



Gloucester County, VA

**Mid-Year FY2024
Financial Update
(Unaudited)**

February 20, 2024

Maria Calloway

Director of Financial Services



Revenue & Expenditure Summaries Governmental Funds:

General Fund

Social Services

Children Services Act

American Rescue Plan Act

Capital Projects

School Construction

Opioid Abatement

Debt Service

School Sales Tax

Mosquito Control

COUNTY OF GLOUCESTER, VIRGINIA

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	Adjusted Budget	2nd Quarter Actual	Projected % of Budget Received/Spent
Revenues			
General Property Taxes	\$ 51,177,193	\$ 24,776,217	48%
Other Local Taxes	15,382,091	4,839,920	31%
Permits, Privilege Fees, Licenses	493,594	183,004	37%
Fines And Forfeitures	49,245	31,481	64%
Interest Earnings & Rent	538,710	623,567	116%
Charges For Services	983,743	473,508	48%
Miscellaneous	397,513	354,381	89%
Recovered Costs	1,140,599	345,919	30%
Intergovernmental:			
Commonwealth	10,107,761	5,138,482	51%
Federal	308,267	61,491	20%
Total Revenues	<u>\$ 80,578,716</u>	<u>\$ 36,827,970</u>	<u>46%</u>
Expenditures and Transfers Out			
General Government Administration	\$ 8,921,542	\$ 4,234,243	47%
Judicial Administration	2,530,825	1,227,183	48%
Public Safety	22,844,089	11,170,084	49%
Public Works	3,776,351	1,677,422	44%
Health And Welfare	737,498	140,685	19%
Education	31,286,142	15,331,936	49%
Parks, Recreation & Cultural	3,141,520	1,369,398	44%
Community Development	1,758,152	786,823	45%
Civic Contributions	370,562	357,562	96%
Contingencies & Pay Matters	76,298	-	0%
Transfers to Social services	2,207,380	679,082	31%
Transfers to Children's Services Act	1,379,567	335,875	24%
Transfers to Capital Projects Fund	2,856,999	2,371,978	83%
Transfers to Debt Service Fund	4,865,858	3,710,391	76%
Transfers to Utilities	20,124	20,124	100%
Transfer savings	(300,000)	-	0%
Total Expenditures & Transfers Out	<u>\$ 86,472,907</u>	<u>\$ 43,412,786</u>	<u>50%</u>
Net change in fund balances	\$ (5,894,191)	\$ (6,584,815)	
Fund balances - beginning	32,216,596	32,216,596	
Fund balances - ending	<u>\$ 26,322,405</u>	<u>\$ 25,631,781</u>	

COUNTY OF GLOUCESTER, VIRGINIA

Social Services

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues			
Miscellaneous	\$ -	\$ 10	0%
Intergovernmental:			
Commonwealth	\$ 1,807,272	\$ 720,942	40%
Federal	2,601,286	1,153,508	44%
Total intergovernmental	<u>4,408,558</u>	<u>1,874,450</u>	<u>43%</u>
Total Revenues	<u>\$ 4,408,558</u>	<u>\$ 1,874,460</u>	<u>43%</u>
Expenditures			
Administration	\$ 4,666,271	\$ 1,945,297	42%
Public Assistance	1,797,000	591,958	33%
Purchased Services	98,800	11,346	11%
Grants	49,800	2,758	6%
Board Of Public Welfare	4,067	2,184	54%
Total Expenditures	<u>\$ 6,615,938</u>	<u>\$ 2,553,542</u>	<u>39%</u>
Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	<u>\$ (2,207,380)</u>	<u>\$ (679,082)</u>	<u>31%</u>
Other Financing Sources			
Transfers from General Fund	\$ 2,207,380	\$ 679,082	31%
Total other financing sources (uses)	<u>\$ 2,207,380</u>	<u>\$ 679,082</u>	<u>31%</u>
Net change in fund balances	\$ -	\$ -	-
Fund balances - beginning	-	-	-
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

