



FISCAL YEAR

2026



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COUNTY ADMINISTRATOR'S

ADOPTED  
BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Gloucester  
Virginia**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrell*

**Executive Director**



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## Current Board Members

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



## Other Officials

Carol Steele, County Administrator  
George Bains, P.E., Deputy County Administrator  
Steve Wright, Deputy County Administrator  
Maria Calloway, Chief Financial Officer  
Dr. Anthony Vladu - Superintendent, GCPS  
Dwight Duren, 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



The purpose of the FY2026 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

## FY2026 – FY2030 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 2026 Adopted Budget

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Chairman and Board Members:

I'm pleased to share with you the Approved Fiscal Year (FY) 2026 Budget and Five-Year Capital Improvement Plan (CIP) for Gloucester County.

Gloucester is facing the kinds of challenges that come with growth, more wear on our roads and buildings, rising demand for public safety and school services, and higher expectations from the community. At the same time, inflation continues to drive up the cost of everything we do, from basic operations to major construction projects.

We've worked closely with the Board throughout this budget process to put together a plan that reflects our goals and the needs we hear from citizens. The result is a responsible budget that balances today's pressures with tomorrow's opportunities.

This year, we're recommending a tax increase. It wasn't an easy call, but it's necessary. The cost of providing services has gone up, and our current revenue just isn't enough to keep pace. This increase will help us maintain core services and keep the County on stable financial footing.

That said, it's a tight budget year with limited funding for facility maintenance, repairs, and new capital projects. We recognize the ongoing needs in these areas, but we must be realistic about what's affordable right now. Our plan is to keep addressing these challenges gradually over time. In designing the budget, my personal objectives were to propose a balanced budget that:

- Keep people safe and support services that make life better in Gloucester
- Stay aligned with the Board's long-term vision
- Be honest about what we can afford in this economic climate
- Keep things clear, understandable, and focus on our shared goal: making Gloucester County *The Land of the Life Worth Living*



## **Board Guidance**

This year, the Board of Supervisors asked us to take a thoughtful, realistic approach to the budget. While the Board has always aimed to keep taxes steady, there was also recognition that rising costs and growing community needs meant we had to look at things differently this year. The guidance was clear:

- Be responsible with County dollars, but honest about the cost of doing business in today's economy
- Include a modest tax increase to help cover essential services and deal with inflation
- Make sure County employees are paid fairly so we can keep and attract great people

### **Strategic Plan**

- Thriving Economy – the destination of choice for entrepreneurs;
- Education – opportunity for all Gloucester citizens;
- Infrastructure – efficient and strategically placed that supports growth and quality of life;
- Human Services – leveraging partnerships, ensuring the needs of the citizens are met;
- Housing and Land Use – maintain character as a rural county while offering diverse housing opportunities;
- Natural and Recreational Resources – clean and protected waterways, forested landscapes, wildlife, and preservation of the longest coastline in the Commonwealth; and
- Governance - lean government, shared services, and cost-effective measures.



## **Budget Approach**

We started the FY2026 budget process early, knowing it would be a tough year. Our Budget team worked closely with departments, Constitutional Officers, and partners to stay aligned from the beginning.

Key efforts included helping departments navigate requests, simplifying the funding process for civic groups, and encouraging public input through meetings and online feedback.

With inflation driving up costs across the board, it was clear early in the process that I would need to propose a tax increase. It wasn't an easy decision, but it's essential to keep core services running and ensure we're planning responsibly for the future.

Even with that increase, the budget is still tight. Funding for facility maintenance and capital projects is limited, so we've focused on preserving what we have and prioritizing the most immediate needs.

At its core, this budget reflects the Board's guidance, the realities of today's economy, and our commitment to serving Gloucester County effectively and responsibly.

## **Proposed Budget**

On March 17, 2025, I presented the Proposed FY2026 Budget to the Board. With rising inflation and major needs across County facilities, we had to make tough choices to stay focused on what matters most. This budget prioritizes critical services, supports staff compensation, and includes cash funding only for the highest need capital and facility maintenance projects. It also provides level funding for Gloucester Schools, along with a one-time \$450,000 local transfer to support Central Food Services. Even in a tight fiscal environment, we've worked hard to keep services strong and investments strategic.

While compensation is always part of the budget conversation, it took center stage in the FY2026 operating budget. With staff turnover directly affecting the services we provide to citizens; we prioritized a 3.0% Cost-of-Living Adjustment (COLA) for employees. Dispatchers will also receive an additional 6.0% increase funded by the state. These adjustments are aimed at helping us retain our current team and offer more competitive pay as we recruit new talent.

The total General Fund operating budget submittals from all sources totaled \$59.2M. 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 FY2026 budget, which was \$2.0M higher than FY2025 amended budget.

## **Adopted Budget Highlights**

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### The FY26 Adopted Budget provides for:

- ✓ 3.0% COLA
- ✓ One new staff position
- ✓ Selective staff career ladder increases
- ✓ Board of Supervisors compensation increase
- ✓ Level support of existing external agencies and partners
- ✓ Full Support of Fire & Rescue Departments

### The FY26 Adopted Budget Incorporates:

- ✓ County Administrator cuts as in past years
  - ✓ 3.1 cent Real Estate tax increase
  - ✓ 15 cent Personal Property tax increase
  - ✓ Level local funding for Gloucester County Public Schools, along with a one-time supplemental appropriation of \$450,000 to assist Central Food Services operation.
  - ✓ 12.5% increase in Health Insurance costs
  - ✓ Approximately 50% of estimated salary study implementation costs
  - ✓ More than \$1.2M in revenue reductions due to tax relief
-

## **FY2026 Adopted Budget Overview**

The table below reflects information on planned expenditures, compared to the prior two years, for each of the County's funds included in the Adopted FY2026 Budget for the period July 1, 2025 to June 30, 2026:

<b>Fund</b>	<b>FY2024 Actual Expenditures</b>	<b>FY2025 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>\$ Change FY2025 to FY2026</b>	<b>% Change FY2025 to FY2026</b>
General Fund, net of transfers	\$42,611,368	\$46,108,323	\$46,200,600	\$92,277	0.2%
School Operating	76,011,234	77,794,229	74,130,616	(3,663,613)	-4.7%
School Cafeteria	4,020,129	5,018,741	4,286,107	(732,634)	-14.6%
School Special Education	690,992	963,716	1,275,920	312,204	32.4%
School Grant Fund	0	0	3,526,472	3,526,472	0.0%
County Grant Fund	0	0	2,462,926	2,462,926	0.0%
Social Services	5,312,777	6,671,407	6,902,761	231,354	3.5%
Children's Services Act	1,842,239	2,494,385	1,994,385	(500,000)	-20.0%
American Rescue Plan Act Fund	785,266	1,543,275	911,522	(631,753)	-40.9%
Capital Fund	9,899,886	6,957,651	31,691,594	24,733,943	355.5%
School Construction Fund	28,147,793	24,080,428	5,071,046	(19,009,382)	-78.9%
Opioid Abatement Fund	21,170	338,429	610,773	272,344	80.5%
Debt Service Fund	6,993,006	9,289,423	9,194,134	(95,289)	-1.0%
School Sales Tax, net of transfers	4,115,041	1,674,061	1,869,111	195,050	11.7%
Gloucester Sanitary Districts #1	28,566	26,405	28,623	2,218	8.4%
Gloucester Point Sanitary	21,299	30,376	32,540	2,164	7.1%
Utility Fund	5,723,288	11,093,053	10,218,454	(874,599)	-7.9%
Mosquito Control	116,210	119,426	129,562	10,136	8.5%
<b>Total County Expenditures</b>	<b>\$186,340,265</b>	<b>\$194,203,328</b>	<b>\$200,537,146</b>	<b>\$6,333,818</b>	<b>3.3%</b>

The difference in total FY2026 budget compared to FY2025 of \$6.3M is mainly attributed to the Capital Projects Fund (\$31.6M) and an increase in the Opioid Abatement Fund (\$610K). The decrease in the School Construction Fund (-\$19M) represents progress on the major renovation of Gloucester High School, while the increase in the FY2026 Capital Fund (\$24.7M) reflects debt funding for the construction of a new firehouse for Gloucester Volunteer Fire & Rescue (\$17.5M), funding for necessary school HVAC (\$5M), and grant funding for restoring the County's only public beach at Gloucester Point (\$2.6).

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. FY2026 revenues of \$6.1 million from School Sales Tax proceeds are budgeted, with \$4.9 million allocated for transfer to the Debt Service Fund to cover debt payments



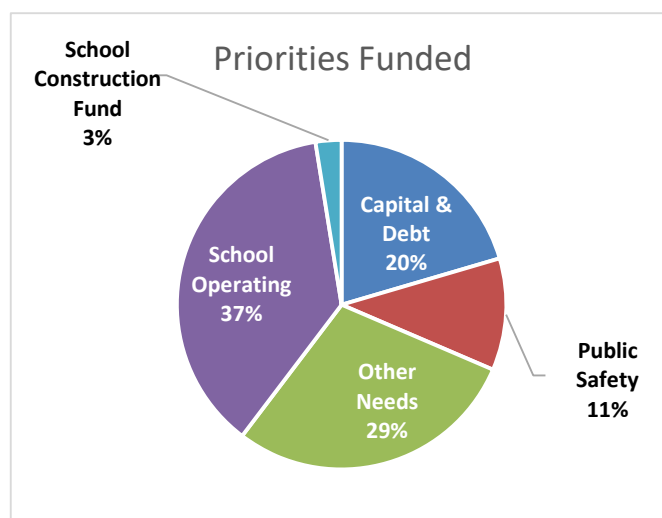
on eligible school projects. A portion of these funds will support the School HVAC project and \$1.9M is appropriated as reserved for future years. The decrease of \$195K that is budgeted as reserved for future years reflects the increase in annual debt service expenditures, on qualified school projects, compared to estimated current year revenue.

## **Interfund Transfers**

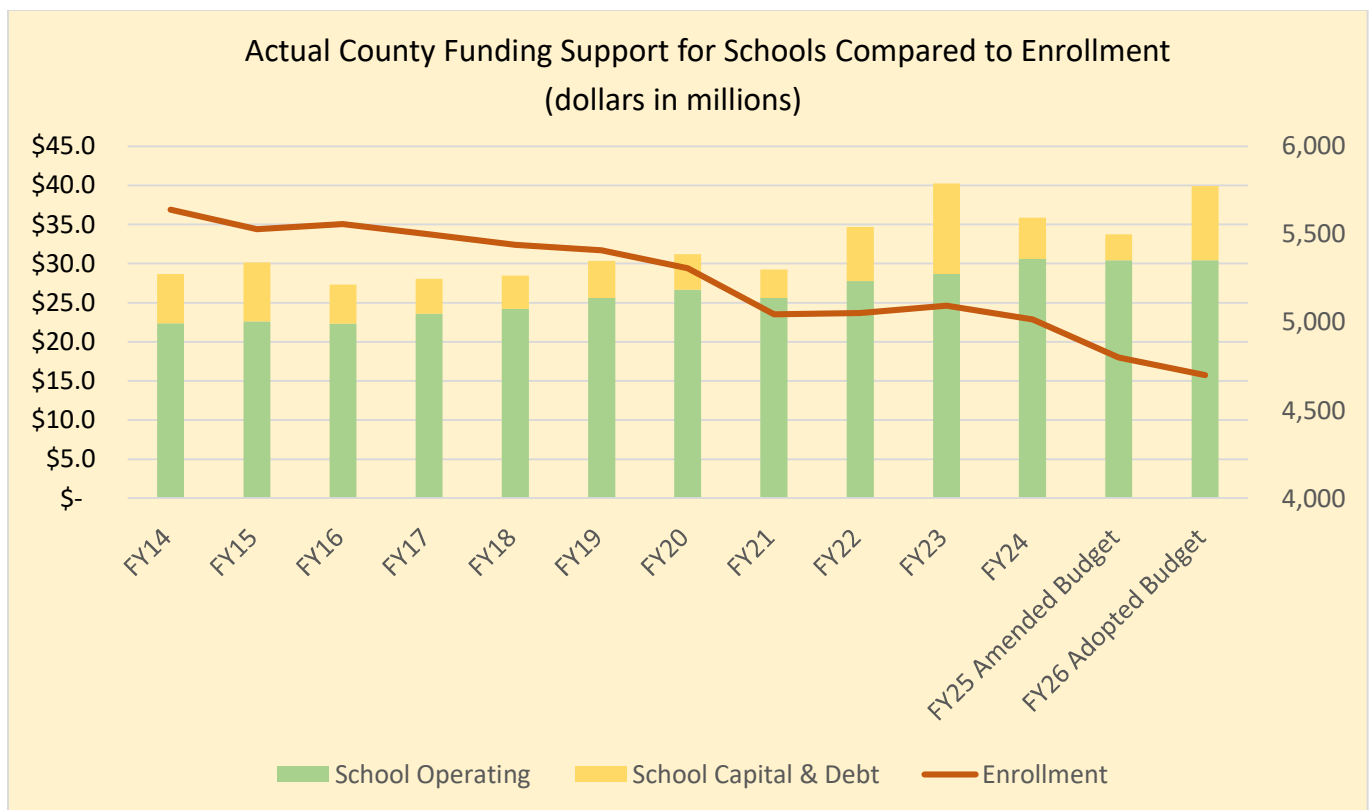
The table on the previous page subtracts transfers of money from one fund to another (Inter-fund Transfers) and Internal Service Fund charges from the total consolidated budget. Otherwise, these reductions from the total consolidated budget would be double counted because they do not represent money 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.

## **FY2026 Budget Priorities**

In alignment with the Board's Strategic Priorities, the FY2026 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 3.0% COLA increase was proposed for county employees and a 4.5% increase Scale/Step increase was proposed for school employees. The County's Health Management Plan (HMP) increased by 12.5% in FY2026, less than the 26.1% increase initially anticipated.



The School Board's final adopted budget for operations (excluding cafeteria and special education) is \$74.1M or 37.0% of the total county budget. The County's transfer to the School Operating Fund for FY2026 is \$30.4 million, maintaining level funding from FY2025. In addition, a one-time transfer of \$450,000 has been allocated to support the School Cafeteria Fund. The School Cafeteria Fund totals \$4.3M, the Special Education Fund \$1.3M, and the new FY26 School Grants Fund \$3.5M for a total budget of \$83.2M. The chart shows a decrease in school enrollment for FY25, and FY26 is expected to follow the same pattern. This FY2026 budget is based on a 2% drop in student membership, reflecting anticipated improvement from the 4% decline we saw in FY2025.



The FY2026 budget includes a total of 6.3M in capital improvements for county schools, including carryover funds of \$4.5K for school security door replacements and \$10k for school security improvements. 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, which reduces reduced the reliance on General Funds to support debt service on major school construction projects.

Capital needs for the County and Schools remain a priority, with debt used strategically when it's financially responsible. The budgets for the Capital Fund, School Construction Fund, and Debt Service Fund total \$45.6M, which is 22.9% of the total budget. Of that amount, approximately 42.1%, or \$19.3M, is in support of the School Division for capital improvement projects and debt service payments – 49.1% (\$9.5M) of which is supported by general funds. The budget also includes \$21.5M in new County projects which includes the E911 UPS Battery Backup (\$205K), Roof Replacement and Refurbishment (\$65K), Gloucester Point Beach Park Renovations (\$2.6M Grant Funded), the new Gloucester Volunteer Fire & Rescue (\$17.4M, Debt Funded), Network Overhaul and Replacement (\$135K), and year one of the replacement for Finance Plus and Community Plus Software (\$866K). Of the \$31.7M in County and School Capital Project budgets, \$972K is carryforwards from FY2025 projects that are ongoing.

Public safety is another funding priority that comprises \$21.9M or 10.9% of the total County budget. The public safety budget that’s a part of the General fund, includes the Sheriff’s Office at \$9.1M, the Jail \$4.1M, Volunteer Fire and Rescue at \$5.7M, Radio Operations and Maintenance at \$998K, and \$2.1M (combined) for Animal Control,

Building Inspections, Emergency Management, Environmental Programs, Medical Exam, and the State Forest Service.

A major change in the FY2026 budget is the creation of a dedicated Grant Fund to improve tracking and clearly separate grant funded items from the rest of the budget. Public safety grants are now housed in this new fund, making them easier to manage and report. As part of this change, Probation and Pretrial, previously included in the public safety breakdown in FY2025, are now fully accounted for under the Grant Fund.

In addition, Gloucester County is continuing its fourth year of state grant funding for three School Resource Officers in the amount of \$287K, which is also included in the public safety function under the newly established Grant Fund.

## **General Fund**

Of the \$200.5 in County revenue projected for FY2026, \$88.9M comes from General Fund sources. These revenue sources are heavily reliant upon General Property and Other Local Taxes, which make up a combined 79.7% of total general fund revenue. This represents a slightly increased reliance on general property and other local taxes, which made up 78.2 % of the amended general fund budget in FY25. This year, the Board of Supervisors approved increases in the real estate and personal property tax rates, setting them at \$0.614 and \$3.10, respectively. The chart on the following page summarizes General Fund revenues.

<b>General Fund Revenues</b>	<b>FY25 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>\$ Change FY25 to FY26</b>	<b>% Change FY25 to FY26</b>	<b>% of GF Revenue</b>
Fund Balance	\$3,118,978	\$4,929,675	\$1,810,697	58.1%	5.5%
General Property Taxes	51,061,227	53,962,707	2,901,480	5.7%	60.7%
Other Local Taxes	16,445,818	16,855,510	409,692	2.5%	19.0%
Licenses, Permits, & Fees	472,896	419,550	(53,346)	-11.3%	0.5%
Fines & Forfeitures	66,247	81,073	14,826	22.4%	0.1%
Use of Money & Property	1,132,272	994,541	(137,731)	-12.2%	1.1%
Charges for Services	1,350,819	1,388,137	37,318	2.8%	1.6%
Miscellaneous	565,714	72,750	(492,964)	-87.1%	0.1%
Recovered Costs	1,293,073	458,330	(834,743)	-64.6%	0.5%
Commonwealth	10,413,870	9,541,051	(872,819)	-8.4%	10.7%
Federal	428,772	203,720	(225,052)	-52.5%	0.2%
<b>Total General Fund Revenues</b>	<b>\$86,349,686</b>	<b>\$88,907,043</b>	<b>\$2,557,358</b>	<b>3.0%</b>	<b>100.0%</b>

For FY2026 \$31.1M, approximately 35.0%, 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 65.0% will be spread across the other functions:

General Fund Summary	FY25 Amended Budget	FY26 Proposed Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026	% of GF Budget
Real Estate Tax Rate	0.583	0.626	0.614	0.031	0.0%	0.0%
Revenue (net Fund Balance)	\$83,230,70	\$83,939,99	\$83,977,369	\$746,661	0.9%	94.5%
Use of Fund Balance	3,118,978	4,416,945	4,929,675	\$1,810,697	58.1%	5.5%
<b>Total General Fund Revenue</b>	<b>\$86,349,68</b>	<b>\$88,356,94</b>	<b>\$88,907,043</b>	<b>\$2,007,257</b>	<b>2.3%</b>	<b>100.0%</b>
General Administration	9,178,408	9,155,063	9,128,249	(50,159)	-0.5%	10.3%
Judicial Administration	2,699,711	2,451,497	2,451,497	(248,214)	-9.2%	2.8%
Public Safety	23,683,926	21,882,995	21,927,548	(1,756,378)	-7.4%	24.7%
Public Works	3,587,362	3,442,745	3,442,745	(144,617)	-4.0%	3.9%
Health and Welfare	793,998	847,201	847,201	53,203	6.7%	1.0%
Education	858,830	897,279	945,456	86,626	10.1%	1.1%
Parks, Recreation and	3,159,637	3,195,881	3,221,933	62,296	2.0%	3.6%
Community Development	2,117,701	1,865,155	1,879,720	(237,981)	-11.2%	2.1%
Contributions	486,354	487,101	524,471	38,117	7.8%	0.6%
Contingency-Pay	(457,604)	1,868,166	1,831,780	2,289,384	-500.3%	2.1%
Transfers Out-Schools	30,424,128	30,424,128	30,424,128	0	0.0%	34.2%
Transfers Out-Cafeteria	0	0	450,000	450,000	0.0%	0.5%
Transfers Out-Social Serv	2,289,995	2,434,100	2,434,100	144,105	6.3%	2.7%
Transfers Out-CSA	1,070,500	788,154	788,154	(282,346)	-26.4%	0.9%
Transfers Out-Capital	2,360,525	4,093,877	4,086,460	1,725,935	73.1%	4.6%
Transfers Out-Debt Serv	4,096,215	4,127,183	4,127,183	30,968	0.8%	4.6%
Transfers Out-Grant Fund	0	396,418	396,418	396,418	0.0%	0.4%
<b>Total General Fund Expense</b>	<b>\$86,349,68</b>	<b>\$88,356,94</b>	<b>\$88,907,043</b>	<b>\$2,007,257</b>	<b>2.3%</b>	<b>100.0%</b>

The largest of the other functions is General Administration (10.3%), which provides internal supportive services, such as Administration, Attorney, IT, Human Resources, Revenue, Treasurer, Real Estate Assessment, Insurance and Accounting/Payroll, 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 FY25 and FY26 contingency is due to FMRR being distributed to department budgets throughout the year. FMRR funding for FY25 and FY26 was 400K and 507K respectively.

The \$88.9 General Fund Operating Budget is comprised of approximately 52.0% operations (\$46.2M) and 48.0% support to other funds (\$42.7M) in the form of transfers. Of the \$42.7M in transfers to other funds, \$30.4M, or



71.2% of the transfer amount supports the School Division's operating budget and approximately 9.7% supports the combined County and Schools debt service. A summary of transfers is provided below.

<b>Summary of Transfers from General Fund</b>	<b>FY25 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>% of Total Transfers</b>
Schools - Operating	30,424,128	30,424,128	0	71.2%
Schools - Cafeteria	0	450,000	450,000	1.1%
Social Services	2,289,995	2,434,100	144,105	5.7%
Children's Services Act	1,070,500	788,154	(282,346)	1.8%
Capital Improvements	2,360,525	4,086,460	1,725,935	9.6%
Debt Service	4,096,215	4,127,183	30,968	9.7%
County Grant Fund	0	396,418	396,418	0.9%
<b>Total</b>	<b>\$40,241,363</b>	<b>\$42,706,443</b>	<b>\$2,465,080</b>	<b>100.0%</b>

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

<b>Fund or Function</b>	<b>FY26 Adopted Budget</b>	<b>% of Total Budget</b>	<b>Portion Funded by General Fund</b>	<b>% Funded by General Fund</b>
General Administration	9,128,249	4.6%	9,128,249	10.3%
Judicial Administration	2,451,497	1.2%	2,451,497	2.8%
Public Safety	21,927,548	10.9%	21,927,548	24.7%
Public Works	3,442,745	1.7%	3,442,745	3.9%
Health and Welfare	847,201	0.4%	847,201	1.0%
Education	945,456	0.5%	945,456	1.1%
Parks, Recreation, and Cultural	3,221,933	1.6%	3,221,933	3.6%
Community Development	1,879,720	0.9%	1,879,720	2.1%
Contributions	524,471	0.3%	524,471	0.6%
Contingency-Pay Matters/FMRR	1,831,780	0.9%	1,831,780	2.1%
Gloucester County Public Schools	83,219,115	41.5%	30,874,128	34.7%
Social Services	6,902,761	3.4%	2,434,100	2.7%
Children's Services Act	1,994,385	1.0%	788,154	0.9%
American Rescue Plan Act Fund	911,522	0.5%	0	0.0%
Capital Improvement Fund	31,691,594	15.8%	4,086,460	4.6%
School Construction Fund	5,071,046	2.5%	0	0.0%
County Grant Fund	2,462,926	1.2%	396,418	0.4%
Opioid Abatement Fund	610,773	0.3%	0	0.0%
Debt Service	9,194,134	4.6%	4,127,183	4.6%
School Sales Tax Reserve	1,869,111	0.9%	0	0.0%
Utilities & Sanitary Districts	10,279,617	5.1%	0	0.0%
Mosquito Control	129,562	0.1%	0	0.0%
<b>Total County Financial Plan</b>	<b>200,537,146</b>	<b>100.0%</b>	<b>88,907,043</b>	<b>100.0%</b>



## **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. 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 worked with the Director of Public Utilities to provide recommendations of projects for the upcoming year in alignment with the Utilities Master Plan.

### ***Five-Year CIP***

The FY2026–FY2030 CIP includes 33 project requests totaling \$146 million, including an inflation buffer. After applying other funding sources, the net need drops to about \$131 million. With limited resources, the FY2026 plan focuses on the most urgent needs across the County, Schools, and Public Utilities. Among the largest of the school project requests were School Bus Replacement Cycle (\$7.4M) and School HVAC Replacement (\$5.0M). 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 County infrastructure, are incorporated into the CIP to be as proactive as possible. 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 maintains 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 21, 2025 and conducted a public hearing to solicit citizen feedback on February 4, 2025. Capital projects approved in the FY2026 budget are shown in the tables below.

### ***FY2026 New Governmental CIP Projects***

Department	Capital Project	FY26 Adopted Budget	Funding Source
DIT	Network Overhaul & Replacement	135,148	County Funds
DIT	Finance & Community Plus Software	866,185	Debt Financed
Engineering	E911 UPS Battery Backup	205,000	County Funds
Facilities	Roof Replacement & Refurb	65,000	County Funds
GVFR	Firehouse-GVFR Station 1	17,389,796	Debt Financed
PRT	Gloucester Pt Beach Park Renovations	2,580,000	Grant
PRT	Beaverdam Park Improvements	293,390	County Funds
Schools	HVAC Replacement	4,970,196	County Funds

***Total New Projects \$ 26,504,715***

### ***FY2025 CIP Projects Ongoing to FY2026***

Continuation of projects funded in the FY2025 budget and approved to be continued to FY2026 are shown below:

Department	Capital Project	FY26 Adopted Budget	Funding Source
Schools	Bus Replacement	1,317,538	County Funds
Schools	Sch Security Improvements	10,000	County Funds
Schools	Sch Security-Door System	4,500	County Funds
DIT	Broadband B	261,408	Grant + County Match
DIT	Generator Replacement	138,240	Grant
Tourism	Historic Building Preservation	641,310	Tourism Funds
Engineering	Aberdeen & Timberneck Dredging	70,532	Grant
Engineering	FEMA FMA-03-VA-2019-008	598,301	Grants + Homeowner
Engineering	FEMA FMA 2017-002	79,505	Grants + Homeowner
Engineering	FEMA HMA GLASS	279,984	Grants + Homeowner
Engineering	FEMA HMA GUINEA	728,451	Grants + Homeowner
Engineering	County Paving Program	498,925	County Funds
PRT	PR&T ADA Improvements	143,292	Park Funds
Facilities	Elevator Replacement/Refurb	219,511	County Funds
Facilities	Generator Replacement	80,000	County Funds

***Total Ongoing Projects \$5,074,497***



## **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 \$3.8M of unassigned fund balance to be used for capital expenditures and \$450K to support the School Food Service Fund. Per the Fund Balance Policy, revised in June 2017, projected unassigned fund balance will be \$21.6M which calculates to approximately 15.3% 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 found below.

Category	Policy	Amount
FY2025 Adopted Budget-Governmental Expenditures		\$ 141,649,184
Less Portion Funded by Bond Proceeds/Grants		(128,000)
Total Government Expenditures less Bond Proceeds		\$ 141,521,184
Unassigned Fund Balance for 14% Policy Minimum	14.0%	\$ 19,812,966
Unassigned Fund Balance for 16% Policy Maximum	16.0%	\$ 22,643,389
<b>Audited Unassigned Fund Balance at 6/30/2024</b>		<b>\$ 28,327,571</b>
Projected Use of Fund Balance FY2025:		
Budgeted FY2025 Capital Transfer		(2,000,004)
Balance FY2025 Operating Budget		(246,984)
Carryover Included in FY2025 Budget		(77,000)
Carryovers appropriated 9/3/2024		(23,400)
Carryovers Requested 1/7/2025		(42,421)
<b>Projected Unassigned Fund Balance at 6/30/2025</b>	<b>18.3%</b>	<b>\$ 25,937,762</b>

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.

## **Summary**

We are excited to be embracing the change to come in fiscal year 2026. It will be a transitional year as we re-vamp our capital plans and continue to navigate a dynamic economy. However, I am confident the County's FY2026 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 several 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.

From enhanced interdepartmental cooperation to changing expectations of job performance and maintaining 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 to enable 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.



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## KEY PERFORMANCE INDICATORS

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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 2024 actuals, 2025 estimated values, and 2026 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. FY2025 estimates are based on averages of the last two years and performance indicators are also repeated on each department page to display FY2024 outcomes.

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 **Pages 66-68**. In prior years, KPI results were presented using a scorecard format with red, yellow, and green indicators to reflect progress toward performance targets. For this year, we've moved away from the color-coded approach in favor of a more straightforward presentation. This year's KPIs focus on clearly defined targets without visual indicators, allowing for a more simplified view of performance metrics.

### **FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD** **EXAMPLE**

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Department					
	<b><u>Department Goals &amp; Objectives</u></b>				
	<b><u>Analysis</u></b>				

While we've moved away from the red, yellow, and green scoring system this year, we continue to focus on tracking meaningful progress over time. A general analysis has been conducted on each department's performance over the past three years to identify trends, strengths, and areas for improvement. As we continue refining the program, we expect to see ongoing improvements in how KPIs are defined, measured, and reported along with greater consistency and inclusivity across departments.

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](mailto:county.administrator@gloucesterva.info)

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Animal Control	On-Time Priority 1 Call Response	Percentage of emergency calls addressed with a field response in one hour or less	93%	98%	> 93%
	Total Service Demand Response	Percentage of all service calls received that are responded to (includes response by phone)	99.8%	100%	100%
	Total Service Demand Response	Total number of service calls received	6,143	5,281	4,000
	Live Releases	Percentage of companion animals received by Animal Control either returned to the owner, transferred to Gloucester-Mathews Humane Society for adoption, or adopted directly from Animal Control	93.3%	92.0%	> 90%
	Live Releases	Number of companion animals received at the shelter (during the fiscal year)	482	420	< 450
	Volunteer Hours	Total number of volunteer hours	Data unavailable	4,316	> 4,500
	Value of Volunteer Hours	Total dollar value of volunteer hours (total hours x \$33.38)	Data unavailable	\$144,068.08	> \$150,210
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Despite several factors outside of the control of Animal Control Department (e.g., there are more owner sign-overs due to growing inability on the part of many citizens to care for their animals financially), the KPIs are looking better for 2025. To address the growing population in the shelter, Animal Control now adopts out the dogs in their care. However, this process takes a lot of time away from officers to respond to other cases promptly, which impacts the service demand response for FY 2025. Nonetheless, the staff have worked diligently to both address the operational concerns (through leveraging volunteers for the adoption program) and maintain high levels of customer service (as indicated in the anticipated improvement in each of the KPIs).</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Building Inspections	On-Time Inspections	Percentage of inspections completed within 2 working days of the request date (0-3 day lead time)	100%	100%	100%
	Plan Review Turnaround (residential)	Percentage of residential plan reviews completed within 10 working days	94%	90%	> 95%
	Plan Review Turnaround (commercial)	Percentage of commercial plan reviews completed within 15 working days	95%	97%	>95%
	Total Workload	Total number of inspections completed during the fiscal year	5,851	5,738	5,800
	Average Workload Per Staff Member	Average number of inspections per day per staff member	5.09	4.5	5
	Total Workload	Total number of plans reviewed (residential and commercial combined) during the previous fiscal year	978	784	800
	Community Indicator	Number of building permits issued during the fiscal year	1,065	940	1,000
	<b>Department Goals &amp; Objectives</b> 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.				
	<b>Analysis</b> Building Inspections, along with Planning and Zoning, is part of Community Development and faced impacts similar to its counterparts. Our department has recently hired new inspection staff, and once staff is fully trained, we anticipate keeping our inspection KPIs aligned with targets. Beginning with the pandemic, our staff worked out multiple ways of making the application process easier and more efficient for applicants, which we continue to utilize today. This has increased the number and frequency of submittals through multiple means. Projections provided reflect anticipation of becoming fully staffed with trained/certified permitting and inspection personnel.				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Central Purchasing	Cost Avoidance	Percentage saved through competitive bid process	64%	64%	50%
	Purchase Orders	Number of purchase orders issued	729	750	733
	<b>Department Goals &amp; Objectives</b>				
	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.				
	<b>Analysis</b>				
	This year, the Procurement team focused more on tracking how we're adding value through savings, avoiding extra costs, and managing purchase orders. By using the state bidding portal and encouraging vendor competition, we achieved solid savings. We processed 729 purchase orders, showing that procurement activity stayed strong and efficient.				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Community Engagement	Social Media Engagement	Number of unique views for County and school social media posts and YouTube videos (social media reach)	528,861	596,710	> 481,000
	School Volunteer Hours	Total volunteer hours in schools secured by community engagement coordinators	4,634.25	4,155	> 6,000
	Value of Volunteer Hours	Total dollar value of volunteer hours (total hours x \$33.38)	\$154,691.27	\$139,150	> \$200,280
	Reach & Utility of Information	Number of individuals reached through CEPI messaging (includes estimated circulation of Gazette, Beehive, school newsletter distribution, and Town Crier)	43,247	45,260	> 44,000
	CEC Programming in GCPS	Number of programs and events administered by community engagement coordinators	638	663	> 640
	CEC Programming in GCPS	Number of participants for GCPS programs and events administered by community engagement coordinators	36,154	35,808	> 36,200
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>The Community Engagement and Public Information (CE&amp;PI) Department strives to inspire you to build a thriving community. CE&amp;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;"><b><u>Analysis</u></b></p> <p>The amount of volunteers secured in our schools by Community Engagement Coordinators continues to remain stable after a large increase in academic year 2023-2024. Social media engagement continues to steadily increase and the number of individuals reached through CE&amp;PI continues to steadily increase.</p>				



## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Economic Development	Job Creation	Number of new jobs created through ED efforts	42	40	> 40
	Business Investment	Total dollars of business investment created through ED efforts (grant funds awarded)	\$451,921	\$2,198,500	>= \$300,000
	Grant Funds Awarded	Total dollars awarded through the Small Business Incentive Program	\$98,176	\$87,000	>= \$65,000
	Return on Investment	ROI through the Small Business Incentive Program	4.6	25.2	> 5
	Businesses Served	Total number of businesses benefiting from the Small Business Incentive Program funding	25	22	> 20
	New Business Leads	Percentage of new business leads that choose to locate or expand in Gloucester County	45%	47%	> 30%
	Community Indicator	Percentage increase/decrease in the BPOL tax revenue (Business, Professional, and Occupational License)	6.1%	6%	> 3%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Due to the continued efforts of the Economic Development Department, each one of our assessment criteria continues to experience incremental growth. This is due to ongoing community outreach, as well as new programs and events assisting our local business owners. In addition, the marketing program, including industry specific trade shows, has strengthened our recruitment efforts in retail and restaurant projects.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Emergency Management	Staff Preparation/Training Completion	Percentage of employees with Emergency Operations Center roles who have completed all required training courses/mandatory exercises	65%	70%	> 80%
	General Training Impact	Number of total unique participants in trainings, exercises, and presentations (including for CERT volunteers, community groups, etc.)	555	600	> 600
	CERT Volunteer Utilization	Total number of volunteer hours provided by CERT members	850	1,000	> 1,000
	Value of Volunteer Hours	Total dollar value of CERT volunteer hours (total hours x \$33.38)	\$28,373	\$33,380	> \$33,380
	Public Information/Mass Notification	Percentage of county residents registered for the Bee Alert notification system	10%	15%	> 40%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>We have dramatically enhanced our internal training efforts and monitoring of required FEMA course completion. Strategic use of our CERT volunteers, coupled with robust internal preparation efforts, have allowed us to maintain our EOC Effectiveness Rating and meet the resource needs for relevant events, emergencies, and training opportunities.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Engineering	Project Completion	Percentage of <\$50,000 funded projects completed within the planned budget year	100%	100%	> 95%
	Project Completion	Percentage of >\$50,000 funded projects completed within the planned budget year	100%	100%	>95%
	Project Completion	Number of new projects undertaken during the fiscal year	12	7	7
	New Project Expenditures for Fiscal Year	Amount of dollars spent on new projects undertaken during the fiscal year	\$1,995,364.64	\$1,377,978.68	\$18,566,170.00
	FEMA Community Rating System Classification	Community-wide flood insurance premium discount score under FEMA's Community Rating System program	Class 5	Class 5	Class 5
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Engineering Services successfully completed the paving of parking lots throughout the County, the conversion of the former bus garage for Public Utilities Operations and County Garage, renovations to the Main Library, and the rehabilitation of the Aberdeen Creek Pier. Staff continues to work with the Floodplain Management Committee to further enhance our Community Rating, which was upgraded to Class 5 in FY23, saving residents 25% on their insurance premium.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Environmental Programs	Site Plan Review Turnaround (initial)	Percentage of initial submittals responded to within 30 working days	91%	100%	> 90%
	Site Plan Review Turnaround (resubmittal)	Percentage of site plan resubmittals responded to within 30 working days	86%	100%	> 90%
	Land Disturbance Permit Turnaround (initial)	Percentage of land disturbance permits responded to within 15 working days of initial submission	93%	95%	> 90%
	Land Disturbance Permit Turnaround (resubmittal)	Percentage of land disturbance resubmittals responded to within 10 working days	83%	100%	> 90%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Environmental Programs has two staff (Inspector I and Senior Inspector) that perform inspection for and issue land disturbance permits. Environmental Programs Manager issues land disturbance permits mainly for commercial or projects with sensitive environmental features. The Inspector I, by helping the Senior Inspector manage the land disturbance duties, has enabled our department to reduce the turnaround time for both initial and resubmittal response times from FY2024 to FY2025. Site plan initial and resubmittal response times are also improving so far in FY2025 as compared to FY2024. Overall targets for FY2026 are to improve upon progress made during FY2025. Environmental Programs became fully staffed during first quarter of FY2025 which has contributed to the efficiency improvement in the KPI indicators.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Facilities Management	High Priority Work Order Turnaround	Percentage of high-priority work orders completed within 3 working days of request	81%	85%	> 90%
	Preventive Maintenance Backlog	Percentage of preventive facility maintenance work orders completed within 15 working days of scheduled date	77%	87%	> 90%
	Vehicle/Equipment Maintenance Backlog	Percentage of preventive vehicle maintenance work orders completed within 15 working days of scheduled date	77%	94%	> 95%
	<b>Department Goals &amp; Objectives</b>				
	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.				
	<b>Analysis</b>				
	For FY24, the department experienced an unusually high number of high priority work orders. Despite this, we are anticipating a decrease in the number of days to turnaround said requests due to internal process improvements related to timely closure of work orders. The high number of emergent projects has impacted our ability to complete preventive maintenance on schedule.				



## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Fiscal Services	GFOA Award-Budget Presentation	Received the GFOA Budget Presentation Award (consecutive years)	9 years total		
	GFOA Award-Financial Reporting	Received the GFOA Financial Reporting Award (consecutive years)	28 years total		
	Revenue Variance	Percentage of variance in general fund revenue from budgeted amount	5%	<5%	<5%
	Grants	Grant dollars managed during the fiscal year	\$2,903,154.00	\$1,822,986.00	N/A
	Grants	Number of grants managed during the fiscal year	24	35	N/A
	Error Free 1099s	Percentage of IRS 1099 forms produced accurately the first time	98%	100%	100%
	<b>Department Goals &amp; Objectives</b> 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.				
	<b>Analysis</b> 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 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
GIS	GIS Page Views	Total number of GIS web logistics page views during the preceding twelve months	Data unavailable	84,600	> 100,000
	Unique Users	Number of unique users of the County's GIS site	Data unavailable	18,600	> 30,000
	Address Updates	Percentage of new address updates and assignments completed within 7 working days	99%	99%	100%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>The primary objective for Geographic Information Systems (GIS) is to promote the integrity of spatial data through thoughtful planning and management of resources and to provide this data in various formats to support internal departments and external GIS stakeholders. This reflects the Board of Supervisor's Infrastructure strategic Housing &amp; Land Use, and Natural Resources goals and is objectively monitored by the criterion presented above.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Our focus this year was on fine-tuning the upgraded GIS software system and the products generated to support other departments and our citizens. These changes should enhance the use of GIS for our customers. We have built this enhanced use into our targets for FY 2026.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Human Resources	Staff Retention	Full-time staff turnover rate (excluding Sheriff's Department, Jail, and Department of Social Services since these depts handle thier own hiring)	19.5%	10%	< 15%
	Staff Retention	Percentage of new full-time employees who leave during the first year	12%	2%	< 5%
	Hiring Process Time	Average time to hire new employees	58 days	61 days	< 55 days
	Job Offer Acceptance	Percentage of total job offers accepted	96%	77%	> 85%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p style="text-align: center;">Human Resources is responsible for managing the entire employee lifecycle, from recruitment to termination, and for ensuring a positive and compliant work environment This includes the tasks of recruitment and hiring, training and development, employee relations, compensation and benefits, and workplace safety.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p style="text-align: center;">Our data excludes GSO and DSS as these departments perform their own hiring process. We noted a decrease in our offer to acceptance ratio and this was due to six declined offers over this period. Three candidates declined offers due to the salary offered. Three other candidates declined offers due to hours of work or personal reasons.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Library	Demand for Library Services	Total number of visits to the library (including virtual visits)	99,928	109,520	> 119,000
	Social Cohesion/Library as Place	Number of unique community groups, clubs, and organizations utilizing the community room and study rooms during the fiscal year	352	472	> 120
	Social Cohesion/Library as Place	Total number of meetings in the community room during the fiscal year	284	270	> 260
	Social Cohesion/Library as Place	Total number of meeting attendees in the community room and study rooms during the fiscal year	6,094	6,690	> 7,000
	Early Literacy Programming	Total number of youth and caregivers attending early literacy programs	1,300	2,260	> 1,200
	Early Literacy Programming Impact	Percentage of parents/caregivers citing increased average weekly reading time with their child(ren) resulting from participation in storytimes and other library early literacy programs	100%	100%	> 92%
	Circulation	Total number of materials (eBooks, eAudiobooks, DVDs, and hardcopy books) checked out through the Library	141,093	166,872	> 130,000
	Volunteer Hours	Total number of volunteer hours	1,175	1,111	> 1,000
	Value of Volunteer Hours	Total dollar value of volunteer hours (total hours x \$33.38)	\$39,221	\$37,085	> \$33,380
	Customer Satisfaction	Percentage of citizens surveyed indicating they were either very satisfied or satisfied with the Library	100%	100%	> 98%
	<p style="text-align: center;"><b>Department Goals &amp; Objectives</b></p> <p style="text-align: center;">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.</p>				
	<p style="text-align: center;"><b>Analysis</b></p> <p style="text-align: center;">Enrollment in Library programs including activities and events continues to be robust. Patron visits continue to increase.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Parks, Recreation & Tourism	Parks & Recreation Program Direct Cost Recovery	Percentage of departmental expenditures offset through program revenue, grant funds, sponsorships, and donations	42.9%	40%	> 35%
	Museum Visitation Rates/Demand Growth	Total number of participants in historical programming (including museum visits and historical outreach programming/special events)	7,071	7,200	> 7,500
	Visitor Center Visitation Rates/Demand Growth	Total number of visitors to Gloucester Visitor Center	5,738	5,850	> 6,000
	Demand for Parks and Recreation Programs (Enrollment)	Total number of participants in recreation programs	3,588	3,450	> 3,500
	Volunteer Hours	Total number of volunteer hours	18,405.25	18,500	> 18,000
	Impact of Volunteer Hours	Total dollar value of volunteer hours (total hours x \$33.38)	\$614,367.25	\$617,530	> \$600,840
	Park Visitation	Total number of estimated park visitors	426,287	430,000	> 425,000
	Customer Satisfaction	Percentage of citizens surveyed indicating they were either very satisfied or satisfied with recreation programs	88.8%	83.5%	> 90%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>The Parks, Recreation, and Tourism (PRT) Department provides numerous recreational programs such as athletics and enrichment classes for the entire community. The department also oversees the operation and maintenance of seven parks within the county, which are open to the public 363 days a year. In addition, it manages the Gloucester Museum of History and the Gloucester Visitor's Center and promotes the County as a tourist destination This reflects the Board of Supervisor's Natural and Recreational Resources and Community Services strategic goals and is objectively monitored by the criteria presented above.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>As the environment and the needs of the community have continued to evolve post-COVID, the department is using technology and social media to target programming options more efficiently to both the community and visitors. This allows for more strategic program offerings that create a better return rate for cost recovery. County park visitation, the Gloucester Museum of History, and the Gloucester Visitor's Center all experienced record visitation as new amenities, exhibits, and features were added.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Planning	Site Plan Review Turnaround (initial)	Percentage of site plans responded to within 30 working days	100%	100%	> 90%
	Site Plan Review Turnaround (resubmittal)	Percentage of resubmittal site plans responded to within 30 working days	100%	94%	> 90%
	Plat Review Turnaround (initial)	Percentage of plat reviews commented on within 15 working days	95%	75%	> 90%
	Plat Review Turnaround (resubmittal)	Percentage of plat resubmittals commented on within 10 working days	90%	74%	> 90%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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 &amp; Land Use, and Governance goals and is objectively monitored by the criteria presented above.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Planning staff perform many functions including, but not limited to, those measured above. Depending on what projects staff are working on and the deadline for those, plat and plan review time is impacted and can vary based on the complexity of the application and other priorities. We have 2 staff planners that handle plat and plan reviews. These staff also support the Planning Commission which is charged with long range planning for the County as well as advising the Board of Supervisors on applications for rezonings, conditional use permits and land use code amendments. Staff also support applications to the Board of Zoning Appeals which meets only when there is an application. In addition, we respond to inquiries from the public by phone, email or walk-ins and provide feedback to potential applicants during bimonthly site plan meeting and pre-application meetings.</p>				



## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Probation & Pretrial	Successful Closure Rate (Probation)	Percentage of probation clients successfully completing prescribed probation terms and conditions	64%	68%	> 70%
	Successful Closure Rate (Pretrial)	Percentage of pretrial clients appearing for the required court date	73%	76%	> 75%
	Monthly Caseload per Staff Member (Probation)	Average number of probation cases supervised during the fiscal year	76	87	85
	Monthly Caseload per Staff Member (Pretrial)	Average number of pretrial cases supervised during the fiscal year	32	40	40
	Measure of Success/Evaluation	Percentage of clients with a new conviction for a chargeable offense committed during the probationary period	2%	5%	< 10%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Successful Closure Rates and Monthly Caseload have increased for FY25. Although our operations are currently being impacted by violations sent to the court, as our department moves forward, we are anticipating performance levels to maintain or improve for FY26.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Social Services	Foster Care Monthly Visits Completion	Percentage of monthly required foster care visits completed	98.9%	99%	> 95%
	Transition from Foster Care	Percentage of children exiting foster care to a permanent home	39.1%	33%	> 25%
	On-time Child Protective Service Response	Percentage of Child Protective Services contacts completed within the required time window	90.4%	90%	> 90%
	Benefit Programs	Percentage of SNAP applications processed within required time window	98.7%	99%	> 97%
	Benefit Programs	Number of residents served by DSS benefit programs	11,868	12,000	12,000
	Benefit Programs	Total amount of assistance provided to Gloucester residents during prior fiscal year	\$106,953,956	\$116,000,000	\$118,000,000
	Benefit Programs	Estimated new economic activity created in Gloucester County through distribution of SNAP benefits (\$1.50 x total dollars of assistance for previous fiscal year)	\$12,408,494	\$12,450,000	\$12,500,000
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Challenges exist based on policy requirements requiring face to face contact with alleged victim children within a twenty-four hour period. This requires much overtime work by employees after hours and on the weekends. SNAP applications continue to increase. Statewide vacancies in the Virginia Department of Social Services may impact timeliness of application processing in the future. DSS routinely monitors program outcomes to ensure compliance and adjust services accordingly.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Utilities	Unassigned Fund Balance	Unassigned Fund Balance at end of fiscal year	\$1,627,230	\$27,530	> \$1,514,418
	Site Plan Review Turnaround (initial)	Percentage of site plan submissions responded to within 30 working days	Data unavailable	100%	> 95%
	Site Plan Review Turnaround (resubmittal)	Percentage of site plan resubmittals responded to within 30 working days	Data unavailable	100%	> 95%
	Inspection Cycle	Percentage of sewer system inspected annually	4%	4%	> 20%
	CIP Completion Rate	Percentage of approved capital improvement projects completed during the fiscal year	29%	47%	> 25%
	<b>Department Goals &amp; Objectives</b>				
	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.				
	<b>Analysis</b>				
	Unanticipated repairs to mains, pump stations and other infrastructure continues to impact the Unassigned Fund Balance. In FY24, many capital projects were initiated that were then carried into FY25. Staffing vacancies continue to effect the department's ability to make strides with some metrics and accomplish priority projects.				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Virginia Cooperative Extension	Youth Leadership Development Program Participation	Number of Gloucester County youth participating in leadership development programs	43	45	> 30
	Youth Leadership Development Program Effectiveness	Percentage of youth surveyed that reported increased leadership knowledge from participation in 4-H club and camp leadership development programs	93%	93%	> 90%
	Youth 4-H Clubs and Camps Participation	Number of Gloucester County youth participating in 4-H clubs and camps	225	230	> 200
	Youth Nutrition Development Program Effectiveness	Percentage of youth surveyed reporting positive change in knowledge, attitudes, and behavior resulting from participation in nutrition and wellness programming	96%	96%	> 95%
	Youth & Family Nutrition Development Program Effectiveness	Number of participants for nutrition and wellness programming	267	270	> 250
	Master Gardeners	Total hours of volunteer time provided by master gardeners	6,328	6,000	> 5,000
	Master Gardeners	Total dollar value of volunteer hours provided by master gardeners (total hours x \$33.38)	\$211, 229	\$200,280	> \$166,900
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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 <i>Natural Recreational Resource</i> goals and is objectively monitored by the criteria presented above.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Both Youth Leadership Development and Nutrition Development Program effectiveness remain consistently high. Multiple evaluation methods are used to assess both program areas which include surveys, interviews, and group discussions.</p>				

## FISCAL YEAR 2024 KEY PERFORMANCE INDICATOR SCORECARD

Department	Indicator	Measurement Details	FY2024 (Prior Year)	FY2025 (Estimate)	FY2026 (Target)
Zoning	Permit Turnaround	Percentage of zoning permits issued within 10 working days	81%	83%	> 90%
	Code Enforcement Response Timing	Percentage of code enforcement complaints responded to within 10 working days of submission	82%	56%	> 90%
	<p style="text-align: center;"><b><u>Department Goals &amp; Objectives</u></b></p> <p>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 &amp; Land Use, and Governance goals and is objectively monitored by the criteria presented above.</p>				
	<p style="text-align: center;"><b><u>Analysis</u></b></p> <p>Permit turn-around is a priority for the zoning staff with enforcement handled on a complaint driven basis. We have two staff positions dedicated to zoning with the limited assistance from an administrative coordinator at the front counter serving the Planning, Zoning and Site Plan functions in our department. We've had significant staff turn-over in the zoning division with staff moving from one position to another and learning the new position as well as vacancies that impacted the other positions. In looking at the data, there were periods of time where the permit turn-around time was much greater due to lack of reviewers and then picked back up when staffing was stabilized. Although the code enforcement percentage is lower, there were only 2 instances where the complainant was not called within the 10 day period.</p>				

**Quick Facts of the FY2026 Adopted Budget:**

*The FY26 Adopted Budget provides for:*

- ✓ 3.0% COLA
- ✓ One new staff position
- ✓ Selective staff career ladder increases
- ✓ Board of Supervisors compensation increase
- ✓ Level support of existing external agencies and partners
- ✓ Full Support of Fire & Rescue Departments

The Adopted FY26 Budget incorporates a 3.1 cent Real Estate tax increase and a 15 cent Personal Property tax increase.

