalent (FTE): A unit that indicates the workload of an employee in a way that makes workloads or class loads comparable across various contexts. An FTE of 1.0 is equivalent to a full-time worker, while an FTE of 0.5 signals half of a full workload.

Full Time Position: An employment position authorized by the Board of Supervisors and included in the table of authorized positions. Funding may or may not be included in the budget for the positions.

Function: A major classification or grouping of tasks or related activities directed toward a common goal, major service, or regulatory program for which the government is responsible such as public safety.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions, including cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for attaining certain objectives in accordance with special regulations, restrictions, or limitations. Commonly used funds are general fund, special revenue funds, debt service funds, capital project fund, enterprise funds, trust and agency funds, and internal service funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. Occasionally, a portion of fund balance is appropriated during the budget process to balance revenues with planned expenditures. An Enterprise Fund may refer to these funds as retained earnings. Rating agencies like to see an

unassigned fund balance reserve of between 15 to 25 percent. In June 2017, Gloucester County revised its fund balance policy reserve target to between 14 and 16 percent of expected governmental fund expenditures.

General Fund: The largest fund within the county, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as public safety, contributions to other agencies and county services such as schools and social services, parks and recreation, public works and general and judicial administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation (GO) Bonds: Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of a governmental entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial position. The Government Accounting Standards Board is the authoritative source for GAAP relative to state and local governments. The Financial Accounting Standards Board is the authoritative source of GAAP for private entities and non-profits.

GIS: Acronym for Geographic Information System. GIS is a technology that is used to view and analyze data from a geographic perspective. The technology is a piece of an organization's overall information system framework. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give a better understanding of how it all interrelates.

Government Accounting Standards Board (GASB): The authoritative source for GAAP relative to state and local governments.

Government Finance Officers Association of the United States and Canada (GFOA): The GFOA functions to enhance and promote the professional management of governments for the public benefit. The GFOA provides a variety of training and education resources for finance professionals through-out the United States and Canada; to include a certification program.

Governmental Fund: Funds through which most governmental functions typically are financed.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block (operational or capital), depending upon the amount of discretion allowed the grantee.

GVFRS: Gloucester Volunteer Fire and Rescue Squad

Hampton Roads Economic Development Alliance (HREDA): Their mission is to market Hampton Roads worldwide as the Region of Choice for business investment and expansion.

Hampton Roads Planning District Commission (HRPDC): One of 21 regional Planning District Commissions in the Commonwealth of Virginia representing this area's seventeen local governments. The HRPDC was formed in 1990 by the merger of the Southeastern Virginia Planning District Commission and the Peninsula Planning District Commission.

Hampton Roads Small Business Development Center (HRSBDC): Part of a statewide network that is directed by George Mason University. Their mission is to contribute to the growth and development of the economy by providing management, technical, and other assistance and information to the region's small business community.

Health Maintenance Plan (HMP): The portion contributed by the County towards the employees' selected health care plan.

Industrial Development Authority (IDA): See Economic Development Authority.

Interfund Transfer: A resource recorded in one fund may be moved to another fund with the approval of the Board of Supervisors. An example of an interfund transfer would be a transfer of funds from the General Fund to the Debt Service Fund for payments on principal and interest on bonds.

Intergovernmental Revenue: Revenue received from another government for a specific purpose.

Investment: Securities and real estate purchased and held for the production of income in the form of interest dividends, rentals, or base payments.

IT: Acronym for Information Technology.

Land Use Plan: A plan specifying the permitted land uses in various parts of the community.

Lease: A financing approach to acquire the use of an asset in which installment payments are made. A "true lease" is one in which an individual or organization (the lessee) acquires the use of an asset over the term of the lease, and ownership is retained by the lessor during the lease period. A "lease-purchase" agreement permits the lessee to purchase the asset at the end of the lease term for a predetermined price.

Levy: The total amount of taxes, special assessments, or charges imposed by the government.

Local Government Investment Pool (LGIP): A voluntary investment vehicle operated by the State Treasurer. Over 530 local governments have participated in the pool since it was started in 1986.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line of Duty: The Virginia Retirement System Line of Duty Act, established by Section 9.1-400 of the Virginia Code, provides benefits to public safety first responders and their survivors who lose their life or become disabled in the line of duty.

Line Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

Liquidity: The ability to meet short-term expenditures promptly using cash on hand or by converting an investment to cash with minimum risk to principal or accrued interest.

Long Term Debt: Debt that matures more than one year after the date of issuance.

Magisterial District: United States Census Bureau defines as a minor civil division that is a nonfunctioning subdivision used in conducting elections or recording land ownership, and are not governments. These districts are unique to counties only and do not exist in Virginia's 39 independent cities. The only other state to use magisterial districts outside of Virginia is West Virginia.

Major Fund: GASB defines major funds as those meeting the following criteria: The total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, etc.) for all funds in that category (governmental funds) or of that type (enterprise funds). The total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt instruments are scheduled to be redeemed.

Middle Peninsula Economic Development Resource Organization (MPEDRO): Formed during the Summer of 2016 with six counties and two towns, the organization is focused on job growth and development in the region.

Middle Peninsula Planning District Commission (MPPDC): Designed to promote the economic, social, and physical development of Virginia's Middle Peninsula.

Modified Accrual: Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.

Objectives: A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services for a given period (typically a fiscal year). The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel and the Approved means of financing them (revenue estimates).

Operating Expenditure: Expenditures for day-to-day operations, such as office supplies, routine maintenance of equipment, and travel. Also known as operating and maintenance expenditures, they exclude expenditures for capital purposes.