Children Services Act Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
 For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues			
Miscellaneous	\$ 3,720	\$ -	0%
Intergovernmental:			
Commonwealth	852,280	354,875	42%
Federal	18,000	3,986	22%
Total Revenues	<u>\$ 874,000</u>	<u>\$ 358,861</u>	<u>41%</u>
Expenditures			
CSA Program Expenses	\$ 2,253,567	\$ 694,736	31%
Total Expenditures	<u>\$ 2,253,567</u>	<u>\$ 694,736</u>	<u>31%</u>
Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	<u>\$ (1,379,567)</u>	<u>\$ (335,875)</u>	<u>24%</u>
Other Financing Sources			
Transfers from General Fund	\$ 1,379,567	\$ 335,875	24%
Total other financing sources	<u>\$ 1,379,567</u>	<u>\$ 335,875</u>	<u>24%</u>
Net change in fund balances	\$ -	\$ -	-
Fund balances - beginning	-	-	-
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

American Rescue Plan Act Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
 For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues			
Intergovernmental:			
Federal	\$ 2,296,532	\$ 142,508	6%
Total Revenues	<u>\$ 2,296,532</u>	<u>\$ 142,508</u>	<u>6%</u>
Expenditures			
Employee Bonuses-Sheriff	\$ 50,000	\$ 11,818	24%
Law Enforcement Equipment Grant	229,000	89,822	39%
Broadband	364,842	-	0%
Tourism	51,665	212	0%
Pump Station #11 (Courthouse Area North)	1,000,000	-	0%
Membranes-reverse osmosis skid #1	150,000	-	0%
Library improvements	451,025	40,656	9%
Total Expenditures	<u>\$ 2,296,532</u>	<u>\$ 142,508</u>	<u>6%</u>
Revenues Over (Under) Expenditures	\$ -	\$ -	
Fund balances - beginning	-	-	
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

COUNTY OF GLOUCESTER, VIRGINIA

Capital Projects Fund (Excludes GHS)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues:			
Revenue from local sources:			
Revenue from use of money:	\$ 48,300	\$ 1,208	3%
Total revenue from use of money	<u>\$ 48,300</u>	<u>\$ 1,208</u>	<u>3%</u>
Miscellaneous:			
Private contribution - broadband	29,633	-	0%
In-kind rental income - broadband	36,000	-	0%
Broadband contributions - Mathews In Kind	8,000	-	0%
Homeowner contributions - FEMA projects	138,416	-	0%
Cash proffers	-	3,000	0%
Total revenue from local sources	<u>\$ 260,349</u>	<u>\$ 4,208</u>	<u>2%</u>
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
State grant - VPA (Aberdeen Dock/Dredging)	333,788	68,291	20%
State grant - VATI broadband	96,107	-	0%
State grant - VDEM FEMA projects	336,575	-	0%
Total revenue from the Commonwealth	<u>\$ 766,470</u>	<u>\$ 68,291</u>	<u>9%</u>
Revenue from the federal government:			
Categorical aid:			
Federal grants - FEMA	2,203,632	-	0%
Total revenue from the federal government	<u>\$ 2,203,632</u>	<u>\$ -</u>	<u>0%</u>
Total Revenues	<u>\$ 3,230,451</u>	<u>\$ 72,499</u>	<u>2%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Capital Projects Fund (Excludes GHS)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Expenditures:			
School Security-Door System	379,482	-	0%
School paving	263,540	-	0%
Broadband	476,182	-	0%
School playground	11,985	-	0%
School bus compound	572,341	547,842	96%
County paving program	666,953	367,524	55%
FEMA Hazard Mitigation Projects	2,678,624	24,901	1%
Aberdeen Creek pier	445,050	428,018	96%
Woodville Park fields	573,502	568,625	99%
Bathroom remodel	513,500	-	0%
Older adult facility	63,300	1,939	3%
Court circle site improvements	33,763	-	0%
Historic building preservation	250,000	21,813	9%
Ark Park improvements	123,300	105,717	86%
Parks, Recreation & Tourism ADA improvements	108,075	-	0%
Library improvements	200,000	-	0%
Bus Replacement	958,576	927,427	97%
Bus A/C Retrofit	124,000	114,000	92%
School Security Improvements	320,518	27,579	9%
PS Radio Tower Upgrade	3,850,000	3,652,705	95%
Bus Garage Conversion	805,000	34,765	4%
Jail Console Replacement	209,826	-	0%
Beaverdam Floating Dock	150,000	-	0%
Total Expenditures	<u>\$ 15,378,010</u>	<u>\$ 6,822,855</u>	<u>44%</u>
Revenues over (under) expenditures	(12,147,559)	(6,750,356)	56%
Other Financing Sources (Uses)			
VPSA bond proceeds	513,500	-	0%
Capital Lease Proceeds	3,850,000	3,652,705	95%
General Fund Transfers	2,856,999	2,371,978	83%
Fund balance - committed	1,858,989	107,656	6%
Fund balance - capital projects fund	1,203,593	618,017	51%
Fund balance - restricted	1,864,478	-	0%
Total Other Financing Sources (Uses)	<u>\$ 12,147,559</u>	<u>\$ 6,750,356</u>	<u>56%</u>