**Key Dates in the Development of the FY26 Proposed Budget:**

*The Board of Supervisors held the following meetings to discuss the FY26 Adopted Budget:*

- ✓ March 17: Proposed Budget Presentation
- ✓ March 18: Joint Work Session w/School Board
- ✓ March 24: Budget Work Session
- ✓ March 26: Budget Town Hall Meeting
- ✓ April 14: Public Hearing on the Proposed FY26 Budget & Proposed Tax Rates for Calendar Year 2025
- ✓ April 21: Budget Work Session
- ✓ April 28: Budget Work Session
- ✓ April 30: Adoption of FY26 Budget and CY25 Tax Rates



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**SUMMARY OF CHANGES – PROPOSED TO ADOPTED BUDGET**

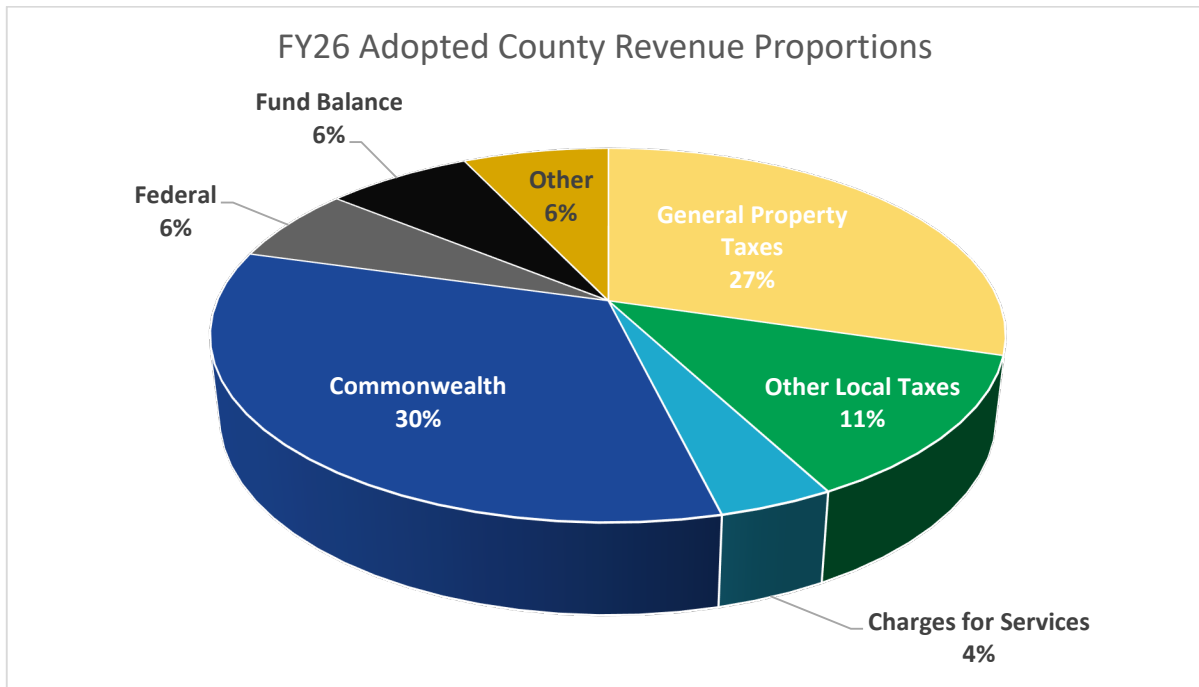
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General Fund Summary	FY2026 Proposed Budget	FY2026 Adopted Budget	Difference Proposed - Adopted
Real Estate Tax Rate	0.626	0.614	(0.012)
Revenue (net Fund Balance)	\$83,939,999	\$83,977,369	37,370
Use of Fund Balance	4,416,945	4,929,675	512,730
<b>Total General Fund Revenue</b>	<b>\$88,356,943</b>	<b>\$88,907,043</b>	<b>\$550,099</b>
General Administration	9,155,063	9,128,249	(26,814)
Judicial Administration	2,451,497	2,451,497	0
Public Safety	21,882,995	21,927,548	44,553
Public Works	3,442,745	3,442,745	0
Health and Welfare	847,201	847,201	0
Education	897,279	945,456	48,177
Parks, Recreation and Cultural	3,195,881	3,221,933	26,052
Community Development	1,865,155	1,879,720	14,565
Contributions	487,101	524,471	37,370
Contingency-Pay Matters/FMRR	1,868,166	1,831,780	(36,386)
Transfers Out-Schools	30,424,128	30,424,128	0
Transfers Out-Cafeteria	0	450,000	450,000
Transfers Out-Social Serv	2,434,100	2,434,100	0
Transfers Out-CSA	788,154	788,154	0
Transfers Out-Capital	4,093,877	4,086,460	(7,417)
Transfers Out-Debt Serv	4,127,183	4,127,183	0
Transfers Out-Grant Fund	396,418	396,418	0
<b>Total General Fund Expense</b>	<b>\$88,356,943</b>	<b>\$88,907,043</b>	<b>\$550,099</b>



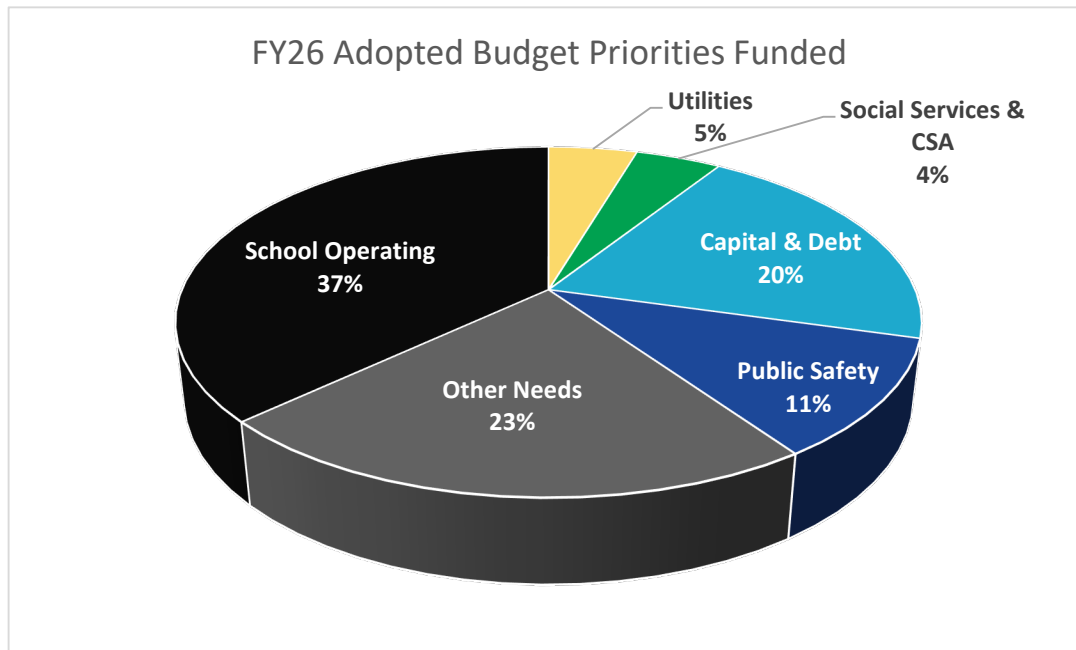
## Total County Revenue Summary

Revenue Summary by Category	FY2024 Actual Receipts	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
General Property	\$50,851,119	\$51,236,224	54,147,949	\$2,911,725	5.7%
Other Local Taxes	21,904,402	22,702,369	23,009,126	306,757	1.4%
Licenses, Permits, &	415,742	472,896	419,550	(53,346)	-11.3%
Fines & Forfeitures	74,709	66,247	81,073	14,826	22.4%
Use of Money &	2,070,589	1,676,414	1,643,513	(32,901)	-2.0%
Charges for Services	6,185,383	7,485,023	7,226,876	(258,147)	-3.4%
Miscellaneous	2,453,181	3,143,112	2,951,729	(191,383)	-6.1%
Recovered Costs	819,681	1,293,073	1,191,596	(101,477)	-7.8%
Commonwealth	52,973,692	58,374,790	60,645,830	2,271,040	3.9%
Federal	10,908,690	11,928,421	11,846,445	(81,976)	-0.7%
Loan Proceeds	3,865,029	0	24,455,627	24,455,627	0.0%
Fund Balance	1,559,601	10,201,056	12,917,833	2,716,777	26.6%
<b>Total County Revenue</b>	<b>\$154,081,819</b>	<b>\$168,579,625</b>	<b>\$200,537,146</b>	<b>\$31,957,522</b>	<b>19.0%</b>



## Total County Expenditure Summary

Fund	FY2024 Actual Expenditures	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25-FY26	% Change FY25-FY26
General Fund, net of transfers	\$42,611,368	\$46,108,323	\$46,200,600	\$92,277	0.2%
School Operating	76,011,234	77,794,229	74,130,616	(3,663,613)	-4.7%
School Cafeteria	4,020,129	5,018,741	4,286,107	(732,634)	-14.6%
School Special Education	690,992	963,716	1,275,920	312,204	32.4%
School Grant Fund	0	0	3,526,472	3,526,472	0.0%
County Grant Fund	0	0	2,462,926	2,462,926	0.0%
Social Services	5,312,777	6,671,407	6,902,761	231,354	3.5%
Children's Services Act	1,842,239	2,494,385	1,994,385	(500,000)	-20.0%
American Rescue Plan Act Fund	785,266	1,543,275	911,522	(631,753)	-40.9%
Capital Fund	9,899,886	6,957,651	31,691,594	24,733,943	355.5%
School Construction Fund	28,147,793	24,080,428	5,071,046	(19,009,382)	-78.9%
Opioid Abatement Fund	21,170	338,429	610,773	272,344	80.5%
Debt Service Fund	6,993,006	9,289,423	9,194,134	(95,289)	-1.0%
School Sales Tax, net of	4,115,041	1,674,061	1,869,111	195,050	11.7%
Gloucester Sanitary Districts #1	28,566	26,405	28,623	2,218	8.4%
Gloucester Point Sanitary	21,299	30,376	32,540	2,164	7.1%
Utility Fund	5,723,288	11,093,053	10,218,454	(874,599)	-7.9%
Mosquito Control	116,210	119,426	129,562	10,136	8.5%
<b>Total County Expenditures</b>	<b>\$186,340,265</b>	<b>\$194,203,328</b>	<b>\$200,537,146</b>	<b>\$6,333,818</b>	<b>3.3%</b>



## 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 FY2026 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 FY2026 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 97** of this document.

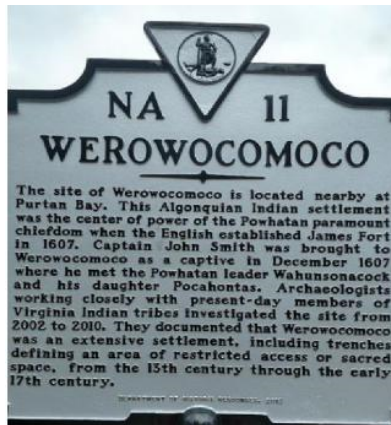
General Fund Summary	FY25 Amended Budget	FY26 Proposed Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026
Real Estate Tax Rate	0.583	0.626	0.614	0.031	0.0%
Revenue (net Fund	\$83,230,708	\$83,939,999	\$83,977,369	\$746,661	0.9%
Use of Fund Balance	3,118,978	4,416,945	4,929,675	1,810,697	58.1%
<b>Total General Fund</b>	<b>\$86,349,686</b>	<b>\$88,356,943</b>	<b>\$88,907,043</b>	<b>\$2,007,257</b>	<b>2.3%</b>
General Administration	9,178,408	9,155,063	9,128,249	(50,159)	-0.5%
Judicial Administration	2,699,711	2,451,497	2,451,497	(248,214)	-9.2%
Public Safety	23,683,926	21,882,995	21,927,548	(1,756,378)	-7.4%
Public Works	3,587,362	3,442,745	3,442,745	(144,617)	-4.0%
Health and Welfare	793,998	847,201	847,201	53,203	6.7%
Education	858,830	897,279	945,456	86,626	10.1%
Parks, Recreation and	3,159,637	3,195,881	3,221,933	62,296	2.0%
Community	2,117,701	1,865,155	1,879,720	(237,981)	-11.2%
Contributions	486,354	487,101	524,471	38,117	7.8%
Contingency-Pay	(457,604)	1,868,166	1,831,780	2,289,384	-500.3%
Transfers Out	0	0	0	0	0.0%
Transfers Out-Schools	30,424,128	30,424,128	30,424,128	0	0.0%
Transfers Out-Cafeteria	0	0	450,000	450,000	0.0%
Transfers Out-Social	2,289,995	2,434,100	2,434,100	144,105	6.3%
Transfers Out-CSA	1,070,500	788,154	788,154	(282,346)	-26.4%
Transfers Out-Capital	2,360,525	4,093,877	4,086,460	1,725,935	73.1%
Transfers Out-Debt	4,096,215	4,127,183	4,127,183	30,968	0.8%
Transfers Out-Grant	0	396,418	396,418	396,418	0.0%
<b>Total General Fund</b>	<b>\$86,349,686</b>	<b>\$88,356,943</b>	<b>\$88,907,043</b>	<b>\$2,007,257</b>	<b>2.3%</b>

The large variance between FY25 and FY26 contingency is due to FMRR being distributed to department budgets throughout the year. FMRR funding for FY25 and FY26 was 400K and 507K 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

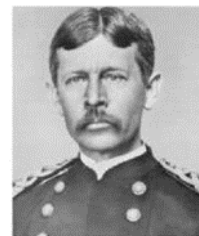


friend John Page, who was elected to the First United States Congress serving four terms and subsequently as the 13th Governor of Virginia. Rosewell is on the National Register of Historical



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.



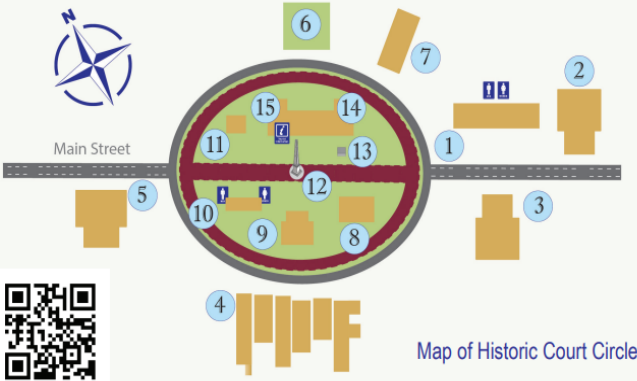
Chartered in 1940, VIMS is currently among the largest marine research and education centers in the United States. It is unique among marine science institutions in its legal mandate to provide research, education, and advisory service to government, citizens, and industry. Research at VIMS extends from 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.

## Take a Self-Guided Tour

Gloucester County was established in 1651, and there are many historic buildings and landscapes to discover. Explore the Court Circle and its surroundings. You will find the 1766 courthouse, a 1770 tavern, and numerous other buildings from the early-19th and 20th centuries. The sites identified within this walking tour are within easy walking distance of each other. At a relaxed pace, the entire tour takes about 30-minutes.

To view the full-sized Walking Tour Guide please click the images below.


# Historic Court Circle Walking Tour



Map of Historic Court Circle


Gloucester County was established in 1651, and there are many historic buildings and landscapes to discover. Explore the Court Circle and its surroundings. You will find the 1766 courthouse, a 1770 tavern, and numerous other buildings from the early-19th and 20th centuries. The sites identified within this walking tour are within easy walking distance of each other. At a relaxed pace, the entire tour takes about 30-minutes.

Known today as the Botetourt Building, this structure provided lodging from the 1770s through the 1950s, first as a tavern and later as a hotel. It is one of the largest, as well as one of the few, brick taverns from the pre-Revolutionary period. The county purchased the property in 1965, and it was used as offices. In 2000, it became home to the Gloucester Museum of History.




**1** Botetourt Building – c. 1770

The First National Bank was designed by Charles T. Holtzclaw of Hampton, VA, and is a masonry building with a stucco exterior. Holtzclaw was active as a contractor and architect from 1898-1920. He worked extensively in the Tidewater region with his brother, William B. Holtzclaw. Today, this structure serves as retail, office, and living space.




**2** The First National Bank of Gloucester – 1916

Originally constructed as the Mumford Banking Company, this structure housed the Bank of Gloucester for almost 100 years. During the 2000s, it was acquired and operated by Crestar Bank and, most recently, SunTrust. The building features large Doric columns on a projecting, pedimented façade to emulate the aesthetic of a Greek temple form.




**3** Bank of Gloucester Building – 1902

Along the southern side of the Court Circle are six office buildings built in a row. These offices have been collectively known as "Lawyer's Row" since 1941, when Nellie D. Gray painted the area and named it after the lawyers' offices which occupied many of the buildings. Today, several of these historic structures remain offices for local attorneys.



**4** Lawyer's Row – 1941

This 1857 building houses one of the oldest Masonic Lodges in the nation. The initial warrant for organization was given by the Fredericksburg Lodge in 1757. In 1773, an English Charter was granted, and the lodge took the name Botetourt Lodge No. 7. The lodge has been in active operation since 1757, with a brief lapse from 1820-1857.




**5** Botetourt Masonic Lodge No. 7 – 1857

Built on the site of the former W.C. Tucker Store, this area is a historic respite for visitors to Main Street. Archaeological excavations here have found evidence of the store, blacksmithing and carriage repair activities, and foundations of 18th century buildings. Explore the park to learn more about the history of Gloucester County!



**6** Tucker Store Pocket Park


During the late 1800s and early 1900s, numerous African American owned businesses were in this area. They included a medical office, an inn, a cleaners and tailor shop, and stables. The two-story wood frame home located at the corner of Lemon Lane and Main Street was built in 1905 by John C. Lemon, a prominent African American preacher from Gloucester.



**7** Lemon Lane and House – 1905


*\*Private property, please respect resident privacy.*

This Clerk of the Court office was constructed in the late 1700s and remodeled in 1823 after a fire. The exterior walls are masonry with seven course American bond brick, which is now parged, or covered with a thin coat of mortar. John Clayton served as Clerk of the Court in Gloucester from 1720-1773; however, he is best known for his contributions as a botanist. In 1976, the building was named in his honor.



**8** Clayton Building – 1823

Designed by B.F. Smith Fireproof Construction Company, this building housed the county's court records for many years. The walls are fireproof, the ceiling is made of cement, and each interior room can be sealed off by an iron door. In theory, if a fire began in any room, it would not spread. The building is named in honor of Basil Bernard Roane, who served Gloucester County for 59 years, first as Deputy Clerk and later Clerk.




**9** Roane Building – Clerk of the Courts office – 1896

Constructed in 1873, the jail consisted of four 16-foot by 16-foot rooms. It was built to replace a jail that was burned by Union troops during the American Civil War. Segregated bathrooms were added during the early 1900s. More recently, the building housed the Gloucester County Sheriff's office.




**10** County Jail – 1873

Debtors incarcerated here were allowed outside during the day for exercise. In 1849, imprisonment for debt was discontinued in Virginia. During the American Civil War, this building was used as an arsenal and for repairs of weapons. In the 20th century, Gloucester County's Commissioner of the Revenue's Office was located here.




**11** Debtors Prison – c. 1820

Located at the center of the Court Circle, the Confederate Memorial was dedicated on September 18, 1889. It lists the names of 134 men from Gloucester County who lost their lives during the American Civil War.




**12** Confederate Memorial 1889

James Daniel Gardner (sometimes spelled Gardiner) was born in Gloucester in 1839. A local oysterman, he enlisted in the 36th Infantry of US Colored Troops in 1863 and was assigned to the Army of the James near Richmond. On September 29, 1864, a bayonet charge was ordered against Confederate held Fort Harrison. Gardner advanced ahead of his unit into the Confederate fortifications, "shot a rebel officer who was on the parapet rallying his men, and then ran him through with his bayonet." Fort Harrison was taken! Gardner was promoted to sergeant the next day and awarded the Congressional Medal of Honor on April 6, 1865. He is the only Gloucester citizen to receive the Medal of Honor.



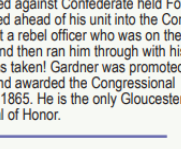
**13** James Gardner Memorial Dedicated in 2005

With its careful proportioning, fine brickwork, and round arched windows, Gloucester Courthouse is one of the most architecturally sophisticated courthouses of colonial Virginia. While court is no longer held here, it is used regularly by county government and the community, making it one of the oldest courthouses in the nation still used for official functions.



**14** Gloucester Courthouse 1766

Built in 1956, this Clerk's office annex was originally a free-standing building. It was later connected to the courthouse via a breezeway, a connecting link between two buildings. In 2017, it became the Gloucester Visitor Center and houses a gift shop, exhibits, and tourism information.



**15** Court Annex Building 1956

For more information on Gloucester history visit <https://www.gloucesterva.info/820/Museum-of-History>

Return to TOC





Across Gloucester there are many museums and historic sites to explore. The locations identified here are accessible to the public; however, operating hours vary season to season. We encourage you to use the contact information provided to confirm hours of operation to ensure an enjoyable experience.

To view the full-sized Driving Tour Guide please click the images below



# Gloucester County Museums & Historic Sites



**1** **Abingdon Episcopal Church & Cemetery**

Abingdon Parish was established in 1651. The current church building was constructed in 1755 on land donated by Col. Augustine Warner, the maternal grandfather of George Washington. An active congregation remains.

4645 George Washington Memorial Highway (US 17)  
804-693-3035  
[www.abingdonchurch.org](http://www.abingdonchurch.org)

**2** **Bethel Baptist Church & Cemetery**

One of the oldest African American churches in Gloucester, Bethel Baptist was established in 1867 and remains an active congregation today. T.C. Walker, the first African American lawyer in Gloucester, is interred in the cemetery.

2978 Hickory Ford Road  
804-693-2477  
[www.bethelbaptistgloucester.org](http://www.bethelbaptistgloucester.org)

**3** **Buck's Store Museum**

This store was operated by C.B. Rowe, Sr. and his son "Buck" from 1920 until his death in 2005. Today, it is a museum and interprets the history of the Guinea section of Gloucester.

8850 Guinea Road  
[www.guineaheritage.org](http://www.guineaheritage.org)

**4** **Center for Archaeology, Preservation and Education**

This 1930s service station serves as Fairfield Foundation's headquarters. The foundation is the preeminent archaeological research and preservation organization in the region.

6783 Main Street  
804-815-4467  
[www.fairfieldfoundation.org](http://www.fairfieldfoundation.org)

**5** **Edge Hill House**

Built in the 1750s, this building has housed retail stores, carriage shops, including a blacksmith, and a family home. Today, it is home to the Gloucester Woman's Club.

6805 Main Street  
[www.theedgehillhouse.org](http://www.theedgehillhouse.org)

**6** **Gloucester Museum of History**

Located on Main Street, the museum is housed in a tavern built in 1770 and interprets the history and culture of Gloucester County. Admission is free.

6539 Main Street  
804-693-1234  
[www.gloucesterinfo.org/820/Museum-of-History](http://www.gloucesterinfo.org/820/Museum-of-History)

Across Gloucester there are many museums and historic sites to explore. The locations identified here are accessible to the public; however, operating hours vary season to season. We encourage you to use the contact information provided to confirm hours of operation to ensure an enjoyable experience.

For more information about Gloucester history, visit [www.gloucesterinfo.org/820/Museum-of-History](http://www.gloucesterinfo.org/820/Museum-of-History)

The court circle includes six buildings from the 18th and 19th centuries. The 1766 courthouse is one of the oldest in the nation still in use. Gloucester's Visitor Center includes travel information, a gift shop, and an exhibit featuring Werowocomoco.



**7** **Visitor Center & Historic Court Circle**

6504 Main Street  
804-693-3215  
[www.gloucesterinfo.org](http://www.gloucesterinfo.org)

This store has been in continuous use since 1877. It remains the social center of the Ware Neck community. It houses a post office, grocery store, deli, local art, and sells crabbing and fishing supplies.



**9** **Nuttall Country Store**

6495 Ware Neck Road  
804-693-3067  
[www.nuttallstore.com](http://www.nuttallstore.com)

Built in 1725, this home was one of the largest of the colonial period. It was a victim of fire in 1916. Extensive ruins remain, and the Visitor Center includes exhibits, a gift shop, and tour information.



**11** **Rosewell Ruins & Visitor Center**

5113 Old Rosewell Plantation Road  
804-693-2585  
[www.rosewell.org](http://www.rosewell.org)

This brick church was built around 1720 and is the oldest in Gloucester. It has walls that are three feet thick. Beautiful old trees shade the historic cemetery. An active congregation remains.



**13** **Ware Episcopal Church & Cemetery**

7825 John Clayton Memorial Highway  
804-693-3821  
[www.warechurch.org](http://www.warechurch.org)

This Rosenwald School for African American students was built in 1923. Julius Rosenwald, CEO of Sears, Roebuck & Co., funded 5,300 schools across the nation. It is the only surviving Rosenwald School in Gloucester.



**15** **Woodville School**

4310 George Washington Memorial Highway (US 17)  
757-509-2671  
[www.woodvillerosenwaldschool.org](http://www.woodvillerosenwaldschool.org)

This state park has camping, yurt rentals, kayak launch sites, and trails. An interpretive pavilion provides information on the culture, landscape, and movement of Virginia Indians.



**8** **Machicomoco State Park**

3601 Timbemeck Farm Road  
804-642-2419  
[www.dcr.virginia.gov/state-parks/machicomoco](http://www.dcr.virginia.gov/state-parks/machicomoco)

The Pocahontas Museum includes displays that commemorate her legacy with collections of memorabilia, music, art, pop culture, and crafts. Open by appointment.



**10** **Pocahontas Museum**  
(Pocahontas Statue located near 6262 Main Street)

7339 Lewis Avenue  
804-693-2795

The English colonists called this area Tyndall's Point for Captain John Smith's mapmaker, Robert Tyndall. Fortifications were built here in 1667 and were rebuilt many times from colonial days through the Civil War.



**12** **Tyndall's Point Park**

1376 Vernon Street  
804-693-2355  
[www.gloucesterinfo.org/1368/Parks-Recreation](http://www.gloucesterinfo.org/1368/Parks-Recreation)

Dr. Walter Reed was born in this cottage in 1851. He is known as the "Conqueror of Yellow Fever." Special events and tours are held here throughout the year.



**14** **Walter Reed's Birthplace**

4021 Hickory Ford Road  
804-815-4467

Built in 1894, this church houses one of the oldest independent African American congregations in Gloucester. It is named for seven united poplar trees where the founding members first met in 1866. An active congregation remains.



**16** **Zion Poplars Baptist Church & Cemetery**

7000 T.C. Walker Road  
804-693-4821

*This guide was made possible through the partnership of the Friends of the Gloucester Museum of History and Gloucester Parks, Recreation & Tourism.  
Enjoy your visit and please come back again soon!*

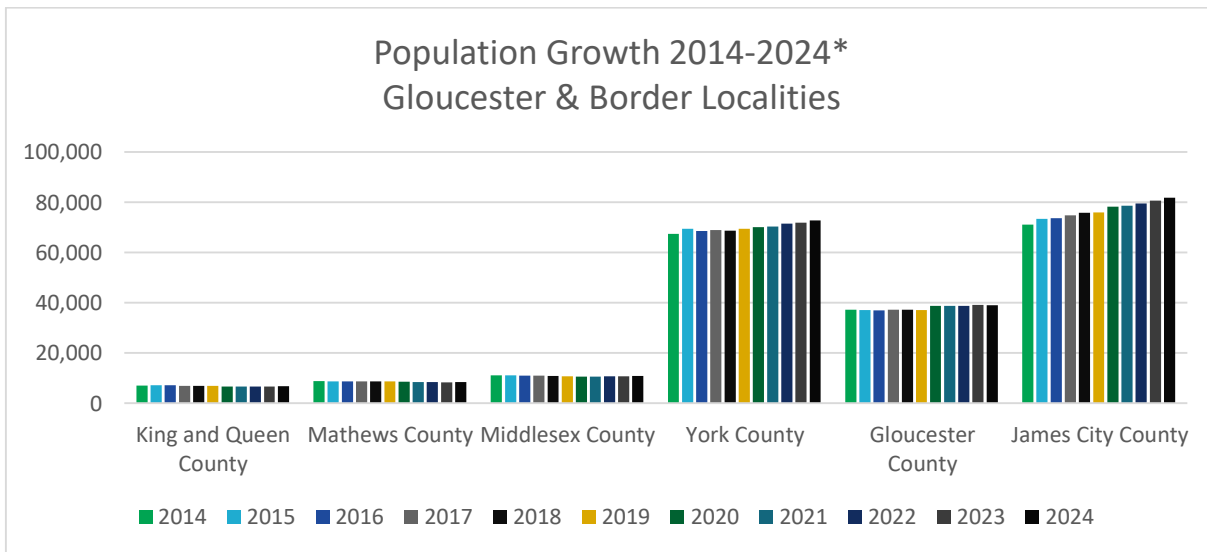
## STATISTICAL AND BACKGROUND INFORMATION

### 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 3<sup>rd</sup> 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>

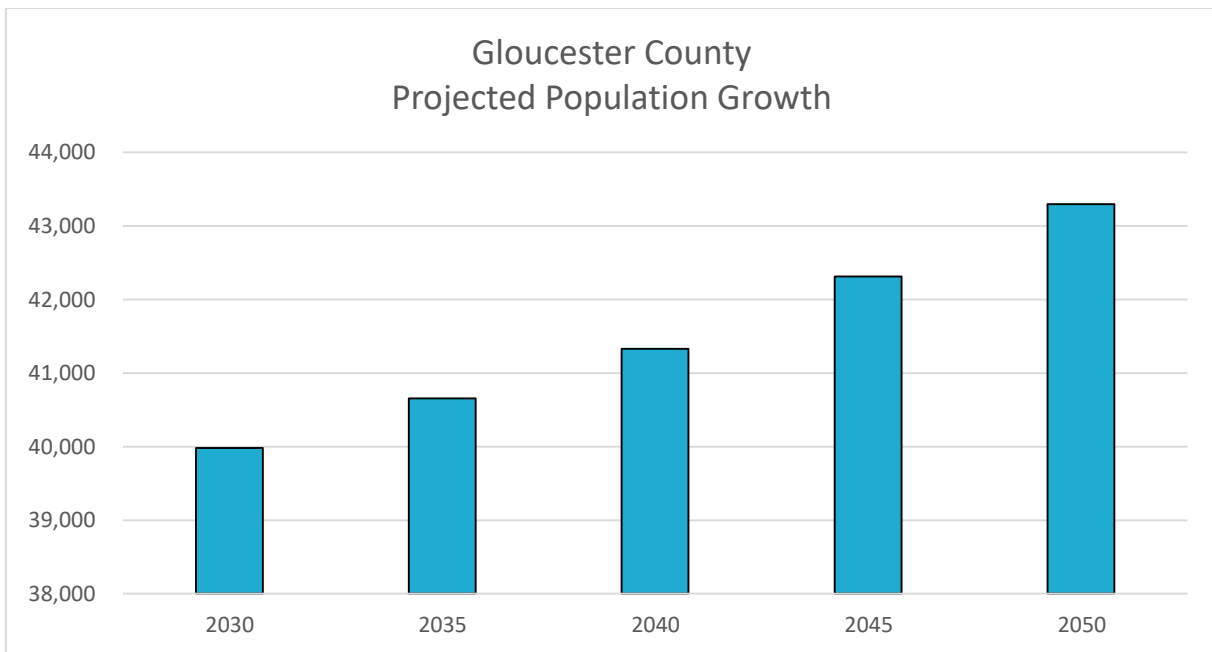
According to the 2020 census, Gloucester County's population was 38,711 - a 5% growth from the 2010 census.

	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>

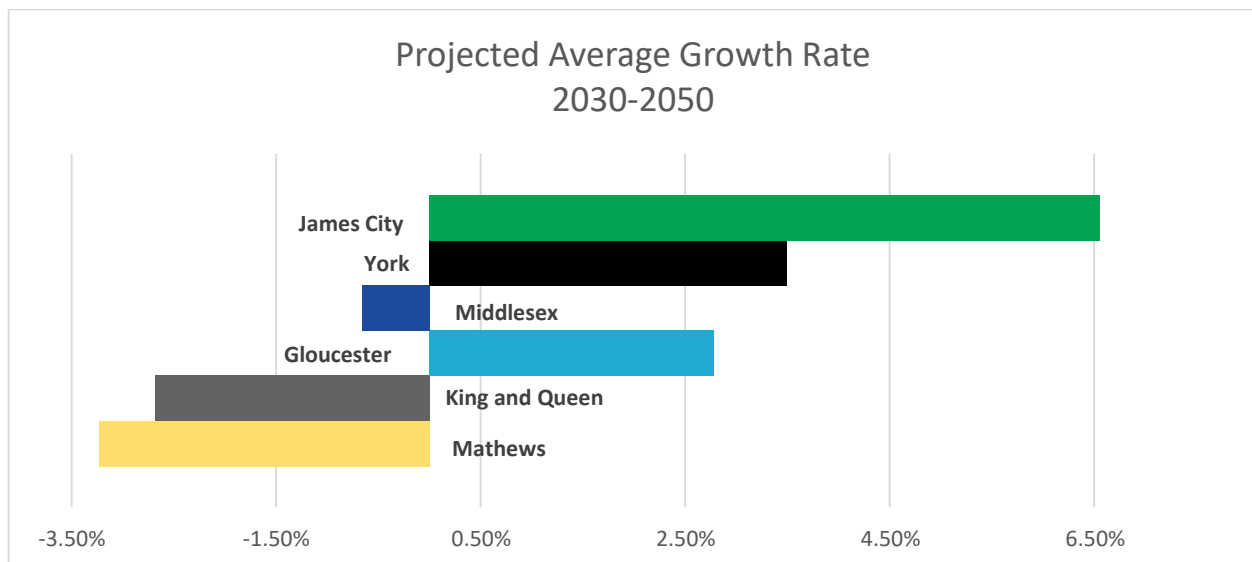
According to estimates from the University of Virginia Weldon Cooper Center, Gloucester's population is projected to grow, on average, at a rate of 2.78% annually.





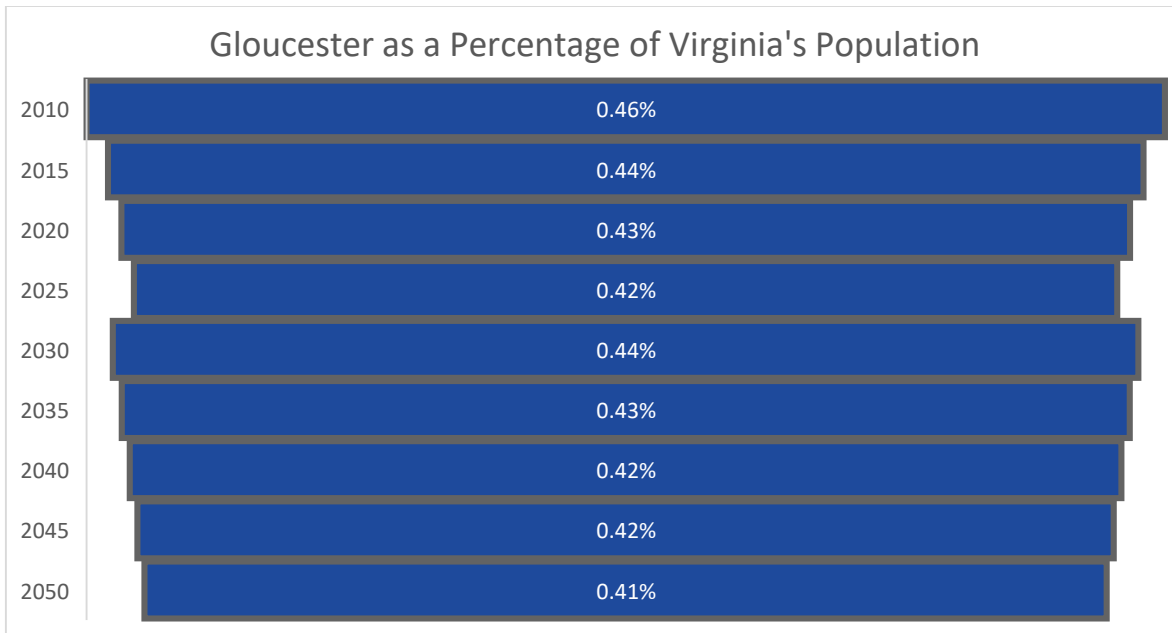
Source: <https://demographics.coopercenter.org/virginia-population-projections>

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



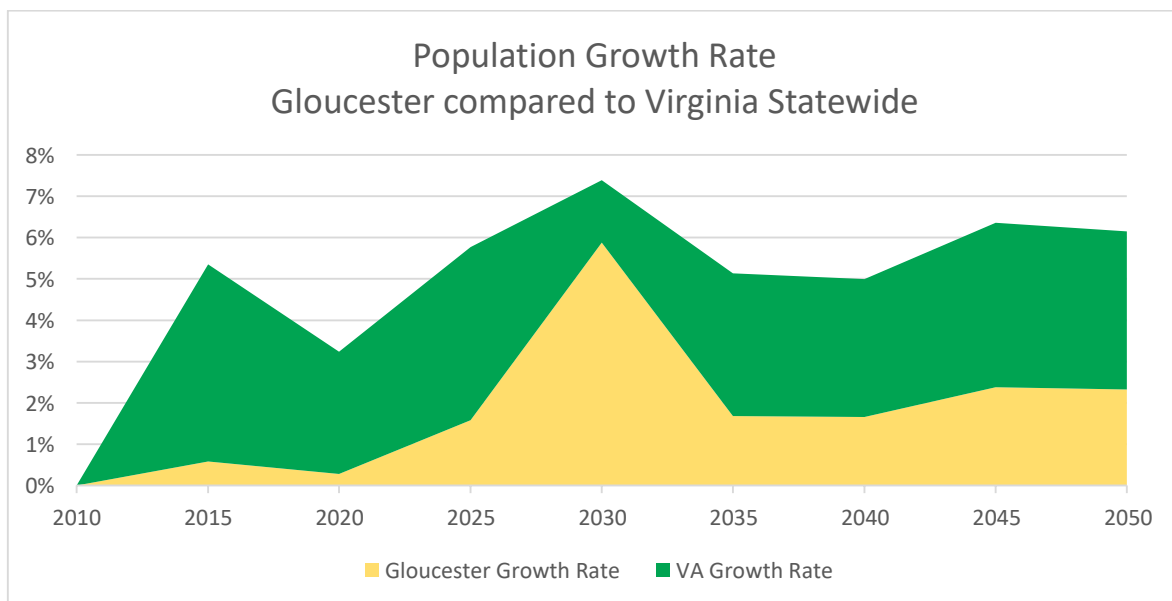
Source: <https://demographics.coopercenter.org/virginia-population-projections>

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>

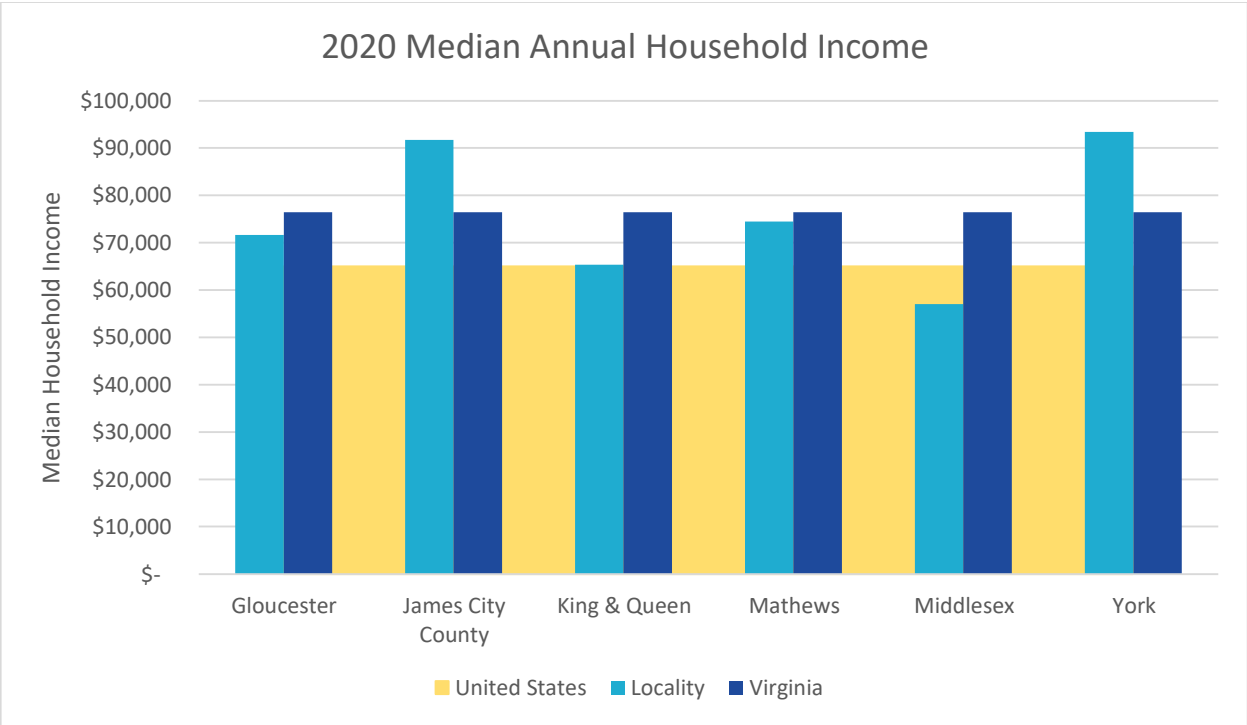
While Gloucester's growth rate is much lower than the State's total population growth rate, the trend of growth is in-line with the state, based on historical data (2010-2020) and future projections (2026-2050).



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

### Household Income

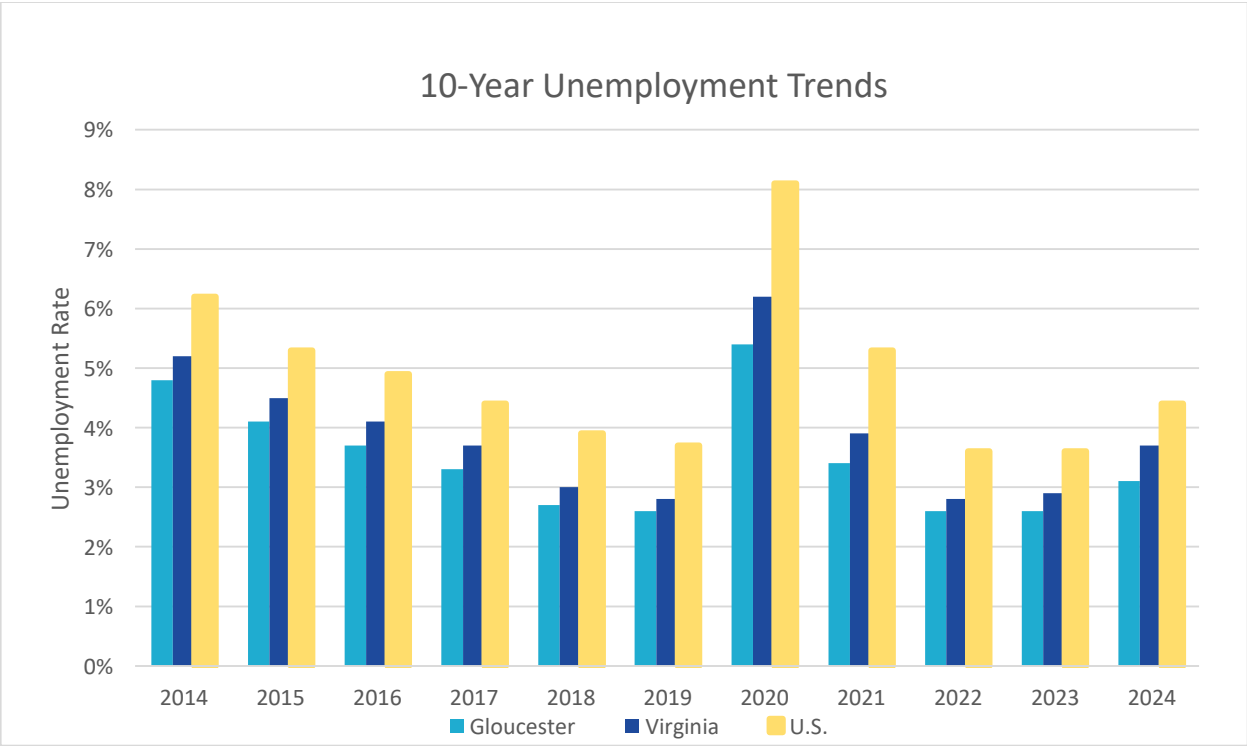
The median household income for Gloucester County Residents in 2023 was \$103,122, as compared to the national median of \$109,160, and the Virginia median of \$123,132.



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](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

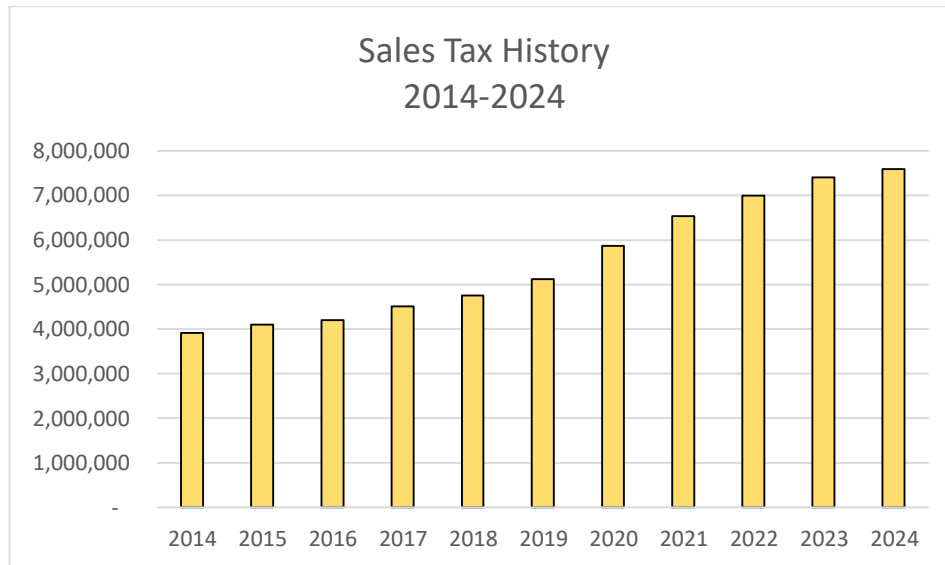
Over the last 10 years, Gloucester County's unemployment rate has remained below that of Virginia's and the Country's, each averaging 3.48%, 3.89%, and 4.85% respectively.



Source: <https://virginiaworks.com/docs/Local-Area-Profiles/5104000073.pdf>  
<https://gloucesterva.gov/economic-development/community-profile>

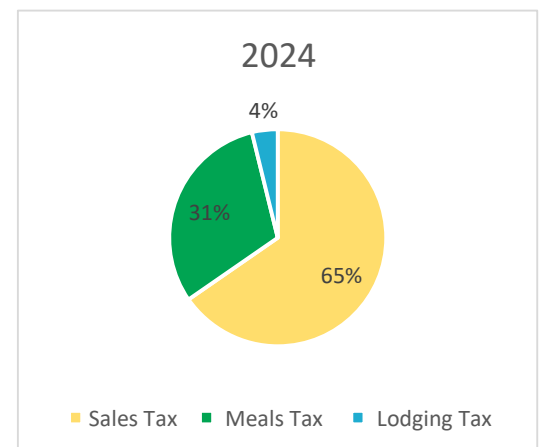
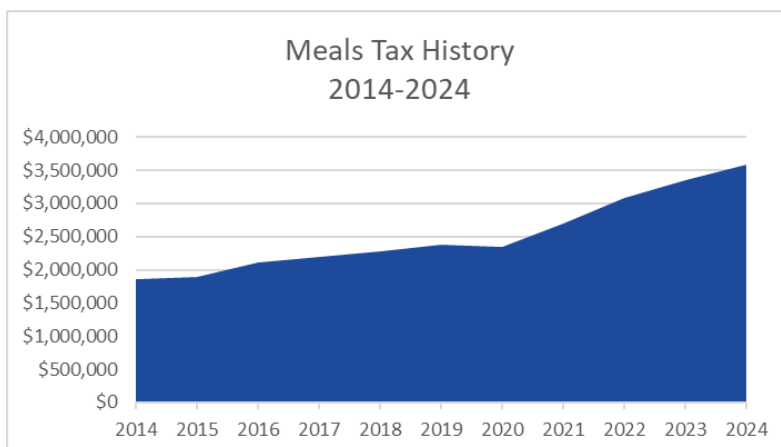
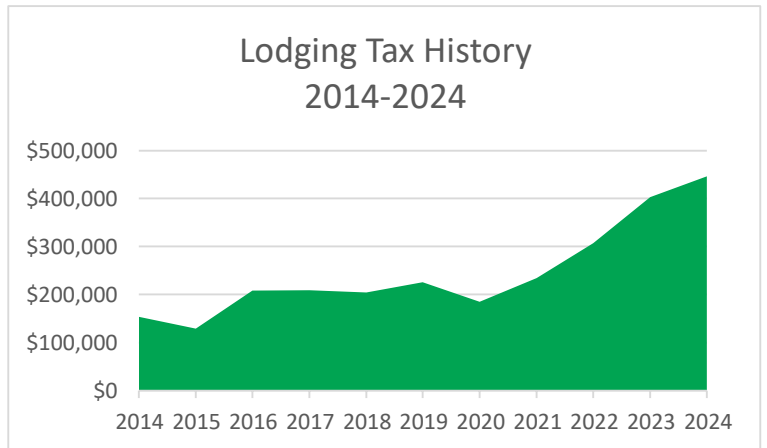
## Sales Tax

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 94% since 2014, compared to 81% growth in meals tax and 190% growth in lodging tax. Statistical representations of each are shown below.



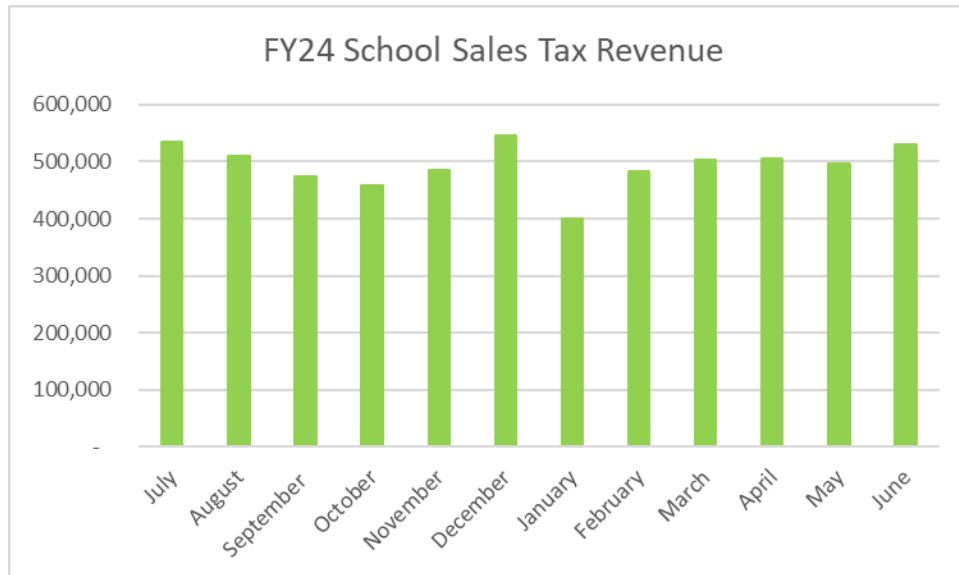
Source: <https://ceps.coopercenter.org/lost>

Fiscal Year	Lodging Tax	Meals Tax
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
2023	403,001	3,355,355
2024	446,204	3,577,510

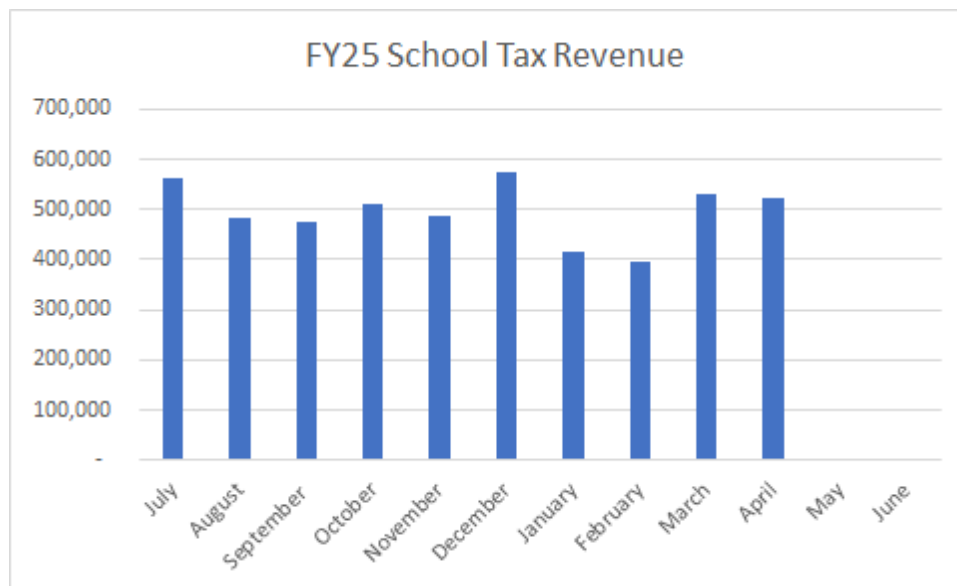


### School Sales Tax

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 for fiscal year 2024:



Budgeted revenue for FY24 was projected at \$5.9M. As displayed in the chart above, actual receipts came in below projected amounts by \$52,932. The chart below shows YTD FY25 figures. Since receipts are two months in arrears, meaning from two months ago, FY25 figures will not be finalized until August 2025. FY25 figures are currently trending to meet the budgeted forecast of \$6.2M:





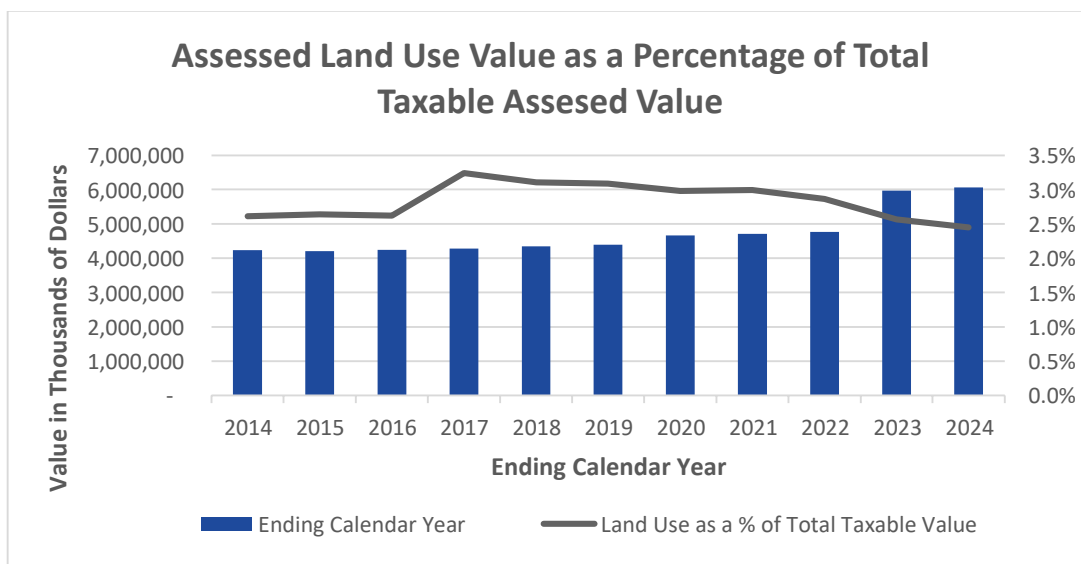
## Land Use-Value

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
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%
2022	116,699	4,761,895	2.5%
2023	135,609	5,965,958	2.3%
2024	137,527	6,064,116	2.3%

*\*Sourced from Gloucester County Commissioner of the Revenue*

*\*Dollars in Thousands*



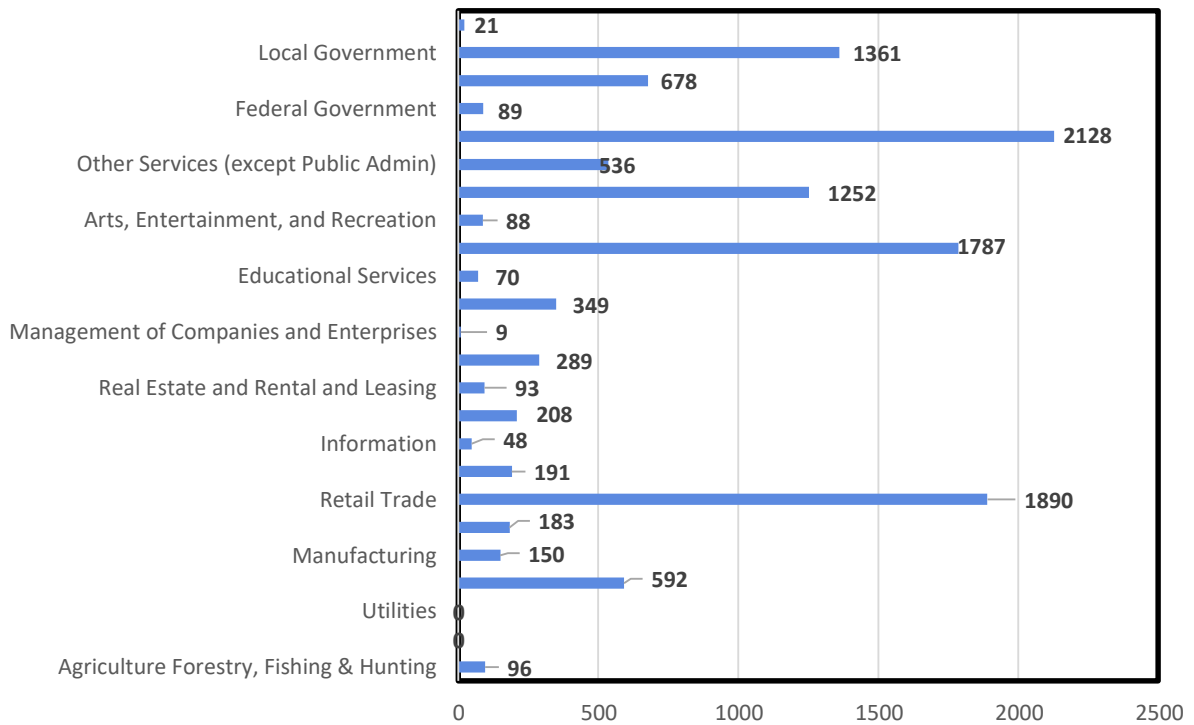
## 50 Largest Employers

The largest employers in Gloucester County span key sectors that support a balanced local economy. Education and healthcare lead the way, with major institutions like Gloucester County Public Schools, Riverside Walter Reed Hospital, and Rappahannock Community College. Government employment through the County of Gloucester provides vital public services. Retailers such as Walmart and Lowe's offer a range of jobs in sales and operations. The county also benefits from industrial and environmental services, including Canon Environmental Technologies, and construction-related employers like Rappahannock Concrete. Together, these sectors provide stable employment and drive regional growth.