Ordinance: A law or regulation enacted by the Board of Supervisors.

Part-Time Work-As-Required (PT WAR): Employees who typically work less than twenty hours a week on average and only as needed such as for special events or seasonal.

Pay as You Go (PAYGo): The procurement of capital assets with available cash reserves.

Peninsula Council for Workforce Development (PCFWD): Centers on identifying the workforce needs of Peninsula-based employers, job seekers, and youth with a mission to help keep this region globally competitive and economically strong.

Performance Contract or Energy Savings Performance Contract: Alternative financing mechanism designed to accelerate investment in cost effective energy conservation measures without up-front capital costs. The energy service company conducts a comprehensive energy audit identifying improvements to save energy and guarantees that the improvements will generate energy cost savings sufficient to pay for the project over the term of the contract. After the contract ends, all additional cost savings accrue to the department.

Performance Measures: Specific, quantitative measures defining the quantity, quality, and efficiency of service efforts. Performance measure may include output measure – the amount of work performed within an activity or program (e.g., total miles of streets cleaned), outcome measure – the results obtained through a program or activity (e.g., reduced incidence of vandalism due to a new street lighting program), or productivity measure – the amount of work performed or results obtained per unit of inputs (e.g., miles of streets cleaned per dollar spent).

Personal Property: A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, and manufacturing equipment.

Program: A single project or activity, or a group of projects or activities, related to a single purpose that is to be carried out in a specific period.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate: The level at which property values are calculated to determine the amount of taxes to be collected.

Proprietary Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the County include the Utilities Fund.

Real Property: Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.

Reassessment: A periodic re-appraisal of the value of property to serve as a basis for taxation.

Records Management System (RMS): the information system used by the Clerk's Office for deeds, land, and other records which can be access by the public through a secured remote access.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation or subsequent spending.

Recurring Expenditures: Expenditures expected to be funded every year in order to maintain current/status quo service levels. Salaries, benefits, materials, and services are common examples of recurring expenditures. Capital asset acquisitions are typically not thought of as recurring because although some capital assets may be acquired every year, they are not the same assets year after year.

Recurring Revenues: The portion of the government's revenues that can reasonably be expected to continue year to year, with some degree of predictability. Property taxes are an example of recurring revenue. A settlement from a lawsuit is a good example of non-recurring revenue.

Resolution: The official position or will of a legislative body, such as the Board of Supervisors.

Resource Management Area (RMA): per Virginia Administrative Code 9VAC25-830-90, shall include land types, that, if improperly used or developed, have a potential for causing significant water quality degradation or for diminishing the functional value of the Resource Protection Area.

Retained Earnings: The amount of funds left after paying debt.

Revenue: Funds that the government receives as income; includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Anticipation Note (RAN): Short-term, interest-bearing note issued by a government in anticipation of revenues to be received at a later date. The note is retired from the revenues to which it is related.

Revenue Bonds: Typically issued to construct assets that will support an enterprise fund operation, such as the utilities fund. Revenue generated from, in this example, the utilities operation is pledged to the repayment of the bonds.

Revenue Estimate: The amount of revenue expected to be provided by a specific revenue source for some future period, typically a fiscal year.

School Resource Officer (SRO): A law enforcement officer assigned to work directly with a school or schools.

Service Levels: A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those parties upon whom the levy is imposed.

Special Revenue Fund: The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Standards of Quality (SOQ): The Commonwealth's minimum requirement that must be met by all Schools and School Divisions.

Standard Operating Procedures (SOP): A set of step-by-step instructions to help carry out complex routine operations. The goal is to achieve efficiency, quality output and uniformity of performance, while reducing miscommunication and failure to comply with necessary requirements.

STEAM: acronym for Science, Technology, Engineering, Arts, and Mathematics

Structurally Balanced Budget: A budget that supports financial sustainability for multiple years into the future where recurring revenues are equal to recurring expenditures.

Tax Anticipation Note (TAN): Short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Rate: The amount of tax levied for each \$100 of assessed value.

TC Walker (Thomas Calhoun Walker) Building: Formerly an elementary school, currently being used as office and storage space for School Administration, as well as to conduct community events.

Unit Cost: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

Virginia Association of Counties (VACO): An organization that exists to support county officials and to effectively represent, promote and protect the interests of counties to better serve the people of Virginia.

Virginia Department of Transportation (VDOT): An agency of the Commonwealth manages various transportation needs including interstate highways, routes, rights-of-way, and bridges

Virginia Institute of Marine Science (VIMS): The Virginia Institute of Marine Science was established in 1940 by the College of William & Mary as the college's graduate school for marine science and is the country's largest marine research and education center.

Virginia Information Technology Agency (VITA): The Commonwealth's consolidated information technology organization that provides cybersecurity, IT infrastructure services, and IT governance.

Virginia Juvenile Community Crime Control Act (VJCCCA):

Virginia Public Assistance (VPA): Also known as Social Services.

Virginia Public School Authority (VPSA): Created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.

Virginia Resource Authority (VRA): Created by the General Assembly in 1984 for the purpose of supporting cost-effective community investment in infrastructure for areas such as public safety, water, wastewater, transportation, and broadband.

Virginia Retirement System (VRS): An independent agency of the Commonwealth of Virginia that administers retirement and other post-employment benefits and services. More than 800 employers participate in the VRS on behalf of their employees including state agencies, public colleges and universities, school boards, political subdivisions, and special authorities.

Virtual Software Library (VSL): An information retrieval system in which collections are stored in digital formats and easily accessed by networked computers or through the internet.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.