COUNTY OF GLOUCESTER, VIRGINIA

School Construction Fund (Gloucester High School Renovation)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues:			
Federal Funds	\$ 1,958,296	\$ -	0%
Total Revenues	<u>\$ 1,958,296</u>	<u>\$ -</u>	<u>0%</u>
Expenditures:			
Gloucester High School Renovation	\$ 49,130,536	\$ 11,972,033	24%
Other Financing Sources			
VPSA Bond Proceeds	\$ 46,513,850	\$ 32,548,252	70%
SNAP Interest	-	527,804	0%
Fund Balance	658,390	-	0%
Total Other Financing Sources	<u>\$ 47,172,240</u>	<u>\$ 33,076,056</u>	<u>70%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Opioid Abatement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues:			
Direct Settlement Payments	\$ 100,000	\$ 29,380	29%
Total Revenues	<u>\$ 100,000</u>	<u>\$ 29,380</u>	<u>29%</u>
Expenditures:			
Opioid abatement	\$ 100,000	\$ -	0%
Total Expenditures	<u>\$ 100,000</u>	<u>\$ -</u>	<u>0%</u>
Net change in fund balance			
Fund balance - beginning	\$ 126,388	\$ 126,388	
Fund balance - ending	<u><u>\$ 126,388</u></u>	<u><u>\$ 126,388</u></u>	

COUNTY OF GLOUCESTER, VIRGINIA

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues:			
State VPSA refunding savings	\$ 109,358	\$ 104,414	95%
Federal QSCB interest rebate	225,060	119,351	53%
Total Revenues	<u>\$ 334,418</u>	<u>\$ 223,765</u>	<u>67%</u>
Expenditures:			
School sales tax eligible projects:			
Principal retirement	\$ 964,616	\$ 964,617	100%
Interest and other fiscal charges	1,327,489	675,922	51%
Bond issuance costs	-	20,088	0%
School sales tax ineligible projects:			
Radio Lease	500,000	-	0%
Principal retirement	3,575,387	3,330,399	93%
Interest and other fiscal charges	1,124,889	583,669	52%
Total Expenditures	<u>\$ 7,492,381</u>	<u>\$ 5,574,694</u>	<u>74%</u>
Other Financing Sources (Uses)			
General fund transfers	\$ 4,865,858	\$ 3,710,391	76%
School sales tax transfers	<u>2,292,105</u>	<u>1,640,539</u>	72%
Total Other Financing Sources (Uses)	<u>\$ 7,157,963</u>	<u>\$ 5,350,929</u>	75%
Net change in fund balance			
Fund balance - beginning	\$ -	\$ -	
Use of Fund Balance	-	-	
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	