1	Gloucester County School	26	Damons Inc
2	Riverside Regional Medical Center	27	Newton's Bus Service
3	County of Gloucester	28	Wen Gap LLC
4	Virginia Institute of Marine Science	29	Peninsula Heating and Air Conditioning
5	Wal Mart	30	7-Eleven
6	York Convalescent Center	31	Gloucester Mathews Humane Inc
7	Food Lion	32	Phillips Energy Inc
8	Tidal Wave Auto Spa	33	Tidal Events & Staffing, LLC
9	Lowes' Home Centers, Inc.	34	Gloucester Toyota
10	Rappahannock Community College	35	Mobjack Bay Lease Holding INC
11	The Home Depot	36	Sentara Healthcare
12	Hope in Home Care	37	Applebee's
13	Chick-fil-A of Gloucester	38	The Other Moving Company Inc.
14	Millers Septic Service Inc	39	Animal Care Of Gloucester
15	Kroger	40	Chesapeake Bank
16	JL Jkm Enterprises Lc	41	Starbucks Coffee
17	York River Oyster Company	42	Tidewater Newspapers
18	Dominion Virginia Power	42	Taco Bell
19	Gloucester House	44	Shells Unlimited Crab Div LLC
20	Postal Service	45	The Nurtury
21	Industrial Resource Technology	46	The Ware Academy
22	Whitley Peanut Factory Inc.	47	WaWa
23	Hardee's	48	Connex Family Services LLC
24	T J Maxx	49	Cook Out
25	Subway	50	Ken Houtz Chevrolet Buick

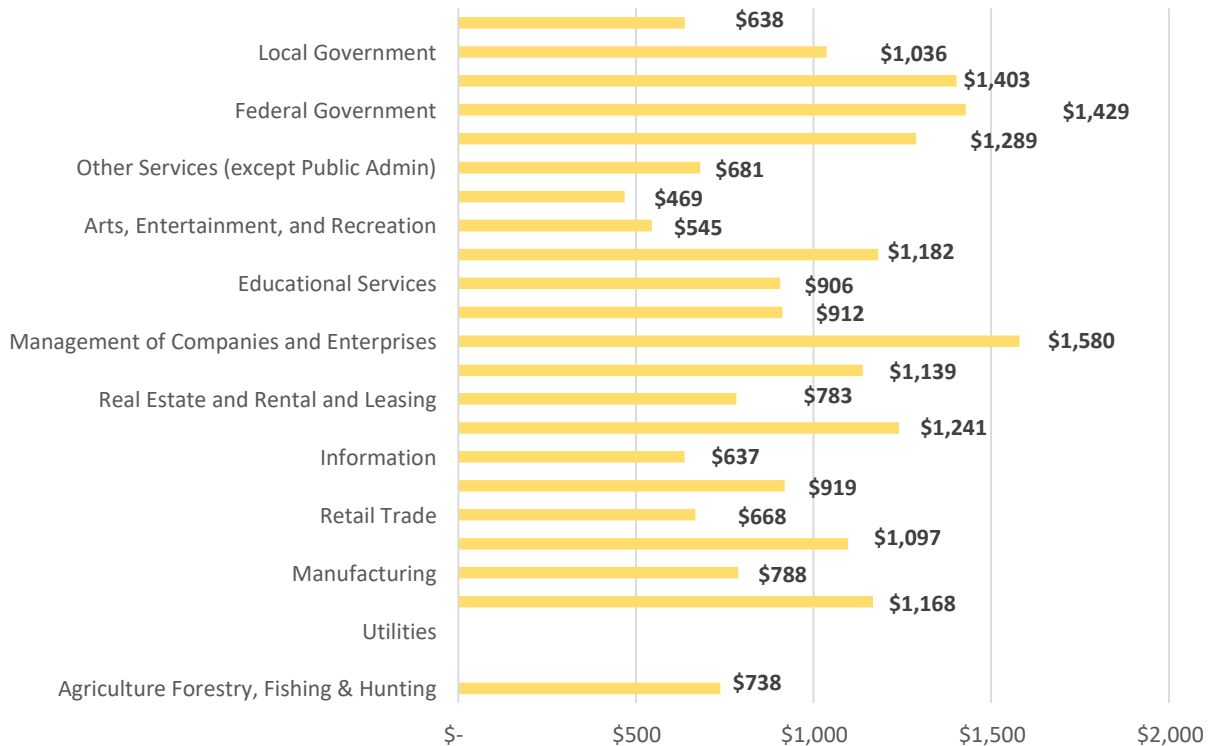
Source: <https://viriniaworks.com/docs/local-area-profiles/5104000073.pdf>

### Employment by Industry



Source: <https://virginiaworks.com/docs/local-area-profiles/5104000073.pdf>

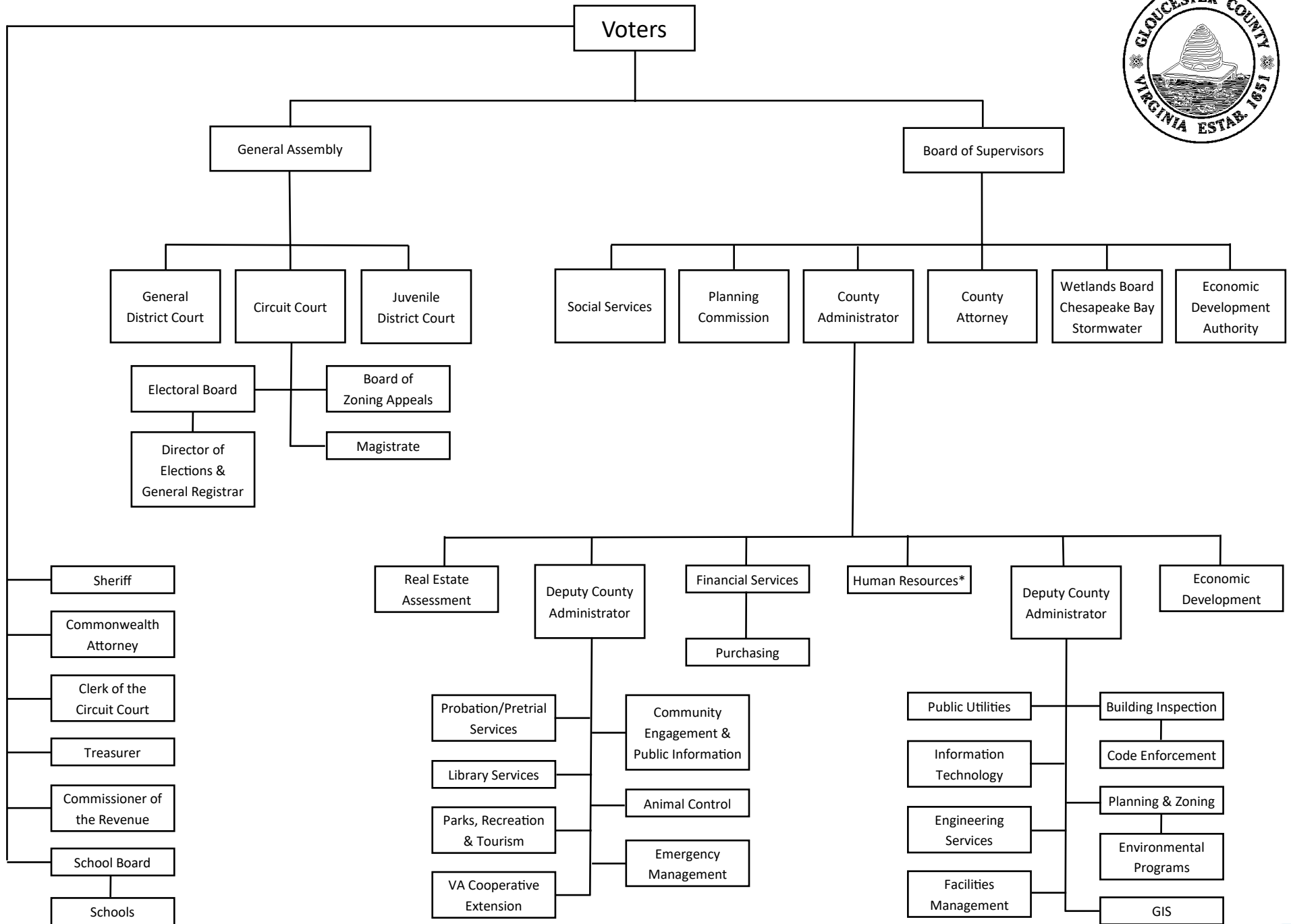
### Average Weekly Wage by Industry



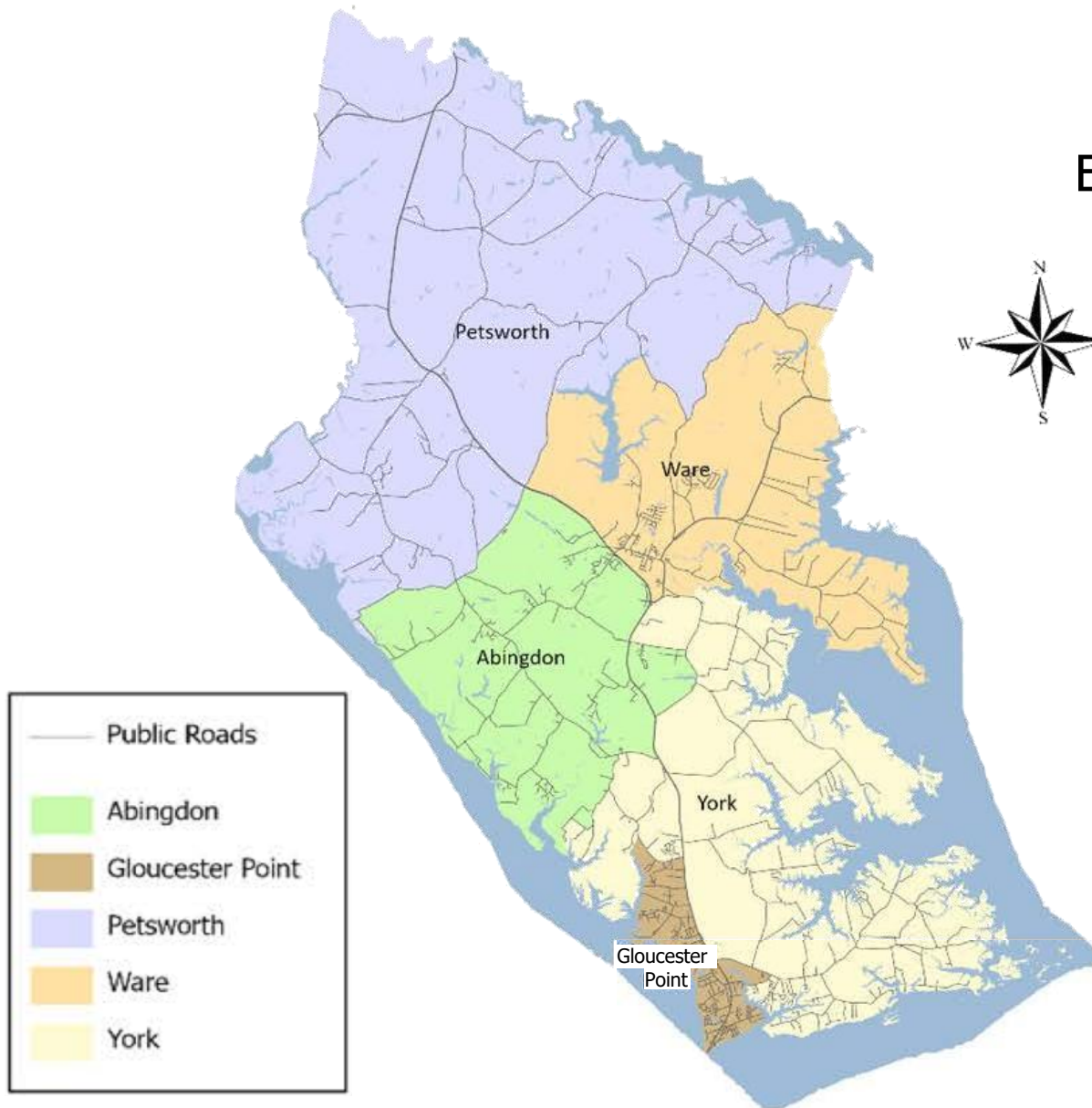
Source: <https://virginiaworks.com/docs/local-area-profiles/5104000073.pdf>



# 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 and Mission Statements**

The Board has formally adopted the following Vision and Mission Statements on November 30, 2023.

**Vision Statement** – Gloucester County is a place where character and historic significance intertwine to make Gloucester “The Land of the Life Worth Living”.

**Mission Statement** – Gloucester County is committed to providing exceptional customer-focused public services to enhance the community’s quality of life, prosperity, and safety, while sustaining and celebrating the County’s rich history and natural beauty.

While the information below remains relevant, regular updates are necessary to keep pace with the County’s economic and societal developments. Updated information is expected to be developed during the current fiscal year.

## **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.

## 2024 State of the County Presentation

2024 was a very productive year for the Gloucester County Government, and we're carrying that momentum right into 2025. Our County Administrator, Carol Steele, wanted to share this State of the County video to give you a snapshot of our last year. We can't cover everything in one video, so we'd like to thank you for checking in at [Gloucesterva.gov](http://Gloucesterva.gov), and staying engaged with your local government!





*The action priorities shown below were last revised in January 2018 and originally guided efforts from FY2019 to FY2021. While a new three-year action plan has not yet been adopted, it will be updated in alignment with the implementation of the County's new Comprehensive Plan. The priorities listed below remain relevant; however, as the County's goals evolve, these priorities will be reviewed and updated to reflect those changes and future Board direction*

### **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 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
- ✓ 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.

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 FY23 and FY24 unaudited results for comparison purposes. The third numeric column, FY25 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, FY26 Adopted Budget, represents the current year budget, and the remaining columns contain projected amounts based on 3-5 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 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 FY2026 budget cycle, revenue budgets were based on the FY2025 long-term financial plan projections.

Revenue Assumptions	Expenditure Assumptions
1 - Most revenues are based on FY25 actual unaudited results, and future years are based on either level growth, or a growth multiplier derived from the prior three-five-year history.	1 - FY27 salary and salary-based benefits are based on full employment and an increase of 2.5%, which is the Social Security Cost of Living Increase in 2025. FY28-FY31 is based off personnel increases of 2%
2 - Real Estate and Personal Property taxes overall are estimated to grow by an average 0.8%, with specific multipliers ranging from 0.8% to 1.5% depending on historical growth.	2 - FY26 salary and salary-based benefits are based on full employment. FY27-FY31 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 an average 2.7%, factoring into an overall average growth rate for other local taxes of 1.8%	3 - Facilities Maintenance-Capital Outlay of \$507,000 is budgeted in Contingency, not in department budget lines. Future years are expected to remain level.
4 – Most other revenues are expected to remain level.	4 - Other FY27-FY31 expenditures are expected to increase at a rate of 2.7%, which represents the average consumer price index (all consumers-south) increase over the last ten years.



**This plan estimates that, as expenditures continue to increase and real estate tax revenue levels off, additional revenues will be needed from taxes, growth, reserves, or other sources to support the projected budgets for years FY27-FY31.**

Long-Term Financial Plan Revenues										
Revenue Source	FY23 Actual Audited	FY24 Actual Audited	FY25 Actual Projected	FY26 Adopted Budget	FY27 Projection	FY28 Projection	FY29 Projection	FY30 Projection	FY31 Projection	
<b>Property Tax</b>										
Real Property Tax	\$ 33,852,113	\$ 33,834,283	\$ 33,836,257	\$ 35,859,244	\$ 36,208,788	\$ 36,561,828	\$ 36,927,446	\$ 37,296,721	\$ 37,669,688	
Personal Property Tax	13,323,121	14,873,325	14,875,100	16,097,566	16,233,692	16,371,055	16,534,765	16,700,113	16,867,114	
Public Service Corporation	835,345	1,097,267	1,097,267	1,032,062	1,042,383	1,052,806	1,063,335	1,073,968	1,084,708	
Other	879,904	861,848	861,848	973,835	982,972	992,200	1,002,122	1,012,143	1,022,265	
<b>Local Non-Property Taxes</b>										
Sales Tax	7,251,255	7,510,379	7,830,099	8,080,171	8,160,973	8,242,582	8,325,008	8,408,258	8,492,341	
Business License Tax	2,421,143	2,585,676	2,585,676	2,744,604	2,938,726	3,146,578	3,178,044	3,209,825	3,241,923	
Meals Tax	3,355,355	3,577,510	3,577,510	3,721,385	3,887,544	4,061,122	4,101,733	4,142,750	4,184,178	
Other	2,231,169	2,302,808	2,437,241	2,309,350	2,313,742	2,332,000	2,350,841	2,370,285	2,370,285	
<b>Permits, Fees &amp; Fines</b>	440,967	415,742	415,742	419,550	493,979	494,369	494,764	495,165	495,165	
<b>Charges for Services</b>	1,193,881	1,484,998	1,484,748	1,388,137	985,156	986,601	988,078	989,588	989,588	
<b>Recovered Costs</b>	695,416	819,681	827,252	458,330	1,140,599	1,140,599	1,140,599	1,140,599	1,140,599	
<b>Non-Categorical Aid</b>										
Communication Sales Tax	1,060,422	996,522	996,522	996,522	1,030,589	972,525	917,733	866,028	866,028	
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	2,778,640	
Other	117,624	153,568	153,568	161,430	122,380	126,331	130,411	134,626	134,626	
<b>State Shared Expenses</b>										
Sheriff	3,037,372	3,403,926	3,403,926	3,655,097	3,367,610	3,498,777	3,635,053	3,776,637	3,776,637	
Other	1,529,872	1,684,182	1,688,120	1,554,989	1,776,381	1,828,011	1,881,947	1,938,304	1,938,304	
<b>Categorical Aid</b>	856,652	1,122,583	1,250,979	394,373	865,843	875,565	885,508	895,679	895,679	
<b>Federal Assistance</b>	352,785	331,188	307,870	203,720	312,923	317,719	322,658	327,746	327,746	
<b>Other</b>	1,731,125	1,899,005	1,845,574	3,209,060	2,211,472	2,175,925	2,163,904	2,141,548	2,307,902	
<b>Fund Balance</b>	-	-	3,118,978	2,868,978	3,118,978	3,118,978	3,118,978	3,118,978	3,118,978	
<b>Total Revenue</b>	\$ 77,944,162	\$ 81,733,132	\$ 85,372,915	\$ 88,907,043	\$ 89,973,369	\$ 91,074,212	\$ 91,941,570	\$ 92,817,601	\$ 93,702,393	
<b>Total Expenditures</b>	75,617,454	79,511,053	85,438,582	88,907,043	89,613,868	90,431,691	91,269,090	92,126,548	93,004,564	
<b>Projected Revenues over(under)</b>										
<b>Projected Expenditures</b>	\$ 2,326,708	\$ 2,222,079	\$ (65,667)	\$ -	\$ 359,501	\$ 642,521	\$ 672,480	\$ 691,053	\$ 697,829	

Long-Term Financial Plan Expenditures									
Expenditure Function	FY23 Actual Audited	FY24 Actual Audited	FY25 Expected	FY26 Adopted Budget	FY27 Projection	FY28 Projection	FY29 Projection	FY30 Projection	FY31 Projection
General Administration	\$ 7,750,725	\$ 8,398,490	\$ 9,007,698	\$ 9,128,249	\$ 9,425,029	\$ 9,571,808	\$ 9,722,186	\$ 9,876,252	\$ 10,034,100
Judicial Administration	2,274,390	2,474,864	2,642,673	2,451,497	3,118,461	3,136,480	3,154,937	3,173,842	3,193,207
Public Safety	18,980,995	21,839,704	22,614,300	21,927,548	22,479,008	22,859,355	23,248,556	23,646,828	24,054,390
Public Works	2,947,428	3,459,791	3,532,997	3,442,745	3,556,143	3,627,628	3,700,830	3,775,792	3,852,558
Health and Welfare	702,693	743,313	793,998	847,201	847,201	851,554	855,975	860,465	865,025
Community Education	735,825	838,353	839,246	945,456	947,183	965,586	984,480	1,003,878	1,023,795
Parks, Recreation and Cultural	2,703,299	3,026,633	3,095,955	3,221,933	3,317,637	3,362,215	3,407,794	3,454,396	3,502,046
Community Development	1,484,385	1,546,148	2,026,688	1,879,720	1,939,028	1,979,238	2,020,433	2,062,636	2,105,873
Civic Contributions	370,562	413,392	381,802	524,471	401,802	412,688	423,872	435,363	447,169
Contingency	-	-	281,283	1,831,780	1,325,933	1,324,916	1,323,847	1,322,723	1,321,543
Transfer-School Fund	28,673,527	26,692,502	30,424,128	30,424,128	30,424,128	30,424,129	30,424,130	30,424,131	30,424,132
Transfer-Cafeteria Fund	-	-	-	450,000	-	-	-	-	-
Transfer-Social Services Fund	1,438,150	1,751,970	2,289,995	2,434,100	2,434,100	2,497,387	2,562,319	2,628,939	2,697,291
Transfer-Children's Services Fund	603,038	854,551	1,070,500	788,154	788,154	808,646	829,671	851,242	873,375
Transfer-Capital Fund	2,912,388	2,856,999	2,341,104	4,086,460	4,086,460	4,086,460	4,086,460	4,086,460	4,086,460
Transfer-Debt Service Fund	4,040,048	4,595,171	4,096,215	4,127,183	4,127,183	4,127,183	4,127,183	4,127,183	4,127,183
Transfer-Grant Fund	-	-	-	396,418	396,418	396,418	396,418	396,418	396,418
Transfer-Utilities Fund	-	19,171	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 75,617,454</b>	<b>\$ 79,511,053</b>	<b>\$ 85,438,582</b>	<b>\$ 88,907,043</b>	<b>\$ 89,613,868</b>	<b>\$ 90,431,691</b>	<b>\$ 91,269,090</b>	<b>\$ 92,126,548</b>	<b>\$ 93,004,564</b>
<b>Total Revenue</b>	<b>77,944,162</b>	<b>81,733,132</b>	<b>85,372,915</b>	<b>88,907,043</b>	<b>89,973,369</b>	<b>91,074,212</b>	<b>91,941,570</b>	<b>92,817,601</b>	<b>93,702,393</b>
Projected Revenues over(under) Projected Expenditures	\$ 2,326,708	\$ 2,222,079	\$ (65,667)	\$ -	\$ 359,501	\$ 642,521	\$ 672,480	\$ 691,053	\$ 697,829

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 FY2026 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 April 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 always maintaining a balanced budget.



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.

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### *CURRENT CONVERSATIONS – UNDERSTANDING THE COUNTY BUDGETING PROCESS*

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As part of our efforts to increase transparency and community engagement, Gloucester County launched Current Conversations, a podcast series that gives residents a behind the scenes look at how local government works. The podcast features County leaders discussing key initiatives, services, and the decision making that shapes everyday life in our community.

One episode, recorded right in the middle of budget season, features a conversation with County Administrator Carol Steele and Chief Financial Officer Maria Calloway. They break down the County's budgeting process in a way that's easy to follow, what it involves, how priorities are set, and some of the real challenges local governments face when trying to meet community needs with limited resources. It's a great listen if you've ever wondered where your tax dollars go or how services are funded. This episode offers valuable insight for anyone who wants to better understand how the County turns plan into action through its annual budget.

You can scan the QR code below to listen to the episode directly or click the image to explore the full Current Conversations podcast series.

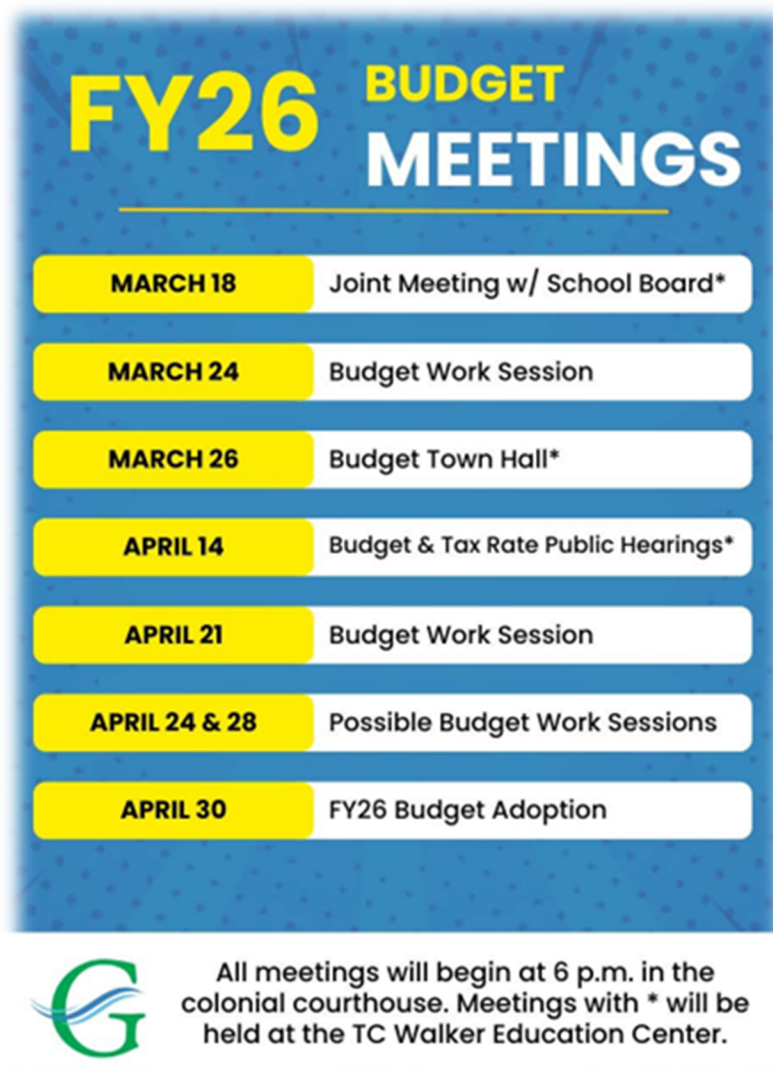


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## *FY26 BUDGET PROCESS*


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The County's budget process begins with preliminary and initial planning to establish timelines, priorities, and overall direction. Departments then submit Personnel and Capital Improvement Plan (CIP) requests, which are followed by a review from the Planning Commission. All budget requests are due by a set deadline, after which the proposed CIP is presented to the Board of Supervisors (BOS). Budget development continues alongside close monitoring of the General Assembly for any legislative or funding impacts. The County Administrator then presents the recommended budget, which is followed by public hearings and Board deliberations. The process concludes with formal budget adoption by the Board of Supervisors.



**FY26 BUDGET MEETINGS**

<b>MARCH 18</b>	Joint Meeting w/ School Board*
<b>MARCH 24</b>	Budget Work Session
<b>MARCH 26</b>	Budget Town Hall*
<b>APRIL 14</b>	Budget & Tax Rate Public Hearings*
<b>APRIL 21</b>	Budget Work Session
<b>APRIL 24 &amp; 28</b>	Possible Budget Work Sessions
<b>APRIL 30</b>	FY26 Budget Adoption

 All meetings will begin at 6 p.m. in the colonial courthouse. Meetings with \* will be held at the TC Walker Education Center.



FY26 Budget Calendar			
Date	Responsible Party	Description	Legal Requirement
9/17/2024	Board of Supervisors/ Chief Financial Officer	Regular Work session - Present Preliminary Year-End Results	N/A
10/11/2024	Finance Budget Team	Meet with Schools to discuss FY2026 CIP process	N/A
10/14/2024	Finance Budget Team	Conduct FY2026 Budget Submission Training Session for Department Heads, operating and capital	N/A
10/15/2024	CIP Utilities Team	Review Utilities Projects	N/A
10/15/2024	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 FY2026 Budget Calendar	N/A
11/01/2024	Department Heads, State & Constitutional Officers, Schools	Personnel Request Deadline	N/A
11/04/2024	CIP Development Team	Present New Process to PC	N/A
11/04/2024	PUAC	Present projects to PUAC for Review	N/A
11/06/2024	Board of Supervisors	Regular Monthly Meeting	N/A
11/07/2024	Department Heads, State & Constitutional Officers, Schools	Upload CIP project submission forms to CIP Development Team FY26-FY30 TEAMS files.	N/A
11/13/2024	CIP Development Team	Review CIP requests, meet with requesting Department Heads and Officers as needed for any necessary revisions/ clarifications.	N/A
11/14/2024	PUAC	Rankings due to CIP Team	N/A
11/15/2024	Finance Budget Team	Provide documents to Planning Commission	VA Code 15.2-2239
11/19/2024	Board of Supervisors	Regular Monthly work session	N/A
12/02/2024	Internal & External Submitters	Deadline to submit FY26 Budget Requests (Operating & FMRR)	N/A

FY26 Budget Calendar			
12/03/2024	Board of Supervisors	Regular Monthly Meeting	N/A
12/05/2024	Planning Commission	Review CIP Project Requests, additional presentations as needed	N/A
12/12/2024	Planning Commission	Scores due to Finance	N/A
12/16/2024	Budget Team	Operating Budget - First Look	N/A
January 2025	Deputy Clerk, Director of Financial Services	Advertise Proposed 5 Year CIP (FY26-FY30) (7 days prior to public hearing)	N/A
01/07/2025	Board of Supervisors	Annual Organization Meeting	N/A
01/08/2025	County Administrator, CIP Development Team	Present Proposed 5 Year CIP (FY26-FY30) to BOS at Work Session; Request Public Hearing	VA Code 15.2-2239
01/08/2025	VA General Assembly	Begins Legislative Session	N/A
01/14/2025	School Board	Annual Organization Meeting	N/A
01/21/2025	Board of Supervisors, County Administrator, Chief Financial Officer	Present Proposed 5 Year CIP (FY26-FY30) to BOS at Work Session; Request Public Hearing	VA Code 15.2-2239
January - April 2025	School & County Finance Directors	Monitor General Assembly/Revise Projections as necessary	VA Code 22.1-93
February 2025	Board of Supervisors, County Administrator	Meet individually with Board Supervisors to discuss budget	N/A
February 2025	BOS & County Administrators	2:1 Meetings	N/A
02/04/2025	Board of Supervisors, County Administrator, Chief Financial Officer	Present Proposed 5 Year CIP (FY26-FY30) to BOS at Work Session	VA Code 15.2-2239
02/18/2025	Board of Supervisors	Regular work session	N/A
03/04/2025	Board of Supervisors	Regular Monthly Meeting	N/A
03/11/2025	School Board	Expected Adoption of School Board Budget	N/A
3/17/2025	Board of Supervisors, County Administrator, Chief Financial Officer	Present County Administrator's Proposed FY2026 Budget to the Board of Supervisors	VA Code 15.2-1541
3/18/2025	Board of Supervisors & School Board	Joint Meeting with School Board	N/A
3/24/2025	Deputy Clerk, Director of Financial Services	Advertise FY2026 Proposed Budget (7 days prior to public hearing) and Proposed Tax Levies for CY2025 (once/wk for two weeks prior to passage)	VA Code 15.2-2506, 58.1-3321

FY26 Budget Calendar			
03/26/2025	Board of Supervisors	Town Hall Meeting on Proposed FY2026 Operating Budget and 5 Year CIP	VA Code 15.2-2506
04/01/2025	Board of Supervisors	Regular Monthly Meeting	N/A
04/10/2025	Board of Supervisors	Discussion with Gloucester Volunteer Fire and Rescue	N/A
04/14/2025	Board of Supervisors	Conduct Public Hearing on Proposed FY2026 Budget, Tax Rate for CY2025	N/A
04/15/2025	Board of Supervisors	Regular Monthly Meeting	N/A
04/21/2025	Board of Supervisors	BOS Budget Work Sessions	N/A
04/28/2025	Board of Supervisors	BOS Budget Work Sessions	N/A
04/30/2025	Board of Supervisors	Adopt Budget for FY2026 and related Tax Rate Ordinances for CY2025	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 available when they are collectible within the current period or soon enough thereafter to pay liabilities for 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 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 all funds. 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 on 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 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 can 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, County Grant Fund, School Grant Fund, 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
<b>General Fund</b>	✓	✓	✓	✓	✓	✓	✓	✓		
<b>Special Revenue Funds:</b>										
<i>Virginia Public Assistance</i>					✓					
<i>Comprehensive Services Act</i>					✓					
<i>School Sales Tax</i>									✓	
<i>County Grant Fund</i>		✓	✓			✓	✓	✓		
<i>Opioid Abatement</i>					✓					
<i>School Grant Fund</i>						✓				
<b>School Operating Fund</b>						✓				
<b>School Cafeteria Fund</b>						✓				
<b>Capital Projects Fund</b>										✓
<b>Debt Service Fund</b>									✓	

## ***Fiduciary Funds***

Fiduciary Funds (Trust and Agency Funds) 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.

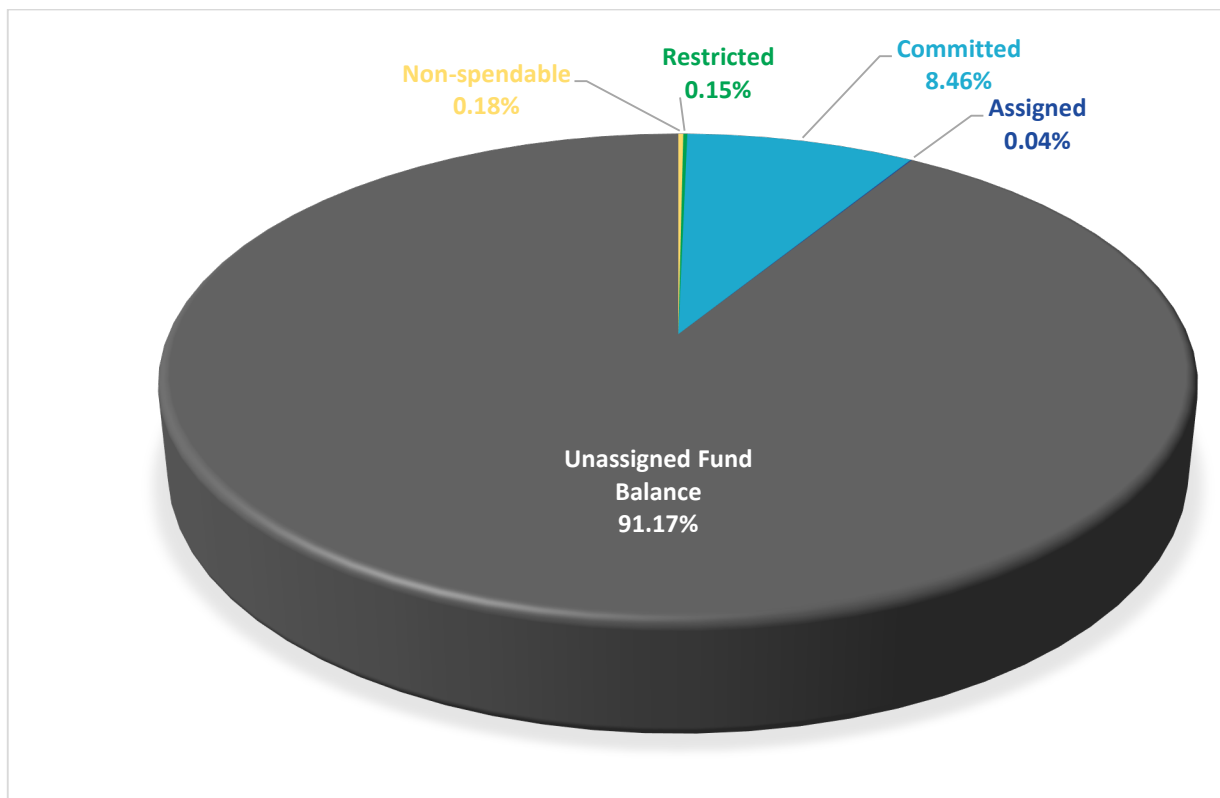
**Unassigned Fund Balance** – the residual amounts not classified as non-spendable, restricted, committed, or assigned as noted above. The General Fund is the only fund that would report a positive unassigned fund balance.

**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 FY26 Fund Balance:



Unassigned fund balance makes up the largest portion of the County’s fund balance and is projected to be \$21.6 or approximately 91.17% of the total County fund balance after FY2025 spending and FY2026 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://gloucester.va.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.

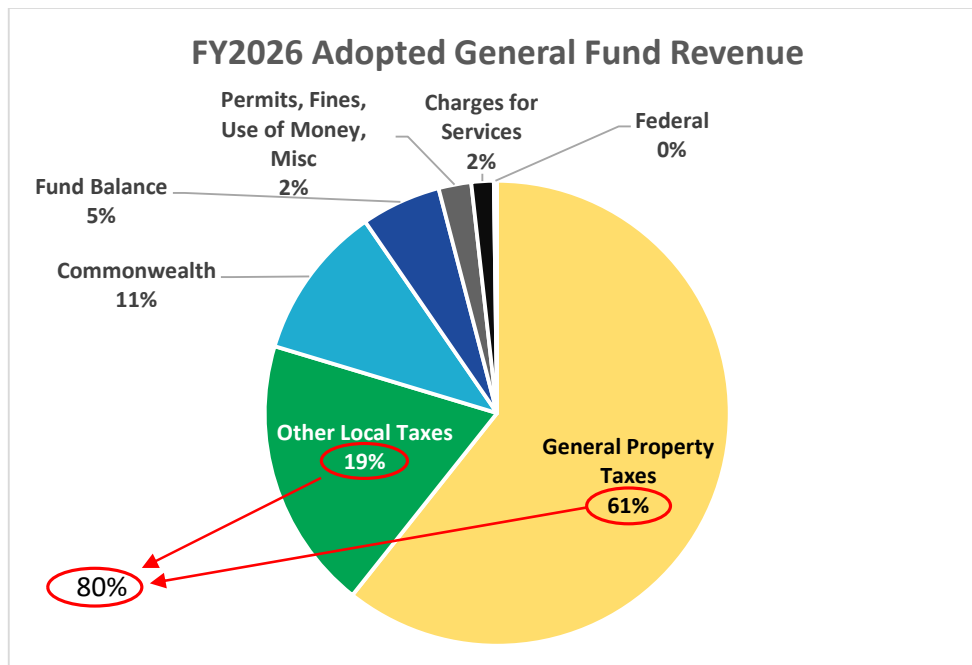
The County is committed to high standards of financial management as demonstrated by the BOS Governance priority. Administration reviews policies as needed and beginning in 2022, chooses one policy each month to review at regular department head meetings. This exercise has brought awareness to all policies 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 – was revised on December 5, 2023. The revision clarified grant submittal procedures and made the policy easier to understand.
- ✓ Three-Year Strategic Plan-Refresh – originally adopted by the BOS in June 2015 – the next revision to the Board’s Strategic Priorities is ongoing. The Board progressed this effort in November 2023 with adopting an updated vision and mission in 2024.
- ✓ 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

Revenue Summary by Category	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Fund Balance	\$0	\$3,118,978	\$4,929,675	\$1,810,697	58.1%
General Property Taxes	50,666,724	51,061,227	53,962,707	2,901,480	5.7%
Other Local Taxes	15,976,374	16,445,818	16,855,510	409,692	2.5%
Licenses, Permits, & Fees	415,742	472,896	419,550	(53,346)	-11.3%
Fines & Forfeitures	74,709	66,247	81,073	14,826	22.4%
Use of Money & Property	1,362,334	1,132,272	994,541	(137,731)	-12.2%
Charges for Services	1,484,998	1,350,819	1,388,137	37,318	2.8%
Miscellaneous	461,962	565,714	72,750	(492,964)	-87.1%
Recovered Costs	819,681	1,293,073	458,330	(834,743)	-64.6%
Commonwealth	10,139,420	10,413,870	9,541,051	(872,819)	-8.4%
Federal	331,188	428,772	203,720	(225,052)	-52.5%
<b>Total General Fund Revenues</b>	<b>\$81,733,132</b>	<b>\$86,349,686</b>	<b>\$88,907,043</b>	<b>\$2,557,357</b>	<b>3.0%</b>

Funding sources for the General Fund are heavily reliant upon the General Property and Other Local Taxes. As illustrated below, 80% of all General Fund revenues comes from General Property and Other Local Taxes with funding from the Commonwealth coming in next highest at 11%:



### 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 the 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Current Real Estate	\$33,125,020	\$33,298,462	\$34,954,426	\$1,655,964	5.0%
Delinquent Real Estate	709,263	951,811	904,818	(46,993)	-4.9%
Public Service Corp	1,097,267	958,928	1,032,062	73,134	7.6%
Current Pers Prop	13,249,334	13,487,527	14,315,072	827,545	6.1%
Delinquent Pers Prop	1,623,992	1,484,594	1,782,494	297,900	20.1%
Mobile Home	54,253	66,792	60,149	(6,643)	-9.9%
Penalties	504,916	510,141	591,209	81,068	15.9%
Interest	302,678	302,972	322,477	19,505	6.4%
<b>Total</b>	<b>\$50,666,724</b>	<b>\$51,061,227</b>	<b>\$53,962,707</b>	<b>\$2,901,480</b>	<b>5.7%</b>

### 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** fees are 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.

<b>Other Local Taxes</b>	<b>FY24 Receipts</b>	<b>FY25 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>\$ Change FY25 to FY26</b>	<b>% Change FY25 to FY26</b>
Local Sales Tax	\$7,510,379	\$7,941,178	\$8,080,171	\$138,993	1.8%
Consumer Utility Tax	744,634	755,468	773,704	18,236	2.4%
Business License Tax	2,585,676	2,639,042	2,744,604	105,562	4.0%
Meals Tax	3,577,510	3,655,625	3,721,385	65,760	1.8%
Lodging Tax	446,204	441,637	491,125	49,488	11.2%
Other Local Taxes	1,111,970	1,012,868	1,044,521	31,653	3.1%
<b>Total</b>	<b>\$15,976,374</b>	<b>\$16,445,818</b>	<b>\$16,855,510</b>	<b>\$409,692</b>	<b>2.5%</b>



### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Permits & Fees	\$415,742	\$472,896	\$419,550	(\$53,346)	-11.3%
<b>Total</b>	<b>\$415,742</b>	<b>\$472,896</b>	<b>\$419,550</b>	<b>(\$53,346)</b>	<b>-11.3%</b>

### 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. Many of these fines are from the circuit court.

Fines and Forfeitures	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Fines & Forfeitures	\$74,709	\$66,247	\$81,073	\$14,826	22.4%
<b>Total</b>	<b>\$74,709</b>	<b>\$66,247</b>	<b>\$81,073</b>	<b>\$14,826</b>	<b>22.4%</b>

### 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 began to decline in FY2025 and are projected to continue trending downward in FY2026, with forecasts remaining optimistic for the year ahead.

Use of Money and Property	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Use Of Money	\$1,362,334	\$1,132,272	\$994,541	(\$137,731)	-12.2%
<b>Total</b>	<b>\$1,362,334</b>	<b>\$1,132,272</b>	<b>\$994,541</b>	<b>(\$137,731)</b>	<b>-12.2%</b>

### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Charges For Services	\$1,484,998	\$1,350,819	\$1,388,137	\$37,318	2.8%
<b>Total</b>	<b>\$1,484,998</b>	<b>\$1,350,819</b>	<b>\$1,388,137</b>	<b>\$37,318</b>	<b>2.8%</b>

### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Miscellaneous	\$461,962	\$565,714	\$72,750	(\$492,964)	-87.1%
<b>Total</b>	<b>\$461,962</b>	<b>\$565,714</b>	<b>\$72,750</b>	<b>(\$492,964)</b>	<b>-87.1%</b>

### 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.

<b>Recovered Costs</b>	<b>FY24 Receipts</b>	<b>FY25 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>\$ Change FY25 to FY26</b>	<b>% Change FY25 to FY26</b>
Recovered Costs	\$819,681	\$1,293,073	\$458,330	(\$834,743)	-64.6%
<b>Total</b>	<b>\$819,681</b>	<b>\$1,293,073</b>	<b>\$458,330</b>	<b>(\$834,743)</b>	<b>-64.6%</b>

### 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 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.

<b>Revenue from the Commonwealth</b>	<b>FY24 Receipts</b>	<b>FY25 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>\$ Change FY25 to FY26</b>	<b>% Change FY25 to FY26</b>
Communication Sales Tax	\$996,522	\$1,028,610	\$996,522	(\$32,088)	-3.1%
Auto Tax Relief Funds	2,778,640	2,778,640	2,778,640	-	0.0%
Assist to Libraries	230,977	247,894	242,580	(5,314)	-2.1%
Other Categorical Aid	891,606	970,233	151,793	(818,440)	-84.4%
Constitutional & State	5,088,108	5,261,151	5,210,086	(51,065)	-1.0%
Non-Categorical Aid	153,568	127,342	161,430	34,088	26.8%
<b>Total</b>	<b>\$10,139,420</b>	<b>\$10,413,870</b>	<b>\$9,541,051</b>	<b>(\$872,819)</b>	<b>-8.4%</b>

### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Recovered Costs	\$178,369	\$156,750	\$183,720	\$26,970	17.2%
Federal Grants	151,785	225,571	0	(225,571)	-100.0%
Other	1,034	46,451	20,000	(26,451)	-56.9%
<b>Total</b>	<b>\$331,188</b>	<b>\$428,772</b>	<b>\$203,720</b>	<b>(\$225,052)</b>	<b>-52.5%</b>

### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Loan Proceeds	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Fund Balance-Committed	\$0	\$449,169	\$341,245	(\$107,924)	-24.0%
Unassigned Fund Balance	0	2,419,809	4,338,430	1,918,621	79.3%
Fund Balance Restricted	0	0	0	0	0.0%
Fund Balance Assigned	0	250,000	250,000	0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$3,118,978</b>	<b>\$4,929,675</b>	<b>\$1,810,697</b>	<b>58.1%</b>

### **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 Older Adult projects. Use of Unassigned Fund Balance is for capital projects including school bus replacement, the County paving program, building renovations and Parks AD&A improvements. The use is in alignment with the BOS Fund Balance Policy. The schedule of changes in fund balance is shown on the next page. This summary takes the most recent audited balances and then demonstrates the changes that are estimated from the FY2025 year and the budgeted uses for FY2026.



**SCHEDULE OF CHANGES IN FUND BALANCE OF THE GENERAL FUND**

Type & Description	FY25 Estimated				Approved	
	Total Available July 1, 2024	Contribution (Use) Net	Estimated Available as of July 1, 2025	Approved Budgeted FY26 Contribution (Use)	Balance at June 30, 2026	
Nonspendable						
Prepays	\$ 43,416	\$ -	\$ 43,416	\$ -	\$ 43,416	
Total Nonspendable	\$ 43,416	\$ -	\$ 43,416	\$ -	\$ 43,416	
Restricted						
Wetlands in Lieu	\$ 30,879	\$ 500	\$ 31,379	\$ -	\$ 31,379	
Solar Inspections	16,516	(16,516)	-	-	-	
Total Restricted	\$ 47,395	\$ (16,016)	\$ 31,379	\$ -	\$ 31,379	
Committed						
Tourism projects	\$ 641,488	\$ (67,834)	\$ 573,654	\$ (265,000)	\$ 308,654	
Daffodil festival	131,134	130,532	261,666	-	261,666	
Program donations	124,311	12,278	136,589	(28,068)	108,521	
Probation and pretrial	91,601	-	91,601	-	91,601	
Cable services	50,162	22,785	72,947	(48,177)	24,770	
FMRR	1,519,448	150,091	1,669,539	-	1,669,539	
Total Committed	\$ 2,558,144	\$ 247,852	\$ 2,805,996	\$ (341,245)	\$ 2,464,751	
Assigned						
County Administrator Contingency	\$ 260,000	\$ -	\$ 260,000	\$ (250,000)	\$ 10,000	
Total Assigned	\$ 260,000	\$ -	\$ 260,000	\$ (250,000)	\$ 10,000	
Unassigned Fund Balance	\$ 28,327,571	\$ (2,389,809)	\$ 25,937,762	\$ (4,293,877)	\$ 21,643,885	
Grand Total - Fund Balance	\$ 31,236,526	\$ (2,157,973)	\$ 29,078,553	\$ (4,885,122)	\$ 24,193,431	

**GENERAL FUND EXPENDITURE BY DEPARTMENT SUMMARY**

Function	Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
General Administration	Board of Supervisors	\$216,529	\$268,340	\$264,111
General Administration	County Administration	858,415	880,346	897,961
General Administration	County Attorney	376,386	396,487	399,401
General Administration	Human Resources	717,409	757,410	768,809
General Administration	Safety	4,844	4,704	0
General Administration	Comm of Revenue	740,019	863,233	855,719
General Administration	Real Estate Assessment	555,480	617,781	636,045
General Administration	Treasurer	994,513	1,067,867	1,033,545
General Administration	Fiscal Services	622,310	768,659	831,740
General Administration	Purchasing	413,009	452,617	450,329
General Administration	Insurance	135,103	151,039	128,538
General Administration	Information Technology	1,858,097	2,030,717	1,933,485
General Administration	GIS	453,526	500,896	489,931
General Administration	Registrar	428,560	418,312	438,635
<b>General Administration Total</b>		<b>\$8,374,199</b>	<b>\$9,178,408</b>	<b>\$9,128,249</b>
Judicial Administration	Circuit Court Judge	104,680	113,549	116,833
Judicial Administration	General District Court	18,727	20,040	34,600
Judicial Administration	Magistrate	0-	500	500
Judicial Administration	J & D Court	7,729	8,204	8,304
Judicial Administration	Court Service Unit	222,788	256,051	228,895
Judicial Administration	Colonial Juvenile Services	118,518	101,801	92,928
Judicial Administration	Clerk of Circuit Court	747,303	835,436	785,809
Judicial Administration	Commonwealth Attorney	1,116,069	1,209,198	1,183,627
Judicial Administration	Victim Witness	141,043	154,932	0
<b>Judicial Administration Total</b>		<b>\$2,476,857</b>	<b>\$2,699,711</b>	<b>\$2,451,497</b>
Public Safety	Sheriff	8,348,527	9,163,710	9,127,965
Public Safety	Grant Funded SRO	179,334	262,723	0
Public Safety	Jail	3,791,365	4,016,521	4,091,996
Public Safety	Probation	323,273	356,097	0
Public Safety	Pretrial	311,464	333,649	0
Public Safety	Animal Control	498,338	536,530	592,666
Public Safety	Fire and Rescue	5,819,789	5,701,726	5,646,821
Public Safety	Medical Exam	1,400	1,500	1,280
Public Safety	State Forest Service	7,497	7,497	7,494
Public Safety	Environmental	634,619	1,267,942	406,606
Public Safety	Building Inspections	662,665	767,660	773,456
Public Safety	Emergency Management	267,601	283,911	281,343
Public Safety	Radio O&M	884,756	984,460	997,923



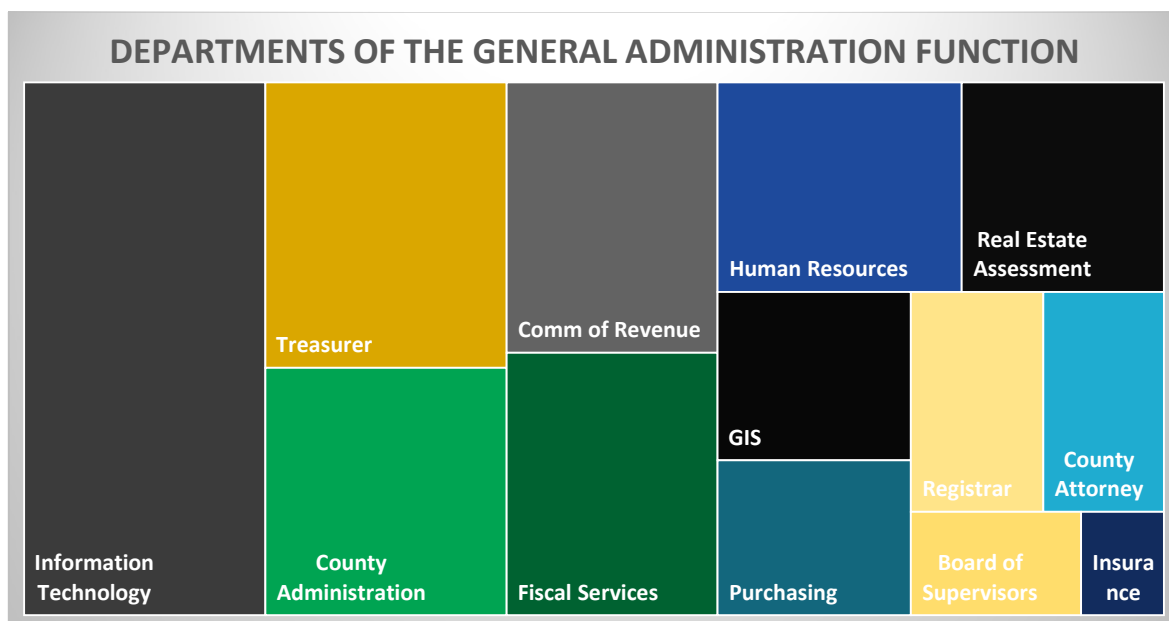


Function	Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
<b>Public Safety Total</b>		<b>\$21,730,629</b>	<b>\$23,683,926</b>	<b>21,927,548</b>
Public Works	Engineering Services	239,874	391,224	448,868
Public Works	Refuse	14,388	18,443	18,443
Public Works	Facilities Management	3,122,886	3,177,695	2,975,435
<b>Public Works Total</b>		<b>\$3,377,148</b>	<b>\$3,587,362</b>	<b>\$3,442,745</b>
Health and Welfare	Health Dept	566,070	590,169	621,441
Health and Welfare	Mental Health	177,243	203,829	225,760
<b>Health and Welfare Total</b>		<b>\$743,313</b>	<b>\$793,998</b>	<b>\$847,201</b>
Education	Community Engagement	733,204	754,688	821,073
Education	Cable Services	86,763	88,839	109,080
Education	Community College	14,857	15,303	15,303
<b>Education Total</b>		<b>\$834,824</b>	<b>\$858,830</b>	<b>\$945,456</b>
Parks, Recreation,	Parks & Recreation	650,973	670,048	697,452
Parks, Recreation,	Park Operations	953,008	948,826	948,347
Parks, Recreation,	Daffodil Festival	58,217	70,901	75,476
Parks, Recreation,	Library	1,324,045	1,469,862	1,500,659
<b>Parks, Recreation, Cultural Total</b>		<b>\$2,986,243</b>	<b>\$3,159,637</b>	<b>\$3,221,933</b>
Community Development	Clean Community	30,924	31,427	0
Community Development	Tourism	279,177	469,592	378,565
Community Development	Planning & Zoning	792,632	1,103,275	1,015,677
Community Development	Economic Development	319,611	376,142	344,325
Community Development	Extension Service	128,665	137,265	141,152
<b>Community Development Total</b>		<b>\$1,551,009</b>	<b>\$2,117,701</b>	<b>\$1,879,720</b>
<b>Civic Contributions</b>		<b>\$517,022</b>	<b>\$486,354</b>	<b>\$524,471</b>
<b>Contingency</b>		<b>\$0</b>	<b>(\$457,604)</b>	<b>\$1,831,780</b>
<b>Transfers Out</b>		<b>\$40,121,959</b>	<b>\$40,241,363</b>	<b>\$42,706,443</b>
<b>Grand Total</b>		<b>\$82,713,203</b>	<b>\$86,349,686</b>	<b>\$88,907,043</b>

## General Administration Summary

Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Board of Supervisors	\$216,529	\$268,340	\$264,111
County Administration	858,415	880,346	897,961
County Attorney	376,386	396,487	399,401
Human Resources	717,409	757,410	768,809
Safety	4,844	4,704	0
Comm of Revenue	740,019	863,233	855,719
Real Estate Assessment	555,480	617,781	636,045
Treasurer	994,513	1,067,867	1,033,545
Fiscal Services	622,310	768,659	831,740
Purchasing	413,009	452,617	450,329
Insurance	135,103	151,039	128,538
Information Technology	1,858,097	2,030,717	1,933,485
GIS	453,526	500,896	489,931
Registrar	428,560	418,312	438,635
<b>General Administration Total</b>	<b>\$8,374,199</b>	<b>\$9,178,408</b>	<b>\$9,128,249</b>

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 21.2% of this function - the largest at \$1.9M, followed by the Treasurer (11.3%), County Administration (9.8%). Details of the purpose, priorities and goals, and budgets for each General Administration department are in the following pages.



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## BOARD OF SUPERVISORS

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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.gloucester.va.info/1091/Board-of-Supervisors>

### Budget Summary:

Board of Supervisors	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$66,603	\$67,270	\$69,519	\$2,249	3.3%
Operating	149,926	201,070	194,592	(6,478)	-3.2%
<b>Total</b>	<b>\$216,529</b>	<b>\$268,340</b>	<b>\$264,111</b>	<b>(\$4,229)</b>	<b>-1.6%</b>

### 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).

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## COUNTY ADMINISTRATION

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$822,316	\$847,166	\$863,622	\$16,456	1.9%
Operating	36,099	33,180	34,339	1,159	3.5%
<b>Total</b>	<b>\$858,415</b>	<b>\$880,346</b>	<b>\$897,961</b>	<b>\$17,615</b>	<b>2.0%</b>
<b>Full Time Equivalents</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>		

### Budget Comments:

- ❖ None

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## COUNTY ATTORNEY

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$368,833	\$385,587	\$387,201	\$1,614	0.4%
Operating	7,553	10,900	12,200	1,300	11.9%
<b>Total</b>	<b>\$376,386</b>	<b>\$396,487</b>	<b>\$399,401</b>	<b>\$2,914</b>	<b>0.7%</b>
<b>Full Time Equivalents</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>		

### Budget Comments:

- ❖ The increase in Operating Budget this year is mostly due to higher conference and training costs, as we continue to invest in staff development and keeping teams up to date.

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## HUMAN RESOURCES

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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.

### Did you know?

The Human Resource Department in Gloucester processed 105 new hires in 2020. Human Resources also processed 10 retirees with average years of service of 19+ years. Information on job opportunities can be found here: <https://gloucesterva.gov/human-resources#jobs>

### Key Performance Indicators:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Purchasing Department's KPIs by visiting **Page 36**.

### Budget Summary:

Human Resources	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$620,310	\$646,983	\$614,684	(\$32,299)	-5.0%
Operating	97,099	110,427	154,125	43,698	39.6%
<b>Total</b>	<b>\$717,409</b>	<b>\$757,410</b>	<b>\$768,809</b>	<b>\$11,399</b>	<b>1.5%</b>
<b>Full Time Equivalents</b>	<b>6.0</b>	<b>5.6</b>	<b>5.0</b>		

### Budget Comments:

- ❖ The change in salaries reflects recent staffing adjustments within the department.

## 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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$726,900	\$848,263	\$838,899	(\$9,364)	-1.1%
Operating	\$13,119	\$14,970	\$16,820	1,850	12.4%
<b>Total</b>	<b>\$740,019</b>	<b>\$863,233</b>	<b>\$855,719</b>	<b>(\$7,514)</b>	<b>-0.9%</b>
<b>Full Time Equivalents</b>	<b>8.6</b>	<b>9.6</b>	<b>9.6</b>		

### Budget Comments:

- ❖ Change in salaries due to a decrease in overtime expenses.

**Help us  
Serve you**

Taxpayer Responsibilities



**Jo Anne Harris**  
**Commissioner of the Revenue**  
**6489 Main Street, Suite 137**  
**Gloucester, VA 23061**  
**(804) 693-3451**  
**Fax: (804) 824-2467**

### Contact Information

**Personal Property Tax Division**  
(804) 693-3451

**State Income Tax Division**  
(804) 693-1320

**Business & Excise Tax Division**  
(804) 693-1319

**Real Estate Tax Division**  
(804) 693-1318





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## REAL ESTATE ASSESSMENT

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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

### Budget Summary:

Real Estate Assessment	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$536,149	\$580,971	\$580,635	(\$336)	-0.1%
Operating	\$19,331	\$36,810	\$55,410	18,600	50.5%
<b>Total</b>	<b>\$555,480</b>	<b>\$617,781</b>	<b>\$636,045</b>	<b>\$18,264</b>	<b>3.0%</b>
<b>Full Time Equivalents</b>	<b>5.6</b>	<b>5.6</b>	<b>5.6</b>		

### Budget Comments:

- ❖ The increase in operating expenses is due to printing and mailing costs related to reassessment notices, as well as appointment confirmations and hearing result notifications for informal hearings.

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## TREASURER

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**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?

Two of the eight full time employees of the Treasurer's Office have been employed by the Treasurer's Office for over twenty years.

### Budget Summary:

Treasurer	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$699,966	\$774,444	\$737,922	(\$36,522)	-4.7%
Operating	294,546	293,423	295,623	2,200	0.0%
<b>Total</b>	<b>\$994,513</b>	<b>\$1,067,867</b>	<b>\$1,033,545</b>	<b>(\$34,322)</b>	<b>-3.2%</b>
<b>Full Time Equivalents</b>	<b>8.0</b>	<b>8.6</b>	<b>8.6</b>		

### Budget Comments:

- ❖ The change in salaries reflects recent staffing adjustments within the department.

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## FISCAL SERVICES

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Fiscal Services is responsible for the financial management and planning of the County, which encompasses the functions of accounting, budgeting, and payroll. The Finance Department's mission is to provide fiscal services to the County of Gloucester through the recording, analyzing, and reporting of financial data and information. In addition, we disburse appropriate funds to vendors for goods and services rendered to both Gloucester County and Gloucester County Public Schools.

### 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Finance Department's KPIs by visiting **Page 34**.

### Budget Summary:

Fiscal Services	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$533,797	\$672,529	\$730,554	\$58,025	8.6%
Operating	\$88,401	\$96,130	\$101,186	5,056	5.3%
<b>Total</b>	<b>\$622,197</b>	<b>\$768,659</b>	<b>\$831,740</b>	<b>\$63,081</b>	<b>8.2%</b>
<b>Full Time Equivalents</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>		

### Budget Comments:

- ❖ The change in salaries is due to one full-time position moving from Human Resources to Fiscal Services, along with adjustments related to employees selecting different insurance options during open enrollment.

## 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

### Did you know?

Current bids and awards information is maintained through Virginia's [eVA](#) system. Follow the button below and then simply search for Gloucester County under 'Buying Entity' in the Advanced Search field to view all current bids and awards.

## CURRENT BIDS AND AWARDS

### Key Performance Indicators:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Purchasing Department's KPIs by visiting **Page 27**.

### Budget Summary:

Purchasing	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$318,358	\$343,563	\$348,189	\$4,626	1.3%
Operating	94,651	109,054	102,140	(6,914)	-6.3%
<b>Total</b>	<b>\$413,009</b>	<b>\$452,617</b>	<b>\$450,329</b>	<b>(\$2,288)</b>	<b>-0.5%</b>
<b>Full Time Equivalents</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>		

### Budget Comments:

- ❖ Change in operating costs due to the FMRR reallocation.

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## INSURANCE

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VACorp provides coverage and risk management expertise to local government entities and organizations of every size and type throughout Virginia. VACorp 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 VACorp is available at: <https://www.vacorp.org/>

### Budget Summary:

Insurance	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$135,103	\$151,039	\$128,538	(\$22,501)	-14.9%
<b>Total</b>	<b>\$135,103</b>	<b>\$151,039</b>	<b>\$128,538</b>	<b>(\$22,501)</b>	<b>-14.9%</b>

### Budget Comments:

- ❖ The decrease in Operating is due to a change in insurance carriers, which resulted in lower premium costs.



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## 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.

Gloucester County's [meeting portal](#) is hosted through eScribe. Citizens can find agenda and minute links for upcoming and past meetings as well as links to previously recorded meetings and live streams of current meetings.

### Budget Summary:

Information Technology	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$945,766	\$1,004,378	\$1,011,634	\$7,256	0.7%
Operating	912,331	1,026,339	921,852	(104,487)	-10.2%
<b>Total</b>	<b>\$1,858,097</b>	<b>\$2,030,717</b>	<b>\$1,933,485</b>	<b>(\$97,232)</b>	<b>-4.8%</b>
<b>Full Time Equivalents</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>		

### Budget Comments:

- ❖ Operating decrease primarily due to FMRR funds being distributed post budget adoption.

**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, 3<sup>rd</sup> Party Software Support, and Reporting Services.

**Key Performance Indicators:**

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the GIS Department's KPIs by visiting **Page 35**.

**Budget Summary:**

GIS	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$300,147	\$318,237	\$326,067	\$7,830	2.5%
Operating	153,353	182,659	163,864	(18,795)	-10.3%
<b>Total</b>	<b>\$453,500</b>	<b>\$500,896</b>	<b>\$489,931</b>	<b>(\$10,965)</b>	<b>-2.2%</b>
<b>Full Time Equivalents</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>		

**Budget Comments:**

- ❖ Operating decrease primarily due to FMRR funds being distributed post budget adoption.



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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$339,507	\$339,424	\$356,707	\$17,283	5.1%
Operating	89,053	78,888	81,928	3,040	0.0%
<b>Total</b>	<b>\$428,560</b>	<b>\$418,312</b>	<b>\$438,635</b>	<b>\$20,323</b>	<b>4.9%</b>
<b>Full Time Equivalents</b>	<b>3.2</b>	<b>3.2</b>	<b>3.2</b>		

### Budget Comments:

- ❖ An increase in the Personnel budget is due to anticipated overtime for upcoming 2025 elections

## Election Updates

Upcoming 2025 Scheduled Elections to watch for:

Democratic Party Primary Elections - Tuesday, June 17, 2025

Lieutenant Governor and Attorney General

General Election - Tuesday, November 4, 2025

Governor, Lieutenant Governor, Attorney General,  
House of Delegates (68th & 69th)

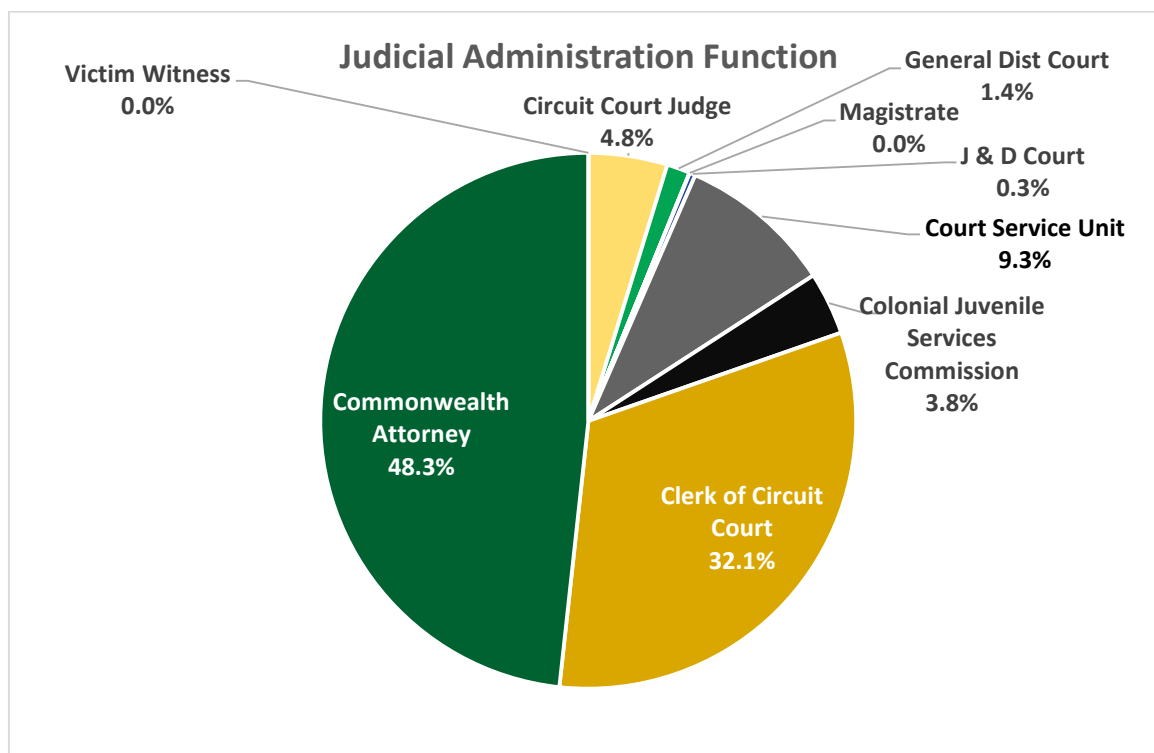
Board of Supervisors and School Board  
(Petersworth District, York District and At-Large)



## Judicial Administration Summary

Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026
Circuit Court Judge	\$104,680	\$113,549	\$116,833	\$3,284
General District Court	18,727	20,040	34,600	14,560
Magistrate	0	500	500	0
J & D Court	7,729	8,204	8,304	100
Court Service Unit	222,788	256,051	228,895	(27,156)
Colonial Juvenile Services	118,518	101,801	92,928	(8,873)
Clerk of Circuit Court	747,303	835,436	785,809	(49,627)
Commonwealth Attorney	1,116,069	1,209,198	1,183,627	(25,571)
Victim Witness	141,043	154,932	0	(154,932)
<b>Judicial Administration Total</b>	<b>\$2,476,857</b>	<b>\$2,699,711</b>	<b>\$2,451,497</b>	<b>(\$248,214)</b>

Judicial Administration includes the Courts as well as departments that support the functions of the Court. The Commonwealth's Attorney makes up 48.3% of the Judicial Administration function, followed by the Clerk of The Circuit Court at 32.1%. Beginning in FY2026, the Victim Witness program has been moved to the newly established Grant Fund to better align with its funding source. Details of the purpose, priorities and goals, and budgets for each component of the Judicial Administration function are in the following pages.



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### *CIRCUIT COURT JUDGE*

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$88,563	\$93,649	\$96,933	\$3,284	3.5%
Operating	15,878	19,900	19,900	0	0.0%
<b>Total</b>	<b>\$104,441</b>	<b>\$113,549</b>	<b>\$116,833</b>	<b>\$3,284</b>	<b>2.9%</b>
<b>Full Time Equivalents</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>		

#### **Budget Comments:**

- ❖ None

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### *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 preliminary hearings for felony cases.

#### **Budget Summary:**

Summary	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to F25	% Change FY25 to FY26
Operating	\$18,727	\$20,040	\$34,600	\$14,560	72.7%
<b>Total</b>	<b>\$18,727</b>	<b>\$20,040</b>	<b>\$34,600</b>	<b>\$14,560</b>	<b>72.7%</b>

#### **Budget Comments:**

- ❖ The increase in Operating is due to a legislative update (Code §19.2-163) that raises the fees for court-appointed legal representation.

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### MAGISTRATE'S OFFICE

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to F25	% Change FY25 to FY26
Operating	\$0	\$500	\$500	\$0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>0.0%</b>

#### Budget Comments:

❖ None

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### JUVENILE AND DOMESTIC RELATIONS DISTRICT COURT

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$7,586	\$8,204	\$8,304	\$100	1.2%
<b>Total</b>	<b>\$7,586</b>	<b>\$8,204</b>	<b>\$8,304</b>	<b>\$100</b>	<b>1.2%</b>

#### Budget Comments:

❖ None

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### 9<sup>TH</sup> DISTRICT COURT SERVICES UNIT

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$222,788	\$256,051	\$228,895	(\$27,156)	-10.6%
<b>Total</b>	<b>\$222,788</b>	<b>\$256,051</b>	<b>\$228,895</b>	<b>(\$27,156)</b>	<b>-10.6%</b>

#### Budget Comments:

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

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### COLONIAL JUVENILE SERVICES COMMISSION

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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 Juvenile Services Commission. The purpose of the Commission is to provide comprehensive, community-based programs for juveniles within these localities.

#### Budget Summary:

Colonial Juvenile Services Commission	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$118,518	\$101,801	\$92,928	(\$8,873)	-8.7%
<b>Total</b>	<b>\$118,518</b>	<b>\$101,801</b>	<b>\$92,928</b>	<b>(\$8,873)</b>	<b>-8.7%</b>

#### Budget Comments:

- ❖ None

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### CLERK OF CIRCUIT COURT

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The mission of the Clerk of the Circuit Court Office is to maintain all court records, documents and evidence in 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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$686,169	\$735,961	\$744,459	\$8,498	1.2%
Operating	61,134	99,475	41,350	(58,125)	-58.4%
<b>Total</b>	<b>\$747,303</b>	<b>\$835,436</b>	<b>\$785,809</b>	<b>(\$49,627)</b>	<b>-5.9%</b>
<b>Full Time Equivalents</b>	<b>8.0</b>	<b>8.0</b>	<b>9.6</b>		

#### Budget Comments:

- ❖ Decrease in Operating due to the inclusion of grant reimbursable expenses in FY25 now being billed for the FY26 budget.

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### COMMONWEALTH'S ATTORNEY OFFICE

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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:

Summary	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$1,094,554	\$1,183,874	\$1,158,216	(\$25,658)	-2.2%
Operating	21,516	25,324	25,411	87	0.3%
<b>Total</b>	<b>\$1,116,069</b>	<b>\$1,209,198</b>	<b>\$1,183,627</b>	<b>(\$25,571)</b>	<b>-2.1%</b>
<b>Full Time Equivalents</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>		

#### Budget Comments:

- ❖ The change in salaries reflects recent staffing adjustments within the department.

## VICTIM WITNESS (GRANT-FUNDED)

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.

The Gloucester Victim/Witness Assistance Program is in the Gloucester Commonwealth's Attorney's office. The Victim/Witness Assistance Program is funded through grants provided to Gloucester County through the Department of Criminal Justice Services and was first established in 1990.

### Budget Summary:

Victim Witness	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT)	\$140,353	\$153,190	\$162,888	\$9,746	6.4%
Operating	652	1,742	1,248	(542)	-31.1%
<b>Total</b>	<b>\$141,005</b>	<b>\$154,932</b>	<b>\$164,136</b>	<b>\$9,204</b>	<b>5.9%</b>
<b>Full Time Equivalents</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>		

### Budget Comments:

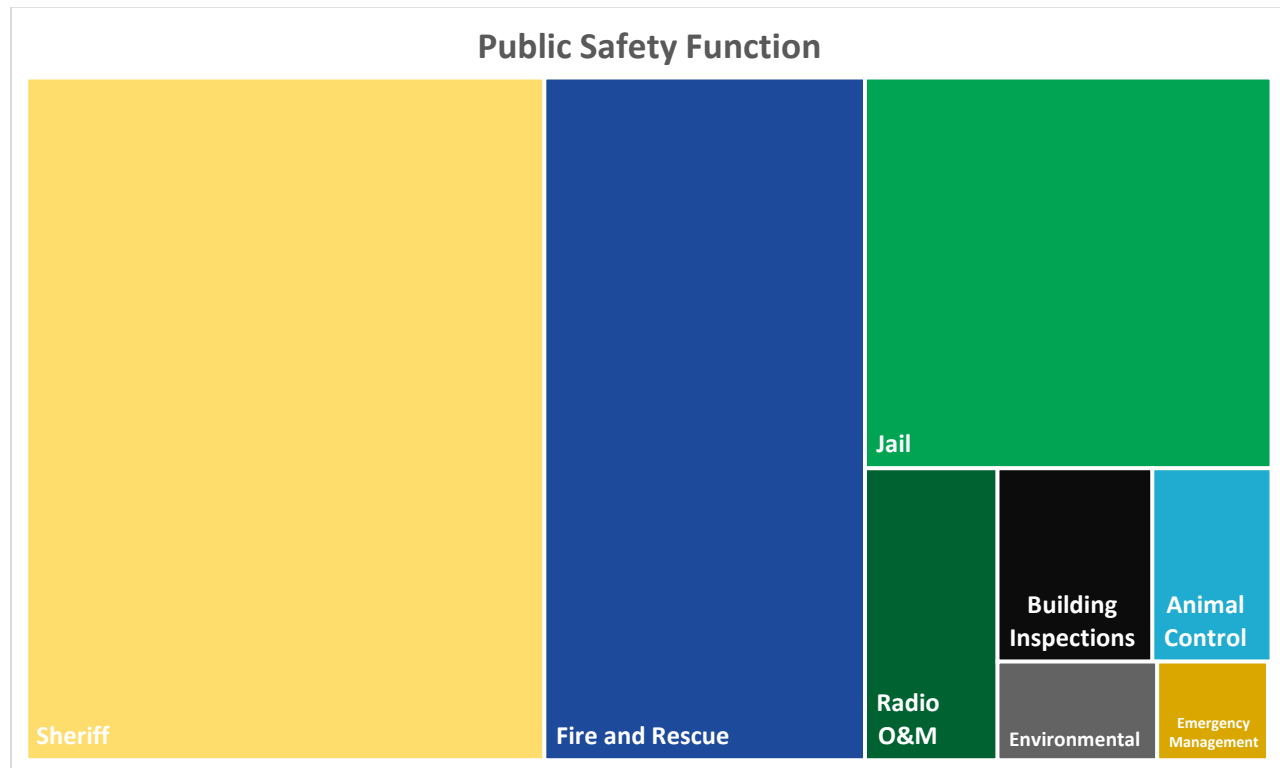
- ❖ Beginning in FY2026, the Victim Witness program has been moved to the newly established Grant Fund to better align with its funding source. Please see **Page 178** for more details.



## Public Safety Summary

Department/Budget Unit	FY23 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Sheriff	\$8,348,527	\$9,163,710	\$ 9,127,965
School Resource Officers	179,334	262,723	0
Jail	3,791,365	4,016,521	4,091,996
Probation	323,273	356,097	0
Pretrial	311,464	333,649	0
Animal Control	498,338	536,530	592,666
Fire And Rescue	5,819,789	5,701,726	5,646,821
Medical Exam	1,400	1,500	1,280
State Forest Service	7,497	7,497	7,494
Environmental	634,619	1,267,942	406,606
Building Inspections	662,665	767,660	773,456
Emergency Management	267,601	283,911	281,343
Radio O&M	884,756	984,460	997,923
<b>Public Safety Total</b>	<b>\$21,730,629</b>	<b>\$23,683,926</b>	<b>\$21,927,548</b>

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 (58.2%) and contributions to Gloucester and Abingdon Volunteer Fire & Rescue Squads (25.3%). All other departments account for 17.0%. Public Safety is the largest function of the General Fund budget and makes up 12.1% of the total County budget.





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## SHERIFF'S OFFICE

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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 three dogs (Zeus, Duke, and Lichen) 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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$7,251,320	\$7,831,645	\$7,934,758	\$103,113	1.3%
Operating	1,079,633	1,332,065	1,451,943	119,878	9.0%
<b>Total</b>	<b>\$8,330,953</b>	<b>\$9,163,710</b>	<b>\$9,386,701</b>	<b>\$222,991</b>	<b>2.4%</b>
<b>Full Time Equivalents</b>	<b>70.6</b>	<b>72.6</b>	<b>73.6</b>		

### Budget Comments:

- ❖ None

## SCHOOL RESOURCE OFFICERS (GRANT FUNDED)

School Resources Officers have been funded for FY26 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 Sheriff's Office.

### Budget Summary:

Grant Funded SRO	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$179,334	\$262,723	\$287,049	\$24,326	9.3%
<b>Total</b>	<b>\$179,334</b>	<b>\$262,723</b>	<b>\$287,049</b>	<b>\$24,326</b>	<b>9.3%</b>
<b>Full Time Equivalents</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>		

### Budget Comments:

- ❖ SRO grant started in FY23, continued to FY26, and fund three SRO positions.



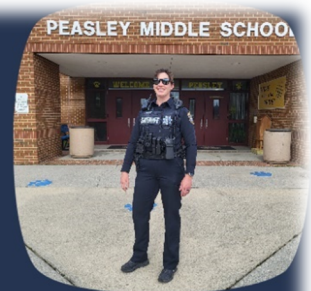
Deputy Butler: Achilles



Deputy Sharp: Abingdon



Deputy Johnson: Page



Deputy Carter: Peasley



Deputy Cox: Petsworth



Deputy Krause:  
Botetourt



Sergeant Billups: DARE  
Officer/ Bethel



Lt. Petrowicz and  
Deputy Skay: GHS

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## JAIL

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$2,905,512	\$3,103,757	\$3,162,432	\$58,675	1.9%
Operating	885,854	912,764	929,564	16,800	1.8%
<b>Total</b>	<b>\$3,791,365</b>	<b>\$4,016,521</b>	<b>\$4,091,996</b>	<b>\$75,475</b>	<b>1.9%</b>
<b>Full Time Equivalents</b>	<b>33.6</b>	<b>33.6</b>	<b>33.6</b>		

### Budget Comments:

- ❖ The Personnel Budget increase is driven by higher anticipated overtime. The Operating Budget increase reflects rising academy tuition and ammunition costs. Additionally, Line of Duty coverage costs have gone up based on updated insurance rate estimates.



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## PROBATION & PRETRIAL SERVICES (GRANT FUNDED)

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

### Did you know?

The Middle Peninsula Local Probation and Pretrial Service Agency provides pre- and post-trial supervision to the Middle Peninsula area. The Middle Peninsula area consists of six counties: Essex, Gloucester, King & Queen, King William, Mathews, Middlesex.

### Key Performance Indicators:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Probation & Pretrial Department's KPIs by visiting **Page 40**.

### Budget Summary:

Probation	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$300,821	\$331,337	\$318,039	(\$13,298)	-4.0%
Operating	22,451	24,760	23,996	(764)	-3.1%
<b>Total</b>	<b>\$323,273</b>	<b>\$356,097</b>	<b>\$342,035</b>	<b>(\$14,062)</b>	<b>-3.9%</b>
<b>Full Time Equivalents</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>		

Pretrial	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$295,082	\$314,961	\$316,512	\$1,551	0.5%
Operating	16,382	18,688	18,111	(577)	-3.1%
<b>Total</b>	<b>\$311,464</b>	<b>\$333,649</b>	<b>\$334,623</b>	<b>\$974</b>	<b>-0.3%</b>
<b>Full Time Equivalents</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>		

### Budget Comments:

- ❖ The Probation & Pretrial budget is separated into two budget units but continues to operate under a single manager. The decrease in Probation Personnel costs is due to staff selecting different insurance options during open enrollment.

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## ANIMAL CONTROL

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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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Animal Control Department's KPIs by visiting **Page 25**.

### Budget Summary:

Animal Control	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$409,384	\$439,502	\$435,763	(\$3,739)	-0.9%
Operating	88,954	97,028	156,903	59,875	61.7%
<b>Total</b>	<b>\$498,338</b>	<b>\$536,530</b>	<b>\$592,666</b>	<b>\$56,136</b>	<b>10.5%</b>
<b>Full Time Equivalents</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>		

### Budget Comments:

- ❖ Operating increase due to the rise in animal supplies, safety, and training expenses.

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## VOLUNTEER FIRE & RESCUE

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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://abingdonfire.org/>

### Budget Summary:

Volunteer Fire & Rescue	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Line of Duty Insurance	\$48,763	\$47,367	\$63,438	\$16,071	33.9%
Abingdon	2,960,424	2,421,709	2,564,877	143,168	5.9%
Abingdon Grant	109,272	109,443	121,232	11,789	10.8%
Gloucester	2,585,862	3,007,556	3,012,241	4,685	0.2%
Gloucester Grant	109,272	109,443	121,232	11,789	10.8%
Pen EMS Council	6,197	6,208	6,265	57	0.9%
<b>Total</b>	<b>\$5,819,789</b>	<b>\$5,701,726</b>	<b>\$5,889,285</b>	<b>\$187,559</b>	<b>3.3%</b>

### Budget Comments:

- ❖ The significant increase in the FY2026 Fire and Rescue budget is primarily due to the Board of Supervisors approving a \$114,130 increase in the Abingdon contribution request.

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### MEDICAL EXAM

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$1,400	\$1,500	\$1,280	(\$220)	-14.7%
<b>Total</b>	<b>\$1,400</b>	<b>\$1,500</b>	<b>\$1,280</b>	<b>(\$220)</b>	<b>-14.7%</b>

#### 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

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### STATE FOREST SERVICE

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$7,497	\$7,497	\$7,497	(\$3)	0.0%
<b>Total</b>	<b>\$7,497</b>	<b>\$7,497</b>	<b>\$7,494</b>	<b>(\$3)</b>	<b>0.0%</b>

#### 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 more than 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Environmental Department's KPIs by visiting **Page 32**.

### Budget Summary:

Environmental	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$395,808	\$437,453	\$392,216	(\$45,237)	-10.3%
Operating	238,619	830,489	590,156	(240,333)	-28.9%
<b>Total</b>	<b>\$634,428</b>	<b>\$1,267,942</b>	<b>\$982,372</b>	<b>(\$285,570)</b>	<b>-22.5%</b>
<b>Full Time Equivalents</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>		

### Budget Comments:

- ❖ The decrease in Operating costs for FY2026 is due to the winding down of several solar inspection projects.





## BUILDING INSPECTIONS

The mission of the Building Inspections Department is to protect the health, safety, and welfare of the 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 ensure 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Building Inspections Department's KPIs by visiting **Page 26**.

### Budget Summary:

Building Inspections	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$607,331	\$728,410	\$735,456	\$7,046	1.0%
Operating	55,335	39,250	38,000	(1,250)	-3.2%
<b>Total</b>	<b>\$662,665</b>	<b>\$767,660</b>	<b>\$773,456</b>	<b>\$5,796</b>	<b>0.8%</b>
<b>Full Time Equivalents</b>	<b>7.6</b>	<b>7.6</b>	<b>8.6</b>		

### Budget Comments:

❖ None

## 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Emergency Management Department's KPIs by visiting **Page 30**.

### Budget Summary:

Emergency Management	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$220,019	\$227,872	\$243,681	\$15,809	6.9%
Operating	46,745	56,039	64,950	8,911	15.9%
<b>Total</b>	<b>\$266,764</b>	<b>\$283,911</b>	<b>\$308,631</b>	<b>\$24,720</b>	<b>8.7%</b>
<b>Full Time Equivalents</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>		

### Budget Comments:

- ❖ The increase in Personnel is attributed to adjustments related to employees selecting different insurance options during open enrollment.



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## RADIO OPERATIONS AND MAINTENANCE

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$884,756	\$984,460	\$997,923	\$13,463	1.4%
<b>Total</b>	<b>\$884,756</b>	<b>\$984,460</b>	<b>\$997,923</b>	<b>\$13,463</b>	<b>1.4%</b>

### Budget Comments:

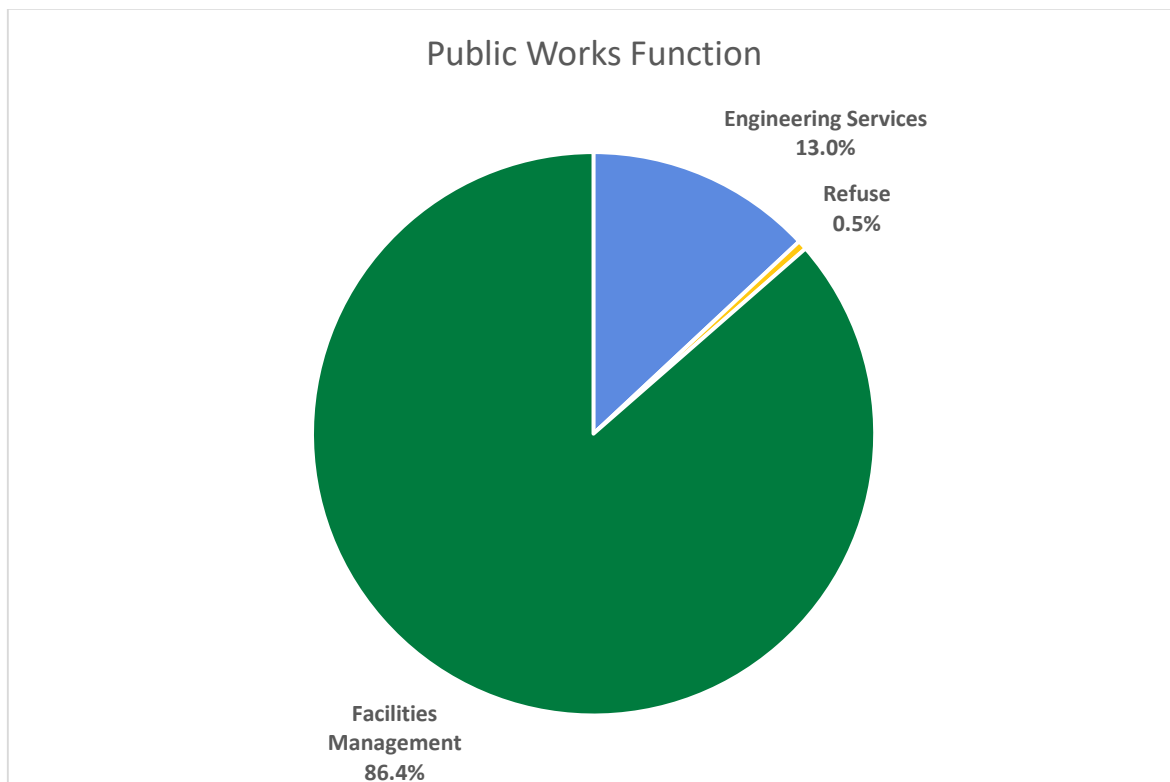
- ❖ Cost for the MOU with the Counties of James City and York for the operation, oversight, and management of the joint public safety/public service radio communication system.



## Public Works Summary

Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Engineering Services	\$239,874	\$391,224	\$448,868
Refuse Landfill	14,388	18,443	18,443
Facilities Management	3,122,886	3,177,695	2,975,435
<b>Public Works Total</b>	<b>\$3,377,148</b>	<b>\$3,587,362</b>	<b>\$3,442,745</b>

The Public Works function is comprised of 86.4% Facilities Management, 0.5% landfill costs, and 13.0% 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.



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## ENGINEERING SERVICES

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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 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Engineering Department's KPIs by visiting **Page 31**.

### Budget Summary:

Engineering Services	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$199,400	\$318,582	\$392,984	\$74,402	23.4%
Operating	5,087	72,642	55,884	(16,758)	-23.1%
<b>Total</b>	<b>\$204,487</b>	<b>\$391,224</b>	<b>\$448,868</b>	<b>\$57,644</b>	<b>14.7%</b>
<b>Full Time Equivalents</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>		

### Budget Comments:

- ❖ The increase in Personnel is due to position adjustments, while the decrease in Operating is related to FMRR funding being reallocated after the start of the new fiscal year.

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## REFUSE LANDFILL

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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:

Summary	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$14,388	\$18,443	\$18,443	\$0	0.0%
<b>Total</b>	<b>\$14,388</b>	<b>\$18,443</b>	<b>\$18,443</b>	<b>\$0</b>	<b>0.0%</b>

### 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Facilities Management Department's KPIs by visiting **Page 33**.

### Budget Summary:

Facilities Management	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$ 1,676,072	\$ 1,829,104	\$1,811,807	(\$17,297)	-0.9%
Operating	1,446,813	1,348,591	1,163,628	(184,963)	-13.7%
<b>Total</b>	<b>\$ 3,122,886</b>	<b>\$ 3,177,695</b>	<b>\$2,975,435</b>	<b>(\$202,260)</b>	<b>-6.4%</b>
<b>Full Time Equivalents</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</b>		

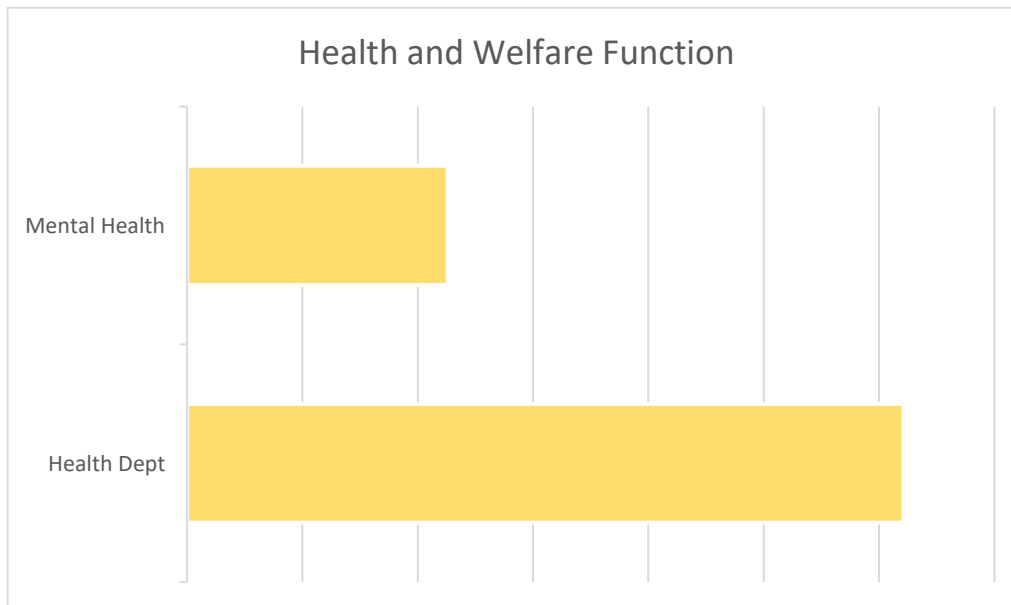
### Budget Comments:

- ❖ The decrease in Personnel is due to employee insurance updates. Operating decreased due to FMRR allocations occurring during the new Fiscal Year and fewer repair needs as newer vehicles are phased in through replacement planning.

## Health and Welfare Summary

Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Health Dept	\$566,070	\$590,169	\$621,441
Mental Health	177,243	203,829	225,760
<b>Health and Welfare Total</b>	<b>\$743,313</b>	<b>\$793,998</b>	<b>\$847,201</b>

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 73.4% 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 26.6% of this function's expenditures.





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## HEALTH DEPARTMENT

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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 Department	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$566,070	\$590,169	\$621,441	\$31,272	5.3%
<b>Total</b>	<b>\$566,070</b>	<b>\$590,169</b>	<b>\$621,441</b>	<b>\$31,272</b>	<b>5.3%</b>

### Budget Comments:

- ❖ Operating increase due to funding the mandatory pay increases as required by the 2023 General Assembly.

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## MENTAL HEALTH

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The Middle Peninsula-Northern Neck Behavioral Health 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. "PROMOTING WELLBEING.... ONE INDIVIDUAL... ONE FAMILY... ONE COMMUNITY AT A TIME"

### Functional Programs:

The Middle Peninsula Northern-Neck Behavioral Health provides services related to:

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

### For More Information:

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

### Budget Summary:

Mental Health	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$177,243	\$203,829	\$225,760	\$21,931	10.8%
<b>Total</b>	<b>\$177,243</b>	<b>\$203,829</b>	<b>\$225,760</b>	<b>\$21,931</b>	<b>10.8%</b>

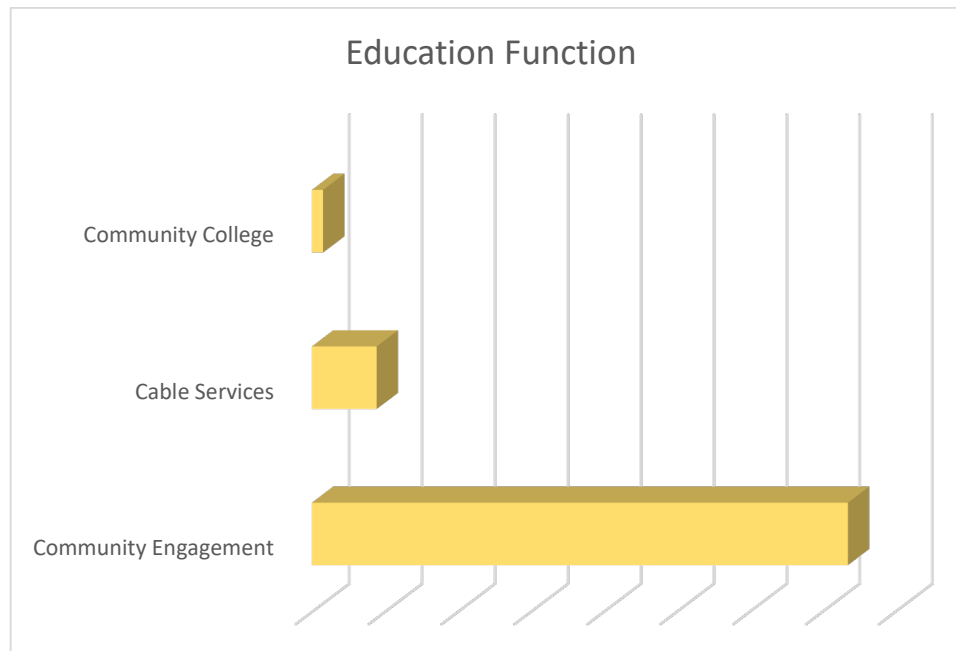
### Budget Comments:

- ❖ Increase requested 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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Community Engagement	\$733,204	\$754,688	\$821,073
Cable Services	86,763	88,839	109,080
Community College	14,857	15,303	15,303
<b>Education Total</b>	<b>\$834,824</b>	<b>\$858,830</b>	<b>\$945,456</b>

The Education Function of the County encompasses two County departments as well as the contribution to the local Rappahannock Community College, which is 1.6% 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 86.8% of the Education budget. Cable Services makes up 11.5% 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 Community Engagement & Public Information (CEPI), funds the software program that is used to broadcast County Board meetings and provides 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Community Engagement and Public Information Department's KPIs by visiting **Page 28**.

### Budget Summary:

Community Engagement	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$705,531	\$719,766	\$787,151	\$67,385	9.4%
Operating	27,673	34,922	36,918	1,996	5.7%
<b>Total</b>	<b>\$733,204</b>	<b>\$754,688</b>	<b>\$824,069</b>	<b>\$69,381</b>	<b>9.2%</b>
<b>Full Time Equivalents</b>	<b>8.6</b>	<b>9.0</b>	<b>9.0</b>		

### Budget Comments:

- ❖ The increase in Personnel is due to staffing updates and adjustments made for the new fiscal year.

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## CABLE SERVICES

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$540	\$2,790	\$2,703	(\$87)	-3.1%
Operating	86,223	86,049	106,377	20,328	23.6%
<b>Total</b>	<b>\$86,763</b>	<b>\$88,839</b>	<b>\$109,080</b>	<b>\$20,241</b>	<b>22.8%</b>

### Budget Comments:

- ❖ Costs for Education and Government television channels. The Operating increase is primarily due to the upgrade from Rushworks software to the new Cablecast system.

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## COMMUNITY COLLEGE

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Operating	\$14,857	\$15,303	\$15,303	\$0	0.0%
<b>Total</b>	<b>\$14,857</b>	<b>\$15,303</b>	<b>\$15,303</b>	<b>\$0</b>	<b>0.0%</b>

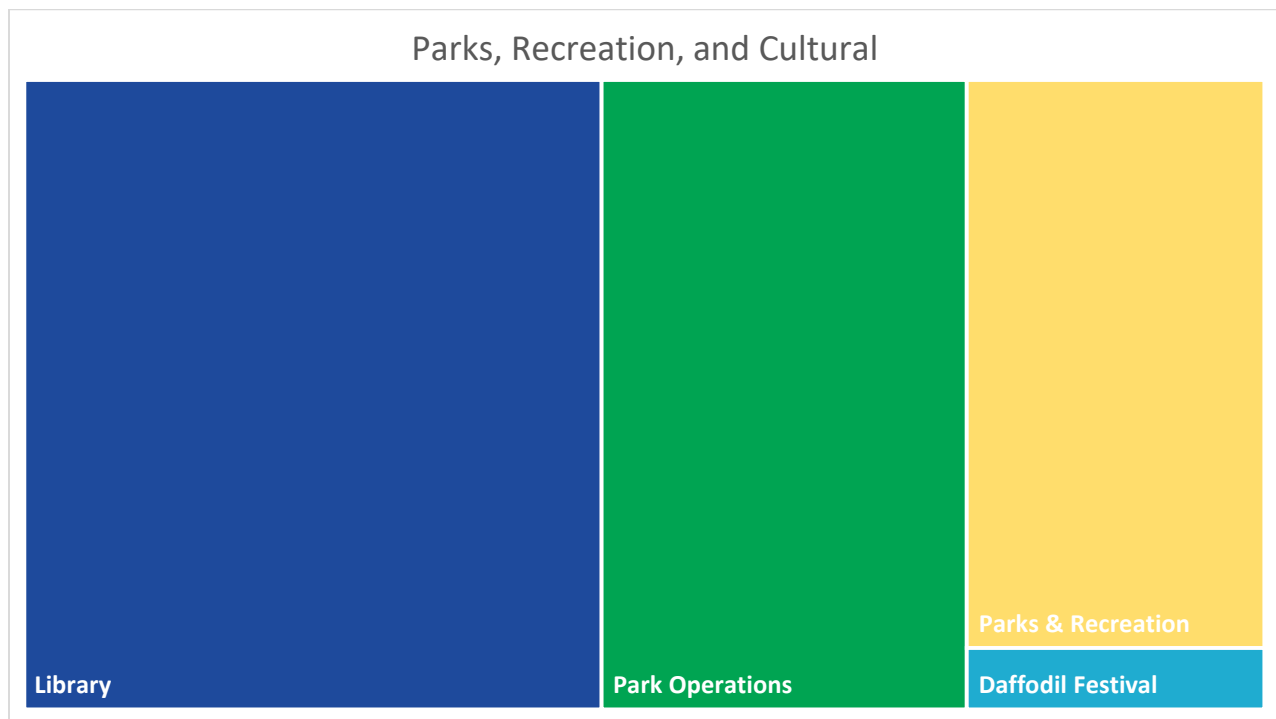
### Budget Comments:

- ❖ None

## Parks, Recreation, and Cultural Summary

Department/Budget Unit	FY23 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Parks & Recreation	\$650,973	\$670,048	\$697,452
Park operations	953,008	948,826	948,347
Daffodil festival	58,217	70,901	75,476
Library	1,324,045	1,469,862	1,500,659
<b>Parks, Recreation, Cultural Total</b>	<b>\$2,986,243</b>	<b>\$3,159,637</b>	<b>\$3,221,933</b>

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 46.6% of this function, followed by Park Operations at 29.4% and Parks & Recreation at 21.6%. The Daffodil Festival is managed by staff of Parks, Recreation & Tourism, and is a staple event in the Community and accounts for 2.3% of this function. Additional details on each department in this function are in the following pages.



## PARKS & RECREATION

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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Parks & Recreation Department's KPIs by visiting **Page 38**.



### Budget Summary:

Parks & Recreation	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$549,786	\$559,575	\$593,754	\$34,179	6.1%
Operating	101,186	110,473	115,698	5,225	4.7%
<b>Total</b>	<b>\$650,973</b>	<b>\$670,048</b>	<b>\$709,452</b>	<b>\$39,404</b>	<b>5.9%</b>
<b>Full Time Equivalents</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>		

### Budget Comments:

- ❖ The increase in Personnel is due to staffing changes and related adjustments.



## 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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$725,361	\$790,549	\$810,792	\$20,243	2.6%
Operating	227,647	158,277	149,055	(9,222)	-5.8%
<b>Total</b>	<b>\$953,008</b>	<b>\$948,826</b>	<b>\$959,847</b>	<b>\$11,021</b>	<b>1.2%</b>
<b>Full Time Equivalents</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>		

### Budget Comments:

- ❖ Decrease in operating due to FMRR allocations that occur after budget adoption.





## 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:

Summary	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$12,492	\$18,469	\$18,401	(\$68)	-0.4%
Operating	45,725	52,425	57,075	4,650	8.9%
<b>Total</b>	<b>\$58,217</b>	<b>\$70,894</b>	<b>\$75,476</b>	<b>\$4,582</b>	<b>6.5%</b>

### Budget Comments:

- ❖ None



[Return to TOC](#)



## Daffodil Driving Tour

This family-friendly festival takes over Gloucester Main Street, bringing thousands of visitors together to celebrate the rich history and beauty of the daffodil, which has flourished in the county for centuries.



The best times to see daffodils blooming in Gloucester is during the spring months of March and April, usually peaking the last week of March and first week of April. How many flowers are in bloom at a particular time is unpredictable and dependent on variables in nature.



### Drive the Daffodil Tour

This is a *visual* tour of the "Daffodil Capital of America"  
Please respect each property and view the daffodil locations from your vehicle or the roadside. Above all, do not disturb any part of the properties and **do not pick the flowers!** Please leave them for all to enjoy.



**Gloucester Daffodil Club**  
Contact us at [daffodildrivingtour2020@yahoo.com](mailto:daffodildrivingtour2020@yahoo.com)  
Created and designed by Carla Stanley

## DAFFODIL Driving Tour 2025

A self-guided visual driving tour of selected Daffodil locations in Gloucester County, Virginia

Sponsored by Gloucester Parks, Recreation & Tourism



The best times to see daffodils blooming in Gloucester is during the spring months of March and April, usually peaking the last week of March and first week of April. How many flowers are in bloom at a particular time is unpredictable and dependent on variables in nature.

**Scan QR for Google Map and other Daffodil Locations:**



SCAN ME!



Begin Here



Look for these signs!

### Locations

1. Gloucester County Entrance- Gloucester Pt. turnaround.
2. Goodman's at Glou. Pt.
3. Abingdon Elementary School
4. Woodville School (NEW!)
5. Abingdon Episcopal Church - Entrance and cemetery
6. Old Page - Water Tower Rt. 17
7. Gloucester Courthouse Area (NEW! Gloucester-Mathews Humane Society, T. C. Walker House, NEW! Fiddler's Crossing, Gloucester pediatrics)
8. Walter Reed's Birthplace - ADS Display Garden Location
9. turn around, back up to rt. 17
10. Ark Park/Farmer's Daughter
11. Adner: up County entrance
12. turn around head back to the Courthouse Area and to Rt. 14
13. NEW! Crabs Express & Bread for Life
14. Ware Episcopal Church - Cemetery in the back WOW!
15. Ware Academy
16. Brent & Becky's Bulbs

ENJOY YOUR DAFFODIL JOURNEY!

## LIBRARIES

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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Library Department's KPIs by visiting **Page 37**.

### Budget Summary:

Library	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$775,645	\$879,177	\$899,660	\$20,483	2.3%
Operating	548,400	590,685	620,999	30,314	5.1%
<b>Total</b>	<b>\$1,324,045</b>	<b>\$1,469,862</b>	<b>\$1,520,659</b>	<b>\$50,797</b>	<b>3.5%</b>
<b>Full Time Equivalents</b>	<b>11.7</b>	<b>11.7</b>	<b>11.7</b>		

### Budget Comments:

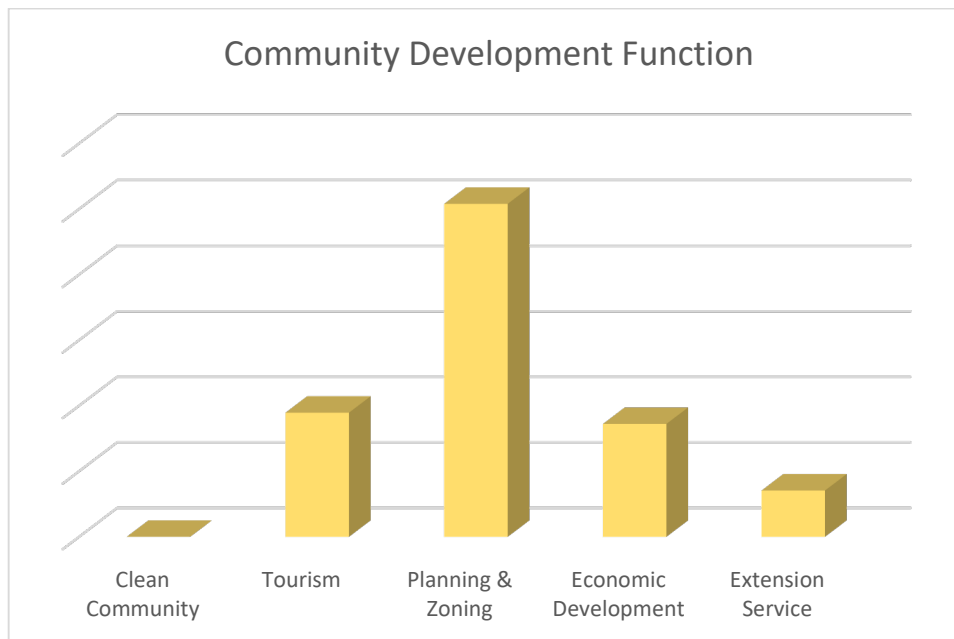
- ❖ The Personnel increase is due to adjustments related to employees selecting different insurance options during open enrollment.



## Community Development Summary

Department/Budget Unit	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Clean Community	\$30,924	\$31,427	\$0
Tourism	279,177	469,592	378,565
Planning & Zoning	792,632	1,103,275	1,015,677
Economic Development	319,611	376,142	344,325
Extension Service	128,665	137,265	141,152
<b>Total</b>	<b>\$1,551,009</b>	<b>\$2,117,701</b>	<b>\$1,879,720</b>

The Community Development function consists of departments focused on servicing the County's citizens, businesses, and visitors. 54.0% 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 18.3% 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 (20.1%) operates the County's local visitors center, where visitors and residents can learn more about the County and pick up a souvenir. The Extension Service makes up 7.5% of the function. Clean Community has moved to the newly implemented County Grant Fund, which shifted grant supported activities, such as certain programs and positions out of the General Fund.



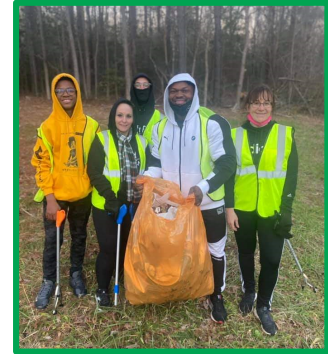


## CLEAN COMMUNITY (GRANT FUNDED)

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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$22,868	\$24,168	\$24,081	(\$87)	-0.4%
Operating	8,056	7,250	8,250	1,000	13.8%
<b>Total</b>	<b>\$30,924</b>	<b>\$31,418</b>	<b>\$32,331</b>	<b>\$913</b>	<b>2.9%</b>
<b>Full Time Equivalents</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>		

### Budget Comments:

- ❖ The increase in FY2026 Operating costs is due to the addition of a new pollinator garden and the need for related supplies.



**6 TONS**

**54 Locations**

**420 Bags of Trash**

**658 Volunteer Hours**

**12,715 lbs. Collected!**

**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



**Did you know?**

The Gloucester Museum of History's [website](#) features a virtual museum tour that allows visitors to explore exhibits online, along with a Battle of the Hook virtual field trip complete with lesson plans for educational use. Below is the content directly linked to the Museum of History's website.



LESSON PLAN 1 [0:00-1:32]

LESSON PLAN 2 [1:32-6:17]

LESSON PLAN 3 [6:22-8:08]

LESSON PLAN 4 [8:09-13:24]

### Budget Summary:

Tourism	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$193,990	\$237,555	\$263,538	\$25,983	10.9%
Operating	85,187	232,037	180,527	(51,510)	-22.2%
<b>Total</b>	<b>\$279,177</b>	<b>\$469,592</b>	<b>\$444,065</b>	<b>(\$25,527)</b>	<b>-5.4%</b>
<b>Full Time Equivalents</b>	<b>2.7</b>	<b>3.3</b>	<b>3.3</b>		

### Budget Comments:

- ❖ The increase in FY2026 Personnel costs is due to adjustments made to staffing.



Click the button above to view an Interactive Map exploring the rich history, scenic beauty, eclectic art, and vibrant local culture of Gloucester County

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## PLANNING AND ZONING

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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:

- ✓ Issue permits for construction, signs, and businesses, and support the Board of Zoning Appeals.
- ✓ Support the Planning Commission in preparing and updating the County's Comprehensive Plan.
- ✓ Review subdivisions, site plans, and land use applications such as rezonings, special exceptions, and conditional use permits.
- ✓ Represent the County on regional transportation committees and coordinate with VDOT and HRTPO to secure and advance funding for projects.
- ✓ Planning and Zoning staff respond to inquiries from citizens, businesses, developers, realtors, and lenders.

### Key Performance Indicators:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Planning & Zoning Department's KPIs by visiting **Page 39** and **Page 44**.

### Budget Summary:

Planning & Zoning	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$777,104	\$884,738	\$901,977	\$17,239	1.9%
Operating	10,823	218,537	113,700	(104,837)	-48.0%
<b>Total</b>	<b>\$787,927</b>	<b>\$1,103,275</b>	<b>\$1,015,677</b>	<b>(\$87,598)</b>	<b>-7.9%</b>
<b>Full Time Equivalents</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>		

### Budget Comments:

- ❖ Operating decrease from FY2025 is from a carryover of unspent funds to Other Contracted Services expenses related to studies concerning the County's Comprehensive Plan from FY2024 to FY2025.



## 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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Economic Development Department's KPIs by visiting **Page 29**.

### Budget Summary:

Economic Development	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$248,715	\$269,717	\$252,781	(\$16,936)	-6.3%
Operating	70,896	106,425	91,544	(14,881)	-14.0%
<b>Total</b>	<b>\$319,611</b>	<b>\$376,142</b>	<b>\$344,325</b>	<b>(\$31,817)</b>	<b>-8.5%</b>
<b>Full Time Equivalents</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>		

### Budget Comments:

- ❖ Learn about our economic profile, strategic planning and initiatives, Gloucester's fastest growing occupations, major employers, and more in our freshly published 2024 Annual Report.

[View our 2024 Annual Report](#)



GLOUCESTER COUNTY  
Economic Development  
Opportunity | Synergy | Sustainability

# 2024 ANNUAL REPORT

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:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Virginia Cooperative Extension Department's KPIs by visiting **Page 43**.

#### Budget Summary:

Virginia Extension Service	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Personnel (Includes PT WAR)	\$64,144	\$68,091	\$67,739	(\$352)	-0.5%
Operating	64,521	69,174	73,413	4,239	6.1%
<b>Total</b>	<b>\$128,665</b>	<b>\$137,265</b>	<b>\$141,152</b>	<b>\$3,887</b>	<b>2.8%</b>
<b>Full Time Equivalents</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>		

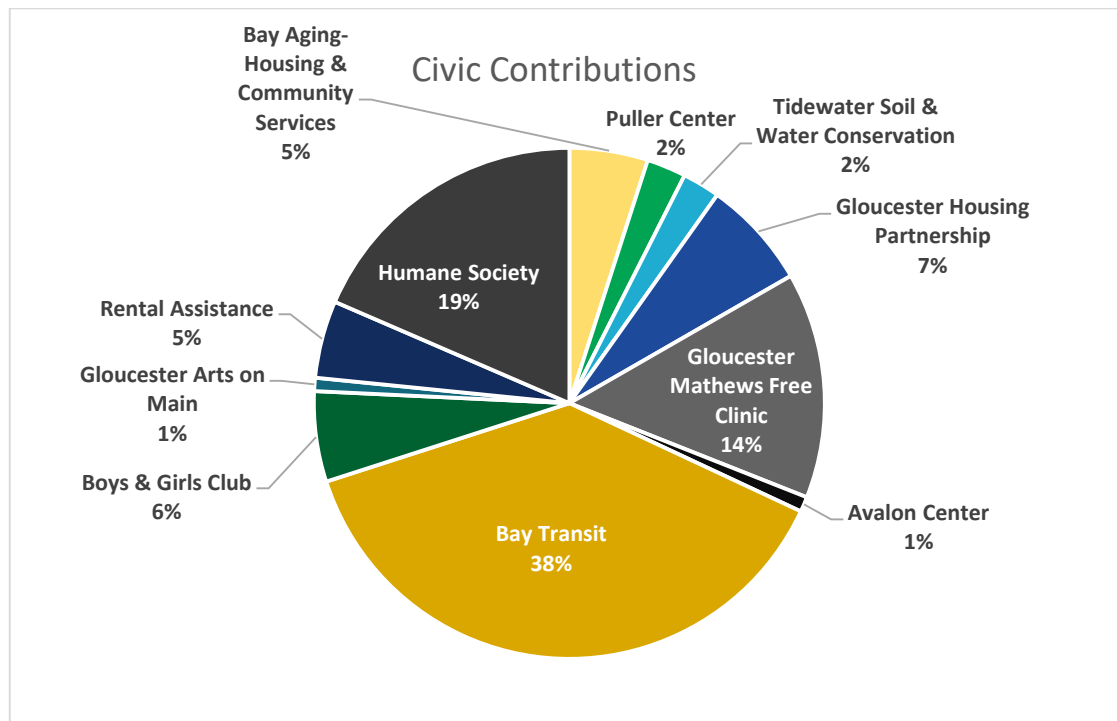
#### Budget Comments:

- ❖ None

## Civic Contributions/Non-Departmental Summary

Civic Organization	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget
Bay Aging-Housing & Community Services	\$15,150	\$16,073	\$26,073
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	107,830	65,000	75,000
Avalon Center	5,000	5,000	5,000
Bay Transit	193,912	199,729	199,729
Boys & Girls Club	30,000	30,000	30,000
Gloucester Arts on Main	0	4,500	4,500
Rental Assistance	24,000	24,922	25,669
Humane Society	79,630	79,630	97,000
<b>Total Civic Contributions</b>	<b>\$517,022</b>	<b>\$486,354</b>	<b>\$524,471</b>

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.



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## EXTERNAL AGENCY SUBMISSION REQUEST OVERVIEW

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Eligible applicants are partnering external agencies and not-for-profit organizations performing services that benefit the County residents by statute or through execution of a community contract to which the County can provide funding. The organization must provide a service or opportunity to the community and must be supported by effective management.

The following factors will be considered in evaluating applications:

- The agency's mission is consistent with the County's overall service mission
- There is documented need for the agency's program or service
- There are demonstrated positive results for the program or service
- The program or service provides a direct benefit to Gloucester County residents
- The program or service enhances County functions
- There are documented efforts by the agency to secure funding from other sources
- The agency has the administrative resources to administer funds and to implement/oversee the program or service.

In reviewing agency requests for the upcoming fiscal year, the County Administrator and her Budget Leadership Team will review program requests closely to evaluate how each program and corresponding outcomes serve Gloucester County citizens. All requests are subject to an annual review and decision as part of the yearly budget process, and allocations may be subject to reduction or discontinuation. An allocation one year does not guarantee future allocations.

After review and evaluation of the applications, the County Administrator presents recommendations to the Board of Supervisors in March as part of the proposed budget. Organizations and the public have an opportunity to address the Board of Supervisors regarding the County Administrator's proposed budget at an advertised public hearing.



### External Community Agency Funding Request Checklist

- ✓ **Requested Attachments:**
  - Financial statements audited, reviewed, or compiled by an external accounting firm for the most recent year available are preferred for any contribution request of \$25,000 or more.
  - Most recent form 990
- ✓ **Additional Documentation Required for First Year Applicants:**
  - 501(c)3 or other designation as a not-for-profit organization as defined by Internal Revenue Code
  - Articles of Incorporation
  - By-laws
  - Form W-9 (attached)

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### *BAY AGING*

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

#### **Budget Summary:**

Bay Aging	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$15,150	\$16,073	\$26,073	\$10,000	62.2%
<b>Total</b>	<b>\$15,150</b>	<b>\$16,073</b>	<b>\$26,073</b>	<b>\$10,000</b>	<b>62.2%</b>

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### *BAY TRANSIT*

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$193,912	\$199,729	\$199,729	\$0	0.0%
<b>Total</b>	<b>\$193,912</b>	<b>\$199,729</b>	<b>\$199,729</b>	<b>\$0</b>	<b>0.0%</b>

#### **Budget Comments:**

❖ None

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### VERSABILITY'S PULLER CENTER

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$13,000	\$13,000	\$13,000	\$0	0.0%
<b>Total</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>\$0</b>	<b>0.0%</b>

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### AVALON CENTER

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$5,000	\$5,000	\$5,000	\$0	0.0%
<b>Total</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.0%</b>



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### *BOYS & GIRLS CLUB*

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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	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$30,000	\$30,000	\$30,000	\$0	0.0%
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>0.0%</b>

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### *TIDEWATER SOIL & WATER CONSERVATION DISTRICT*

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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	FY234Expend itures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$12,500	\$12,500	\$12,500	\$0	0.0%
<b>Total</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$0</b>	<b>0.0%</b>

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### *RURAL HOUSING PARTNERSHIP*

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The Rural 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:**

Rural Housing Partnership	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$36,000	\$36,000	\$36,000	\$0	0.0%
<b>Total</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$0</b>	<b>0.0%</b>

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### *GLOUCESTER MATHEWS CARE CLINIC*

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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
- 2) Acute Care
- 3) Dental Care

- 4) Behavioral Health Care
- 5) Patient Health Education
- 6) On-site pharmacy

#### **Budget Summary:**

Gloucester Mathews Free Clinic	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$107,830	\$65,000	\$75,000	\$10,000	15.4%
<b>Total</b>	<b>\$107,830</b>	<b>\$65,000</b>	<b>\$75,000</b>	<b>\$10,000</b>	<b>15.4%</b>

#### **Budget Comments:**

❖ None

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*GLOUCESTER MATHEWS HUMANE SOCIETY*

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The Gloucester Mathews Humane Society's key programs include traditional shelter adoption services, promotion of responsible pet ownership through spay/neuter clinics, a pet pantry for those facing economic hardships and vaccination services. Improving and saving the lives of companion animals through compassionate care, affordable services, community engagement and education.

<https://gmhumanesociety.org/>

**Budget Summary:**

Gloucester Mathews Humane Society	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$79,630	\$79,630	\$97,000	\$17,370	21.8%
Total	\$79,630	\$79,630	\$97,000	\$17,370	21.8%

**Budget Comments:**

❖ None

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*GLOUCESTER ARTS ON MAIN*

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The Gloucester Arts on Main is a 501(c)(3) nonprofit organization that enriches the quality of life for people of all ages by offering workshops, classes, unique exhibits and events, and a 4,000 square foot gallery for artists to exhibit their work in Gloucester, Virginia. For more information visit:

<https://www.gloucesterartsonmain.org/>

Funding is partially supported by the VCA Creative Communities Partnership Grant. This Funding provides for a 1:1 cash match for a total of \$9,000 contributed to Gloucester Arts on Main. For more information visit: <https://vca.virginia.gov/grant/creative-communities-partnership-grants/>

**Budget Summary:**

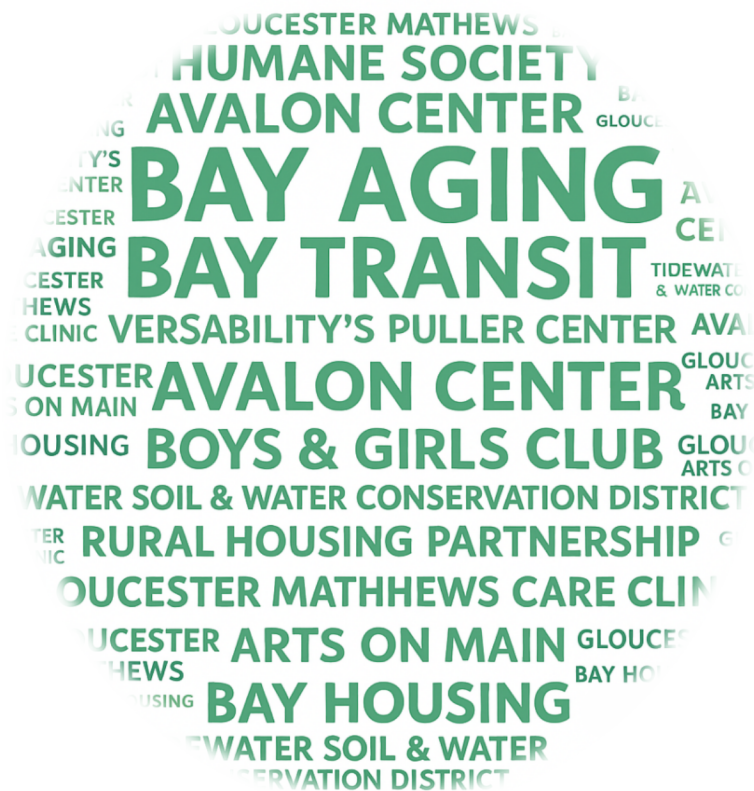
Gloucester Arts on Main	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$0	\$0	\$4,500	\$4,500	0.0%
Total	\$0	\$0	\$4,500	\$4,500	0.0%



Bay Aging's Bay Housing Division provides senior apartments and complimentary services, as well as support to perform emergency home repairs, weatherization services, indoor plumbing rehabilitation, reconstruction, Housing Choice Vouchers, Legal Aid and Nationwide Aging Sources Referral Network. For more information please visit: <https://bayaging.org/housing/>

**Budget Summary:**

Rental Assistance Program	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Contribution	\$24,000	\$24,922	\$25,669	\$747	3.0%
<b>Total</b>	<b>\$24,000</b>	<b>\$24,922</b>	<b>\$25,669</b>	<b>\$747</b>	<b>3.0%</b>

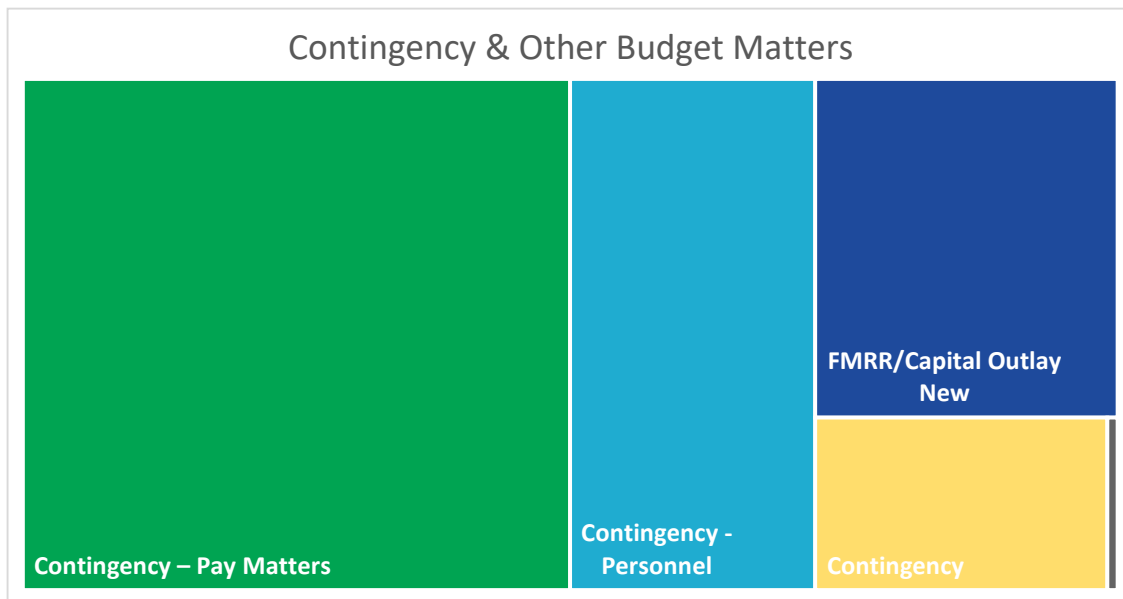


## Contingency & Other Budget Matters Summary

BUDGET UNIT	FY2026 Adopted Budget
Contingency	\$250,000
Contingency – Pay Matters	1,386,550
Contingency - Personnel	621,538
Contingency Grants	0
FMRR/Capital Outlay New	507,417
Administrative Increases	8,714
Transfer Savings	(343,803)
Vacancy Savings	(598,636)
<b>Total Contingency/Other Budget Matters</b>	<b>\$1,831,780</b>

### 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	FY25 Adopted Budget	FY26 Adopted General Fund Transfer	% of Budget Supported by General Fund	% of Total Transfers
Schools - Operating	\$77,794,229	\$30,424,128	34.2%	71.2%
Schools – Cafeteria	5,018,741	450,000	0.5%	1.1%
Social Services	6,671,407	2,434,100	2.7%	5.7%
Children's Services Act	1,994,385	788,154	0.9%	1.8%
Capital Improvements	6,957,651	4,086,460	4.6%	9.6%
Debt Service	9,289,423	4,127,183	4.6%	9.7%
Grant Fund	0	396,418	0.4%	0.9%
<b>Total</b>	<b>\$107,725,836</b>	<b>\$42,706,443</b>	<b>47.9%</b>	<b>100.0%</b>

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 71.2% of General Fund transfers, followed by the Debt Service fund at 9.7%.

### 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	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Local Revenue	\$147,245	\$200,000	\$114,000	(\$86,000)	-43.0%
Local Transfer	30,584,591	30,424,128	30,424,128	0	0.0%
State Revenue	39,810,036	43,918,728	43,346,837	(571,891)	-1.3%
Federal Revenue	5,469,363	3,251,373	245,651	(3,005,722)	-92.4%
<b>Total Revenues</b>	<b>\$76,011,234</b>	<b>\$77,794,229</b>	<b>\$74,130,616</b>	<b>(\$3,663,613)</b>	<b>-4.7%</b>
Expenditures	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
School Operating	\$76,011,234	\$77,794,229	\$74,130,616	(\$3,663,613)	-4.7%
<b>Total Expenditures</b>	<b>\$76,011,234</b>	<b>\$77,794,229</b>	<b>\$74,130,616</b>	<b>(\$3,663,613)</b>	<b>-4.7%</b>
Special Education Fund					
Revenues	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Local Revenue	\$676,686	\$926,216	\$1,238,420	\$312,204	33.7%
State Revenue	14,306	37,500	37,500	0	0.0%
<b>Total Revenues</b>	<b>\$690,992</b>	<b>\$963,716</b>	<b>\$1,275,920</b>	<b>\$312,204</b>	<b>32.4%</b>
Expenditures	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Special Education	\$640,180	\$963,716	\$1,275,920	\$312,204	32.4%
<b>Total Expenditures</b>	<b>\$640,180</b>	<b>\$963,716</b>	<b>\$1,275,920</b>	<b>\$312,204</b>	<b>32.4%</b>
Cafeteria Fund					
Revenues	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Local Revenue	\$861,948	\$897,116	\$506,492	(\$390,624)	-44%
Local Transfer	0	0	450,000	450,000	0%
State Revenue	75,670	96,625	102,697	6,072	6%
Federal Revenue	2,386,137	3,300,000	3,226,918	(73,082)	-2%
Fund Balance	696,373	725,000	0	(725,000)	-100%
<b>Total Revenues</b>	<b>\$4,020,129</b>	<b>\$5,018,741</b>	<b>\$4,286,107</b>	<b>(\$732,634)</b>	<b>-14.6%</b>
Expenditures	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Cafeteria Expenses	\$4,020,129	\$5,018,741	\$4,286,107	(\$732,634)	-14.6%
<b>Total Expenditures</b>	<b>\$4,020,129</b>	<b>\$5,018,741</b>	<b>\$4,286,107</b>	<b>(\$732,634)</b>	<b>-14.6%</b>



Grant Fund (NEW for FY2026)					
Revenues	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Local Revenue	\$0	\$0	\$50,000	\$50,000	0.0%
State Revenue	0	0	600,750	600,750	0.0%
Federal Revenue	0	0	2,875,722	2,875,722	0.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,526,472</b>	<b>\$3,526,472</b>	<b>0.0%</b>

Expenditures	FY2024 Actual	FY2025 Amended Budget	FY2026 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Grant Fund Expenses	\$0	\$0	\$3,526,472	\$3,526,472	0.0%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,526,472</b>	<b>\$3,526,472</b>	<b>0.0%</b>

#### 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>



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## CHILDREN'S SERVICES ACT

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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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026
Local	\$0	\$3,720	\$3,720	(\$3,720)	-100.0%
Local Transfer	720,216	1,070,500	788,154	(282,346)	-26.4%
State	1,089,185	1,402,165	1,184,511	(217,654)	-15.5%
Federal	32,838	18,000	18,000	0	0.0%
<b>Total Revenues</b>	<b>1,842,239</b>	<b>2,494,385</b>	<b>1,994,385</b>	<b>(500,000)</b>	<b>-20.0%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026
CSA Program Expenses	\$1,825,050	\$2,470,385	\$1,970,385	(\$500,000)	-20.2%
Family Preservation-Support	17,189	24,000	24,000	0	0.0%
<b>Total Expenditures</b>	<b>\$1,842,239</b>	<b>\$2,494,385</b>	<b>\$1,994,385</b>	<b>(500,000)</b>	<b>-20.0%</b>

### Budget Comments:

- ❖ None

## 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

### Key Performance Indicators:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Social Services Department's KPIs by visiting **Page 41**.

### Budget Summary:

Revenues	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Local Transfer	\$1,581,540	\$2,289,995	\$2,434,100	\$144,105	6.3%
State	1,338,164	1,766,131	1,787,613	21,482	1.2%
Federal	2,393,063	2,615,281	2,681,048	65,767	2.5%
<b>Total Revenues</b>	<b>\$5,312,767</b>	<b>\$6,671,407</b>	<b>\$6,902,761</b>	<b>\$231,354</b>	<b>3.5%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Social Services	\$5,312,777	\$6,671,407	\$6,902,761	\$231,354	3.5%
<b>Total expenditures</b>	<b>\$5,312,777</b>	<b>\$6,671,407</b>	<b>\$6,902,761</b>	<b>\$231,354</b>	<b>3.5%</b>
Full time equivalents	53.0	54.0	54.0		

### Budget Comments:

❖ None

## CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for revenues and expenditures for capital projects. Even though capital projects are funded separately, they can still affect the operating budget. That's why it's important to consider not just the upfront costs, but also what it will take to operate and maintain those projects over time. For example, building something new or expanding a facility might mean higher costs for staffing, utilities, or maintenance. On the flip side, some projects, like replacing outdated equipment or making energy efficient upgrades, can help lower operating costs over time.

### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Local Revenue	\$2,247	\$0	\$0	\$0	0.0%
Miscellaneous	9,268	154,742	84,312	(70,430)	-45.5%
State Revenue	402,496	635,357	2,912,238	2,276,881	358.4%
Federal Revenue	58,102	2,089,935	1,264,681	(825,254)	-39.5%
Fund Balance	0	1,717,092	983,911	(733,181)	-42.7%
Long Term Debt	3,865,029	0	22,359,992	22,359,992	0.0%
Local Transfers	2,856,999	2,360,525	4,086,460	1,725,935	73.1%
<b>Total Revenues</b>	<b>\$7,194,141</b>	<b>\$6,957,651</b>	<b>\$31,691,594</b>	<b>\$24,733,943</b>	<b>355.5%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Capital Projects	\$9,899,886	\$6,957,651	\$31,691,594	\$24,733,943	355.5%
<b>Total Expenditures</b>	<b>\$9,899,886</b>	<b>\$6,957,651</b>	<b>\$31,691,594</b>	<b>\$24,733,943</b>	<b>355.5%</b>

**FY2026 Projects:****FY2026 New CIP Projects:**

Capital Project	FY26 Adopted Budget	Funding Source
E911 UPS Battery Backup	205,000	County Funds
Roof Replacement & Refurb	65,000	County Funds
Gloucester Pt Beach Park Renovations	2,580,000	Grant
Beaverdam Park Improvements	293,390	County Funds
Firehouse-GVFR Station 1	17,389,796	Debt Financed
Network Overhaul & Replacement	135,148	County Funds
Finance & Community Plus Software	866,185	Debt Financed
HVAC Replacement	4,970,196	County Funds

**Total New Projects****\$26,504,715****FY2025 CIP Projects Carried Forward to FY2026:**

Capital Project	FY26 Adopted Budget	Funding Source
Bus Replacement	1,317,538	County Funds
Sch Security Improvements	10,000	County Funds
Sch Security-Door System	4,500	County Funds
Broadband B	261,408	Grant + County Match
Generator Replacement	138,240	Grant
Historic Building Preservation	641,310	Tourism Funds
Aberdeen & Timberneck Dredging	70,532	Grant
FEMA FMA-03-VA-2019-008	598,301	Homeowner Matching Grants
FEMA FMA 2017-002	79,505	Homeowner Matching Grants
FEMA HMA GLASS	279,984	Homeowner Matching Grants
FEMA HMA GUINEA	728,451	Homeowner Matching Grants
County Paving Program	498,925	County Funds
PR&T ADA Improvements	143,292	Park Funds
Elevator Replacement/Refurb	219,511	County Funds
Generator Replacement	80,000	County Funds

**Total Carryover Projects****\$5,071,497****Comments:**

- ❖ Detailed capital project submissions can be found on **Pages 197-218**.

## 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Federal Revenue	\$1,958,296	\$1,638,097	\$0	(\$1,637,097)	-100.0%
VPSA Bonds	46,513,850	0	0	0	0.0%
Fund Balance	658,390	22,442,331	5,071,046	(17,371,285)	-77.4%
<b>Total Revenues</b>	<b>\$49,130,536</b>	<b>\$24,080,428</b>	<b>\$5,071,046</b>	<b>(\$19,009,382)</b>	<b>-78.9%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Capital Projects	\$28,147,793	\$24,080,428	\$5,071,046	(\$19,009,382)	-78.9%
<b>Total Expenditures</b>	<b>\$28,147,793</b>	<b>\$24,080,428</b>	<b>\$5,071,046</b>	<b>(\$19,009,382)</b>	<b>-78.9%</b>

### Budget Comments:

- ❖ Decrease is due to unspent Fund Balance from FY2025 that will be carried over to FY2026.



Gloucester High School



## OPIOID ABATEMENT FUND

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

To find out more information please visit: <https://www.oaa.virginia.gov/about/>

### Functional Purpose:

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

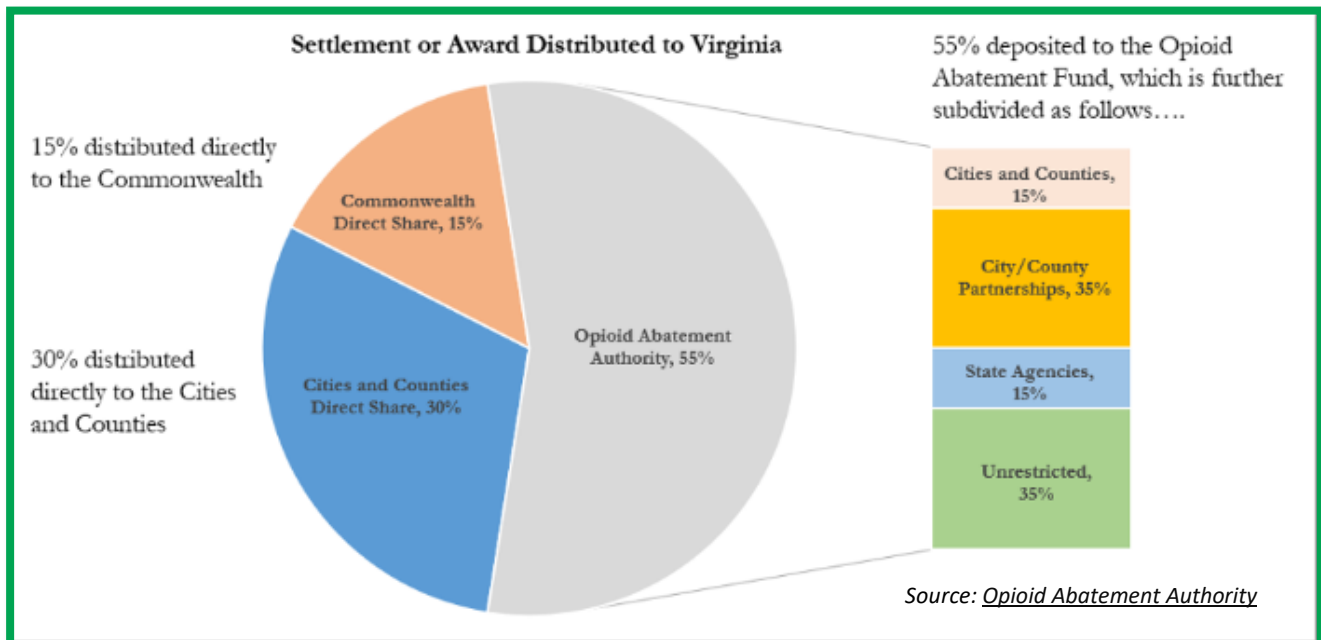
### Budget Summary:

Opioid Abatement					
	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Revenues					
Local	\$134,606	\$338,429	\$610,773	\$272,344	80.5%
<b>Total Revenues</b>	<b>\$134,606</b>	<b>\$338,429</b>	<b>\$610,773</b>	<b>\$272,344</b>	<b>80.5%</b>

	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Expenditures					
Opioid Abatement	\$21,170	\$338,429	\$610,773	\$272,344	80.5%
<b>Total Expenditures</b>	<b>\$21,170</b>	<b>\$338,429</b>	<b>\$610,773</b>	<b>\$272,344</b>	<b>80.5%</b>

### 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.

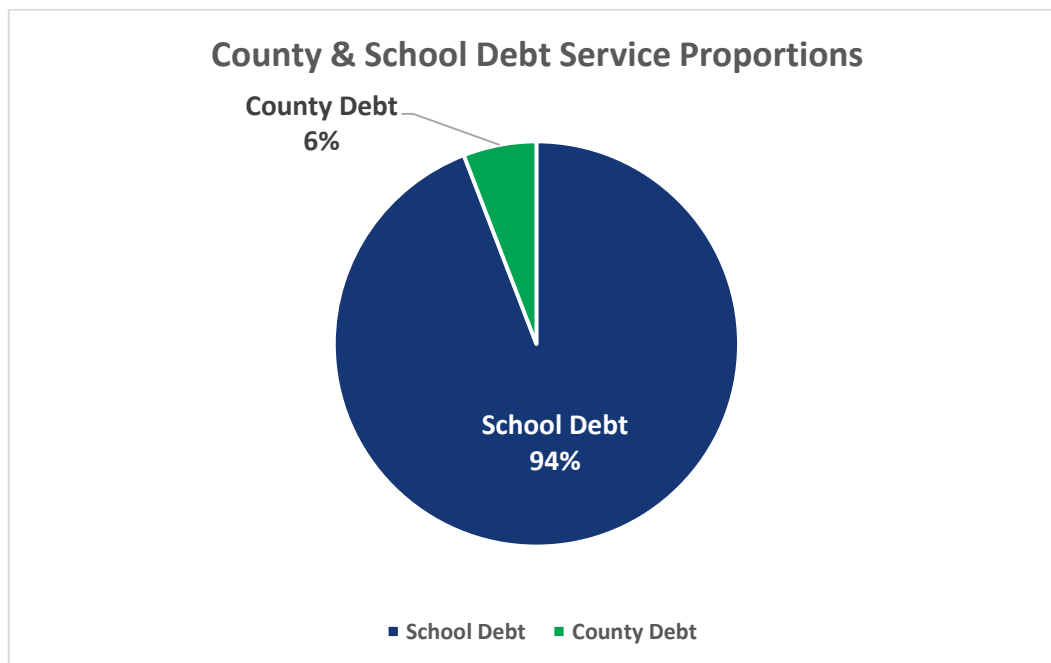
Summary of Debt Ratios Based on January 2025 Assessed Values	FY25 Expected	FY26 Adopted	County Debt Policy
Debt as percentage of Assessed Value	1.4%	1.3%	3%
Debt Service as percentage of General Governmental Expenditures	6.6%	6.7%	15%

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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Local Transfer	\$4,358,489	\$4,096,215	\$ 4,127,183	\$30,968	0.8%
Local Transfer-School Sales Tax	2,292,105	4,863,734	4,775,767	(87,967)	-1.8%
State	104,414	104,414	53,889	(50,525)	-48.4%
Federal	237,998	225,060	237,295	12,235	5.4%
<b>Total revenues</b>	<b>\$6,993,006</b>	<b>\$9,289,423</b>	<b>\$9,194,134</b>	<b>(\$95,289)</b>	<b>-1.0%</b>

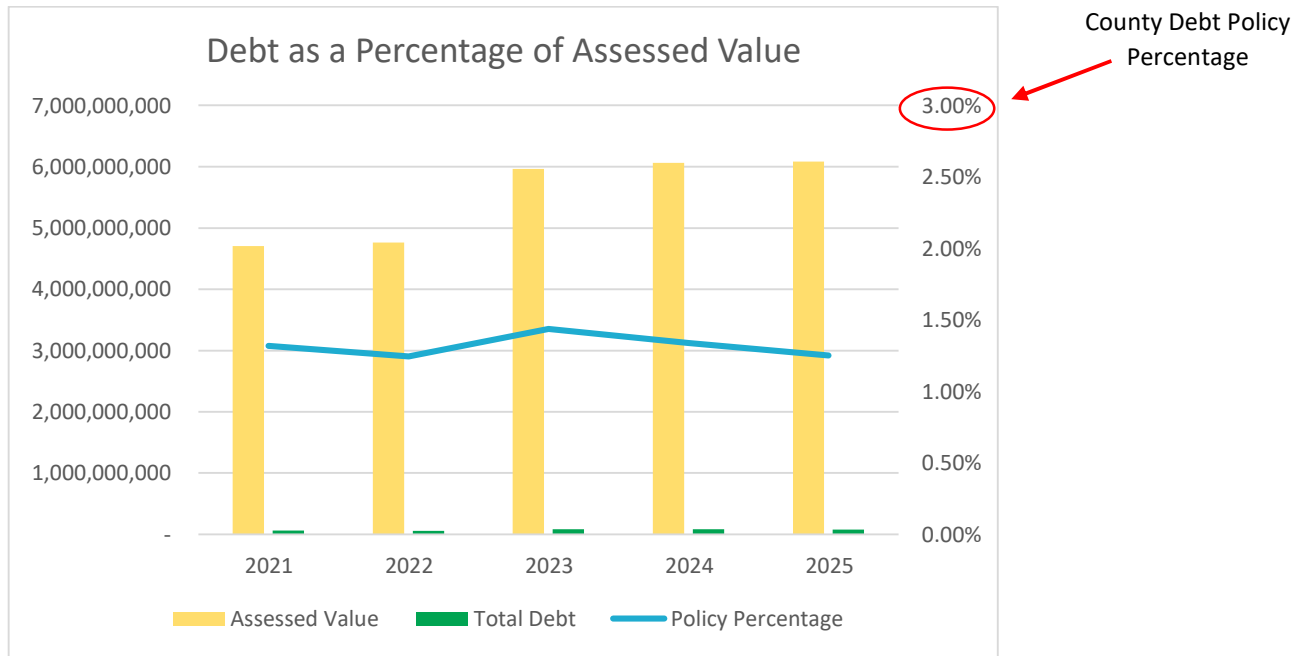
Expenditures	FY24 Actuals	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Debt Service	\$6,993,006	\$9,289,423	\$9,194,134	(\$95,289)	-1.0%
<b>Total expenditures</b>	<b>\$6,993,006</b>	<b>\$9,289,423</b>	<b>\$9,194,134</b>	<b>(\$95,289)</b>	<b>-1.0%</b>



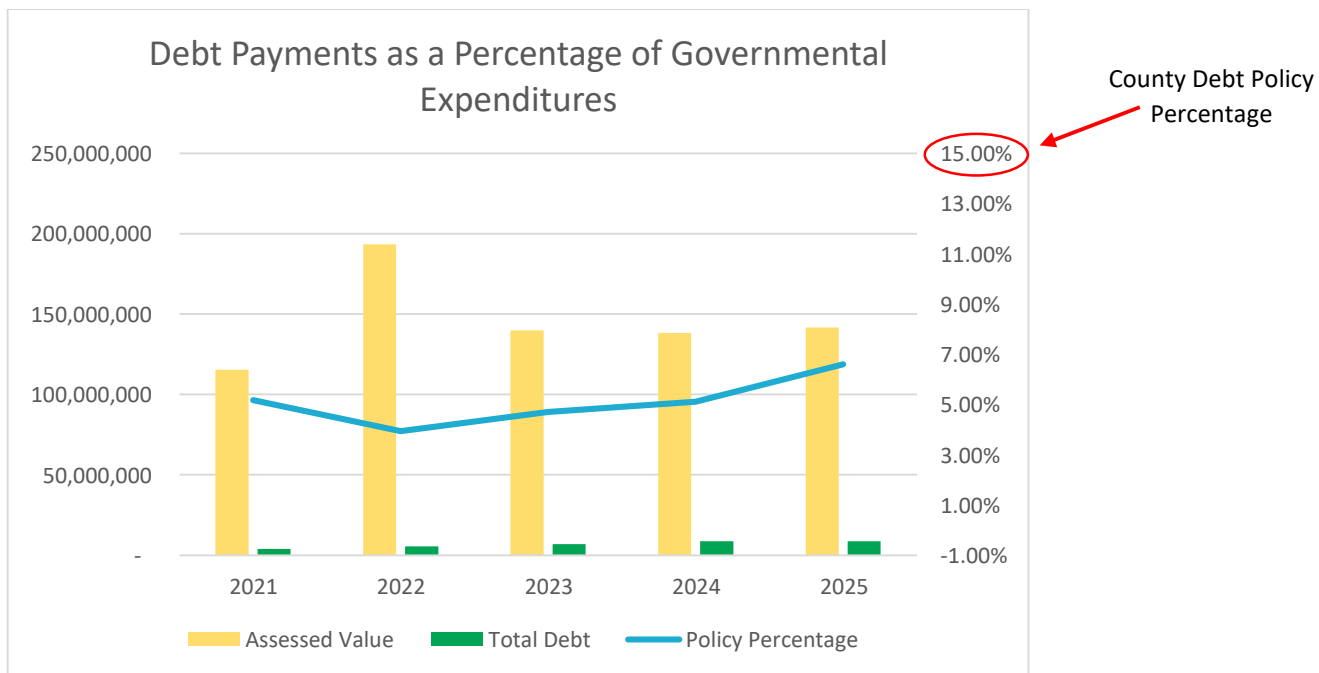
## Budget Comments:

- ❖ The Debt Service Fund is funded with \$4,775,767 in transfers from the school sales tax to pay eligible debt service.

The chart below shows the County's debt relative to property values, highlighting the affordability and sustainability of current debt levels. As assessments rise and capital projects are carefully planned, the ratio is expected to stay stable or improve, supporting the County's strong financial position.



The chart below shows how much of the County's spending is used for debt payments. A modest percentage reflects sound financial planning and leaves room for critical services and future investments.



## Summary of County Outstanding Debt, Including School Board Debt:

General Government Debt	Date Issued	Original Amount	Debt Service Prin & Int FY2025	Estimated Balance June 30, 2025	Debt Service Prin & Int FY2026	Estimated Balance June 30, 2026	Last Payment Due
<b>School GO Bonds VPSA</b>							
Abingdon Elementary	9-Nov-06	6,505,000	498,657	950,000	538,123	498,005	15-Jul-26
Abingdon	8-Nov-07	6,364,713	414,375	1,091,388	403,125	734,832	15-Jul-27
VPSA 2011	15-Dec-11	500,000	49,028	166,667	49,028	138,889	1-Dec-30
VPSA 2012	31-Oct-12	5,999,684	503,100	2,727,123	503,100	2,454,411	1-Dec-34
VPSA 2013	21-Nov-13	15,845,000	1,247,710	7,765,000	1,245,146	6,820,000	15-Jul-33
VPSA 2020**	10-Nov-20	4,870,000	335,856	4,245,000	336,513	4,055,000	15-Jul-40
VPSA 2022 10 Year	17-May-22	855,000	107,875	715,000	109,214	640,000	15-Jan-32
VPSA 2022 20 Year**	17-May-22	31,570,000	2,351,220	29,600,000	2,354,084	28,535,000	15-Jul-42
VPSA 2023 GHS*	9-Nov-23	31,005,000	2,478,122	30,420,000	2,479,653	29,440,000	15-Jan-43
<b>Total School Debt</b>			<b>7,985,942</b>	<b>77,680,178</b>	<b>7,977,867</b>	<b>73,303,132</b>	
<b>Primary Government Debt</b>							
Courthouse Series 2021 Refunding	15-Nov-21	3,905,000	543,494	2,800,000	542,994	2,390,000	1-Nov-30
Communications System	22-Dec-21	941,598	200,000	388,084	200,000	196,001	30-Jun-26
Motorola Lease 2024	20-Dec-23	3,652,705	467,773	3,359,166	467,773	3,051,625	1-Jan-34
<b>Total County Debt</b>			<b>1,211,267</b>	<b>6,547,251</b>	<b>1,210,767</b>	<b>5,637,627</b>	
<b>Grand Total Debt</b>			<b>9,197,209</b>	<b>84,227,428</b>	<b>9,188,633</b>	<b>78,940,759</b>	

\*Funded by School Sales Tax

\*\* Partially Funded by School Sales Tax

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### SCHOOL SALES TAX FUND

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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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Sales tax revenue	\$5,928,029	\$6,256,551	\$6,153,616	(\$102,935)	-1.6%
Interest	479,116	281,244	491,262	210,018	74.7%
<b>Total Revenues</b>	<b>\$6,407,145</b>	<b>\$6,537,795</b>	<b>\$6,644,878</b>	<b>\$107,083</b>	<b>1.6%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Transfers out	\$2,292,105	\$4,863,734	\$4,775,767	(\$87,967)	-1.8%
Debt service reserve	4,115,041	1,674,061	1,869,111	195,050	11.7%
<b>Total Expenditures</b>	<b>\$6,407,145</b>	<b>\$6,537,795</b>	<b>\$6,644,878</b>	<b>\$107,083</b>	<b>1.6%</b>

#### Budget Comments:

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

## COUNTY GRANT FUND

The County's Grant Policy and application form were updated for FY2025 to simplify the process and improve clarity for applicants. Building on those improvements, a major change in the FY2026 budget is the creation of a dedicated Grant Fund to streamline tracking and clearly separate grant funded items from the rest of the budget. This new fund allows for improved transparency and accountability by isolating grant activity from the General Fund, making it easier to monitor how external funding is used across departments. It also supports better compliance with grant reporting requirements and helps ensure that all grant revenues and expenditures are accurately aligned. Over time, the Grant Fund will serve as a central place to manage and analyze grant activity, offering a clearer picture of how grant funding supports County programs and services.

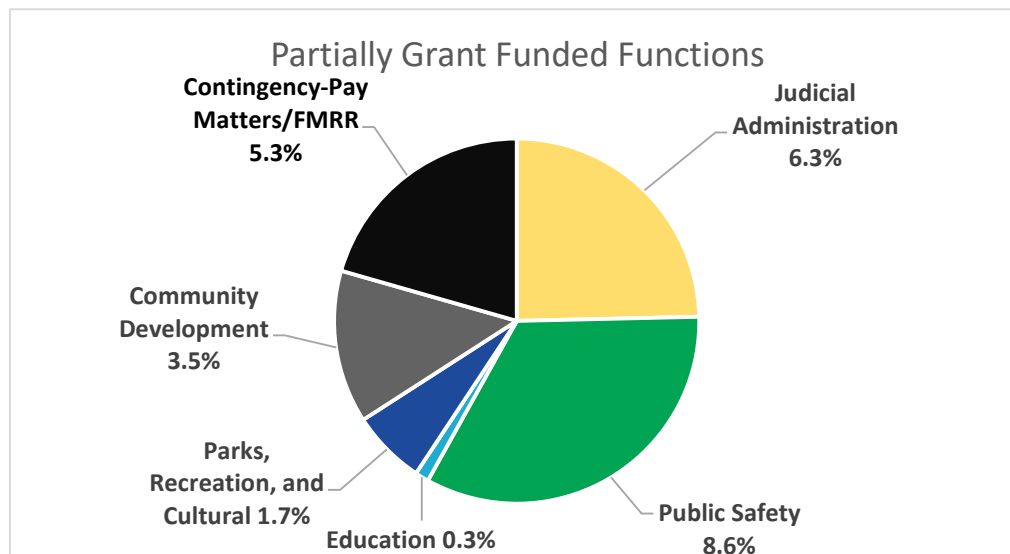
### Budget Comments:

Several functions now reflected in the Grant Fund receive partial support from external funding, including Judicial Administration, Public Safety, Education, Parks & Recreation, Community Development, and Contingency items like Pay Matters and FMRR. Centralizing these in the Grant Fund improves resource management, enhances reporting, and highlights how grant dollars support key County services.

Partially Grant Funded Functions	FY26 General Fund Budget	Moved to Grant Fund	Total FY26 Adopted Budget	% Grant Funded
Judicial Administration	2,451,497	166,031	2,617,528	6.3%
Public Safety	21,927,548	2,067,962	23,995,510	8.6%
Education	945,456	2,996	948,452	0.3%
Parks, Recreation, and Cultural	3,221,933	55,665	3,277,598	1.7%
Community Development	1,879,720	67,831	1,947,550	3.5%
Contingency-Pay Matters/FMRR	1,831,780	102,441	1,934,221	5.3%

**Total Moved to Grant Fund \$2,462,926**

Public Safety makes up the largest share of partially grant-funded functions at 8.6%, followed by Judicial Administration (6.3%), Contingency-Pay Matters and FMRR (5.3%), Community Development (3.5%), Parks & Recreation (1.7%), and Education (0.3%). These percentages highlight how grant funding supports a range of County services.



## 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

### Key Performance Indicators:

Key Performance Indicators (KPIs) for each department are now consolidated at the beginning of the budget book to avoid repetition and enhance readability. You can view the Utilities Department's KPIs by visiting **Page 42**.

### Budget Summary:

Revenues	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026
Development/Connection Fees	\$101,737	\$1,098,149	\$111,911	(\$986,238)	-89.8%
Charges for Services	4,598,648	5,036,055	5,716,318	680,263	13.5%
Miscellaneous	159,220	57,175	209,162	151,987	265.8%
Loss on Disposal of Asset	(223,754)	0	0	0	0.0%
Investment Income	224,208	258,585	152,227	(106,358)	-41.1%
Long-Term Debt	0	0	2,095,635	2,095,635	0.0%
Use of Development Fund	0	560,000	560,000	0	0.0%
Use of Fund Balance	863,228	4,083,089	1,373,201	(2,709,888)	-66.4%
<b>Total revenues</b>	<b>\$5,723,288</b>	<b>\$11,093,053</b>	<b>\$10,218,454</b>	<b>(\$874,599)</b>	<b>-7.9%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026
Debt Service	\$236,949	\$1,233,304	\$1,286,593	\$53,289	4.3%
Capital	398,944	5,529,486	3,943,836	(1,585,650)	-28.7%
Operating	2,904,016	1,773,659	2,525,310	751,651	42.4%
Personnel	2,183,379	2,556,604	2,462,715	(93,889)	-3.7%
<b>Total expenditures</b>	<b>\$5,723,288</b>	<b>\$11,093,053</b>	<b>\$10,218,454</b>	<b>(\$874,599)</b>	<b>-7.9%</b>
<b>Full time equivalents</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>		





### Utilities Capital Projects:

The following projects are projects budgeted for FY26 for the Utilities Fund:

Utilities Capital Project	FY26 Adopted Budget	Funding Source
VPDES Outmods *	272,156	Utilities Operating
Tillage Heights Waterline	230,000	Debt
MG Storage	200,000	Debt
Pump Station Upgrades	360,000	Debt
AMI*	840,728	Utilities Operating
Replace Surface Water Plant MCC	460,000	Debt
Clement/Gloucester Waterline Replace	445,635	Debt
Forest Hill Ave Waterline*	560,000	Utilities Operating
Pump Station Generators/Bypass Pumps	400,000	Debt
<b>Total Projects</b>	<b>\$3,768,879</b>	

\*Carryover Projects

### Budget Comments:

- ❖ The Utilities Ten-Year Plan was presented to the Board on September 19<sup>th</sup>, 2023. The FY26 Capital Plan is based on the objectives outlined in the Utilities ten-year plan. For a summary, please refer to **Page 219** of this document.

### 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
General Property Taxes	\$28,117	\$26,670	\$28,295	\$1,625	6.1%
Investment Revenue	4,016	3,706	4,245	539	14.5%
<b>Total Revenues</b>	<b>\$32,133</b>	<b>\$30,376</b>	<b>\$32,540</b>	<b>\$2,164</b>	<b>7.1%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Operating	\$21,299	\$30,376	\$32,540	\$2,164	7.1%
<b>Total Expenditures</b>	<b>\$21,299</b>	<b>\$30,376</b>	<b>\$32,540</b>	<b>\$2,164</b>	<b>7.1%</b>



**Budget Summary:**

Gloucester Point Sanitary District					
Revenues	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
General Property Taxes	\$27,415	\$25,798	\$27,385	\$1,587	6.2%
Investment Income	914	607	1,238	631	104.0%
Insurance Recovery	8,815	0	0	0	0.0%
<b>Total revenues</b>	<b>\$37,144</b>	<b>\$26,405</b>	<b>\$28,623</b>	<b>\$2,218</b>	<b>8.4%</b>

Expenditures	FY24 Expenditures	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2026 to FY2026	% Change FY2026 to FY2026
Operating	\$28,566	\$25,673	\$25,355	(\$318)	-1.2%
Fund Balance	0	732	3,268	2,536	346.4%
<b>Total expenditures</b>	<b>\$28,566</b>	<b>\$26,405</b>	<b>\$28,623</b>	<b>\$2,218</b>	<b>8.4%</b>

**MOSQUITO CONTROL**

Gloucester County provides a limited mosquito control program to target 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	FY24 Receipts	FY25 Amended Budget	FY26 Adopted Budget	\$ Change FY2025 to FY2026	% Change FY2025 to FY2026
Property Taxes	\$128,864	\$122,529	\$129,562	\$7,033	5.7%
Use of Fund Balance	0	(3,103)	0	3,103	-100.0%
<b>Total Revenues</b>	<b>\$128,864</b>	<b>\$119,426</b>	<b>\$129,562</b>	<b>\$10,136</b>	<b>8.5%</b>



<b>Expenditures</b>	<b>FY24 Expenditures</b>	<b>FY25 Amended Budget</b>	<b>FY26 Adopted Budget</b>	<b>\$ Change FY2025 to FY2026</b>	<b>% Change FY2025 to FY2026</b>
Personnel	\$14,264	\$21,826	\$21,862	\$36	0.2%
Operating	101,946	97,600	107,700	10,100	10.3%
<b>Total Expenditures</b>	<b>\$116,210</b>	<b>\$119,426</b>	<b>\$129,562</b>	<b>\$10,136</b>	<b>8.5%</b>

#### Budget Comments:

❖ None

## **Capital Improvement Plan for FY 2026-2030**

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### **Project Submissions for Projects Adopted in FY2026 Capital Budget**



**To watch the February 4, 2025 CIP Presentation to the Board of Supervisors through the Meeting Portal, Click [Here](#)**

**To view the County's Administrator's FY26 – FY30 Proposed Capital Improvement Plan, Click [Here](#)**

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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.*

*The anticipated impact of capital projects on the operating budget is discussed on individual project submissions and in-depth by the budget team and Board of Supervisors each year. County funding of a capital plan directly impacts the amount of revenue available for operations. This impact is considered when reviewing project submissions for inclusion in the budget.*



County of Gloucester, Virginia

# Capital Improvement Plan Manual



## Fiscal Years 2026-2030

# Capital Improvement Plan Manual Project Submission Guide

FY 2026 — FY 2030



Gloucester County, VA  
Department of  
Financial Services

## Capital Improvement Plan Timeline\*

<b>October 01, 2024</b>	CIP Kickoff
<b>October 22, 2024</b>	CIP Submissions Due
<b>November 04, 2024</b>	Project Submissions Provided to Planning Commission
<b>December 05, 2024</b>	Departments Present at Request of Planning Commission
<b>December 16, 2024</b>	Planning Commission Final Scoring Due to Finance
<b>January 14/21, 2025</b>	County Administrator Presents 5-Year CIP to Board of Supervisors and requests a Public Hearing

*\*Dates subject to change pending Board of Supervisors' approval of FY 2026 Budget Development calendar.*

## Capital Project Submission Forms

- ✓ Project Submission forms are required for:
  - [ALL projects](#) not previously submitted
  - Forms marked **REVISED** should be submitted for major changes in project scope, cost (beyond inflationary changes) or timeline. If marked revised, explain why.
  - **ALL available CIP request forms should be attached to revised form.**
- ✓ Backup documentation (quotes, additional details) should be included. **Quotes included must be within the last 3 years.**
- ✓ All projects should be submitted in current dollars (do not inflate)
- ✓ Completed submissions should include:
  - A **single** PDF with form and backup.
  - All prior submissions for same project.
  - Excel submission file.
- ⇒ Submit in CIP Development Team (Microsoft Teams) by [October 22<sup>nd</sup>](#)
  - If you or your staff need to be added to this team, please reach out to Mary.

[Return to TOC](#)





## What Qualifies as a Capital Project?

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

- ⇒ Have a minimum established cost of \$50,000
- ⇒ Have a minimum useful life of five years

▪ OR

⇒ Be a major expenditure for:

a. Construction - Costs may include:

- Planning and Designing
- Grading
- Landscaping
- Other site improvements
- Relocation costs

⇒ 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. Construction elements must be broken down on form.

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.

## Project Submission Form Instructions



Enter your data into fields this color.

**Project Name** – Enter the name of the project at the top of the form.

Select if Revised

**REVISED**

**Revisions** – If your project is a revision, change the revision box to REVISED.

-\*If you're revising a project, provide a brief explanation for the reason for the revision. **Revised forms MUST have an original submission attached, as well as any prior year submission forms.**

**Year of First Submittal**- If your project is 'Revised', provide the year of the first project submittal here.

**Project Overview** – give a brief description of the project. There is space at the end of the form for additional details.

**Requesting Department** – Select your department from the drop-down list.

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

**Magisterial District** – Use the drop-down list to select the magisterial district in which the project will be located. Multiple is now an option.

**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.

\*Quote must be included within the last three years.

**Number of Residents Served**- Provide population estimates on the number of residents served by this project. A supplemental map has been provided of population estimates in each magisterial district.

**Start Year** - Use the drop-down list to select the first year that the project was or will be budgeted.

**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:



- **Replacement/Maintenance Plan**
  - Roofing, paving, elevators, buses, etc.
- **Construction of New Facilities**
- **Renovation**
- **Improvement to Existing Facilities**
- **Land Acquisition**

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

**Board Priorities-** Select which Board of Supervisors priority is most relevant to your project.

- **Education**
- **Governance**
- **Housing and Land Use**
- **Human Services**
- **Infrastructure**
- **Natural and Recreational Resources**
- **Economic Development**

**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 be included **in a single PDF** with your submission.

**Sources of Funding** - Enter of funding as described below.

- **County Funds** – Revenue collected and managed by the County for various administrative functions.
- **Grant** – Revenue provided by the State, federal government, or nonprofit organization to provide facilities promoted by those agencies.
- **Donations** – If your project is to be funded in full, or in part by donations.
- **Fund Balance-Committed** – Committed fund balances are revenues dedicated to specific uses.

**Picture or Map** – This should represent your project, please make sure it's a good picture.

**Project Elements-** If this project has multiple elements, provide a breakdown of the total cost, and breakdown over the next 5 years and beyond. Below are examples of project element breakdowns for the County generator replacements and Woodville Park construction


**Project Alternative-** If this project could not be fully funded, is there an alternative option that would suffice. Detailed cost of project alternative options should be provided here (example: rent vs. buy?).

Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2025	FY2026	FY2027	FY2028	FY2029	FYI only
Courthouse	\$ 80,000	\$ 80,000					
Stewart Building	60,000			60,000			
Facilities Management Building	40,000					40,000	
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 180,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>

Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2025	FY2026	FY2027	FY2028	FY2029	FYI only
Approx 5,700 linear ft fencing installed	\$ 100,000		\$ 100,000				
Football Goals installed	\$ 30,000		\$ 30,000				
Bleachers - 6 sets 21' L x 4-5 rows high	\$ 30,000		\$ 30,000				
Contingency	\$ 14,000		\$ 14,000				
	-						
	-						
	-						
	-						
	-						
	-						
	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 174,000</b>	<b>\$ -</b>	<b>\$ 174,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Scoring-**Describe Annual Recurring Costs

**EXAMPLE OF A COMPLETED FY2026-2030 CIP PROJECT SUBMISSION FORM**

<b>Select if Revised</b>	<b>Construction of New Football Fields</b>					<b>Date:</b> 10/1/2024	
Describe revision, if applicable						Year of First Submittal:	
<b>Project Overview:</b>	Lack of adequate youth football fields in Gloucester County. Keep youth football in Gloucester County.						
Requesting Department	Financial Services		Est. Useful Life	+30 Years			
Location (address)	Geo Wash Hwy & T.C. Walker Rd		Start Year	2026			
Magisterial District	Abingdon		Est. Completion Year	2030			
Annual Recurring Cost	+\$20,001 to +\$30,000		Category	Construction of New Facilities			
Number of Residents Served	7,807		Primary Board Priority	Infrastructure			
<b>Expenditure Description</b>	<b>Total Project Request</b>	<b>Budget Year</b>	<b>5-Year CIP Planning Years</b>				<b>Beyond 5 Years</b>
		<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FYI only</b>
Land Acquisition	\$ -						
A&E	-						
Construction	1,610,000	630,000	80,000		900,000		
Equipment	110,000	100,000	10,000				
Other	255,000	20,000	10,000		100,000	125,000	
<b>Total Proposed Capital Costs</b>	<b>\$ 1,975,000</b>	<b>\$ 750,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>
<b>Source of Funding</b>	<b>Total Funding</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>Beyond 5 Years</b>
Grant	\$ 75,000	\$ 75,000					
Donations	-						
Fund Balance-Committed	-						
County Funds	1,900,000	675,000	100,000		1,000,000	125,000	
<b>Total Capital Funding</b>	<b>\$ 1,975,000</b>	<b>\$ 750,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>
		Describe Funding Sources (If Not County Funds)	One time funding - grant award of \$75,000				
		Describe Annual Recurring Costs	As the fields are used, more play is encouraged and expected. Turf maintenance will be necessary, as well as irrigation for the fields.				
<b>Project Element</b>	<b>Total Project Request</b>	<b>Budget Year</b>	<b>5-Year CIP Planning Years</b>				<b>Beyond 5 Years</b>
		<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FYI only</b>
Construction	1,610,000	\$ 630,000	\$ 80,000		\$ 900,000		
Football Goals	100,000	100,000					
Bleachers	30,000	20,000	10,000				
Irrigation	20,000	10,000	10,000				
Fencing Installation	100,000				100,000		
Contingency	125,000					125,000	
	-						
	-						
	-						
	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 1,985,000</b>	<b>\$ 760,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>



Describe project elements (if necessary)										
<u>Space below is available for any additional details not provided above:</u>										
<u>Project Alternative:</u>										
Continue to travel to different localities to rent their fields when available.										

### 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
Maria Calloway	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.

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## *SUMMARY OF FIVE-YEAR CAPITAL IMPROVEMENT PLAN REQUESTS*

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The following pages provide the details of projects requested and the related proposed funding sources from project managers during the FY2026-FY2030 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 on approved projects, please see **Page 197**.

For amounts funded in the FY2026 Capital Budget, please see the Capital Fund section of this book on **Page 170**.






## FY26-30 County Requests

Department	Project Title	Total Cost	FY26 Project Costs	FY26-FY30 Project Costs
Animal Control	Animal Shelter Addition	1,526,725	-	1,526,725
Engineering	E911 UPS Backup Battery System	205,000	205,000	-
Engineering	Hutchinson House	150,000	150,000	-
Engineering	County Paving Program	2,585,000	608,300	1,976,700
Facilities	Elevator Replacement &	310,000	90,000	220,000
Facilities	Roof Replacement &	1,200,000	500,000	700,000
Facilities	Window Replacement - BLDG 2	* 128,920	128,920	-
Facilities	Carpet Replacement - 2002	* 167,427	-	167,427
Information	Generator and A/C for Building	128,000	128,000	-
Information	Network Overhaul and	* 653,943	157,391	496,552
Parks	PR&T ADA Improvements	530,236	114,059	416,177
Parks	Athletic Field Lighting	2,414,350	81,250	2,333,100
Parks	Beaverdam Dock/Bulkhead/Bridge	* 898,720	293,390	605,330
Parks	Gloucester Point Beach Park	13,443,529	2,580,000	10,863,529
Parks	Playground Equipment	1,395,800	393,800	1,002,000
Parks	Brown Park Expansion	1,050,000	-	1,050,000
Parks	GHS to GMHS Old Landfill Trail	* 420,000	-	420,000
Parks	Tyndall's Point Park to GPB	* 3,000,000	-	3,000,000
Parks	Woodville Park Enhancements	5,725,500	-	5,725,500
Schools	HVAC Replacements	4,970,196	1,539,120	3,431,076
Schools	School Bus Replacement Cycle	7,427,084	1,317,538	6,109,546
Schools	Property Identification Marquee	254,010	50,802	203,208
Schools	Casework Replacements	* 211,440	80,000	131,440
Schools	Middle School Restroom	9,752,570	-	9,752,570
Schools	TCWEC Soffit and Brickwork	946,858	-	946,858
Schools	Botetourt Renovation - 1973 Wing	4,540,749	-	4,540,749
Sheriff	Sheriff's Office/Patrol and SRO	191,136	-	191,136
Tourism	Historic Building Preservation	1,250,000	250,000	1,000,000
Library	New Library Construction	* 7,397,500	-	7,397,500
Information	Replacement for Finance Plus &	* 2,000,000	2,000,000	-
Schools	GHS Athletic Complex Renovation	6,070,487	6,070,487	-
GVFRS	New Station 1	*17,389,796		-
Parks	Community Recreation Center	*48,155,000	-	48,155,000
Registrar	Electronic Pollbooks	* 70,000	-	70,000
Registrar	Ballot Scanners	* 170,000	-	170,000
<b>Total Requests</b>		<b>146,729,976</b>	<b>34,127,853</b>	<b>112,602,123</b>


**\*New Project Requests: \$82,189,471**





Select if Revised	HVAC Replacement Botetourt, Achilles, Abingdon, Petsworth & Facilities					Date:	10/17/2024	
Describe revision, if applicable						Year of First Submittal:		
Project Overview:	A cyclical replacement of school HVAC equipment is necessary to maintain building mechanical systems. ASHRAE standards call for the replacement of mechanical units and equipment every 15-17 years. Equipment at Botetourt, Achilles, Abingdon, Petsworth and facilities is well beyond this standard.							
Requesting Department	Schools	Est. Useful Life	20 Years					
Location (address)	Botetourt, Achilles, Abingdon, Petsworth, & Facilities Bldgs.	Start Year	2026					
Magisterial District	Multiple	Est. Completion Year	2029					
Annual Recurring Cost	0	Category	Replacement/Maintenance Plan					
Number of Residents Served		Primary Board Priority	Education					
Expenditure Description		Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years	
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only	
Land Acquisition	\$ -							
A&E	-							
Construction	-							
Equipment	4,970,196	1,539,120	1,076,900	2,057,000	297,176		ASHREA	
Other	-							
Total Proposed Capital Costs	\$ 4,970,196	\$ 1,539,120	\$ 1,076,900	\$ 2,057,000	\$ 297,176	\$ -	\$ -	
Source of Funding		Total Funding	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond 5 Years
Grant	\$ -							
Donations	-							
Fund Balance-Committed	-							
County Funds	4,970,196	1,539,120	1,076,900	2,057,000	297,176		ASHREA	
Total Capital Funding	\$ 4,970,196	\$ 1,539,120	\$ 1,076,900	\$ 2,057,000	\$ 297,176	\$ -	\$ -	
		Describe Funding Sources (If Not County Funds)						
		Describe Annual Recurring Costs						
Project Element		Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years	
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only	
Botetourt Elementary	\$ 1,539,120	\$ 1,539,120						
Achilles Elementary	1,076,900		\$ 1,076,900					
Abingdon Elementary	2,057,000			\$ 2,057,000				
Petsworth Elementary (Controls) & Facilities Building	297,176				\$ 297,176			
	-							
	-							
Total Proposed Capital Costs	\$ 4,970,196	\$ 1,539,120	\$ 1,076,900	\$ 2,057,000	\$ 297,176	\$ -	\$ -	
Should equal zero		-	-	-	-	-	-	
Describe project elements (if necessary)								
Space below is available for any additional details not provided above:								
Catastrophic failure could result in closing schools. System failure would result in the loss of cooling and/or heating for a minimum of 4-6 months. Thus resulting in a failure to serve the students and the community. Even failures of less stature could negatively impact the learning environment, thus impacting academic success for students...the ultimate division mission. Catastrophic failure or even leaks in a closed water loop system could result in water damage to school and personal property, slip hazards, and the release of antifreeze solutions, which may cause reactions in some adults or children. Potential liabilities could result from an unsafe atmospheric environment, resulting in the growth of mold or spores that could contribute to health issues.								
Project Alternative:								
There are no other alternatives to replacing aging equipment that may meet HVAC needs at buildings throughout the division.								



Select if Revised	<u>E911 UPS Backup Battery System Replacement</u>				Date:	11/7/2024	
Describe revision, if applicable					Year of First Submittal:	2025	
Project Overview:	Replacement of UPS Backup Battery system serving the E911 radio system. This system provides battery backup to ensure the E911 system continues to function for hours in the event of power and generator failure. System includes two cabinets of batteries, one of which was installed in 2009 and the other in 2012.						
Requesting Department	Engineering Services	Est. Useful Life	10-15 Years				
Location (address)	7478 Justice Dr.	Start Year	2026				
Magisterial District	Countywide	Est. Completion Year	2026				
Annual Recurring Cost	0	Category	Replacement/Maintenance Plan				
Number of Residents Served	Entire County	Primary Board Priority	Infrastructure				
Expenditure Description	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Land Acquisition	\$ -						
A&E	-						
Construction	-						
Equipment	205,000	205,000					
Other	-						
Total Proposed Capital Costs	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding	Total Funding	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond 5 Years
Grant	\$ -						
Donations	-						
Fund Balance-Committed	-						
County Funds	-						
Total Capital Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Describe Funding Sources (If Not County Funds)	When the system is replaced, it will come with a one year service agreement. A preventative maintenance service agreement will be necessary for the following years.					
	Describe Annual Recurring Costs						

Select if Revised	E911 UPS Backup Battery System Replacement					Date:	11/7/2024
-------------------	--	--	--	--	--	-------	-----------


Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
40kVA UPS system including a UPS, 2 battery cabinets with HX300 batteries, maintenance bypass cabinet, one year maintenance plan, including removal of old system and installation of new system.	\$ 205,000	\$ 205,000					
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
Total Proposed Capital Costs	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -
Should equal zero		-	-	-	-	-	-

Describe project elements (if necessary)

Space below is available for any additional details not provided above:

Project Alternative:



Select if Revised	<u>Network Overhaul and Replacement</u>				Date:	10/18/2024	
Describe revision, if applicable	Revises the original 5-year replacement plan to a single year replacement with a 5-year, 0% interest lease				Year of First Submittal:	2023	
Project Overview:	The Network Overhaul and Replacement project will address the aging and unsupported network equipment that handles the County offices day-to-day data needs. The last equipment update was in 2010. Since that time technology has improved, cyber threats have increased, the county network layout has changed and grown, and the volume of users has increased.						
Requesting Department	Information Technology	Est. Useful Life	7 Years				
Location (address)	Campus wide	Start Year	2026				
Magisterial District	Countywide	Est. Completion Year	2026				
Annual Recurring Cost	click drop-down list	Category	Replacement/Maintenance Plan				
Number of Residents Served		Primary Board Priority	Infrastructure				
Expenditure Description	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Land Acquisition	\$ -						
A&E	-						
Construction	-						
Equipment	713,264	101,895	101,895	101,895	101,895	101,895	203,790
Other	33,253	33,253					
Total Proposed Capital Costs	\$ 746,517	\$ 135,148	\$ 101,895	\$ 101,895	\$ 101,895	\$ 101,895	\$ 203,790
Source of Funding	Total Funding	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond 5 Years
Grant	\$ -						
Donations	-						
Fund Balance-Committed	-						
County Funds	135,148	135,148					
Total Capital Funding	\$ 135,148	\$ 135,148	\$ -	\$ -	\$ -	\$ -	\$ -
	Describe Funding Sources (If Not County Funds)						
	Describe Annual Recurring Costs	Due to the ever changing dynamics of networking, increasing demand on network resources and ever changing cyber threats the recommendation is to continue to lease equipment in perpetuity. This way the County will always have current equipment. The annual expenses are based on a 5-year refresh cycle.					



Select if Revised	Network Overhaul and Replacement					Date:	10/18/2024
Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Meraki Wi-Fi Upgrades and Additions: Equipment	\$ 92,270	\$ 13,181	\$ 13,181	\$ 13,181	\$ 13,181	\$ 13,181	\$ 26,363
Meraki Wi-Fi Upgrades and Additions: Cabling	2,978	2,978					
Network Equipment Upgrades and Refresh	620,994	88,713	88,713	88,713	88,713	88,713	177,427
Network Equipment Upgrades and Refresh: Pro Ser	30,275	30,275					
	-						
	-						
	-						
	-						
	-						
	-						
	-						
Total Proposed Capital Costs	\$ 746,517	\$ 135,148	\$ 101,895	\$ 101,895	\$ 101,895	\$ 101,895	\$ 203,790
Should equal zero							
Describe project elements (if necessary)	1. Meraki Wi-Fi Upgrades and Additions: When the Wi-Fi was installed back in 2010 the need for wireless was very limited. Most users were on a desktop. The original Cisco wireless project was limited in scope and performance due to needs. Since the proliferation of mobile devices there is an exponentially increased need for wireless network access for meeting rooms, offices and the EOC. Meraki is a Cisco product that has a different licensing structure and a simpler administrative interface.						
Space below is available for any additional details not provided above:							
2. The Network Equipment Upgrades and Refresh cover all of the switches, routers and firewalls needed. This replacement will be based on the network assessment that is currently being conducted. The pricing is based on replacing the current devices with 20% added for any additional equipment needed to optimize the revised configuration.							
Project Alternative:							
There is no project alternative. Gloucester County has is using equipment that is quickly becoming unsupported for any technical support or additional security patches. Cybersecurity has become an hourly threat and the need to have devices that are up to current standards and patchable with the latest updates is paramount. The County has funded replacement equipment on a "as needed" basis but this is ultimately not a good way to replace aging equipment. Staff regularly experiences issue with Wi-Fi connectivity due to the age of the equipment. IT continually reboots and works around aging equipment. Some of the equipment is already End of Life (EOL) and no longer receiving security updates while the rest of the hardware will be EOL within 1-2 years.							

Select if Revised	Replacement for Finance Plus & Community Plus Software				Date:		10/31/2024	
Describe revision, if applicable						Year of First Submittal:	FY2026	
Project Overview:	Replacement of our current legacy system Central Square, which has becoming increasingly unreliable and experiences regular outages. This would replace the system for Utility Billing, Permitting (Planning, Zoning, Environmental, and Building Inspections), Finance, and Human Resources. Finance and Human Resources are joint functions with the Schools.							
Requesting Department	Information Technology	Est. Useful Life	click drop-down list					
Location (address)	6467 Main Street	Start Year	2027					
Magisterial District	Multiple	Est. Completion Year	2028					
Annual Recurring Cost	+\$100,001 to +\$200,000	Category	Replacement/Maintenance Plan					
Number of Residents Served	All	Primary Board Priority	Governance					
Expenditure Description		Total Project Request	5-Year CIP					
			Budget Year	Planning Years				Beyond 5 Years
			FY2026	FY2027	FY2028	FY2029	FY2030	FY1 only
Land Acquisition	\$ -							
A&E	-							
Construction	-							
Equipment	-							
Other	2,000,000	2,000,000	-					
Total Proposed Capital Costs	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Source of Funding		Total Funding	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond 5 Years
Grant	\$ -							
Donations	-							
Fund Balance-Committed	-							
County Funds	2,000,000	2,000,000	-					
Total Capital Funding	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Insert picture or map of Project		Describe Funding Sources (If Not County Funds)						
		Describe Annual Recurring Costs	Annual software license fee					

Select if Revised	Replacement for Finance Plus & Community Plus Software					Date:	10/31/2024
Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Implementation of new system	\$ 2,000,000	\$ 2,000,000	\$ -				
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
Total Proposed Capital Costs	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Should equal zero - - - - -							
Describe project elements (if necessary)							

Select if Revised	Replacement for Finance Plus & Community Plus Software	Date:	10/31/2024
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Space below is available for any additional details not provided above:

Overview:  
The County has experienced ongoing and critical issues with Central Square’s system and support infrastructure, compromising our ability to deliver services effectively and maintain accurate financial operations. The following issues illustrate the persistent limitations and risks in our current relationship with Central Square:

1. Insufficient Staffing and Expertise  
Central Square’s lack of dedicated personnel has become increasingly problematic. The vendor relies heavily on a retired technical expert, indicating a lack of proactive staffing and proper succession planning. This gap results in delayed resolutions and limited ability to respond to real-time issues.
2. Failure to Automate and Integrate  
Central Square lacks the capacity to integrate or automate communication with other vendors and applications critical to the County's operations. As a result, manual processes—such as data imports and exports—consume significant time and resources and are prone to human error.
3. Severe Data Management Issues  
A recent data refresh by Central Square caused portions of the County’s financial data to roll back five days, which led to significant additional staff time to regenerate lost records from individual source date, and required extensive resources to rectify. Additionally, the vendor lacks basic monitoring tools for critical system needs, such as hard drive space, resulting in near-outage situations. This is a fully vendor hosted product and the continued lack of basic hosted management is one of the most precarious portions of the County’s concerns.
4. Limited Support and Unresolved Technical Challenges  
Central Square does not empower clients to manage simple tasks such as locked user accounts which at times take days to rectify. Further, Central Square has historically delayed or ignored trouble tickets, leaving some requests unresolved for months or even years.
5. Payroll Integrity Risks  
In May of this year, the County narrowly avoided missing the GCSD payroll, an outcome resolved internally rather than through timely vendor intervention. This highlights Central Square’s inability to provide critical support when needed most, putting the County’s operational and financial stability at risk.
6. Unstable and Ineffective Vendor Team  
The Central Square team assigned to the County has experienced high turnover, with new representatives making assurances that go unfulfilled. This lack of continuity undermines the vendor's credibility and hinders effective, sustained resolution of system issues.

Project Alternative:

There is a limited number of vendors in the government space with the robustness to handle the demand that City and Counties have. Staff have reviewed several alternatives including products from Oracle and Microsoft. They either have exceptionally high implementation and maintenance costs or lack the integration and applications to serve multiple departments such as finance, purchasing, planning and inspections. The alternative that keeps coming to the top of the list is Tyler. While the County has struggled with Tyler in the past a statewide group of 30 localities has met with Tyler and they are moving in a positive direction. Only one county in Virginia is on Oracle and that is Loudon County with a population of 436,347 and an implementaion cost of 40m between the county and schools.



Select if Revised	GVFRS New Station 1				Date:	12/2/2024		
Describe revision, if applicable					Year of First Submittal:	FY 2025		
Project Overview:	To fund construction of a new Station One on Main Street. The existing station, with a portion dating to 1946, will be replaced with a larger station and include a training center.							
Requesting Department	GVFR		Est. Useful Life	+30 Years				
Project Location (address)	Main Street		Start Year	2026				
Magisterial District	Multiple		Est. Completion Year	2029				
Annual Recurring Cost	TBD		Category	Construction of New Facilities				
Number of Residents Served	All		Primary Board Priority	Infrastructure				
Expenditure Description		Total Project Request	5-Year CIP					
			Budget Year	Planning Years				Beyond 5 Years
			FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Land Acquisition	\$ -							
A&E	150,000	150,000						
Construction	16,418,853	16,418,853						
Equipment	-							
Other	820,943	820,943						
Total Proposed Capital Costs	\$ 17,389,796	\$ 17,389,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Funding		Total Funding	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond 5 Years
Donations		\$ -						
County Funds		16,421,046	16,421,046					
Fire Department Funds		968,750	968,750					
Other Funds		-						
Total Capital Funding		\$ 17,389,796	\$ 17,389,796	\$ -	\$ -	\$ -	\$ -	\$ -
Insert picture or map of Project			Describe Funding Sources	The Fire Department proposes funding approximately \$818,750 in upfront cash, which is the equivalent of one year of interest only payments on the construction loan at 4.99% interest, and \$150,000 for a project manager over the duration of the project. Additionally, the Fire Department plans to transfer approximately \$2.1 million in property to the County (based on current assessed values). The County will fund the remainder of the project.				
			Describe Annual Recurring Costs	Amount TBD based on MOA.				

Select if Revised	GVFRS New Station 1					Date:	12/2/2024
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Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Site Preparation	\$ 775,914	\$ 775,914					
Construction of Building	14,861,045	14,861,045					
Site Improvement	979,252	979,252					
Site Utilities	773,585	773,585					
	-						
	-						
	-						
	-						
Total Proposed Capital Costs	\$ 17,389,796	\$ 17,389,796	\$ -	\$ -	\$ -	\$ -	\$ -

Should equal zero

- - - - -

Describe project elements (if necessary)

Space below is available for any additional details not provided above:

The current facility has the following inadequacies:


- The facility no longer meets NFPA standards for fire houses.
- Lack of separation between the crew's living quarters and equipment bay. Fumes from the exhaust escape into the living quarters.
- No appropriate place to store, launder, and dry firefighting gear. Gear has to be hauled to the Harcum station, which takes the firefighter out of service for at least eight hours.
- Size of fire and rescue vehicles has increased over the years, and bays don't allow room to offload equipment for cleaning and maintenance.
- The entrance to the bays is too small, and engines and ambulances backing in require traffic on Main Street to stop until the equipment can be backed in safely.

In addition to being a working firehouse, the new station, located a few blocks down from the current facility, will include:

- 6 drive-thru apparatus bays
- Living space for up to 10 people
- Administrative headquarters
- An Emergency Operations Center/Conference Room
- A Classroom/Training Center






Select if Revised	<u>Beaverdam Dock/Bulkhead/Bridge Replacements</u>				<u>Date:</u>		10/22/2024
Describe revision, if applicable	This is a new project that came to light in the last year. The combination of Beaverdam parking lot paving, and safety inspections revealed many structural problems with various wooden structures at the park.				Year of First Submittal:		2026
Project Overview:	FY26 - Replace Bullfrog Bridge, Swan Bridge, wooden docks, & 115' of bulkhead near jon boat area; FY 27 - Install 280' of bulkhead down kayak area; Build New Pavilion Dock Neat Whitcomb Lodge; FY28 - Install another 820' of bulkhead to reach the end of Whitcomb Lodge parking lot; FY29 - Replace Turtle & Morgan Bridges						
Requesting Department	Park Operations	Est. Useful Life	20-25 Years				
Location (address)	8687 Roaring Springs Road, Gloucester VA 23061	Start Year	2026				
Magisterial District	Ware	Est. Completion Year	2028				
Annual Recurring Cost	+\$1,001 to +\$10,000	Category	Replacement/Maintenance Plan				
Number of Residents Served	ALL	Primary Board Priority	Natural and Recreational Resources				
Expenditure Description	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FY1 only
Land Acquisition	\$ -						
A&E	-						
Construction	817,015	266,715	112,300	213,000	225,000		
Equipment	-						
Other	81,705	26,675	11,230	21,300	22,500		
Total Proposed Capital Costs	\$ 898,720	\$ 293,390	\$ 123,530	\$ 234,300	\$ 247,500	\$ -	\$ -
Source of Funding	Total Funding	FY2026	FY2027	FY2028	FY2029	FY2030	Beyond 5 Years
Grant	\$ -						
Donations	-						
Fund Balance-Committed	-						
County Funds	898,720	293,390	123,530	234,300	247,500		
Total Capital Funding	\$ 898,720	\$ 293,390	\$ 123,530	\$ 234,300	\$ 247,500	\$ -	\$ -
	Describe Funding Sources (If Not County Funds)	There is no identified funding source outside of County funds.					
	Describe Annual Recurring Costs	Recurring costs will be minimal. While there will be trail maintenance that comes along with any bridge, there will be significantly less than currently exists with the conditions of our wooden structures.					

Select if Revised	<u>Beaverdam Dock/Bulkhead/Bridge Replacements</u>					Date:	10/22/2024
Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
A&E, Design, Plans, Etc.	\$ -						
Bulkhead Construction/Replacement	315,700	29,900	72,800	213,000			
Replacement of 616 Pier & small docks	76,000	76,000					
Replacement of 606 Pier	37,000	37,000					
Replacement of Bullfrog Bridge	28,500	28,500					
Replacement of Swan Bridge	95,315	95,315					
Replacement of Turtle Bridge	112,500				112,500		
Replacement of Morgan Bridge	112,500				112,500		
Construction of New Whitcomb Lodge Pier	39,500		39,500				
Contingency - 10%	81,705	26,675	11,230	21,300	22,500		
	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 898,720</b>	<b>\$ 293,390</b>	<b>\$ 123,530</b>	<b>\$ 234,300</b>	<b>\$ 247,500</b>	<b>\$ -</b>	<b>\$ -</b>

Should equal zero

- - - - -

Describe project elements (if necessary)	
Space below is available for any additional details not provided above:	
<b>Project Alternative:</b> These projects can be partially funded or delayed to create flexibility in funding but they must be replaced soon. The prices and quotes in this document are based on bridges and piers being built with lumber, with the exception of the headwalls. Trex (composite decking) is a preferred option for durability, maintenance, and lifespan. Composite material would double the lifespan of the structure but add a 50% increase in cost per project.	

<b>REVISED</b>	<b>Gloucester Point Beach Renovations</b>				<b>Date:</b>		10/22/2024
<b>Describe revision, if applicable</b>	Did not receive grants in previous year, so pushed timeline back a year.				<b>Year of First Submittal:</b>		2023
<b>Project Overview:</b>	The project includes construction of breakwaters to widen the shoreline, dune protection, and rebuilding the restroom building to be more flood tolerant. There are two potential grants approximately up to \$4 million, that could help the county alleviate the total cost. Gloucester Point Beach routinely floods from storms and the restroom building is over 40 years old. This project also addresses a new pier and boardwalk.						
<b>Requesting Department</b>	Park Operations	<b>Est. Useful Life</b>	+30 Years				
<b>Location (address)</b>	1255 Greate Road, Gloucester Point 23062	<b>Start Year</b>	2026				
<b>Magisterial District</b>	Gloucester Point	<b>Est. Completion Year</b>	2029				
<b>Annual Recurring Cost</b>	+\$1,001 to +\$10,000	<b>Category</b>	Replacement/Maintenance Plan				
<b>Number of Residents Served</b>	ALL	<b>Primary Board Priority</b>	Natural and Recreational Resources				
<b>Expenditure Description</b>	<b>Total Project Request</b>	<b>Budget Year</b>	<b>5-Year CIP Planning Years</b>				<b>Beyond 5 Years</b>
		<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FYI only</b>
Land Acquisition	\$ -						
A&E	534,757		57,815	234,202	242,740		
Construction	12,908,772	2,580,000	1,371,760	3,542,299	5,414,713		
Equipment	-						
Other	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 13,443,529</b>	<b>\$ 2,580,000</b>	<b>\$ 1,429,575</b>	<b>\$ 3,776,501</b>	<b>\$ 5,657,453</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Source of Funding</b>	<b>Total Funding</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>Beyond 5 Years</b>
Grant	\$ 3,436,117	\$ 2,436,750	\$ 999,367				
Donations	-						
Fund Balance-Committed	-						
County Funds	10,007,412	143,250	430,208	3,776,501	5,657,453		
<b>Total Capital Funding</b>	<b>\$ 13,443,529</b>	<b>\$ 2,580,000</b>	<b>\$ 1,429,575</b>	<b>\$ 3,776,501</b>	<b>\$ 5,657,453</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Describe Funding Sources (If Not County Funds)</b>	Grant #1 DCR (\$2.58M total (\$143,350 County match)) to address beach widening, dunes, breakwaters. Grant #2 (\$1.43M total (\$430K County match)) to address flooding, updated raised restroom building, and a raised stage/pavilion.					
	<b>Describe Annual Recurring Costs</b>	Recurring costs will continue to be water and electrical costs associated with the restroom building and pavilion. General maintenance of the boardwalk, such as replacement boards, will be on as-needed basis.					

<b>REVISED</b>		<b>Gloucester Point Beach Renovations</b>				<b>Date:</b>	10/22/2024
Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
Shoreline Improvements	\$ 2,580,000	\$ 2,580,000					
Raised Restroom	559,375		559,375				
Raised Shelter/Stage	237,800		237,800				
Flood Stormwater Remediation	632,400		632,400				
Raised Boardwalk with Beach & Parking Access	3,776,501			3,776,501			
Pier	5,657,453				5,657,453		
	-						
	-						
	-						
	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 13,443,529</b>	<b>\$ 2,580,000</b>	<b>\$ 1,429,575</b>	<b>\$ 3,776,501</b>	<b>\$ 5,657,453</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Should equal zero</b>	-	-	-	-	-	-	-
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Describe project elements (if necessary)	
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**Space below is available for any additional details not provided above:**

County will pursue addtional grants to offet some of the costs of the pier and raised boardwalk.

**Project Alternative:**

Continue to look for grants to address shoreline protection, or do partial parts of the project.



<b>REVISED</b>		<b>Roof Replacement</b>				<b>Date:</b>	10/21/2024
<b>Describe revision, if applicable</b>		The Building 2 roof replacement has been rescheduled for FY2028 to prioritize the Jail's needs.				<b>Year of First Submittal:</b>	FY2025
<b>Project Overview:</b>		The roof replacement plan is based on an independent evaluation of all County facilities and the remaining useful life of each roof. The figures below reflect full 30 year replacemnt figure. Less expensive 20 year alternatives are also available.					
<b>Requesting Department</b>	Facilities Management		<b>Est. Useful Life</b>	20-25 Years			
<b>Location (address)</b>	7400 Justice DR.		<b>Start Year</b>	2026			
<b>Magisterial District</b>	Ware		<b>Est. Completion Year</b>	2026			
<b>Annual Recurring Cost</b>	0		<b>Category</b>	Replacement/Maintenance Plan			
<b>Number of Residents Served</b>			<b>Primary Board Priority</b>	Infrastructure			
<b>Expenditure Description</b>		<b>Total Project Request</b>	<b>5-Year CIP</b>				
			<b>Budget Year</b>	<b>Planning Years</b>			<b>Beyond 5 Years</b>
			<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Land Acquisition		\$ -					
A&E		-					
Construction		1,200,000	65,000	500,000	220,000		415,000
Equipment		-					
Other		-					
<b>Total Proposed Capital Costs</b>		<b>\$ 1,200,000</b>	<b>\$ 65,000</b>	<b>\$ 500,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 415,000</b>
<b>Source of Funding</b>		<b>Total Funding</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>
Grant		\$ -					
Donations		-					
Fund Balance-Committed		-					
County Funds		1,200,000	65,000	500,000	220,000		415,000
<b>Total Capital Funding</b>		<b>\$ 1,200,000</b>	<b>\$ 65,000</b>	<b>\$ 500,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 415,000</b>
		<b>Describe Funding Sources (If Not County Funds)</b>					
		<b>Describe Annual Recurring Costs</b>					

<b>REVISED</b>		<b>Roof Replacement</b>				<b>Date:</b>	10/21/2024
Project Element	Total Project Request	5-Year CIP					
		Budget Year	Planning Years				Beyond 5 Years
		FY2026	FY2027	FY2028	FY2029	FY2030	FYI only
02 Courthouse lower roof replacement	65,000	\$ 65,000					
Jail roof replacement	500,000		500,000				
Building-2 roof replacement	220,000			220,000			
02 Courthouse roof replacement	415,000					415,000	
	-						
	-						
	-						
<b>Total Proposed Capital Costs</b>	<b>\$ 1,200,000</b>	<b>\$ 65,000</b>	<b>\$ 500,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ 415,000</b>	<b>\$ -</b>
<b>Should equal zero</b>		-	-	-	-	-	-
Describe project elements (if necessary)	Jail - Replace the 12,268 sqft modified bitumen roof . The existing roof is showing signs of multiple failures and is outside the 20 year warranty period.						
	02 CH Lower Roof - Replace the 1,611 sqft modified bitumen roof (Lower Section) 30 year lifespan. Alternative option - \$42,000 for a 20 year refurbish.						
	02 CH Roof - Replacement of 10,307 modified bitumen roof, 30 year life. Alternative option \$270,000 for a refurbishment with a 20 year lifespan						
	Building 2 - Replace the 5502 sqft modified bitumen roof, 30 year lifespan. Alternative option \$140,000 for a refurbishment with a 20 year lifespan.						
<b>Space below is available for any additional details not provided above:</b>							
The Building 2 refurbishment has been deferred to FY2028 to prioritize the Jail, which experiences twice as many work order requests for leaks compared to Building 2. The figures provided represent a complete replacement and are based on the 2023 roof assessment conducted by the Garland Company.							
<b>Project Alternative:</b>							
An alternative option is a poured roof, which generally costs about 10% less but has a shorter lifespan, lasting 20 years compared to the 30-year expectancy of other roofing options.							





	Sewer Tier Restructure	Water Increase	Sewer Increase		Water Increase		Sewer Increase			
Forecast										
Revenues	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
Permits & Fees	1,456,250	1,456,250	1,456,250	1,456,250	1,456,250	1,456,250	1,456,250	1,456,250	1,456,250	1,456,250
Development Fees	375,899	375,899	375,899	375,899	375,899	375,899	375,899	375,899	375,899	375,899
Interest and Rent	157,147	157,201	157,201	157,201	157,201	157,201	157,201	157,201	157,201	157,201
Charges for Water & Sewer	4,732,384	4,938,910	5,157,021	5,387,530	5,631,313	5,625,385	5,883,197	6,452,176	6,759,336	6,868,172
Increase for Meter Efficiency-AMI	348,535	348,535	348,535	348,535	348,535	348,535	348,535	348,535	348,535	348,535
Suggested Equipment Fee-AMI	160,500	165,716	171,102	176,663	182,404	188,333	194,453	200,773	207,298	214,035
Suggested Water Rate Increase	-	286,784	286,784	286,784	573,568	573,568	573,568	573,568	573,568	790,744
Suggested Sewer Rate Increase	-	-	162,881	162,881	162,881	162,881	325,762	325,762	325,762	325,762
Suggested Sewer Tier Restructure	102,169	102,169	102,169	102,169	102,169	102,169	102,169	102,169	102,169	102,169
Potential debt financing of Capital Projects (Detailed Below)	-	-	-	-	-	3,000,000	4,500,000	-	-	-
Miscellaneous Revenue	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003
Total Revenues	7,362,888	7,861,467	8,247,846	8,483,915	9,020,223	12,020,223	13,947,037	10,022,336	10,336,022	10,668,770

### Expenditures

Personnel	2,508,142	2,601,561	2,698,540	2,899,216	3,007,731	3,230,395	3,351,768	3,477,793	3,608,651	3,744,528
Operating	1,570,266	1,631,678	1,695,137	1,762,046	1,832,654	1,907,230	1,986,065	2,069,476	2,157,805	2,251,425
Debt Service	1,252,722	1,253,256	1,159,431	956,628	952,797	952,813	440,000	440,000	440,000	440,000
Suggested New Debt Service	-	-	-	-	-	-	303,788	759,471	759,471	759,471
Capital Projects (Includes inflation)	1,349,832	1,128,132	1,309,130	1,436,304	1,619,135	4,563,837	6,481,697	2,842,280	2,769,760	2,032,400
Capital Projects-Development Fund (Detailed Below)	589,000	230,000	130,000	-	572,500	612,500	50,000	975,000	1,105,000	790,000
Contingency (Vacancy Savings)	(125,877)	(125,675)	(125,468)	(125,255)	(125,037)	(124,813)	(124,583)	(124,348)	(124,106)	(123,858)
<b>Total Expenditures</b>	<b>7,144,085</b>	<b>6,718,952</b>	<b>6,866,770</b>	<b>6,928,939</b>	<b>7,859,780</b>	<b>11,141,961</b>	<b>12,488,734</b>	<b>10,439,672</b>	<b>10,716,581</b>	<b>9,893,966</b>
<b>Revenues Less Expenditures</b>	<b>218,803</b>	<b>1,142,515</b>	<b>1,381,076</b>	<b>1,554,976</b>	<b>1,160,443</b>	<b>878,262</b>	<b>1,458,303</b>	<b>(417,336)</b>	<b>(380,559)</b>	<b>774,805</b>
Revenue/Expenditure Ratio (Aiming for 120%)	103%	117%	120%	122%	115%	108%	112%	96%	96%	108%

<b>Addition to (Use of) Development Fund</b>	(213,101)	145,899	245,899	375,899	(196,601)	(236,601)	325,899	(599,101)	(729,101)	(414,101)
<b>Addition to (Use of) Fund Balance</b>	431,904	996,616	1,135,176	1,179,077	1,357,044	1,114,863	1,132,404	181,765	348,542	1,188,905

Estimated Development Fund Balance	1,748,307	1,894,207	2,140,106	2,516,005	2,319,404	2,082,804	2,408,703	1,809,602	1,080,502	666,401
Estimated Unassigned Fund Balance	872,867	1,869,483	3,004,659	4,183,736	5,540,780	6,655,643	7,788,047	7,969,812	8,318,354	9,507,259
<b>Estimated Total Fund Balance</b>	<b>2,621,174</b>	<b>3,763,690</b>	<b>5,144,765</b>	<b>6,699,742</b>	<b>7,860,185</b>	<b>8,738,447</b>	<b>10,196,750</b>	<b>9,779,414</b>	<b>9,398,855</b>	<b>10,173,660</b>
Unassigned FB as a % of Operating Expenditures (Minimum 100%, optimum 150%)	16%	34%	54%	74%	96%	109%	135%	133%	134%	148%

### Details

<b>Suggested Use of Development Fund</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>	<b>FY31</b>	<b>FY32</b>	<b>FY33</b>	<b>FY34</b>
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Dunston Hall To Riverbend Apartments Waterline Loop	29,000	230,000								
Forest Hill Avenue Waterline	560,000									
Belroi Rd/Main St/Roaring Springs Waterline Replacement			130,000		543,500	543,500				
N Waltons Lane Waterline Loop					29,000	69,000				
Terrapin Cove Rd Sewer - Phase 1							50,000	920,000		
Terrapin Cove Rd Sewer - Phase 2								55,000	1,025,000	
Terrapin Cove Rd Sewer - Phase 3									80,000	790,000
Terrapin Cove Rd Sewer - Phase 4 (Beyond FY34)										
<b>Total Suggested Use of Development Fund</b>	<b>589,000</b>	<b>230,000</b>	<b>130,000</b>	<b>-</b>	<b>572,500</b>	<b>612,500</b>	<b>50,000</b>	<b>975,000</b>	<b>1,105,000</b>	<b>790,000</b>

**Suggested Use of Debt Financing**

	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
Greate Road Waterline Replacement						106,300	956,700			
Wyncote Avenue Extended Waterline Replacement						660,000				
Hayes Road Waterline Improvement						-	935,000			
George Washington Memorial Highway Waterline						902,000				
Lewis Avenue Waterline Replacement						460,000				
Azalea Point Rd & Shane Road Waterline Improvements						380,000				
Berkeley Point Subdivision Waterline Replacement						345,000				
Cedar Lake and Holly Springs Waterline Replacement						-	805,000			
GWMH, Vernon St, Franklin St Waterline Replacement							1,609,000			
Bond Issuance Costs						146,700	194,300			
<b>Total Suggested Use of Debt Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**FY26 ADOPTED PAY PLAN**

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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

**FY26 ADOPTED SCHEMATIC LIST OF TITLES**

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

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Lead Deputy-Treasurer						
Mechanical Technician I						
Park Maintenance Technician						
Park Ranger						
Permit Technician I						
Utility Maintenance Technician						
Utility Mechanic						
<b>Grade 10</b>	<b>\$36,933</b>	<b>\$45,243</b>	<b>\$53,553</b>	<b>\$17.76</b>	<b>\$21.75</b>	<b>\$25.75</b>
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						
<b>Grade 11</b>	<b>\$38,780</b>	<b>\$47,505</b>	<b>\$56,231</b>	<b>\$18.64</b>	<b>\$22.84</b>	<b>\$27.03</b>
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						
Senior Permit Technician						
Senior Utility Maintenance Technician						
Visitor Center Coordinator						
<b>Grade 12</b>	<b>\$40,719</b>	<b>\$49,881</b>	<b>\$59,042</b>	<b>\$19.58</b>	<b>\$23.98</b>	<b>\$28.39</b>



Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Accounting Technician II						
Administrative Coordinator						
Athletic Program Specialist						
Benefit Programs Specialist II - DSS						
Customer Service Specialist						
Dispatcher I (911 Communications)						
Facilities Technician III						
GIS Technician						
Human Resources Assistant						
Library Coordinator						
Senior Utility Mechanic						
<b>Grade 13</b>	<b>\$42,755</b>	<b>\$52,375</b>	<b>\$61,994</b>	<b>\$20.56</b>	<b>\$25.18</b>	<b>\$29.80</b>
Accounting Coordinator						
Administrative Coordinator II-DSS						
Animal Control Senior Officer						
Benefit Programs Specialist III - DSS						
Collections Coordinator						
Deputy III - Probate Civil Process						
Correctional Health Assistant						
Festival Coordinator						
Legal Assistant						
Mechanical Technician III						
Pretrial Officer						
Probation Officer						
Procurement Specialist						
Real Estate Appraiser I						
Revenue Coordinator						
Self Sufficiency Specialist I - DSS						
Senior Administrative Coordinator						
Vehicle & Equipment Technician III						
Video Technician						
Zoning Specialist						
<b>Grade 14</b>	<b>\$44,892</b>	<b>\$54,993</b>	<b>\$65,094</b>	<b>\$21.58</b>	<b>\$26.44</b>	<b>\$31.30</b>
Asst. Emergency Mgmt. Coordinator						
Athletics Supervisor						
Class II Water Treatment Plant Operator						
Codes Enforcement Officer						
Community Development Coordinator						
Community Engagement Coordinator						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Deputy IV -Circuit Court						
Dispatcher II (911 Communications)						
Environmental Inspector I						
Evidence Manager						
Facilities Maintenance Supervisor						
GIS Analyst						
GIS Technician II						
Human Resources Coordinator						
Inspector I						
IT Support Specialist I						
Museums Coordinator						
Park Supervisor						
Procurement Specialist II						
Public Information and Marketing Coordinator						
Public Communication Specialist						
Real Estate Analyst I						
Recreation Supervisor						
Self Sufficiency Specialist II - DSS						
Senior Vehicle/Equipment Technician						
Utility Foreman						
Utility Mechanic Foreman						
Utility Instrumentation Mechanic Foreman						
<b>Grade 15</b>	<b>\$47,137</b>	<b>\$57,743</b>	<b>\$68,349</b>	<b>\$22.66</b>	<b>\$27.76</b>	<b>\$32.86</b>
Accountant						
Emergency Management Planner						
Family Services Specialist I - DSS						
IT Support Specialist II						
Judicial Administrator						
Librarian						
Payroll/Benefits Coordinator						
Planner I						
Procurement Officer						
Self Sufficiency Specialist III - DSS						
Senior Community Engagement Coordinator						
Senior Dispatcher (911 Communications)						
Senior Legal Assistant						
Senior Mechanical Technician						
<b>Grade 16</b>	<b>\$49,965</b>	<b>\$61,208</b>	<b>\$72,450</b>	<b>\$24.02</b>	<b>\$29.43</b>	<b>\$34.83</b>
Audio-Video Technical Support Specialist						



Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Customer Service Supervisor						
Environmental Inspector II						
Family Services Specialist II - DSS						
GIS Specialist						
Inspector II						
Program Coordinator (CSA) - DSS						
Senior Procurement Officer						
Senior Recreation Program Supervisor						
Real Estate Appraiser II						
Tourism & Marketing Supervisor						
<b>Grade 17</b>	<b>\$52,963</b>	<b>\$64,880</b>	<b>\$76,797</b>	<b>\$25.46</b>	<b>\$31.19</b>	<b>\$36.92</b>
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						
Utility Inspector						
<b>Grade 18</b>	<b>\$56,141</b>	<b>\$68,773</b>	<b>\$81,405</b>	<b>\$26.99</b>	<b>\$33.06</b>	<b>\$39.14</b>
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						
<b>Grade 19</b>	<b>\$59,510</b>	<b>\$72,899</b>	<b>\$86,289</b>	<b>\$28.61</b>	<b>\$35.05</b>	<b>\$41.48</b>
Administrative Services Manager - DSS						
Combination Inspector						
Family Services Supervisor - DSS						
IT Systems Analyst II						
Planner III						

Position Title/Grade	Minimum Salary	Mid Salary	Maximum Salary	Min Hrly Rate	Mid Hrly Rate	Max Hrly Rate
Senior IT Support Specialist						
Software Analyst II						
<b>Grade 20</b>	<b>\$63,080</b>	<b>\$77,273</b>	<b>\$91,466</b>	<b>\$30.33</b>	<b>\$37.15</b>	<b>\$43.97</b>
Accounting Manager						
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						
Park Superintendent						
Probation & Pretrial Director						
Workplace Safety Training Specialist						
Utility Supervisor						
<b>Grade 21</b>	<b>\$66,865</b>	<b>\$81,909</b>	<b>\$96,954</b>	<b>\$32.15</b>	<b>\$39.38</b>	<b>\$46.61</b>
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						
<b>Grade 22</b>	<b>\$70,877</b>	<b>\$86,824</b>	<b>\$102,771</b>	<b>\$34.08</b>	<b>\$41.74</b>	<b>\$49.41</b>
Deputy Building Official						
Environmental Programs Manager						
GIS Manager						
Real Estate Manager						
Purchasing Manager						
Senior IT Systems Analyst						
Senior Software Analyst						
Recreation & Tourism Manager						
<b>Grade 23</b>	<b>\$75,129</b>	<b>\$92,034</b>	<b>\$108,938</b>	<b>\$36.12</b>	<b>\$44.25</b>	<b>\$52.37</b>
Assistant Commonwealth Attorney II						
Assistant Director II - DSS						

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



**GLOUCESTER COUNTY ADOPTED FY26 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 2026								
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	5						5	0
Commissioner of Revenue	4	1	5				9	1
Real Estate Assessment	5	1					5	1
Treasurer	1	1	7				8	1
Financial Services	6						7	0
Central Purchasing	3						3	0
Information Technology	8						8	0
Geographic Information System	3						3	0
Registrar	1	2	1				2	2
Circuit Court Judge	1						1	0
Clerk of Circuit Court	2	2	5				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
<b>General Fund Totals</b>	<b>169</b>	<b>27</b>	<b>90</b>	<b>1</b>	<b>12</b>	<b>1</b>	<b>272</b>	<b>29</b>
<b>Social Services</b>	<b>54</b>						<b>54</b>	
<b>Utilities</b>	<b>28</b>						<b>28</b>	<b>0</b>
<b>GRAND TOTALS</b>	<b>251.0</b>	<b>27.0</b>	<b>90.0</b>	<b>1.0</b>	<b>12.0</b>	<b>1.0</b>	<b>354.0</b>	<b>29.0</b>



**SUMMARY OF CHANGES TO JOB POSITION ALLOCATION LIST**

FY26 Changes				
Department	County	State	Grant	Reason
Sheriff	Add 1 FTE			Digital Evidence Investigator
Building Inspections	Add 1 FTE			Deputy Building Official
Clerk of Circuit Court		Add 1 FTE		Deputy III case Analyst-State Funded
FY25 Changes				
Department	County	State	Grant	Reason
Sheriff	Add 1 FTE			K-9 officer
Social Services	Add 1 FTE			Fraud Investigator with position cost shared with Mathews and Middlesex counties
Commissioner of Revenue	Add 1 FTE			Revenue Specialist
Human Resources	Add .6 FTE			Human Resources Assistant
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.

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

Position Count Summary Full-Time Equivalents	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted
County Administration	5.0	5.0	5.0	5.0
County Attorney	2.0	2.0	2.0	2.0
Human Resources	6.0	6.0	5.6	5.0
Commissioner of Revenue	8.6	8.6	9.6	9.6
Real Estate Assessment	5.6	5.6	5.6	5.6
Treasurer	8.6	8.6	8.6	8.6
Financial Services	6.0	6.0	7.0	7.0
Central Purchasing	3.0	3.0	3.0	3.0
Information Technology	8.0	8.0	8.0	8.0
Geographic Information System	3.0	3.0	3.0	3.0
Registrar	3.2	3.2	3.2	3.2
Circuit Court Judge	1.0	1.0	1.0	1.0
Clerk of Circuit Court	8.0	8.0	8.0	9.6
Commonwealth Attorney	9.0	9.0	9.0	9.0
Victim Witness	2.5	2.5	2.5	2.5
Sheriff's Office	68.6	72.6	73.6	73.6
Jail	33.6	33.6	33.6	33.6
Probation & Pretrial	7.0	7.0	7.0	7.0
Animal Control	5.0	5.0	5.0	5.0
Environmental Programs	4.0	4.0	4.0	4.0
Building Inspections	7.6	7.6	7.6	8.6
Emergency Management	2.6	2.6	2.6	2.6
Engineering	3.0	3.0	3.0	3.0
Facilities Management (B&G)	24.5	24.5	24.5	24.5
Community Engagement	8.5	9.0	9.0	9.0
Parks & Recreation	5.5	5.0	5.0	5.0
Park Operations	8.0	8.0	8.0	8.0
Libraries	11.6	11.7	11.7	11.7
Clean Community	0.5	0.5	0.5	0.5
Tourism	2.6	2.7	3.3	3.3
Planning & Zoning	8.0	8.0	8.0	8.0
Economic Development	2.0	2.0	3.0	3.0
Virginia Cooperative Extension	1.0	1.0	1.0	1.0
Social Services	51.0	53.0	54.0	54.0
Utilities Fund	28.0	28.0	28.0	28.0
<b>Total County FTEs</b>	<b>360.3</b>	<b>368.3</b>	<b>373.5</b>	<b>375.5</b>



The full FY2024 Annual Comprehensive Financial Report can be found here:

<https://pub.gloco-sitedocs.com/FS/ACFR+2024+Final.pdf>





Balance Sheet  
Governmental Funds  
June 30, 2024

	General	Capital Projects	School Sales Tax	Nonmajor Governmental Funds	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 31,441,430	\$ -	\$ 13,126,963	\$ 1,691,354	\$ 46,259,747
Investments	217,921	29,798,209	-	-	30,016,130
Receivables (net of allowance for uncollectibles):					
Taxes receivable	32,614,976	-	-	77,992	32,692,968
Accounts receivable	957,146	-	-	695,113	1,652,259
Lease receivable	125,013	-	-	-	125,013
Interest receivable	94	-	-	-	94
Due from other funds	29,661,722	29,883,239	-	164,577	59,709,538
Due from other governmental units	2,293,344	1,025,937	1,025,306	801,784	5,146,371
Prepaid items	43,416	120,391	-	-	163,807
Total assets	<u>\$ 97,355,062</u>	<u>\$ 60,827,776</u>	<u>\$ 14,152,269</u>	<u>\$ 3,430,820</u>	<u>\$ 175,765,927</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 538,788	\$ 4,923,880	\$ -	\$ 171,428	\$ 5,634,096
Accrued liabilities	804,100	261,933	-	1,010	1,067,043
Retainage payable	-	1,590,468	-	-	1,590,468
Due to other governmental units	4,667,338	-	-	44,739	4,712,077
Due to other funds	30,047,816	29,125,417	-	534,181	59,707,414
Unearned revenue	350,609	49,051	-	1,503,578	1,903,238
Total liabilities	<u>\$ 36,408,651</u>	<u>\$ 35,950,749</u>	<u>\$ -</u>	<u>\$ 2,254,936</u>	<u>\$ 74,614,336</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	\$ 29,587,284	\$ -	\$ -	\$ 71,079	\$ 29,658,363
Unavailable revenue - opioid settlement	-	-	-	694,765	694,765
Lease related	122,601	-	-	-	122,601
Total deferred inflows of resources	<u>\$ 29,709,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765,844</u>	<u>\$ 30,475,729</u>
<b>Fund balances:</b>					
Nonspendable	\$ 43,416	\$ 120,391	\$ -	\$ -	\$ 163,807
Restricted	47,395	22,826,823	14,152,269	239,824	37,266,311
Committed	2,558,144	1,929,813	-	170,216	4,658,173
Assigned	260,000	-	-	-	260,000
Unassigned	28,327,571	-	-	-	28,327,571
Total fund balances	<u>\$ 31,236,526</u>	<u>\$ 24,877,027</u>	<u>\$ 14,152,269</u>	<u>\$ 410,040</u>	<u>\$ 70,675,862</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 97,355,062</u>	<u>\$ 60,827,776</u>	<u>\$ 14,152,269</u>	<u>\$ 3,430,820</u>	<u>\$ 175,765,927</u>

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

# COUNTY OF GLOUCESTER, VIRGINIA

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2024 (CONTINUED)

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

#### R. Fund Balance (Continued)

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 Capital Projects Fund	Major School Sales Tax Fund	Nonmajor Special Revenue Funds		Total
				Opioid Abatement Fund	Mosquito Control Fund	
Fund Balances:						
Nonspendable:						
Prepaid items	\$ 43,416	\$ 120,391	\$ -	\$ -	\$ -	\$ 163,807
Total Nonspendable	\$ 43,416	\$ 120,391	\$ -	\$ -	\$ -	\$ 163,807
Restricted:						
School sales tax	\$ -	\$ -	\$ 14,152,269	\$ -	\$ -	\$ 14,152,269
Opioid abatement	-	-	-	239,824	-	239,824
Wetlands in lieu	30,879	-	-	-	-	30,879
Solar inspections	16,516	-	-	-	-	16,516
SNAP funds, School construction	-	22,702,823	-	-	-	22,702,823
Proffers	-	124,000	-	-	-	124,000
Total Restricted	\$ 47,395	\$ 22,826,823	\$ 14,152,269	\$ 239,824	\$ -	\$ 37,266,311
Committed:						
Mosquito control	\$ -	\$ -	\$ -	\$ -	\$ 170,216	\$ 170,216
Tourism projects	641,488	189,870	-	-	-	831,358
Daffodil festival	131,134	-	-	-	-	131,134
Program donations	124,311	-	-	-	-	124,311
Subsequent expenditures	-	639,493	-	-	-	639,493
Probation and pretrial	91,601	-	-	-	-	91,601
Cable services	50,162	376,025	-	-	-	426,187
County capital replacement	1,519,448	-	-	-	-	1,519,448
School project contingency	-	668,667	-	-	-	668,667
Park projects	-	31,442	-	-	-	31,442
Older adult capital projects	-	24,316	-	-	-	24,316
Total Committed	\$ 2,558,144	\$ 1,929,813	\$ -	\$ -	\$ 170,216	\$ 4,658,173
Assigned:						
County administrator's contingency	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Total Assigned	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Unassigned	\$ 28,327,571	\$ -	\$ -	\$ -	\$ -	\$ 28,327,571
Total Fund Balances	\$ 31,236,526	\$ 24,877,027	\$ 14,152,269	\$ 239,824	\$ 170,216	\$ 70,675,862

COUNTY OF GLOUCESTER, VIRGINIA

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

	2024	2023	2022	2021
General Fund				
Nonspendable	\$ 43,416	\$ 388,126	\$ 392,574	\$ 399,975
Restricted	47,395	101,391	89,255	32,823
Committed	2,558,144	2,061,318	2,575,170	2,741,220
Assigned	260,000	260,000	260,000	260,000
Unassigned	28,327,571	29,405,761	26,572,890	23,193,852
Total General Fund	<u>\$ 31,236,526</u>	<u>\$ 32,216,596</u>	<u>\$ 29,889,889</u>	<u>\$ 26,627,870</u>
All Other Governmental Funds				
Nonspendable	\$ 120,391	\$ 120,391	\$ 199,474	\$ 2,815
Restricted	37,218,916	25,780,072	35,916,123	5,081,683
Committed	2,100,029	5,011,444	4,381,083	373,335
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 39,439,336</u>	<u>\$ 30,911,907</u>	<u>\$ 40,496,680</u>	<u>\$ 5,457,833</u>

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

Table 3

2020	2019	2018	2017	2016	2015
\$ 385,394	\$ 99,784	\$ 390,393	\$ 400,064	\$ 48,681	\$ 65,035
43,121	38,307	79,268	82,362	77,013	133,004
2,634,123	2,440,816	1,983,468	1,672,041	1,310,127	1,118,337
260,000	260,000	260,000	-	-	-
19,213,229	20,944,248	21,141,510	20,524,588	20,009,317	17,523,379
<u>\$ 22,535,867</u>	<u>\$ 23,783,155</u>	<u>\$ 23,854,639</u>	<u>\$ 22,679,055</u>	<u>\$ 21,445,138</u>	<u>\$ 18,839,755</u>
\$ -	\$ -	\$ 190,015	\$ -	\$ -	\$ -
43,000	137,100	125,000	115,400	97,400	54,400
533,816	685,451	700,298	696,419	692,639	4,986,303
104,580	-	-	-	-	-
-	-	(190,015)	-	-	-
<u>\$ 681,396</u>	<u>\$ 822,551</u>	<u>\$ 825,298</u>	<u>\$ 811,819</u>	<u>\$ 790,039</u>	<u>\$ 5,040,703</u>

# COUNTY OF GLOUCESTER, VIRGINIA

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

	2024	2023	2022
<b>REVENUES</b>			
General property taxes	\$ 50,795,587	\$ 49,008,016	\$ 46,905,877
Other local taxes	21,904,402	21,072,100	19,966,412
Permits, privilege fees, and regulatory licenses	415,743	440,967	516,829
Fines and forfeitures	74,709	65,227	49,245
Revenue from the use of money and property	3,377,711	2,066,716	236,268
Charges for services	1,484,998	1,193,882	1,024,110
Miscellaneous	605,848	879,799	571,395
Recovered costs	819,681	695,418	584,285
Intergovernmental revenues:			
Commonwealth	13,075,562	13,933,419	11,072,783
Federal	4,768,959	6,435,078	6,145,372
Total revenues	\$ 97,323,200	\$ 95,790,622	\$ 87,072,576
<b>EXPENDITURES</b>			
Current:			
General government administration	\$ 8,398,200	\$ 7,750,726	\$ 7,254,309
Judicial administration	2,476,857	2,274,390	2,140,393
Public safety	21,956,897	21,289,695	17,930,731
Public works	3,396,659	2,972,274	2,709,399
Health and welfare	7,846,582	7,090,702	6,097,620
Education	31,535,625	29,548,069	27,475,526
Parks, recreation, and cultural	2,754,925	2,472,008	4,288,529
Community development	2,072,217	1,751,720	3,385,817
Nondepartmental	413,392	370,562	322,306
Capital projects	38,047,677	22,026,341	10,388,980
Debt service:			
Principal retirement	3,878,466	3,588,697	7,780,122
Interest and other fiscal charges	1,224,579	1,233,498	1,110,969
Principal retirement-School	964,617	137,965	99,163
Interest and other fiscal charges-School	1,327,488	1,006,189	305,722
Total expenditures	\$ 126,294,181	\$ 103,512,836	\$ 91,289,586
Excess (deficiency) of revenues over (under) expenditures	\$ (28,970,981)	\$ (7,722,214)	\$ (4,217,010)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	\$ 11,809,349	\$ 10,137,777	\$ 9,143,269
Transfers out	(11,829,473)	(10,137,777)	(9,143,269)
Issuance of general obligation bonds	31,005,000	-	32,425,000
Bond premium issuance	1,880,759	-	2,724,064
Issuance of leases	3,652,705	-	2,696,361
Issuance of loan	-	-	4,672,451
Issuance of subscription liability	-	464,148	-
Refunding of lease revenue bonds	-	-	-
Total other financing sources (uses)	\$ 36,518,340	\$ 464,148	\$ 42,517,876
Net change in fund balances	\$ 7,547,359	\$ (7,258,066)	\$ 38,300,866
Fund balances - beginning	63,128,503	70,386,569	32,085,703
Fund balances - ending	\$ 70,675,862	\$ 63,128,503	\$ 70,386,569
Debt Service as a percentage of noncapital expenditures	7.78%	7.18%	11.75%

Table 4

2021		2020		2019		2018		2017		2016		2015	
\$	44,376,967	\$	41,363,050	\$	41,213,749	\$	40,429,513	\$	39,605,567	\$	38,899,618	\$	37,944,859
	13,433,651		11,647,256		11,114,496		10,564,570		10,168,207		9,626,774		9,139,757
	440,781		458,428		459,062		438,668		591,346		361,437		379,645
	44,321		59,632		97,257		118,878		85,667		94,470		68,265
	169,672		371,220		484,500		356,250		202,694		154,286		174,416
	937,001		897,667		1,119,975		1,090,353		1,048,851		981,125		818,947
	311,546		320,238		396,215		321,874		432,749		670,380		438,304
	445,385		571,175		222,897		434,664		413,302		362,494		378,821
	11,448,662		10,716,317		10,734,135		10,781,075		10,822,673		11,074,903		11,800,473
	8,888,359		3,361,430		2,839,871		3,279,385		3,134,341		2,444,316		2,863,199
\$	80,496,345	\$	69,766,413	\$	68,682,157	\$	67,815,230	\$	66,505,397	\$	64,669,803	\$	64,006,686
\$	6,661,798	\$	6,696,148	\$	6,388,524	\$	5,963,044	\$	5,725,817	\$	5,559,742	\$	5,506,522
	2,157,099		2,058,268		2,067,608		1,864,417		1,659,363		1,776,474		1,720,444
	17,449,969		15,476,843		14,944,726		13,715,518		13,267,144		12,431,841		12,260,636
	2,538,458		2,551,198		2,343,097		2,157,205		2,066,222		2,203,795		2,156,828
	7,043,663		6,505,660		6,259,573		5,541,116		5,465,381		5,064,135		5,427,503
	29,061,269		27,314,420		26,337,674		24,850,100		24,202,067		22,873,774		23,055,992
	2,247,145		2,297,096		2,416,749		2,323,548		2,342,983		2,180,280		2,139,478
	2,756,934		1,158,443		1,108,132		1,134,167		1,034,146		1,040,427		972,068
	397,135		317,181		290,585		285,585		300,585		300,585		353,497
	2,785,727		2,607,292		2,111,755		2,682,620		3,693,480		6,548,321		22,500,605
	2,950,217		2,922,931		3,053,318		4,097,070		4,186,313		10,276,799		3,437,958
	1,280,108		1,249,376		1,434,647		1,581,253		1,751,399		2,110,911		2,293,936
	-		-		-		-		-		-		72,317
	-		-		-		-		-		-		4,041
\$	77,329,522	\$	71,154,856	\$	68,756,388	\$	66,195,643	\$	65,694,900	\$	72,367,084	\$	81,901,825
\$	3,166,823	\$	(1,388,443)	\$	(74,231)	\$	1,619,587	\$	810,497	\$	(7,697,281)	\$	(17,895,139)
\$	6,825,951	\$	7,339,499	\$	7,532,333	\$	8,279,537	\$	8,369,496	\$	7,729,031	\$	9,188,198
	(6,837,218)		(7,339,499)		(7,532,333)		(8,710,061)		(8,945,022)		(8,402,031)		(9,861,956)
	10,205,000		-		-		-		-		-		-
	699,884		-		-		-		-		-		-
	-		-		-		-		1,020,726		-		-
	-		-		-		-		-		-		-
	-		-		-		-		-		-		-
	(5,192,000)		-		-		-		-		6,725,000		-
\$	5,701,617	\$	-	\$	-	\$	(430,524)	\$	445,200	\$	6,052,000	\$	(673,758)
\$	8,868,440	\$	(1,388,443)	\$	(74,231)	\$	1,189,063	\$	1,255,697	\$	(1,645,281)	\$	(18,568,897)
	23,217,263		24,605,706		24,679,937		23,490,874		22,235,177		23,880,458		42,449,355
\$	32,085,703	\$	23,217,263	\$	24,605,706	\$	24,679,937	\$	23,490,874	\$	22,235,177	\$	23,880,458
	5.71%		6.08%		6.67%		8.78%		9.30%		18.66%		9.20%

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
2015	27,615,708	(3,530)	27,612,178	26,880,696	97.34%	722,555	27,603,251	99.97%
2016	28,574,808	(3,508)	28,571,300	27,850,881	97.47%	711,193	28,562,074	99.97%
2017	29,192,667	(6,599)	29,186,068	28,438,565	97.42%	735,083	29,173,648	99.96%
2018	29,569,340	(8,399)	29,560,941	28,880,722	97.67%	658,763	29,539,485	99.93%
2019	29,892,524	(13,995)	29,878,529	29,203,018	97.69%	646,367	29,849,385	99.90%
2020	30,923,858	40,968	30,964,826	29,610,532	95.75%	1,315,777	30,926,309	99.88%
2021	31,971,959	(5,233)	31,966,726	30,936,937	96.76%	923,744	31,860,681	99.67%
2022	32,849,238	41,136	32,890,374	31,942,553	97.24%	675,798	32,618,351	99.17%
2023	33,753,137	24,648	33,777,785	32,832,452	97.27%	645,590	33,478,042	99.11%
2024	33,856,738	-	33,856,738	32,950,267	97.32%	-	32,950,267	97.32%

Source: Gloucester County Treasurer's Office

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

Calendar Year	Residential	Commercial	Total Taxable Assessed	Total Direct Tax	Estimated Actual Taxable	Tax Exempt
Ended	Property	Property	Value	Rate	Value (1)	Property
2015	3,765,494	444,104	4,209,598	0.680	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	404,067
2021	4,103,424	604,513	4,707,937	0.695	5,963,944	420,014
2022	4,152,262	609,633	4,761,895	0.725	6,941,538 <sup>(2)</sup>	420,362
2023	5,264,271	701,687	5,965,958	0.583	-	455,734
2024	5,346,566	717,549	6,064,115	0.583	-	454,127

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
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
2023	616,206,080	10,250,770	77,763,015	131,953,958	836,173,823
2024	607,631,263	9,120,260	75,077,867	169,136,537	860,965,927

(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		
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	28,971,216	-	28,971,216	748.01	0.62%
2022	61,364,438	-	61,364,438	1,581.60	1.29%
2023	58,501,191	-	58,501,191	1,460.45	0.98%
2024	87,315,893	-	87,315,893	N/A*	1.44%

**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 (2024 population figure not available at this time)

(2) See Table 6 for property value data

Utility Monthly Service Rates  
Last Eight Fiscal Years

Monthly Rates for Water Service	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17
Monthly nonuser service charge	\$ 20.18	\$ 20.18	\$ 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	\$ 20.18	\$ 20.18
Next 6,000 gallons, per 1,000 gallons	\$ 10.00	\$ 10.00	\$ 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	\$ 10.40	\$ 10.40

Monthly Rates for Sewer Service	FY24	FY23	FY22	FY21	FY20	FY19	FY18	FY17
Monthly nonuser service charge	\$ 11.17	\$ 11.17	\$ 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	\$ 11.17	\$ 11.17
Next 2,000 gallons, per 1,000 gallons	\$ 4.92	\$ 4.92	\$ 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	\$ 4.68	\$ 4.68
Next 3,000 gallons, per 1,000 gallons	\$ 4.38	\$ 4.38	\$ 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	\$ 4.18	\$ 4.18
Next 15,000 gallons, per 1,000 gallons	\$ 3.82	\$ 3.82	\$ 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	\$ 3.27	\$ 3.27

Source: Gloucester County Utility Department

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

Customer name	2024				2015			
	Average Water Usage		Average Sewer Usage		Average Water Usage		Average Sewer Usage*	
	Monthly	Daily	Monthly	Daily	Monthly	Daily	Monthly	Daily
Franklin Management-Woodsville MHP	592,000	19,733						
TWAS-Car Wash	483,000	16,100	483,000	16,100				
Walter Reed Conv Center	461,000	15,367	461,000	15,367	347,000	11,567		
Riverside Health System-Medical Drive	351,000	11,700	351,000	11,700	320,000	10,667		
VIMS-MRL	313,000	10,433			509,000	16,967		
VIMS-SRL	251,000	8,367			356,000	11,867		
Gloucester House	249,000	8,300	249,000	8,300				
RAI Care Center	237,000	7,900	237,000	7,900	215,000	7,167		
York River MHP	234,000	7,800						
York River Yacht Haven	190,000	6,333	190,000	6,333	301,000	10,033		
IRT			190,000	6,333				
BHD/YRYH			160,000	5,333				
U DO IT Laundry			156,000	5,200				
Auto Spa			142,000	4,733				
Franklin Management Wicomico MHP					242,000	8,067		
Franklin Management Wicomico MHP					241,000	8,033		
Colonial Point Apartments					219,000	7,300		
Sanders Nursing Home					175,000	5,833		

Source: Gloucester County Utility Department

Units = gallons

\*Information not available at the time of completion.

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## *GOVERNMENT DEBT DETAILS*

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The following pages, 249-254, 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	82,256.20
06/30/25	-	-	-	950,000.00	445,000.00	53,656.88	1,091,388.00	349,794.00	64,580.55
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
<b>Totals</b>	<b>\$ 7,305,000.00</b>	<b>\$ 4,098,267.50</b>		<b>\$ 6,505,000.00</b>	<b>\$ 3,501,118.16</b>		<b>\$ 6,364,713.00</b>	<b>\$ 3,435,769.46</b>	

**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	-	-	-
<b>Totals</b>	<b>\$ 500,000.00</b>	<b>\$ 402,923.61</b>		<b>\$ 5,999,684.00</b>	<b>\$ 5,088,371.88</b>		<b>\$ 15,845,000.00</b>	<b>\$ 7,015,066.51</b>	

**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
06/30/22	4,199,305.31	99,162.24	190,663.18	-	-	-	-	-	-
06/30/23	4,595,000.00	137,964.86	149,196.06	855,000.00	-	30,464.13	31,570,000.00	-	998,685.66
06/30/24	4,425,000.00	146,587.66	142,011.10	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	155,210.46	134,390.70	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	163,833.27	126,334.85	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	168,144.67	117,952.41	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	176,767.47	109,243.38	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	189,701.68	99,990.03	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	198,324.48	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
<b>Totals</b>	<b>\$ 4,640,696.79</b>	<b>\$ 1,645,581.71</b>		<b>\$ 855,000.00</b>	<b>\$ 262,890.38</b>		<b>\$ 31,570,000.00</b>	<b>\$ 16,490,363.16</b>	

**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.



### School Debt Schedule

Date	VPSA 2023-GHS & Achilles Bus Loop		
	Balance	Principal Payment	Interest Payment
06/30/24	\$ 31,005,000.00	-	-
06/30/25	30,420,000.00	585,000.00	1,893,121.76
06/30/26	29,440,000.00	980,000.00	1,499,652.50
06/30/27	28,410,000.00	1,030,000.00	1,448,900.00
06/30/28	27,325,000.00	1,085,000.00	1,395,496.25
06/30/29	26,185,000.00	1,140,000.00	1,339,315.00
06/30/30	24,985,000.00	1,200,000.00	1,280,230.00
06/30/31	23,725,000.00	1,260,000.00	1,218,115.00
06/30/32	22,400,000.00	1,325,000.00	1,152,843.75
06/30/33	21,005,000.00	1,395,000.00	1,084,163.75
06/30/34	19,540,000.00	1,465,000.00	1,011,948.75
06/30/35	18,000,000.00	1,540,000.00	936,072.50
06/30/36	16,380,000.00	1,620,000.00	856,282.50
06/30/37	14,675,000.00	1,705,000.00	772,326.25
06/30/38	12,880,000.00	1,795,000.00	683,951.25
06/30/39	10,995,000.00	1,885,000.00	591,031.25
06/30/40	9,010,000.00	1,985,000.00	493,313.75
06/30/41	6,920,000.00	2,090,000.00	390,420.00
06/30/42	4,725,000.00	2,195,000.00	282,223.75
06/30/43	2,420,000.00	2,305,000.00	171,480.00
06/30/44	-	2,420,000.00	58,080.00
<b>Totals</b>		<b>\$ 31,005,000.00</b>	<b>\$ 18,558,968.01</b>

**Purpose of Issue:**

To finance costs associated with designing, constructing, equipping and renovating the Gloucester High School Renovation project and the Achilles bus loop.

# County Debt Schedule

Date	VRA 2021C Refunding - Courthouse Portion			York Radio Upgrade Communications System			Motorola Lease 2024		
	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment	Balance	Principal Payment	Interest Payment
06/30/22	\$ 3,905,000.00	70,022.00	\$ 21,149.00	\$ 941,598.00					
06/30/23	3,555,000.00	496,007.00	45,155.30	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	\$ 3,652,705.00		
06/30/25	2,800,000.00	502,279.00	41,215.00	388,084.44	188,242.82	11,757.08	3,359,166.13	293,538.87	174,234.03
06/30/26	2,390,000.00	504,700.00	38,294.00	196,001.46	192,082.98	7,916.92	3,051,625.45	307,540.68	160,232.22
06/30/27	1,960,000.00	506,955.00	34,514.00	-	196,001.46	3,998.43	2,729,415.08	322,210.37	145,562.53
06/30/28	1,505,000.00	514,037.00	29,754.00				2,391,835.28	337,579.80	130,193.10
06/30/29	1,030,000.00	515,946.00	24,013.00				2,038,152.92	353,682.36	114,090.54
06/30/30	530,000.00	522,690.00	17,285.00				1,667,599.91	370,553.01	97,219.89
06/30/31	-	536,754.00	6,826.00				1,279,371.53	388,228.38	79,544.52
06/30/32							872,624.65	406,746.88	61,026.02
06/30/33							446,475.95	426,148.70	41,624.20
06/30/34								446,475.95	21,296.95
<b>Totals</b>	<b>\$ 4,663,789.00</b>	<b>\$ 301,647.30</b>		<b>\$ 941,598.00</b>	<b>58,401.48</b>		<b>\$ 3,652,705.00</b>	<b>1,025,024.00</b>	

**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.

**Purpose of Issue:**

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

## Utility Debt Schedule

Utilities Totals			
Date	Balance	Principal Payment	Interest Payment
06/30/21	\$ 5,365,437.00	708,000.00	\$ 133,014.00
06/30/22	5,278,991.89	86,445.11	21,419.04
06/30/23	4,512,502.42	766,489.47	45,166.78
06/30/24	7,219,397.27	773,105.15	106,863.25
06/30/25	6,156,492.83	1,062,904.44	170,399.58
06/30/26	5,076,324.24	1,080,168.59	154,032.35
06/30/27	4,072,256.89	1,004,067.35	136,197.75
06/30/28	3,252,396.33	819,860.57	117,997.45
06/30/29	2,417,751.89	834,644.44	99,265.52
06/30/30	1,559,000.35	858,751.53	75,524.71
06/30/31	1,192,000.00	367,000.00	54,262.10
	810,000.00	382,000.00	39,488.45
	413,000.00	397,000.00	24,123.07
	-	413,000.00	8,146.22
<b>Totals</b>		<b>\$ 9,553,436.65</b>	<b>\$ 1,185,900.27</b>

### Purpose of Issue:

This includes the bond that refunded the 2016 Utilities bond, which originally refinanced the 2006 and 2011 Water & Sewer bonds. The original bonds funded preliminary costs tied to the DEQ Consent Order for sanitary sewer overflows, water and sewer system improvements, and the Automated Meter Infrastructure.



**§ 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 a 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 nonrelated 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 WEDNESDAY, APRIL 30, 2025, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY DR. ORTH, AND SECONDED BY MR. GIBSON, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:**

Phillip N. Bazzani, no;  
Ashley C. Chriscoe, yes;  
Kenneth W. Gibson, yes;  
Christopher A. Hutson, yes;  
Michael A. Nicosia, yes;  
Robert J. Orth, yes;  
Kevin M. Smith, yes;

**A RESOLUTION APPROVING THE FISCAL YEAR BUDGET  
BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026  
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, 2025, and ending June 30, 2026, as required by State Code section 15.2-1541; and

**WHEREAS**, a brief synopsis of the budget was published, and a public hearing was held on April 14, 2025, 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 2026 contains estimated availability of funding from the Federal government in the amount of \$245,651; from the state government in the amount of \$43,346,837; from the local appropriations in the amount of \$30,874,128; and from other local revenue in the amount of \$114,000; and

**WHEREAS**, the Board has reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget.

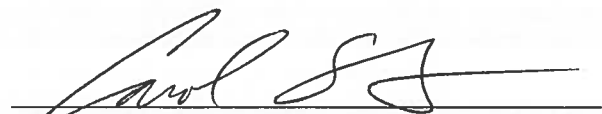
**NOW, THEREFORE, BE IT RESOLVED** by the Gloucester County Board of Supervisors this 30th day of April 2025, that there is hereby approved for informative and fiscal planning purposes only, the annual budget for the FY 2026 as submitted and amended by the Board and briefly summarized below:



General Administration	9,128,249
Judicial Administration	2,451,497
Public Safety	21,927,548
Public Works	3,442,745
Health and Welfare	847,201
Education	945,456
Parks, Recreation, and Cultural	3,221,933
Community Development	1,879,720
Contributions	524,471
Contingency/Pay Matters	1,831,780
School Operating Fund	74,130,616
Cafeteria Fund	4,286,107
Regional Special Education Fund	1,275,920
Social Services Fund	6,902,761
Children's Services Fund	1,994,385
American Rescue Plan Act Fund	911,522
Capital Projects Fund	31,691,594
School Construction Fund	5,071,046
School Grant Fund	3,526,472
Opioid Abatement Fund	610,773
County Grant Fund	2,462,926
Debt Service Fund	9,194,134
School Sales Tax revenues in accordance with Virginia Code sections 58.1-605.1 and 58.1-606.1	1,869,111
Gloucester Sanitary District #1 Fund	28,623
Gloucester Point Sanitary District Fund	32,540
Utility Fund	10,218,454
Mosquito Control Fund	129,562

**BE IT FURTHER RESOLVED** that the FY 2026 annual budget of the Gloucester County School Board for school operations in the amount of \$74,130,616 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 WEDNESDAY, APRIL 30, 2025, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY DR. ORTH, AND SECONDED BY MR. HUTSON, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:**

Phillip N. Bazzani, yes;  
Ashley C. Chriscoe, yes;  
Kenneth W. Gibson, yes;  
Christopher A. Hutson, yes;  
Michael A. Nicosia, yes;  
Robert J. Orth, yes;  
Kevin M. Smith, yes;

**A RESOLUTION APPROPRIATING FUNDS FOR THE FISCAL YEAR BUDGET BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026 FOR GLOUCESTER COUNTY, VIRGINIA**

**WHEREAS**, upon notice duly published in the newspaper, a public hearing was held on April 14, 2025, concerning the adoption of the annual budget for Gloucester County for the fiscal year beginning July 1, 2025 and ending June 30, 2026; 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 April 30, 2025; and

**WHEREAS**, it is now necessary to appropriate certain funds to implement the FY 2026 budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of Gloucester County, Virginia that the following appropriations are made for FY 2026 for the following functions:

General Administration	9,128,249
Judicial Administration	2,451,497
Public Safety	21,927,548
Public Works	3,442,745
Health and Welfare	847,201
Education	945,456



Parks, Recreation, and Cultural	3,221,933
Community Development	1,879,720
Contributions	524,471
Contingency/Pay Matters	1,831,780
Transfers to School Fund	30,424,128
Transfers to Food Services Fund	450,000
Transfers to Social Services Fund	2,434,100
Transfers to Children's Services Fund	788,154
Transfers to Capital Fund	4,086,460
Transfers to Debt Service Fund	4,127,183
Transfers to County Grant Fund	396,418

**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 in the amount of \$43,706,488 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 \$450,000 is hereby approved and an additional appropriation in the amount of \$3,836,107 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$3,226,918, from the state government in the amount of \$102,697, from other local revenues in the amount of \$506,492.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Regional Special Education Fund in the amount of \$1,275,920 is hereby approved subject to and contingent upon the availability of funding from the state government in the amount of \$37,500 and from other local revenues in the amount of \$1,238,420.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the School Grants Fund in the amount of \$3,526,472 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,875,722, from the state government in the amount of \$600,750, from other local revenues in the amount of \$50,000.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Social Services Fund in the amount of \$2,434,100 is hereby approved, and an additional appropriation in the amount of \$4,468,661 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$2,681,048 and from the state government in the amount of \$1,787,613.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Children's Services Fund in the amount of \$788,154 is hereby approved, and an additional appropriation in the amount of \$1,206,231 is hereby approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$1,184,511, 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 \$911,522 is hereby approved subject to and contingent upon the availability of funding from Restricted Fund Balance (prior year ARPA receipts) in the amount of \$911,522.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Capital Fund in the amount of \$4,086,460 is hereby approved, and an additional appropriation in the amount of \$27,605,134 is hereby approved subject to and contingent upon the availability of funding from bond proceeds in the amount of \$22,359,992, from the Federal government in the amount of \$1,264,681, from the state government in the amount of \$2,912,238, from Committed Fund Balance (Capital Fund) in the amount of \$976,494, from Committed Fund Balance (Older Adult Facility) of \$7,417, and from other local revenues in the amount of \$84,312.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the School Construction Fund in the amount of \$5,071,046 is hereby approved subject to and contingent upon the availability of funding from the Restricted Fund Balance (prior year bond proceeds) of \$5,071,046.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Opioid Abatement Fund in the amount of \$610,773 is hereby approved subject to and contingent upon the availability of funding from the State government of \$471,027, from other local revenues in the amount of \$133,371, and from Restricted Fund Balance in the amount of \$6,375.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Debt Service Fund in the amount of \$4,127,183 is hereby approved, that an additional appropriation in the amount of \$5,066,951 is approved subject to and contingent upon the availability of funding from the Federal government in the amount of \$237,295, from the state government in the amount of \$53,889, and from School

Sales Tax revenues in accordance with Virginia Code sections 58.1-605.1 and 58.1-606.1 in the amount of \$4,775,767.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the School Sales Tax Fund in the amount of \$6,644,878 is hereby approved subject to and contingent upon the availability of funding from School Sales Tax in accordance with State Code sections 58.1-605.1 and 58.1-606.1 in the amount of \$6,153,616 and from other local revenues in the amount of \$491,262.

**BE IT STILL FURTHER RESOLVED** that an appropriation to Gloucester Sanitary District #1 in the amount of \$28,623 is hereby approved.

**BE IT STILL FURTHER RESOLVED** that an appropriation to Gloucester Point Sanitary District in the amount of \$32,540 is hereby approved.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Utility Fund in the amount of \$10,218,454 is hereby approved.

**BE IT STILL FURTHER RESOLVED** that an appropriation to the Mosquito Control Fund in the amount of \$129,562 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 WEDNESDAY, APRIL 30, 2025, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY DR. ORTH, AND SECONDED BY MR. HUTSON, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:**

Phillip N. Bazzani, yes;  
Ashley C. Chriscoe, yes;  
Kenneth W. Gibson, yes;  
Christopher A. Hutson, yes;  
Michael A. Nicosia, 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 2025**

**WHEREAS**, it is necessary for the Board of Supervisors to establish real estate and other tax levies for Gloucester County for calendar year 2025 beginning January 1, 2025, and ending December 31, 2025; 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 30th day of April, 2025, that the following County tax levies be, and they hereby are, imposed for the calendar year 2025:

Class of Property	Rate Per \$100 of Assessed Valuation
Real Estate	\$0.614
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.	\$0.614
Public Service Corporation Property	\$0.614
Tangible Personal Property not otherwise exempt or set out	\$3.10
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 WEDNESDAY, APRIL 30, 2025, 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;  
Christopher A. Hutson, yes;  
Michael A. Nicosia, 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 2025 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** 30th day of April 2025 that for calendar year 2025, 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	FY26 Adopted Budget
PROPERTY TAXES	CURRENT REAL ESTATE	34,954,426
PROPERTY TAXES	DELINQUENT REAL ESTATE	904,818
PROPERTY TAXES	PUBLIC SERVICE CORP	1,032,062
PROPERTY TAXES	CURRENT PERS PROP	14,315,072
PROPERTY TAXES	DELINQUENT PERS PROP	1,782,494
PROPERTY TAXES	MOBILE HOME	60,149
PROPERTY TAXES	PENALTIES	591,209
PROPERTY TAXES	INTEREST	322,477
OTHER LOCAL TAXES	LOCAL SALES TAX	8,080,171
OTHER LOCAL TAXES	CONSUMER UTILITY TAX	773,704
OTHER LOCAL TAXES	ELECTRIC CONSUMPTION	132,742
OTHER LOCAL TAXES	BUSINESS LICENSE TAX	2,744,604
OTHER LOCAL TAXES	BANK STOCK TAX	341,268
OTHER LOCAL TAXES	RECORDATION TAX	435,606
OTHER LOCAL TAXES	DEEDS OF CONVEYANCE	134,905
OTHER LOCAL TAXES	MEALS TAX	3,721,385
OTHER LOCAL TAXES	LODGING TAX	491,125
PERMITS & FEES	ANIMAL LICENSE	32,359
PERMITS & FEES	DANGEROUS DOG LICENSE	425
PERMITS & FEES	EXOTIC ANIMAL LICENSE	175
PERMITS & FEES	LAND USE APPLICATION	1,900
PERMITS & FEES	LAND TRANSFER FEE	1,607
PERMITS & FEES	ZONING VERIFICATION FEE	500
PERMITS & FEES	ZONING PERMITS-CONST	22,000
PERMITS & FEES	ZONING PERMITS-BUS LIC	8,000
PERMITS & FEES	SUBDIVISION PLAT FEE	3,250
PERMITS & FEES	ZONING VAR/APPEALS	1,000
PERMITS & FEES	SITE PLAN APPROVAL	15,000
PERMITS & FEES	REZONING CODE AMEND	2,500
PERMITS & FEES	CHES BAY PERMITS	7,750
PERMITS & FEES	STORMWATER	26,227
PERMITS & FEES	BUILDING PERMITS	277,972
PERMITS & FEES	SOIL EROSION PERMITS	7,285
PERMITS & FEES	WETLAND PERMITS	7,000
PERMITS & FEES	OPEN BURN PERMITS	350
PERMITS & FEES	WETLANDS IN LIEU	4,250
FINES & FORFEITURES	FINES	80,038
FINES & FORFEITURES	PARKING FINES	35
FINES & FORFEITURES	BUS PATROL	1,000
USE OF MONEY	INTEREST-BANK DEPOSIT	821,979
USE OF MONEY	INTEREST-ASSET FORFEIT	2,434
USE OF MONEY	INTEREST-LGIP	8,219
USE OF MONEY	INTEREST-CIR CT CLERK	4,294

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
USE OF MONEY	RENTAL INCOME	6,500
USE OF MONEY	HEALTH DEPT RENTAL	92,281
USE OF MONEY	TOWER LEASE	36,972
USE OF MONEY	WM TOWER	21,861
CHARGES FOR SERVICES	COURTHOUSE MAINT FEES	12,473
CHARGES FOR SERVICES	CIRCUIT CT JUDGE FEES	63,681
CHARGES FOR SERVICES	CH SECURITY FEES	88,682
CHARGES FOR SERVICES	JAIL FEES	7,265
CHARGES FOR SERVICES	CREDIT CARD FEES	80,931
CHARGES FOR SERVICES	CREDIT CARD FEES-LIBRARY	1,000
CHARGES FOR SERVICES	SHERIFF FEES	4,827
CHARGES FOR SERVICES	CONCEALED BACKGROUND CK	30,213
CHARGES FOR SERVICES	COMM ATTY FEES	3,743
CHARGES FOR SERVICES	ANIMAL SHELTER FEES	6,199
CHARGES FOR SERVICES	LANDFILL CONTRACT	702,978
CHARGES FOR SERVICES	RECREATION CLASS FEES	148,091
CHARGES FOR SERVICES	PARK REVENUE	85,389
CHARGES FOR SERVICES	PARK CONCESSIONS	5,000
CHARGES FOR SERVICES	DAFFODIL FESTIVAL	95,982
CHARGES FOR SERVICES	SALE OF DAFFODIL ITEMS	10,908
CHARGES FOR SERVICES	SALE OF TOURIST ITEMS	17,841
CHARGES FOR SERVICES	COMMEMORATIVE SALES	7,934
CHARGES FOR SERVICES	LIBRARY FINES	15,000
MISCELLANEOUS	OTHER INCOME	61,262
MISCELLANEOUS	OTHER INCOME-HEALTH	11,489
RECOVERED COSTS	SHERIFF	140,000
RECOVERED COSTS	JAIL	30,953
RECOVERED COSTS	TREASURER	112,304
RECOVERED COSTS	DEMOLITION	10,000
RECOVERED COSTS	REPAIR & MAINT/AUTO	10,600
RECOVERED COSTS	FUEL	92,054
RECOVERED COSTS	LIBRARY	2,979
RECOVERED COSTS	ANIMAL CONTROL	3,811
RECOVERED COSTS	COURT APPOINTED ATTY	3,737
RECOVERED COSTS	BILL IN EQUITY	17,429
RECOVERED COSTS	CLERK DOC REPRODUCTION	4,462
RECOVERED COSTS	CIGNA WELLNESS PROGRAM	30,000
NON-CATEGORICAL AID	COMMUNICATION SALES TAX	996,522
NON-CATEGORICAL AID	MOTOR VEHICLE CARRIER	1,000
NON-CATEGORICAL AID	AUTO TAX RELIEF FUNDS	2,778,640
NON-CATEGORICAL AID	MOBILE HOME TITLE TAX	39,800
NON-CATEGORICAL AID	RENTAL VEHICLE TAX	120,630
STATE SHARED EXPENSES	COMM ATTY	547,167

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
STATE SHARED EXPENSES	SHERIFF	3,655,097
STATE SHARED EXPENSES	JAIL	67,099
STATE SHARED EXPENSES	COMM REV	209,086
STATE SHARED EXPENSES	TREASURER	226,001
STATE SHARED EXPENSES	REGISTRAR	106,448
STATE SHARED EXPENSES	ELEC BOARD	10,762
STATE SHARED EXPENSES	CLERK CIR CT	388,426
CATEGORICAL AID	E911 FUNDS	151,793
CATEGORICAL AID	ASSIST TO LIBRARIES	242,580
FEDERAL	RECOVERED COSTS	183,720
FEDERAL	SHERIFF ATF REIMBURSEMENT	20,000
FUND BALANCE	FUND BALANCE-COMMITTED	341,245
FUND BALANCE	UNASSIGNED FUND BALANCE	4,338,430
FUND BALANCE	FUND BALANCE ASSIGNED	250,000
CATEGORICAL AID	VICTIM/WITNESS GRANT	36,525
CATEGORICAL AID	STATE GRANT-SRO	166,290
CATEGORICAL AID	FOREST SUSTAINABILITY FD	12,165
CATEGORICAL AID	PROBATION & PRETRIAL	454,363
CATEGORICAL AID	ICAC GRANT	58,216
CATEGORICAL AID	SHERIFF V/W PROTECT GRANT	25,000
CATEGORICAL AID	STATE GRANT-TOURISM	30,000
CATEGORICAL AID	STATE GRANT-LITTER CONTRO	16,390
CATEGORICAL AID	STATE GRANT-LITTER EPS	3,152
CHARGES FOR SERVICES	PROBATION FEES	10,510
FEDERAL	VICTIM/WITNESS GRANT	64,122
FEDERAL	EMER MGMT SERVICES	13,644
FEDERAL	V-STOP PROSECUTOR GRANT	41,174
FEDERAL	FED HIGHWAY SAFETY	37,000
FEDERAL	ASSET FORFEITURE-FEDERAL	2,209
FEDERAL	ASSET FORTFEITURE-TREAS	23,739
MISCELLANEOUS	DONATIONS-MUSEUM	5,000
MISCELLANEOUS	DONATIONS-LIBRARY	11,500
MISCELLANEOUS	DONATIONS-PARK OPERATIONS	7,500
MISCELLANEOUS	DONATIONS-PARKS & REC	5,500
MISCELLANEOUS	DONATIONS-TOURISM	500
MISCELLANEOUS	DONATIONS-LEGACY PROGRAM	4,000
MISCELLANEOUS	DONATIONS-DARE	4,000
MISCELLANEOUS	DONATIONS-PROJ LIFESAVER	1,000
MISCELLANEOUS	DONATIONS-STAR PROGRAM	1,000
MISCELLANEOUS	DONATIONS-BILLY MOORE	1,000
MISCELLANEOUS	DONATIONS-SHERIFF MISC	2,500
MISCELLANEOUS	DONATIONS-DAFFODIL FEST	600
MISCELLANEOUS	OTHER INCOME-GRANTS	18,000



Revenue Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
RECOVERED COSTS	SOLAR INSPECTIONS	575,766
RECOVERED COSTS	GRANTS	50,000
RECOVERED COSTS	PROBATION	107,500
STATE SHARED EXPENSES	RESCUE SQUAD	44,073
STATE SHARED EXPENSES	FIRE PROGRAMS	198,391
STATE SHARED EXPENSES	ASSET FORFEITURE-STATE	34,180
TRANSFER FROM GENERAL FUND	TRANSFERS IN	396,418
STATE	GENERAL ADMINISTRATION	711,610
STATE	FOSTER CARE-ADC	834,209
STATE	PREVENTION	4,071
STATE	RESPITE CARE	515
STATE	STATE-FOSTERING FUTURES	34,308
STATE	AGED/DISABLED AUX GRANT	160,000
STATE	INDEPENDENT LIVING	1,500
STATE	CHAFEE EDUCATION & TRAIN	600
STATE	JOBS/VIEW	23,800
STATE	GUARDIANSHIP PETITIONS	2,000
STATE	IV-E PREVENTION SERVICES	7,500
STATE	VA DRIVER LICENSE PROGRAM	7,500
FEDERAL	GENERAL ADMINISTRATION	2,037,098
FEDERAL	FOSTER CARE-ADC	555,791
FEDERAL	PREVENTION	2,520
FEDERAL	RESPITE CARE	285
FEDERAL	FED-FOSTERING FUTURES	35,694
FEDERAL	ADULT SERVICES	16,000
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	7,500
FEDERAL	PREVENTION/ADULTS	6,760
NON REVENUE	TRANSFERS IN	2,434,100
LOCAL	RECOUPMENT	3,720
STATE	FAM PRES LANCER RECEIPTS	2,280
STATE	CSA POOL RECEIPTS	1,182,231
FEDERAL	FAM PRES LANCER RECEIPTS	18,000
NON REVENUE	TRANSFERS IN	788,154
FED-AMERICAN RESCUE PLAN	FUND BALANCE RESTRICTED	911,522
MISCELLANEOUS	LOCAL CONTRIB - HOMEOWNER	84,312
STATE REVENUE	STATE GRANT-VDEM	138,240
STATE REVENUE	STATE GRANT	2,436,750
STATE REVENUE	STATE GRANT-FEMA	337,248
FEDERAL REVENUE	FEDERAL GRANT-FEMA	1,264,681

Revenue Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
LONG TERM DEBT	LOAN PROCEEDS	22,359,992
TRANSFERS IN	TRANSFERS IN	4,086,460
FUND BALANCE	FUND BALANCE-COMMITTED	7,417
FUND BALANCE	FUND BALANCE-CAPITAL FUND	976,494
SCH CONST	FUND BALANCE RESTRICTED	5,071,046
LOCAL-OPIOID ABATEMENT	DIRECT DISTRIBUTIONS	55,470
LOCAL-OPIOID ABATEMENT	OAA INDIVIDUAL DISTRIBUTN	25,581
LOCAL-OPIOID ABATEMENT	GOLD STANDARD INCENTIVE	52,320
LOCAL-OPIOID ABATEMENT	OAA COOPERATIVE GRANTS	471,027
LOCAL-OPIOID ABATEMENT	FUND BALANCE RESTRICTED	6,375
STATE	MISCELLANEOUS	53,889
FEDERAL	MISCELLANEOUS	237,295
NON REVENUE	TRANSFERS IN	4,127,183
NON REVENUE	TRANSFERS IN-SCH SALES TX	4,775,767
OTHER LOCAL TAXES	LOCAL SALES TAX-SCHOOLS	6,153,616
OTHER LOCAL TAXES	INTEREST-BANK DEPOSIT	491,262
PROP TAX	CURRENT REAL ESTATE	25,237
PROP TAX	DELINQUENT REAL ESTATE	692
PROP TAX	PUBLIC SERVICE CORP	1,273
PROP TAX	PENALTIES	130
PROP TAX	INTEREST	53
USE	INTEREST-BANK DEPOSIT	1,238
PROP TAX	CURRENT REAL ESTATE	26,790
PROP TAX	DELINQUENT REAL ESTATE	835
PROP TAX	PUBLIC SERVICE CORP	227
PROP TAX	PENALTIES	251
PROP TAX	INTEREST	192
USE	INTEREST-BANK DEPOSIT	4,245
PERMITS & FEES	APPLICATION-WATER	46,035
PERMITS & FEES	APPLICATION-SEWER	36,080
PERMITS & FEES	DEVELOPMENT-WATER	9,350
PERMITS & FEES	DEVELOPMENT-SEWER	20,446
USE	INTEREST-BANK DEPOSIT	118,078
USE	INTEREST-LGIP	8,384
USE	INTEREST-LGIP (SEWER)	2,096
USE	TOWER LEASE	23,669
CHARGES	CREDIT CARD FEES	18,150
CHARGES	WRITE-OFFS	(30,000)
CHARGES	WATER SERVICE	4,395,600
CHARGES	EQUIPMENT FEE	159,378
CHARGES	SEWER SERVICE	1,034,692
CHARGES	MISC WATER	48,659
CHARGES	RECONNECT-WATER	10,763



Revenue Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
CHARGES	LATE FEES	79,076
MISC	INSURANCE RECOVERY	189,796
MISC	OTHER INCOME	2,800
MISC	TRANSFER-WATER	14,361
MISC	RETURNED CHECK FEES	2,205
LONG TERM DEBT	LOAN PROCEEDS	2,095,635
FUND BALANCE	DEVELOPMENT FUND	560,000
FUND BALANCE	UNASSIGNED FUND BALANCE	1,373,201
PROPERTY TAX	CURRENT REAL ESTATE	125,905
PROPERTY TAX	DELINQUENT REAL ESTATE	2,539
PROPERTY TAX	PUBLIC SERVICE CORP	178
PROPERTY TAX	PENALTIES	635
PROPERTY TAX	INTEREST	305



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
BOARD OF SUPERVISORS	SALARIES	61,464
BOARD OF SUPERVISORS	FICA	4,527
BOARD OF SUPERVISORS	WORKERS COMPENSATION	28
BOARD OF SUPERVISORS	TRAVEL-LOCAL MEETINGS	3,500
BOARD OF SUPERVISORS	TRAINING-CONFERENCES	4,000
BOARD OF SUPERVISORS	PLANNING DIST COMM	177,364
BOARD OF SUPERVISORS	DUES & MEMBERSHIP	10,498
BOARD OF SUPERVISORS	OFFICE SUPPLIES	1,050
BOARD OF SUPERVISORS	OTHER MISC EXPENSES	1,680
COUNTY ADMINISTRATION	SALARIES	645,331
COUNTY ADMINISTRATION	FICA	47,111
COUNTY ADMINISTRATION	VRS	83,756
COUNTY ADMINISTRATION	HMP	71,907
COUNTY ADMINISTRATION	GROUP LIFE	9,251
COUNTY ADMINISTRATION	TRAVEL-VEHICLE ALLOWANCE	6,000
COUNTY ADMINISTRATION	WORKERS COMPENSATION	266
COUNTY ADMINISTRATION	PRINTING	5,459
COUNTY ADMINISTRATION	ADVERTISING	6,500
COUNTY ADMINISTRATION	POSTAGE	750
COUNTY ADMINISTRATION	TRAINING	11,780
COUNTY ADMINISTRATION	DUES & MEMBERSHIP	5,500
COUNTY ADMINISTRATION	OFFICE SUPPLIES	2,600
COUNTY ADMINISTRATION	OTHER MISC EXPENSES	1,750
COUNTY ATTORNEY	SALARIES	281,128
COUNTY ATTORNEY	FICA	18,977
COUNTY ATTORNEY	VRS	35,197
COUNTY ATTORNEY	HMP	47,800
COUNTY ATTORNEY	GROUP LIFE	3,989
COUNTY ATTORNEY	WORKERS COMPENSATION	109
COUNTY ATTORNEY	TRAINING	5,000
COUNTY ATTORNEY	DUES & MEMBERSHIP	1,200
COUNTY ATTORNEY	OFFICE SUPPLIES	1,500
COUNTY ATTORNEY	BOOKS & SUBSCRIPTIONS	4,500
HUMAN RESOURCES	SALARIES	427,444
HUMAN RESOURCES	FICA	32,699
HUMAN RESOURCES	VRS	60,739
HUMAN RESOURCES	HMP	87,479
HUMAN RESOURCES	GROUP LIFE	6,075
HUMAN RESOURCES	WORKERS COMPENSATION	248
HUMAN RESOURCES	PROFESSIONAL SERVICES	16,652
HUMAN RESOURCES	OTHER CONTRACTED SERVICES	3,000
HUMAN RESOURCES	ADVERTISING	3,000
HUMAN RESOURCES	TRAINING	7,250



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
HUMAN RESOURCES	DUES & MEMBERSHIP	1,553
HUMAN RESOURCES	EMPLOYEE RECOGNITION	20,600
HUMAN RESOURCES	EMPLOYEE BENEFIT PROGRAM	55,000
HUMAN RESOURCES	PRE-EMPLOYMENT EXPENSES	7,500
HUMAN RESOURCES	EMPLOYEE RECOGNITION PLUS	3,500
HUMAN RESOURCES	OFFICE SUPPLIES	1,000
HUMAN RESOURCES	SAFETY EXPENSES	5,070
HUMAN RESOURCES	WELLNESS PROGRAM	30,000
COMM OF REVENUE	SALARIES	171,118
COMM OF REVENUE	SALARIES-STATE	354,506
COMM OF REVENUE	PART TIME WAGES	21,203
COMM OF REVENUE	SUPPLEMENTAL SALARIES	9,009
COMM OF REVENUE	FICA	42,559
COMM OF REVENUE	VRS	69,799
COMM OF REVENUE	HMP	162,915
COMM OF REVENUE	GROUP LIFE	7,579
COMM OF REVENUE	WORKERS COMPENSATION	211
COMM OF REVENUE	PROGRAMMING SERVICES	3,550
COMM OF REVENUE	MAINT SVC CONTRACT	1,900
COMM OF REVENUE	ADVERTISING	570
COMM OF REVENUE	POSTAGE	1,900
COMM OF REVENUE	TRAINING	4,000
COMM OF REVENUE	DUES & MEMBERSHIP	1,400
COMM OF REVENUE	OFFICE SUPPLIES	3,500
REAL ESTATE ASSESSMENT	SALARIES	398,098
REAL ESTATE ASSESSMENT	PART TIME WAGES	25,709
REAL ESTATE ASSESSMENT	SALARIES-OVERTIME	500
REAL ESTATE ASSESSMENT	FICA	32,962
REAL ESTATE ASSESSMENT	VRS	53,102
REAL ESTATE ASSESSMENT	HMP	63,703
REAL ESTATE ASSESSMENT	GROUP LIFE	5,658
REAL ESTATE ASSESSMENT	WORKERS COMPENSATION	903
REAL ESTATE ASSESSMENT	PROGRAMMING SERVICES	6,000
REAL ESTATE ASSESSMENT	PROFESSIONAL SERVICES	5,000
REAL ESTATE ASSESSMENT	BOARD OF EQUALIZATION	7,300
REAL ESTATE ASSESSMENT	OTHER CONTRACTED SERVICES	11,000
REAL ESTATE ASSESSMENT	POSTAGE	17,500
REAL ESTATE ASSESSMENT	TRAINING	4,000
REAL ESTATE ASSESSMENT	DUES & MEMBERSHIP	1,610
REAL ESTATE ASSESSMENT	OFFICE SUPPLIES	3,000
TREASURER	SALARIES	38,586
TREASURER	SALARIES-STATE	438,458
TREASURER	PART TIME WAGES	23,300

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
TREASURER	WORK AS REQUIRED	1,000
TREASURER	SALARIES-OVERTIME	3,000
TREASURER	SUPPLEMENTAL SALARIES	8,833
TREASURER	FICA	39,313
TREASURER	VRS	66,778
TREASURER	HMP	111,508
TREASURER	GROUP LIFE	6,903
TREASURER	WORKERS COMPENSATION	242
TREASURER	LEGAL SERVICES	15,000
TREASURER	BANKING FEES	10,500
TREASURER	MERCHANT CREDIT CARD FEES	80,000
TREASURER	OTHER CONTRACTED SERVICES	4,999
TREASURER	REPAIR & MAINTENANCE	200
TREASURER	MAINT SVC CONTRACT	1,631
TREASURER	PRINTING	23,750
TREASURER	ADVERTISING	1,000
TREASURER	DMV HOLD FEE	80,000
TREASURER	POSTAGE	70,000
TREASURER	TRAINING	3,000
TREASURER	DUES & MEMBERSHIP	525
TREASURER	OFFICE SUPPLIES	4,800
TREASURER	BOOKS & SUBSCRIPTIONS	218
FISCAL SERVICES	SALARIES	501,080
FISCAL SERVICES	FICA	38,332
FISCAL SERVICES	VRS	75,289
FISCAL SERVICES	HMP	108,499
FISCAL SERVICES	GROUP LIFE	7,124
FISCAL SERVICES	WORKERS COMPENSATION	230
FISCAL SERVICES	PROFESSIONAL SERVICES	82,945
FISCAL SERVICES	MAINT SVC CONTRACT	2,500
FISCAL SERVICES	PRINTING	1,982
FISCAL SERVICES	TRAINING	9,105
FISCAL SERVICES	DUES & MEMBERSHIP	2,454
FISCAL SERVICES	OFFICE SUPPLIES	2,200
INFORMATION TECHNOLOGY	SALARIES	710,247
INFORMATION TECHNOLOGY	SALARIES-OVERTIME	1,171
INFORMATION TECHNOLOGY	FICA	54,593
INFORMATION TECHNOLOGY	VRS	98,164
INFORMATION TECHNOLOGY	HMP	137,071
INFORMATION TECHNOLOGY	GROUP LIFE	10,096
INFORMATION TECHNOLOGY	WORKERS COMPENSATION	292
INFORMATION TECHNOLOGY	PROFESSIONAL SERVICES	20,000
INFORMATION TECHNOLOGY	MAINT SVC CONTRACT	782,977



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
INFORMATION TECHNOLOGY	TELEPHONE	35,000
INFORMATION TECHNOLOGY	TELECOMMUNICATION LINES	60,000
INFORMATION TECHNOLOGY	TRAINING	7,500
INFORMATION TECHNOLOGY	DUES & MEMBERSHIP	125
INFORMATION TECHNOLOGY	OFFICE SUPPLIES	750
INFORMATION TECHNOLOGY	VIDEO SECURITY	12,000
INFORMATION TECHNOLOGY	NETWORK EQUIPMENT	2,500
INFORMATION TECHNOLOGY	EDP EQUIPMENT	1,000
GIS	SALARIES	221,207
GIS	FICA	16,923
GIS	VRS	31,080
GIS	HMP	53,624
GIS	GROUP LIFE	3,144
GIS	WORKERS COMPENSATION	89
GIS	OTHER CONTRACTED SERVICES	15,000
GIS	MAINT SVC CONTRACT	127,039
GIS	PRINTING	2,000
GIS	TRAINING	18,725
GIS	DUES & MEMBERSHIP	300
GIS	OFFICE SUPPLIES	800
PURCHASING	SALARIES	223,500
PURCHASING	FICA	16,844
PURCHASING	VRS	31,516
PURCHASING	HMP	73,109
PURCHASING	GROUP LIFE	3,130
PURCHASING	WORKERS COMPENSATION	89
PURCHASING	MAINT SVC CONTRACT	28,950
PURCHASING	ADVERTISING	400
PURCHASING	POSTAGE	45,173
PURCHASING	LEASE/RENT OF EQUIPMENT	7,173
PURCHASING	TRAINING	7,000
PURCHASING	DUES & MEMBERSHIP	1,654
PURCHASING	OFFICE SUPPLIES	2,750
PURCHASING	BOOKS & SUBSCRIPTIONS	40
PURCHASING	INVENTORY SUPPLIES	9,000
INSURANCE	FLOOD INSURANCE	6,653
INSURANCE	VEHICLE INSURANCE	48,040
INSURANCE	VOLUNTEER ACCIDENT INS	4,603
INSURANCE	GENERAL LIABILITY INSUR	29,755
INSURANCE	PROPERTY INSURANCE	39,487
REGISTRAR	SALARIES	45,869
REGISTRAR	SALARIES-STATE	96,698
REGISTRAR	PART TIME WAGES	41,308

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
REGISTRAR	SALARIES-ELECT OFFIC	53,504
REGISTRAR	SALARIES-OVERTIME	20,000
REGISTRAR	BOARD MEMBER SALARIES	10,763
REGISTRAR	SUPPLEMENTAL SALARIES	8,947
REGISTRAR	FICA	16,978
REGISTRAR	VRS	19,337
REGISTRAR	HMP	41,069
REGISTRAR	GROUP LIFE	2,150
REGISTRAR	WORKERS COMPENSATION	85
REGISTRAR	ADVERTISING	2,000
REGISTRAR	POSTAGE	7,500
REGISTRAR	LEASE/RENT OF EQUIPMENT	2,128
REGISTRAR	LEASE/RENT OF BUILDINGS	1,800
REGISTRAR	TRAINING	6,500
REGISTRAR	DUES & MEMBERSHIP	500
REGISTRAR	OFFICE SUPPLIES	1,500
REGISTRAR	ELECTION SUPPLIES	60,000
CIRCUIT COURT JUDGE	SALARIES	68,786
CIRCUIT COURT JUDGE	FICA	5,262
CIRCUIT COURT JUDGE	VRS	8,571
CIRCUIT COURT JUDGE	HMP	13,309
CIRCUIT COURT JUDGE	GROUP LIFE	978
CIRCUIT COURT JUDGE	WORKERS COMPENSATION	27
CIRCUIT COURT JUDGE	PRINTING	220
CIRCUIT COURT JUDGE	POSTAGE	200
CIRCUIT COURT JUDGE	TELEPHONE	30
CIRCUIT COURT JUDGE	TRAINING	500
CIRCUIT COURT JUDGE	DUES & MEMBERSHIP	450
CIRCUIT COURT JUDGE	OFFICE SUPPLIES	1,000
CIRCUIT COURT JUDGE	BOOKS & SUBSCRIPTIONS	7,000
CIRCUIT COURT JUDGE	JURY DUTY EXPENSES	10,500
GENERAL DIST COURT	LEGAL SERVICES	24,750
GENERAL DIST COURT	MAINT SVC CONTRACT	800
GENERAL DIST COURT	POSTAGE	400
GENERAL DIST COURT	TRAINING	1,000
GENERAL DIST COURT	DUES & MEMBERSHIP	200
GENERAL DIST COURT	OFFICE SUPPLIES	3,500
GENERAL DIST COURT	MEDICAL SUPPLIES	150
GENERAL DIST COURT	BOOKS & SUBSCRIPTIONS	3,800
MAGISTRATE	OFFICE SUPPLIES	500
J & D COURT	LEGAL SERVICES	600
J & D COURT	MAINT SVC CONTRACT	1,379
J & D COURT	LEASE/RENT OF EQUIPMENT	1,575



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
J & D COURT	TRAINING	150
J & D COURT	DUES & MEMBERSHIP	500
J & D COURT	OFFICE SUPPLIES	2,500
J & D COURT	MEDICAL SUPPLIES	350
J & D COURT	BOOKS & SUBSCRIPTIONS	1,250
COURT SERVICE UNIT	JUVENILE DETENTION	221,841
COURT SERVICE UNIT	POSTAGE	100
COURT SERVICE UNIT	TELEPHONE	250
COURT SERVICE UNIT	LEASE/RENT OF BUILDINGS	5,304
COURT SERVICE UNIT	TRAINING	500
COURT SERVICE UNIT	OFFICE SUPPLIES	600
COURT SERVICE UNIT	FURNITURE/FIXTURES-NEW	300
COLONIAL JUVENILE	ADMINISTRATIVE SERVICES	1,341
COLONIAL JUVENILE	PSYCHOLOGICAL SERVICES	22,645
COLONIAL JUVENILE	PROJECT INSIGHT	14,719
COLONIAL JUVENILE	COMMUNITY SUPERVISION	54,223
CLERK OF CIRCUIT COURT	SALARIES	47,491
CLERK OF CIRCUIT COURT	SALARIES-STATE	438,652
CLERK OF CIRCUIT COURT	PART TIME WAGES	46,157
CLERK OF CIRCUIT COURT	WORK AS REQUIRED	18,821
CLERK OF CIRCUIT COURT	SUPPLEMENTAL SALARIES	10,862
CLERK OF CIRCUIT COURT	FICA	43,182
CLERK OF CIRCUIT COURT	VRS	65,622
CLERK OF CIRCUIT COURT	HMP	66,381
CLERK OF CIRCUIT COURT	GROUP LIFE	7,060
CLERK OF CIRCUIT COURT	WORKERS COMPENSATION	231
CLERK OF CIRCUIT COURT	AUDITING SERVICES	3,500
CLERK OF CIRCUIT COURT	PROFESSIONAL SERVICES	350
CLERK OF CIRCUIT COURT	MAINT SVC CONTRACT	19,000
CLERK OF CIRCUIT COURT	LEGAL SERVICES	5,000
CLERK OF CIRCUIT COURT	DUES & MEMBERSHIP	500
CLERK OF CIRCUIT COURT	OFFICE SUPPLIES	10,000
CLERK OF CIRCUIT COURT	JURY DUTY EXPENSES	3,000
COMMONWEALTH	SALARIES	156,452
COMMONWEALTH	SALARIES-STATE	636,817
COMMONWEALTH	SUPPLEMENTAL SALARIES	9,028
COMMONWEALTH	FICA	61,378
COMMONWEALTH	VRS	109,091
COMMONWEALTH	HMP	173,720
COMMONWEALTH	GROUP LIFE	11,392
COMMONWEALTH	WORKERS COMPENSATION	338
COMMONWEALTH	MAINT SVC CONTRACT	8,148
COMMONWEALTH	TRAINING	3,049





Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
COMMONWEALTH	DUES & MEMBERSHIP	4,020
COMMONWEALTH	OFFICE SUPPLIES	5,194
COMMONWEALTH	BOOKS & SUBSCRIPTIONS	4,000
COMMONWEALTH	WITNESS COURT EXPENSES	1,000
SHERIFF	SALARIES	2,120,292
SHERIFF	NEW-POSITION DIGITAL EVIDENCE	93,741
SHERIFF	SALARIES-STATE	2,517,440
SHERIFF	PART TIME WAGES	93,441
SHERIFF	PART TIME WAGES-STATE	52,233
SHERIFF	SALARIES-EXTRA DUTY	140,000
SHERIFF	SALARIES-OVERTIME	338,000
SHERIFF	ONCALL	26,200
SHERIFF	SUPPLEMENTAL SALARIES	21,200
SHERIFF	EDUCATION SUPPLEMENT	106,500
SHERIFF	SPECIAL DUTY ALLOCATION	13,200
SHERIFF	FICA	413,739
SHERIFF	VRS	586,395
SHERIFF	HMP	1,116,915
SHERIFF	GROUP LIFE	66,211
SHERIFF	WORKERS COMPENSATION	115,819
SHERIFF	MEDICAL SERVICES	10,500
SHERIFF	LINE OF DUTY COVERAGE	59,885
SHERIFF	REPAIR & MAINTENANCE	1,500
SHERIFF	REPAIR & MAINTAIN/AUTO	140,000
SHERIFF	MAINT SVC CONTRACT	249,000
SHERIFF	POSTAGE	300
SHERIFF	TELEPHONE	10,000
SHERIFF	TELECOMMUNICATION LINES	4,500
SHERIFF	TELECOMMUNICATIONS	35,000
SHERIFF	TRAINING	113,000
SHERIFF	DUES & MEMBERSHIP	12,000
SHERIFF	OFFICE SUPPLIES	27,000
SHERIFF	AUTOMOTIVE SUPPLIES	55,000
SHERIFF	POLICE SUPPLIES	40,000
SHERIFF	UNIFORMS/CLOTHING	62,000
SHERIFF	ANIMAL SUPPLIES	8,500
SHERIFF	OTHER MISC EXPENSES	6,500
SHERIFF	PROGRAM SUPPLIES	7,400
SHERIFF	FMRR-VEHICLES	414,553
SHERIFF	COMMUNICATIONS EQUIPMT	50,000
FIRE AND RESCUE	LINE OF DUTY COVERAGE	63,438
FIRE AND RESCUE	ABINGDON CONTRIBUTION	2,505,400
FIRE AND RESCUE	ABINGDON - UTILITIES	26,727

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
FIRE AND RESCUE	ABINGDON - ELECTRICAL	32,750
FIRE AND RESCUE	GLOU CONTRIBUTION	2,978,915
FIRE AND RESCUE	GLOUCESTER - UTILITIES	1,472
FIRE AND RESCUE	GLOUCESTER - ELECTRICAL	31,854
FIRE AND RESCUE	PEN EMS COUNCIL	6,265
STATE FOREST SERVICE	CONTRIBUTIONS	7,494
RADIO O&M	REPAIR & MAINTENANCE	3,030
RADIO O&M	MAINT SVC CONTRACT	830,771
RADIO O&M	ELECTRICAL SERVICES	23,000
RADIO O&M	TELEPHONE	86,368
RADIO O&M	LEASE/RENT OF EQUIPMENT	8,549
RADIO O&M	PMTS TO YORK COUNTY	46,205
JAIL	SALARIES-STATE	1,919,432
JAIL	PART TIME WAGES	20,829
JAIL	WORK AS REQUIRED	106,200
JAIL	SALARIES-EXTRA DUTY	3,000
JAIL	SALARIES-OVERTIME	117,500
JAIL	ONCALL	10,000
JAIL	EDUCATION SUPPLEMENT	12,000
JAIL	FICA	167,457
JAIL	VRS	239,580
JAIL	HMP	499,421
JAIL	GROUP LIFE	27,283
JAIL	WORKERS COMPENSATION	39,730
JAIL	MEDICAL SERVICES	35,000
JAIL	OTHER CONTRACTED SERVICES	15,500
JAIL	LINE OF DUTY COVERAGE	34,510
JAIL	REPAIR & MAINTENANCE	8,500
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	36,000
JAIL	OFFICE SUPPLIES	6,500
JAIL	FOOD SUPPLIES	85,000
JAIL	MEDICAL SUPPLIES	3,000
JAIL	LINEN SUPPLIES	600
JAIL	UNIFORMS/CLOTHING	3,000
JAIL	OTHER MISC EXPENSES	6,000
JAIL	EQUIPMENT-INMATE	6,000
BUILDING INSPECTIONS	SALARIES	487,829
BUILDING INSPECTIONS	PART TIME WAGES	64,808

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
BUILDING INSPECTIONS	WORK AS REQUIRED	5,000
BUILDING INSPECTIONS	SALARIES-OVERTIME	500
BUILDING INSPECTIONS	BOARD MEMBER SALARIES	700
BUILDING INSPECTIONS	FICA	43,173
BUILDING INSPECTIONS	VRS	63,531
BUILDING INSPECTIONS	HMP	60,783
BUILDING INSPECTIONS	GROUP LIFE	6,902
BUILDING INSPECTIONS	WORKERS COMPENSATION	2,230
BUILDING INSPECTIONS	OTHER CONTRACTED SERVICES	20,000
BUILDING INSPECTIONS	ADVERTISING	500
BUILDING INSPECTIONS	TRAINING	1,500
BUILDING INSPECTIONS	CERTIFICATION	3,000
BUILDING INSPECTIONS	DUES & MEMBERSHIP	1,500
BUILDING INSPECTIONS	OFFICE SUPPLIES	1,500
BUILDING INSPECTIONS	SAFETY EXPENSES	1,000
BUILDING INSPECTIONS	BOOKS & SUBSCRIPTIONS	1,500
BUILDING INSPECTIONS	DHCD 2% LEVY	7,500
ENVIRONMENTAL	SALARIES	270,097
ENVIRONMENTAL	BOARD MEMBER SALARIES	6,720
ENVIRONMENTAL	FICA	21,176
ENVIRONMENTAL	VRS	35,500
ENVIRONMENTAL	HMP	53,717
ENVIRONMENTAL	GROUP LIFE	3,839
ENVIRONMENTAL	WORKERS COMPENSATION	1,167
ENVIRONMENTAL	ADVERTISING	4,685
ENVIRONMENTAL	TRAINING	3,000
ENVIRONMENTAL	CERTIFICATION	450
ENVIRONMENTAL	DUES & MEMBERSHIP	350
ENVIRONMENTAL	OFFICE SUPPLIES	1,850
ENVIRONMENTAL	STORMWATER PERMITS	4,055
ANIMAL CONTROL	SALARIES	246,980
ANIMAL CONTROL	WORK AS REQUIRED	2,843
ANIMAL CONTROL	SALARIES-OVERTIME	24,488
ANIMAL CONTROL	ONCALL	10,425
ANIMAL CONTROL	FICA	21,781
ANIMAL CONTROL	VRS	33,477
ANIMAL CONTROL	HMP	91,179
ANIMAL CONTROL	GROUP LIFE	3,393
ANIMAL CONTROL	WORKERS COMPENSATION	1,197
ANIMAL CONTROL	OTHER CONTRACTED SERVICES	59,456
ANIMAL CONTROL	MAINT SVC CONTRACT	325
ANIMAL CONTROL	PRINTING	300
ANIMAL CONTROL	ADVERTISING	350



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
ANIMAL CONTROL	TRAINING	5,145
ANIMAL CONTROL	HUMANE SOC CONTRACT	69,931
ANIMAL CONTROL	DUES & MEMBERSHIP	436
ANIMAL CONTROL	OFFICE SUPPLIES	2,954
ANIMAL CONTROL	SAFETY EXPENSES	2,190
ANIMAL CONTROL	JANITORIAL SUPPLIES	6,478
ANIMAL CONTROL	UNIFORMS/CLOTHING	2,500
ANIMAL CONTROL	ANIMAL SUPPLIES	4,825
ANIMAL CONTROL	OTHER OPERATING SUPPLIES	2,013
MEDICAL EXAM	MEDICAL SERVICES	1,280
EMERGENCY MANAGEMENT	SALARIES	144,133
EMERGENCY MANAGEMENT	PART TIME WAGES	25,360
EMERGENCY MANAGEMENT	FICA	12,966
EMERGENCY MANAGEMENT	VRS	19,737
EMERGENCY MANAGEMENT	HMP	38,989
EMERGENCY MANAGEMENT	GROUP LIFE	2,049
EMERGENCY MANAGEMENT	WORKERS COMPENSATION	447
EMERGENCY MANAGEMENT	OTHER CONTRACTED SERVICES	12,550
EMERGENCY MANAGEMENT	PRINTING	1,200
EMERGENCY MANAGEMENT	ADVERTISING	2,500
EMERGENCY MANAGEMENT	TELECOMMUNICATIONS	462
EMERGENCY MANAGEMENT	TRAINING	12,000
EMERGENCY MANAGEMENT	DUES & MEMBERSHIP	500
EMERGENCY MANAGEMENT	OFFICE SUPPLIES	1,000
EMERGENCY MANAGEMENT	FOOD SUPPLIES	1,000
EMERGENCY MANAGEMENT	SAFETY EXPENSES	50
EMERGENCY MANAGEMENT	AUTOMOTIVE SUPPLIES	300
EMERGENCY MANAGEMENT	BOOKS & SUBSCRIPTIONS	100
EMERGENCY MANAGEMENT	OTHER OPERATING SUPPLIES	1,000
EMERGENCY MANAGEMENT	CERT EXPENSES	5,000
ENGINEERING SERVICES	SALARIES	288,591
ENGINEERING SERVICES	FICA	22,078
ENGINEERING SERVICES	VRS	37,133
ENGINEERING SERVICES	HMP	40,205
ENGINEERING SERVICES	GROUP LIFE	3,997
ENGINEERING SERVICES	WORKERS COMPENSATION	980
ENGINEERING SERVICES	PROFESSIONAL SERVICES	45,000
ENGINEERING SERVICES	OTHER CONTRACTED SERVICES	4,390
ENGINEERING SERVICES	TRAINING	1,755
ENGINEERING SERVICES	DUES & MEMBERSHIP	925
ENGINEERING SERVICES	OFFICE SUPPLIES	1,900
ENGINEERING SERVICES	SAFETY EXPENSES	200
ENGINEERING SERVICES	BOOKS & SUBSCRIPTIONS	389

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
ENGINEERING SERVICES	OTHER OPERATING SUPPLIES	1,325
REFUSE	CLOSURE PLAN-LANDFILL	18,443
FACILITIES MANAGEMENT	SALARIES	1,129,469
FACILITIES MANAGEMENT	PART TIME WAGES	54,227
FACILITIES MANAGEMENT	WORK AS REQUIRED	28,793
FACILITIES MANAGEMENT	SALARIES-OVERTIME	1,500
FACILITIES MANAGEMENT	ONCALL	10,500
FACILITIES MANAGEMENT	FICA	92,910
FACILITIES MANAGEMENT	VRS	145,819
FACILITIES MANAGEMENT	HMP	324,226
FACILITIES MANAGEMENT	GROUP LIFE	16,055
FACILITIES MANAGEMENT	WORKERS COMPENSATION	8,308
FACILITIES MANAGEMENT	PROFESSIONAL SERVICES	35,000
FACILITIES MANAGEMENT	REPAIR & MAINTENANCE	195,000
FACILITIES MANAGEMENT	REPAIR & MAINTAIN/AUTO	40,000
FACILITIES MANAGEMENT	MAINT SVC CONTRACT	73,334
FACILITIES MANAGEMENT	ELECTRICAL SERVICES	319,928
FACILITIES MANAGEMENT	HEATING SERVICES	16,633
FACILITIES MANAGEMENT	WATER AND SEWER	68,909
FACILITIES MANAGEMENT	TRAINING	2,000
FACILITIES MANAGEMENT	OFFICE SUPPLIES	2,000
FACILITIES MANAGEMENT	AGRICULTURAL SUPPLIES	18,000
FACILITIES MANAGEMENT	SAFETY EXPENSES	2,500
FACILITIES MANAGEMENT	JANITORIAL SUPPLIES	65,000
FACILITIES MANAGEMENT	TOOLS	5,000
FACILITIES MANAGEMENT	AUTOMOTIVE SUPPLIES	300,524
FACILITIES MANAGEMENT	UNIFORMS/CLOTHING	3,500
FACILITIES MANAGEMENT	BOOKS & SUBSCRIPTIONS	300
FACILITIES MANAGEMENT	SIGN MATERIALS	16,000
HEALTH DEPT	LEASE PRINC-HEALTH DEPT	62,457
HEALTH DEPT	LEASE INT-HEALTH DEPT	17,393
HEALTH DEPT	LEASE CAM-HEALTH DEPT	33,286
HEALTH DEPT	PAYMENT TO STATE	508,305
MENTAL HEALTH	COMM SER BOARD CONTR	225,760
COMMUNITY ENGAGEMENT	SALARIES	486,184
COMMUNITY ENGAGEMENT	PART TIME WAGES	52,603
COMMUNITY ENGAGEMENT	FICA	41,216
COMMUNITY ENGAGEMENT	VRS	65,931
COMMUNITY ENGAGEMENT	HMP	133,868
COMMUNITY ENGAGEMENT	GROUP LIFE	6,710
COMMUNITY ENGAGEMENT	WORKERS COMPENSATION	638
COMMUNITY ENGAGEMENT	PROFESSIONAL SERVICES	6,300
COMMUNITY ENGAGEMENT	OTHER CONTRACTED SERVICES	2,600



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
COMMUNITY ENGAGEMENT	PRINTING	15,000
COMMUNITY ENGAGEMENT	TRAINING	6,000
COMMUNITY ENGAGEMENT	DUES & MEMBERSHIP	175
COMMUNITY ENGAGEMENT	OFFICE SUPPLIES	1,847
COMMUNITY ENGAGEMENT	ADVERTISING	1,000
COMMUNITY ENGAGEMENT	PROGRAM SUPPLIES	1,000
CABLE SERVICES	PART TIME WAGES	2,510
CABLE SERVICES	FICA	192
CABLE SERVICES	WORKERS COMPENSATION	1
CABLE SERVICES	PROFESSIONAL SERVICES	15,400
CABLE SERVICES	OTHER CONTRACTED SERVICES	42,500
CABLE SERVICES	TRAINING	200
CABLE SERVICES	OFFICE SUPPLIES	100
CABLE SERVICES	FMRR	48,177
COMMUNITY COLLEGE	COMM COLLEGE CONTRIB	15,303
PARKS & RECREATION	SALARIES	355,765
PARKS & RECREATION	WORK AS REQUIRED	76,098
PARKS & RECREATION	FICA	33,972
PARKS & RECREATION	VRS	48,702
PARKS & RECREATION	HMP	70,816
PARKS & RECREATION	GROUP LIFE	5,050
PARKS & RECREATION	WORKERS COMPENSATION	3,351
PARKS & RECREATION	PROFESSIONAL SERVICES	1,200
PARKS & RECREATION	OTHER CONTRACTED SERVICES	59,365
PARKS & RECREATION	TRAINING	4,810
PARKS & RECREATION	DUES & MEMBERSHIP	1,173
PARKS & RECREATION	SPECIAL EVENTS	2,700
PARKS & RECREATION	TRIPS	6,000
PARKS & RECREATION	OFFICE SUPPLIES	4,000
PARKS & RECREATION	SAFETY EXPENSES	400
PARKS & RECREATION	UNIFORMS/CLOTHING	700
PARKS & RECREATION	PROGRAM SUPPLIES	18,350
PARKS & RECREATION	OTH EQUIPMENT	5,000
PARK OPERATIONS	SALARIES	415,933
PARK OPERATIONS	WORK AS REQUIRED	159,029
PARK OPERATIONS	FICA	43,984
PARK OPERATIONS	VRS	56,604
PARK OPERATIONS	HMP	125,296
PARK OPERATIONS	GROUP LIFE	5,913
PARK OPERATIONS	WORKERS COMPENSATION	4,032
PARK OPERATIONS	PROFESSIONAL SERVICES	300
PARK OPERATIONS	OTHER CONTRACTED SERVICES	13,600
PARK OPERATIONS	REPAIR & MAINTENANCE	7,000



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
PARK OPERATIONS	ELECTRICAL SERVICES	12,850
PARK OPERATIONS	WATER AND SEWER	2,725
PARK OPERATIONS	LEASE/RENT OF EQUIPMENT	26,410
PARK OPERATIONS	TRAINING	5,805
PARK OPERATIONS	DUES & MEMBERSHIP	925
PARK OPERATIONS	OFFICE SUPPLIES	450
PARK OPERATIONS	FOOD SUPPLIES	3,500
PARK OPERATIONS	AGRICULTURAL SUPPLIES	26,500
PARK OPERATIONS	SAFETY EXPENSES	2,200
PARK OPERATIONS	MAINTENANCE SUPPLIES	18,000
PARK OPERATIONS	AUTOMOTIVE SUPPLIES	3,700
PARK OPERATIONS	UNIFORMS/CLOTHING	2,000
PARK OPERATIONS	EQUIP FOR RENT	8,490
PARK OPERATIONS	PROGRAM SUPPLIES	3,100
DAFFODIL FESTIVAL	PART TIME WAGES	17,087
DAFFODIL FESTIVAL	FICA	1,307
DAFFODIL FESTIVAL	WORKERS COMPENSATION	7
DAFFODIL FESTIVAL	OTHER CONTRACTED SERVICES	20,325
DAFFODIL FESTIVAL	PRINTING	2,200
DAFFODIL FESTIVAL	ADVERTISING	3,500
DAFFODIL FESTIVAL	LEASE/RENT OF EQUIPMENT	11,850
DAFFODIL FESTIVAL	SPECIAL EVENTS	6,200
DAFFODIL FESTIVAL	AGRICULTURAL SUPPLIES	3,000
DAFFODIL FESTIVAL	PROGRAM SUPPLIES	10,000
LIBRARY	SALARIES	452,568
LIBRARY	PART TIME WAGES	140,756
LIBRARY	WORK AS REQUIRED	53,124
LIBRARY	FICA	49,841
LIBRARY	VRS	58,948
LIBRARY	HMP	137,749
LIBRARY	GROUP LIFE	6,434
LIBRARY	WORKERS COMPENSATION	240
LIBRARY	MERCHANT CREDIT CARD FEES	1,931
LIBRARY	REPAIR & MAINTAIN/AUTO	973
LIBRARY	MAINT SVC CONTRACT	22,824
LIBRARY	MAINT SVC CONTRACT-VSL	10,000
LIBRARY	POSTAGE	2,000
LIBRARY	TELEPHONE	5,302
LIBRARY	TELEPHONE-VSL	2,200
LIBRARY	LEASE PRINC-POINT LIB	49,858
LIBRARY	LEASE INT-POINT LIB	7,819
LIBRARY	LEASE PRINC-MAIN ST LIB	134,280
LIBRARY	LEASE INT-MAIN ST LIB	67,339



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
LIBRARY	LEASE CAM-MAIN ST LIB	96,137
LIBRARY	LEASE CAM-POINT LIB	13,413
LIBRARY	DUES & MEMBERSHIP	750
LIBRARY	TRAINING	300
LIBRARY	TRAINING-VSL	1,000
LIBRARY	OFFICE SUPPLIES	7,000
LIBRARY	OFFICE SUPPLIES-VSL	15,000
LIBRARY	AUTOMOTIVE SUPPLIES	638
LIBRARY	LIBRARY MAT	8,500
LIBRARY	LIBRARY MAT-VSL	153,735
PLANNING & ZONING	SALARIES	624,086
PLANNING & ZONING	BOARD MEMBER SALARIES	8,650
PLANNING & ZONING	FICA	48,405
PLANNING & ZONING	VRS	80,731
PLANNING & ZONING	HMP	130,975
PLANNING & ZONING	GROUP LIFE	8,871
PLANNING & ZONING	WORKERS COMPENSATION	259
PLANNING & ZONING	OTHER CONTRACTED SERVICES	100,000
PLANNING & ZONING	ADVERTISING	3,000
PLANNING & ZONING	TRAINING	5,000
PLANNING & ZONING	DUES & MEMBERSHIP	2,700
PLANNING & ZONING	OFFICE SUPPLIES	3,000
ECONOMIC DEVELOPMENT	SALARIES	165,152
ECONOMIC DEVELOPMENT	FICA	12,633
ECONOMIC DEVELOPMENT	VRS	21,141
ECONOMIC DEVELOPMENT	HMP	13,402
ECONOMIC DEVELOPMENT	GROUP LIFE	2,347
ECONOMIC DEVELOPMENT	WORKERS COMPENSATION	106
ECONOMIC DEVELOPMENT	MARKETING	36,000
ECONOMIC DEVELOPMENT	TRAINING	2,000
ECONOMIC DEVELOPMENT	HR WORKFORCE COUNCIL	10,014
ECONOMIC DEVELOPMENT	SMALL BUSINESS INCENTIVES	50,000
ECONOMIC DEVELOPMENT	HPT RDS SMALL BUSI DEV CT	5,000
ECONOMIC DEVELOPMENT	MID PEN REG AIRPORT AUTH	25,000
ECONOMIC DEVELOPMENT	DUES & MEMBERSHIP	830
ECONOMIC DEVELOPMENT	OFFICE SUPPLIES	300
ECONOMIC DEVELOPMENT	BOOKS & SUBSCRIPTIONS	400
TOURISM	SALARIES	126,525
TOURISM	PART TIME WAGES	52,904
TOURISM	WORK AS REQUIRED	18,130
TOURISM	FICA	15,374
TOURISM	VRS	16,452
TOURISM	HMP	32,297



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
TOURISM	GROUP LIFE	1,798
TOURISM	WORKERS COMPENSATION	58
TOURISM	PROFESSIONAL SERVICES	200
TOURISM	OTHER CONTRACTED SERVICES	10,000
TOURISM	MAINT SVC CONTRACT	1,875
TOURISM	PRINTING	9,000
TOURISM	ADVERTISING	21,059
TOURISM	TRAINING	5,500
TOURISM	DUES & MEMBERSHIP	1,643
TOURISM	SPECIAL EVENTS	21,750
TOURISM	OFFICE SUPPLIES	3,500
TOURISM	MERCH FOR RESALE	17,000
TOURISM	MUSEUM OPERATIONS	8,500
TOURISM	FMRR	15,000
EXTENSION SERVICE	SALARIES	44,201
EXTENSION SERVICE	SALARIES-OVERTIME	500
EXTENSION SERVICE	FICA	3,419
EXTENSION SERVICE	VRS	5,534
EXTENSION SERVICE	HMP	13,402
EXTENSION SERVICE	GROUP LIFE	628
EXTENSION SERVICE	WORKERS COMPENSATION	55
EXTENSION SERVICE	POSTAGE	160
EXTENSION SERVICE	TRAVEL-MILEAGE	1,000
EXTENSION SERVICE	EXTENSION SERVICE	70,873
EXTENSION SERVICE	DUES & MEMBERSHIP	380
EXTENSION SERVICE	OFFICE SUPPLIES	200
EXTENSION SERVICE	PROGRAM SUPPLIES	800
CIVIC CONTRIBUTIONS	BAYAGENCY HOME & COMM SER	26,073
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	75,000
CIVIC CONTRIBUTIONS	AVALON CONTRIBUTION	5,000
CIVIC CONTRIBUTIONS	BAY TRANSIT	199,729
CIVIC CONTRIBUTIONS	BOYS & GIRLS CLUB	30,000
CIVIC CONTRIBUTIONS	GLOUCESTER ARTS ON MAIN	4,500
CIVIC CONTRIBUTIONS	HUMANE SOC CONTRIBUTION	97,000
CIVIC CONTRIBUTIONS	RENTAL ASSISTANCE PROGRAM	25,669
CONTINGENCY	PAY MATTERS-SALARY STUDY	690,000
CONTINGENCY	CONTINGENCY-PAY MATTERS	696,550
CONTINGENCY	CONTINGENCY-DISPATCHER additional	51,115
CONTINGENCY	VACANCY SAVINGS	(598,636)
CONTINGENCY	ADMINISTRATIVE INCREASES	8,714

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
CONTINGENCY	PROMOTIONS	58,506
CONTINGENCY	HMP	511,917
CONTINGENCY	CONTINGENCY	250,000
CONTINGENCY	FMRR	507,417
CONTINGENCY	TRANSFER SAVINGS	(343,803)
TRANSFERS OUT	TRANSFERS OUT-SCHOOLS	30,424,128
TRANSFERS OUT	TRANSFERS OUT-CAFETERIA	450,000
TRANSFERS OUT	TRANSFERS OUT-SOCIAL SERV	2,434,100
TRANSFERS OUT	TRANSFERS OUT-CSA	788,154
TRANSFERS OUT	TRANSFERS OUT-CAPITAL	4,086,460
TRANSFERS OUT	TRANSFERS OUT-DEBT SERV	4,127,183
TRANSFERS OUT	TRANSFERS OUT-GRANT FUND	396,418
VICTIM WITNESS	FICA	9,201
VICTIM WITNESS	GROUP LIFE	1,342
VICTIM WITNESS	HMP	18,988
VICTIM WITNESS	OFFICE SUPPLIES	600
VICTIM WITNESS	SALARIES- VSTOP	25,657
VICTIM WITNESS	SALARIES-STATE	94,620
VICTIM WITNESS	TRAINING	600
VICTIM WITNESS	VRS	13,080
VICTIM WITNESS	WORKERS COMPENSATION	48
COMMONWEALTH	ASSET FORF-FED	499
COMMONWEALTH	ASSET FORF-STATE	1,396
SHERIFF	ASSET FORF - TREASURY	23,739
SHERIFF	ASSET FORF-FED	1,710
SHERIFF	ASSET FORF-STATE	32,784
SHERIFF	CAPITAL-GRANT B ICAC	20,000
SHERIFF	DARE SUPPLIES	12,000
SHERIFF	FICA	5,432
SHERIFF	OTHER EXP-DONATIONS	25,072
SHERIFF	PSAP PEP GRANT	5,000
SHERIFF	SALARIES-OVERTIME-GRANTS	37,000
SHERIFF	WITNESS PROTECTION GRANT	25,000
SHERIFF	WORK AS REQUIRED	71,000
GRANT FUNDED SRO	FICA	14,692
GRANT FUNDED SRO	GROUP LIFE	2,606
GRANT FUNDED SRO	HMP	60,150
GRANT FUNDED SRO	SALARIES	183,356
GRANT FUNDED SRO	VRS	22,845
GRANT FUNDED SRO	WORKERS COMPENSATION	3,400
FIRE AND RESCUE	ABINGDON ATL	99,196
FIRE AND RESCUE	ABINGDON FOUR FOR LIFE	22,037
FIRE AND RESCUE	GLOUCESTER ATL	99,196

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
FIRE AND RESCUE	GLOUCESTER FOUR FOR LIFE	22,037
PROBATION	COUNSELING ASSISTANCE	3,545
PROBATION	FICA	16,249
PROBATION	GROUP LIFE	3,020
PROBATION	HMP	59,202
PROBATION	LEASE/RENT OF BUILDINGS	4,500
PROBATION	MAINT SVC CONTRACT	100
PROBATION	OFFICE SUPPLIES	1,670
PROBATION	OTHER MISC EXPENSES	2,272
PROBATION	OTHER OPERATING SUPPLIES	5,000
PROBATION	PROGRAMMING SERVICES	2,250
PROBATION	SALARIES	212,410
PROBATION	TELEPHONE	284
PROBATION	TRAINING	1,575
PROBATION	TRAVEL-MILEAGE	2,800
PROBATION	VRS	26,594
PROBATION	WORKERS COMPENSATION	564
PRETRIAL	FICA	15,545
PRETRIAL	GROUP LIFE	2,888
PRETRIAL	HMP	66,575
PRETRIAL	LEASE/RENT OF BUILDINGS	4,500
PRETRIAL	OFFICE SUPPLIES	1,670
PRETRIAL	OTHER MISC EXPENSES	2,272
PRETRIAL	OTHER OPERATING SUPPLIES	5,000
PRETRIAL	PROGRAMMING SERVICES	2,250
PRETRIAL	SALARIES	203,200
PRETRIAL	TELEPHONE	284
PRETRIAL	TRAINING	1,575
PRETRIAL	TRAVEL-MILEAGE	560
PRETRIAL	VRS	27,758
PRETRIAL	WORKERS COMPENSATION	546
ENVIRONMENTAL	SOLAR INSPECTIONS	575,766
EMERGENCY MANAGEMENT	LEMPG GRANT	13,644
EMERGENCY MANAGEMENT	OTHER CONTRACTED SERVICES	13,644
COMMUNITY ENGAGEMENT	OTHER EXP-DONATIONS	2,996
PARKS & RECREATION	BILLY MOORE YOUTH FUND	1,000
PARKS & RECREATION	OTHER EXP-DONATIONS	5,500
PARKS & RECREATION	OTHER EXPENSES-GRANTS	4,500
PARKS & RECREATION	STAR DONATION PROGRAM	1,000
PARK OPERATIONS	LEGACY DONATION PROGRAM	4,000
PARK OPERATIONS	OTHER EXP-DONATIONS	7,500
LIBRARY	OTHER EXP-DONATIONS	11,500
LIBRARY	OTHER EXP-GRANTS	8,500

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
CLEAN COMMUNITY	DUES & MEMBERSHIP	300
CLEAN COMMUNITY	FICA	1,710
CLEAN COMMUNITY	OFFICE SUPPLIES	300
CLEAN COMMUNITY	OTHER EXP-DONATIONS	1,000
CLEAN COMMUNITY	OTHER EXPENSES-GRANTS	1,000
CLEAN COMMUNITY	PART TIME WAGES	22,360
CLEAN COMMUNITY	PRINTING	300
CLEAN COMMUNITY	PROFESSIONAL SERVICES	1,100
CLEAN COMMUNITY	PROGRAM SUPPLIES	4,000
CLEAN COMMUNITY	TRAINING	250
CLEAN COMMUNITY	WORKERS COMPENSATION	11
TOURISM	ADVERTISING-GRANT FUNDED	30,000
TOURISM	OTHER EXP DONAT MUSEUM	5,000
TOURISM	OTHER EXP-DONATIONS	500
CONTINGENCY	CONTINGENCY/GRANTS	50,000
CONTINGENCY	CONTINGENCY-PAY MATTERS	26,827
CONTINGENCY	HMP	25,614
FUND BALANCE	RESERVE-FUTURE USE	12,165
ADMINISTRATION	SALARIES	3,137,265
ADMINISTRATION	SALARIES OVERTIME	80,000
ADMINISTRATION	FICA	247,033
ADMINISTRATION	VRS	396,711
ADMINISTRATION	HMP	777,464
ADMINISTRATION	GRP LIFE	43,808
ADMINISTRATION	UNEMPLOYMENT INSURANCE	2,000
ADMINISTRATION	WORKERS COMPENSATION	7,411
ADMINISTRATION	OTHER CONTRACTED SERVICES	74,800
ADMINISTRATION	ADVERTISING	200
ADMINISTRATION	ELECTRICAL SERVICES	35,000
ADMINISTRATION	POSTAGE	7,000
ADMINISTRATION	TELEPHONE	22,000
ADMINISTRATION	VEHICLE INSURANCE	2,900
ADMINISTRATION	SURETY BOND PAYMENTS	100
ADMINISTRATION	TRAINING	9,250
ADMINISTRATION	DUES & MEMBERSHIP	2,000
ADMINISTRATION	OFFICE SUPPLIES	32,900
ADMINISTRATION	FMRR	20,000
ASSISTANCE PROGRAMS	AUXILIARY GRANTS	200,000
ASSISTANCE PROGRAMS	FOSTERING FUTURES-IV E	40,000
ASSISTANCE PROGRAMS	ADC-FOSTER CARE	190,000
ASSISTANCE PROGRAMS	FOSTERING FUTURES-ADOPT F	5,000
ASSISTANCE PROGRAMS	SUBSIDIZED ADOPTION	900,000
ASSISTANCE PROGRAMS	STATE/LOCAL ADOPTION	300,000



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
ASSISTANCE PROGRAMS	KINSHIP GUARDN ASST PRO	25,000
ASSISTANCE PROGRAMS	OTHER MISC EXPENSES	8,000
PURCHASE SERVICES	ADULT SERVICES	20,000
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
PURCHASE SERVICES	VA DRIVER LICENSE PROGRAM	7,500
GRANTS	GUARDIANSHIP PETITIONS	2,000
GRANTS	IV-E PREVENTION SERVICES	15,000
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	4,000
SOCIAL SERVICES BOARD	FICA	306
SOCIAL SERVICES BOARD	TRAVEL-LOCAL MEETINGS	300
CONTINGENCY	PAY MATTERS COLA	114,530
CONTINGENCY	HMP	97,183
GRANTS	CSA PROGRAM EXPENSES	1,970,385
GRANTS	FAMILY PRESERVATION-SUPPO	24,000
GRANTS	PRMT SF & STB FM (PSSF)	-
FEDERAL ARPA	PS #11 COLLECTION SYSTEM	18,700
FEDERAL ARPA	PT TOWER WATER AGE MGMT	148,502
FEDERAL ARPA	SCADA UPGRADES	442,238
FEDERAL ARPA	PS #14 REPLACEMENTS	164,866
FEDERAL ARPA	WTP P3 & P8 REPLACEMENT	93,300
FEDERAL ARPA	UNAVAILABLE FUNDS	43,916
SCH CAPITAL	BUS REPLACEMENT	1,317,538
SCH CAPITAL	SCHOOL HVAC REPLACEMENT	4,970,196
SCH CAPITAL	SCHOOL SECURITY-DOOR SYST	4,500
SCH CAPITAL	SCH SECURITY IMPROVEMENTS	10,000
COUNTY CAPITAL	BROADBAND B	261,408
COUNTY CAPITAL	SOFTWARE	866,185
COUNTY CAPITAL	ABERDEEN&TIMBERNCK DREDG	70,532
COUNTY CAPITAL	HIST BLDG PRES	641,310
COUNTY CAPITAL	FEMA FMA-03-VA-2019-008	598,301
COUNTY CAPITAL	FEMA FMA 2017-002	79,505
COUNTY CAPITAL	FEMA HMA GLASS	279,984
COUNTY CAPITAL	FEMA HMA GUINEA	728,451
COUNTY CAPITAL	COUNTY PAVING PROGRAM	498,925
COUNTY CAPITAL	PR&T ADA IMPROVEMENTS	143,292

Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
COUNTY CAPITAL	ELEVATOR REPLACEMENT/REFURB	219,511
COUNTY CAPITAL	GENERATOR REPLACEMENT	80,000
COUNTY CAPITAL	GENERATOR REPLACEMENT-GRANT	138,240
COUNTY CAPITAL	E911 UPS BATTERY BACKUP	205,000
COUNTY CAPITAL	ROOF REPLACEMENT & REFURB	65,000
COUNTY CAPITAL	GLOUCESTER POINT BEACH PARK	2,580,000
COUNTY CAPITAL	FIREHOUSE-GVFR STATION 1	17,389,796
COUNTY CAPITAL	BEAVERDAM PARK IMPROVEMENTS	293,390
COUNTY CAPITAL	NETWORK EQUIPMENT	135,148
COUNTY CAPITAL	INFLATION CONTINGENCY	115,382
GHS RENOVATION	LEASE/RENT OF BUILDINGS	5,071,046
OPIOID ABATEMENT	PREVENTION&TREATMENT SPEC	32,225
OPIOID ABATEMENT	MOUD DOSING SUBSIDIZATION	31,520
OPIOID ABATEMENT	TREATMENT TRANSPORTATION	40,000
OPIOID ABATEMENT	NNRJ MAT GRANT EXPENSES	481,027
OPIOID ABATEMENT	OPIOID RESOURCE GUIDE	1,000
OPIOID ABATEMENT	SUBSIDIZED REHAB BED FEES	15,000
OPIOID ABATEMENT	PEER SUPPORT SCHOLARSHIPS	5,000
CONTINGENCY	CONTINGENCY/GRANTS	5,001
DEBT PAYMENTS	SCH BND PRIN-ST ELIGIBLE	2,051,334
DEBT PAYMENTS	SCH BND PRIN-ST INELIGIB.	2,325,712
DEBT PAYMENTS	SCH BND INT-ST ELIGIBLE	2,724,433
DEBT PAYMENTS	SCH BND INT-ST INELIGIBLE	876,388
DEBT PAYMENTS	FISCAL AGENT FEES	5,500
DEBT PAYMENTS	COURTHOUSE LOAN PRINCIPAL	504,700
DEBT PAYMENTS	COMMUNICATIONS-PRINCIPAL	499,624
DEBT PAYMENTS	COMMUNICATIONS-INTEREST	168,149
DEBT PAYMENTS	COURTHOUSE LOAN INTEREST	38,294
FUND BALANCE	RESERVE-FUTURE DEBT SER	1,869,111
SCHOOL TAX TRANSFERS	TRANSFERS OUT	4,775,767
GSD #1	REPAIR & MAINT-POLES	5,000
GSD #1	ELECTRICAL SERVICES	20,355
GSD #1	FUND BALANCE	3,268
GLOU POINT SAN DIST	ELECTRICAL SERVICES	21,371
GLOU POINT SAN DIST	FUND BALANCE	11,169
PERSONNEL	SALARIES	1,508,946
PERSONNEL	SALARIES-OVERTIME	113,711
PERSONNEL	ONCALL	20,742
PERSONNEL	FICA	125,721
PERSONNEL	VRS	188,015
PERSONNEL	HMP	449,173
PERSONNEL	GROUP LIFE	21,448
PERSONNEL	WORKERS COMPENSATION	34,959



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
OPERATING	MERCHANT CREDIT CARD FEES	18,150
OPERATING	BANKING FEES	2,355
OPERATING	PROFESSIONAL SERVICES	207,000
OPERATING	LAB SERVICES	40,000
OPERATING	REPAIR & MAINTENANCE	229,150
OPERATING	REPAIR & MAINTAIN/AUTO	32,798
OPERATING	MAINT SVC CONTRACT	119,167
OPERATING	AMI MAINT	118,560
OPERATING	ELECTRICAL SERVICES	227,118
OPERATING	POSTAGE	48,000
OPERATING	TELEPHONE	7,431
OPERATING	TELECOMMUNICATIONS	7,980
OPERATING	VEHICLE INSURANCE	5,177
OPERATING	GENERAL LIABILITY INSUR	826
OPERATING	PROPERTY INSURANCE	14,436
OPERATING	FLOOD INSURANCE	11,727
OPERATING	TRAINING	19,350
OPERATING	DUES & MEMBERSHIP	2,464
OPERATING	OFFICE SUPPLIES	6,000
OPERATING	CHEMICAL SUPPLIES	265,626
OPERATING	PLANT SUPPLIES	50,000
OPERATING	DISTRIBUTION SUPPLIES	75,400
OPERATING	SEWER REPAIR SUPPLIES	77,857
OPERATING	SEWER PREV MAIN SUPPLIES	26,000
OPERATING	SAFETY	15,000
OPERATING	TOOLS	31,000
OPERATING	AUTOMOTIVE SUPPLIES	43,000
OPERATING	UNIFORMS/CLOTHING	5,218
OPERATING	INVENTORY SUPPLIES	82,380
OPERATING	OTHER MISC EXPENSES	1,500
OPERATING	PMTS TO VDH	20,069
OPERATING	FMRR	280,000
DEBT SERVICE	AMI DEBT SERVICE	301,000
DEBT SERVICE	REDEMPTION OF PRINCIPAL	779,169
DEBT SERVICE	INTEREST	206,424
OPERATING	COMPLIANCE PROJECTS	534,957
CAPITAL	REPLACE SURF WATER PLANT MCC	460,000
CAPITAL	FOREST HILL AVE WATERLINE	560,000
CAPITAL	TILLAGE HEIGHTS WATERLINE	230,000
CAPITAL	VPDES OUTFALL MODS	272,516
CAPITAL	AMI	840,728
CAPITAL	PUMP STATION UPGRADES	360,000
CAPITAL	MG STORAGE	200,000



Expenditure Line Item Budget		
Budget Unit Title	Account Title	FY26 Adopted Budget
CAPITAL	Pump Stations Generators or Permanent	400,000
CAPITAL	GLOUCESTER STREET AND CLEMENTS AVE	445,635
CONTINGENCY	HMP	56,147
CONTINGENCY	PAY MATTERS COLA	54,994
CONTINGENCY	VACANCY SAVINGS	(59,825)
CONTINGENCY	ADMINISTRATIVE	23,255
MOSQUITO CONTROL	WORK AS REQUIRED	18,000
MOSQUITO CONTROL	SALARIES-OVERTIME	300
MOSQUITO CONTROL	ONCALL	1,400
MOSQUITO CONTROL	FICA	1,507
MOSQUITO CONTROL	GROUP LIFE	655
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	95,000
MOSQUITO CONTROL	VEHICLE FUELS	1,300
MOSQUITO CONTROL	OTHER OPERATING SUPPLIES	750
MOSQUITO CONTROL	CONTINGENCY	655
MOSQUITO CONTROL	FUND BALANCE	4,445





**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.

**ARPA:** American Rescue Plan 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 Military and Federal Facilities Alliance (HRMFFA):** Their mission is to attract, retain, and grow military and federal facilities across the region for the common good and welfare of the residents of Hampton Roads.

**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 to produce 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 Alliance (MPA):** Formerly MPEDRO, their mission is to promote the assets of Virginia's Middle Peninsula by connecting people, ideas, and resources to develop new opportunities and visibility for the region.

**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.