COUNTY OF GLOUCESTER, VIRGINIA

School Sales Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues:			
Revenue from local sources:			
Revenue from use of money:			
Interest	\$ 280,062	\$ 182,398	65%
Total revenue from use of money	<u>\$ 280,062</u>	<u>\$ 182,398</u>	<u>65%</u>
Other Local Taxes			
School Sales Tax	\$ 5,980,961	\$ 2,462,417	41%
Total Revenue	<u>\$ 6,261,023</u>	<u>\$ 2,644,814</u>	<u>42%</u>
Expenditures:			
Transfer to Debt Service Fund	\$ 2,292,105	\$ 1,640,539	72%
Reserve for Future Debt Service	3,968,918	1,004,275	25%
Total Expenditures	<u>\$ 6,261,023</u>	<u>\$ 2,644,814</u>	<u>97%</u>
Beginning fund balance			
	\$ 10,037,229	\$ 10,037,229	
Increase in fund balance	3,968,918	1,004,275	
Ending fund balance	<u>\$ 14,006,147</u>	<u>\$ 11,041,504</u>	

COUNTY OF GLOUCESTER, VIRGINIA

Mosquito Control Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues			
General Property Taxes	\$ 121,473	\$ 62,694	52%
Total revenues	<u>\$ 121,473</u>	<u>\$ 62,694</u>	<u>52%</u>
Expenditures			
Personnel:			
Personnel	\$ 21,385	\$ 8,743	41%
Facilities maintenance repair & replace	50,000	19,604	39%
Mosquito control operations	<u>97,600</u>	<u>2,945</u>	<u>3%</u>
Total operating expenditures	<u>\$ 168,985</u>	<u>\$ 31,292</u>	<u>19%</u>
Revenues over (under) Expenditures	<u>\$ (47,512)</u>	<u>\$ 31,402</u>	<u>-66%</u>
Other Financing Sources			
Use of Fund Balance	\$ 47,512	\$ -	0%
Other Financing Sources and Uses	<u>\$ 47,512</u>	<u>\$ -</u>	<u>0%</u>
Net Income	<u>\$ -</u>	<u>\$ 31,402</u>	
Fund Balance - Beginning	<u>\$ 157,562</u>	<u>\$ 157,562</u>	
Fund Balance - Ending	<u><u>\$ 157,562</u></u>	<u><u>\$ 188,964</u></u>	



Revenue & Expenditure Details Governmental Funds:

General Fund

Social Services

Comprehensive Services Act

American Rescue Plan Act

Capital Projects

School Construction

Opioid Abatement

Debt Service

School Sales Tax

Mosquito Control

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
General Fund:			
Revenue from local sources:			
General property taxes:			
Current real estate taxes	\$ 33,938,032	\$ 16,273,786	48%
Delinquent real estate taxes	908,981	448,082	49%
Real and personal public service corporation taxes	958,928	603,779	63%
Current personal property taxes	13,148,857	5,923,923	45%
Delinquent personal property taxes	1,469,895	1,081,933	74%
Mobile home taxes	70,419	26,589	38%
Penalties	422,951	272,633	64%
Interest	259,130	145,492	56%
Total general property taxes	\$ 51,177,193	\$ 24,776,217	48%
Other local taxes:			
Local sales and use taxes	\$ 7,494,000	\$ 2,491,051	33%
Consumers' utility taxes	763,099	298,178	39%
Electric consumption taxes	130,666	49,784	38%
Business license taxes	2,216,575	142,340	6%
Bank stock taxes	422,033	-	0%
Taxes on recordation	463,000	168,721	36%
Deeds of conveyance	174,874	55,125	32%
Restaurant food taxes	3,375,470	1,450,644	43%
Hotel and motel room taxes	342,374	184,077	54%
Total other local taxes	\$ 15,382,091	\$ 4,839,920	31%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Permits, privilege fees, and regulatory licenses:			
Animal licenses	\$ 32,824	\$ 8,686	26%
Dangerous dog licenses	240	150	63%
Exotic animal licenses	175	-	0%
Land use application fees	-	1,880	0%
Transfer fees	1,748	625	36%
Zoning permits-construction	26,385	9,935	38%
Zoning permits-business license	9,800	4,025	41%
Subdivision plat fee	3,250	1,910	59%
Zoning variance and appeals	1,100	1,375	125%
Site plan approval	15,000	5,850	39%
Rezoning code amendment	2,480	300	12%
Chesapeake Bay permits	7,250	3,375	47%
Stormwater	27,245	8,047	30%
Building permits	347,022	125,549	36%
Soil erosion permits	8,820	4,010	45%
Wetland permits	5,755	4,100	71%
Open burn permits	250	250	100%
Wetlands in lieu	4,250	2,938	69%
Total permits, privilege fees, and regulatory licenses	\$ 493,594	\$ 183,004	37%
Revenue from local sources:			
Fines and forfeitures:			
Court fines and forfeitures	\$ 49,210	\$ 31,371	64%
Parking fines	35	110	314%
Total fines and forfeitures	\$ 49,245	\$ 31,481	64%
Revenue from use of money and property:			
Interest income	\$ 405,499	\$ 558,243	138%
Rental income	6,500	1,862	29%
Health Department rental	90,255	45,059	50%
Tower lease	34,175	18,403	54%
Tower lease Interest	2,281	-	0%
Total revenue from use of money and property	\$ 538,710	\$ 623,567	116%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Charges for services:			
Charges for courthouse maintenance	\$ 7,973	\$ 4,957	62%
Charges for circuit court judge fees	46,600	56,051	120%
Charges for courthouse security	49,697	35,718	72%
Charges for jail fees	4,860	2,338	48%
Charges for probation	8,560	3,765	44%
Charges for use of credit cards	77,458	46,817	60%
Charges for Sheriff fees	297	104	35%
Charges for Sheriff special investigation fees	3,219	3,204	100%
Charges for work release fees	26,600	10,973	41%
Charges for Commonwealth's Attorney	3,031	1,358	45%
Charges for animal shelter fees	6,200	4,759	77%
Charges for sanitation and waste removal	478,061	159,030	33%
Charges for recreation class fees	130,760	63,221	48%
Charges for parks	47,442	24,330	51%
Charges for park concessions	3,116	1,248	40%
Charges for daffodil festival	59,500	31,200	52%
Charges for sale of daffodil items	6,490	350	5%
Charges for sale of historical materials	100	-	0%
Charges for sale of tourism items	12,000	8,031	67%
Charges for sale of commemorative items	5,000	7,063	141%
Charges for library	6,711	8,992	134%
Charges for sale of publications	68	-	0%
Total charges for services	\$ 983,743	\$ 473,508	48%
Miscellaneous:			
Donations	\$ 43,006	\$ 10,956	25%
Sale of equipment	6,787	-	0%
Sale of vehicles	13,101	-	0%
Insurance Recovery	84	-	0%
Surplus tax sales	219,663	282,395	129%
Cable EG capital grant	40,916	6,818	17%
Returned check fees	1,295	490	38%
Other income	72,661	53,722	74%
Total miscellaneous	\$ 397,513	\$ 354,381	89%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Revenue from local sources:			
Recovered costs:			
Recovered costs sheriff	\$ 60,382	\$ 40,160	67%
Recovered costs Jail	29,240	13,205	45%
Recovered costs treasurer	61,426	43,896	71%
Recovered costs probation	86,400	86,400	100%
Recovered costs utilities	190,896	95,448	50%
Recovered costs demolition	11,505	1,768	15%
Recovered costs grants	50,000	-	0%
Recovered costs automobile expense	6,311	3,388	54%
Recovered cost fuel	95,770	39,458	41%
Recovered cost library	3,022	1,160	38%
Recovered cost animal control	411	371	90%
Recovered costs court appointed attorney	1,260	1,230	98%
Recovered costs bill in equity	7,742	11,029	142%
Recovered costs NG 911	8,234	-	0%
Recovered costs clerk document reproduction	-	833	0%
Recovered costs solar inspections	528,000	7,573	1%
Total recovered costs	<u>\$ 1,140,599</u>	<u>\$ 345,919</u>	<u>30%</u>
 Total revenue from local sources	 <u>\$ 70,162,688</u>	 <u>\$ 31,627,998</u>	 <u>45%</u>
Intergovernmental:			
Revenue from the Commonwealth:			
Noncategorical aid:			
Communication tax	\$ 1,092,119	\$ 333,959	31%
Motor vehicle carriers' tax	2,213	-	0%
Personal property tax relief funds	2,778,640	2,222,912	80%
Mobile home titling tax	41,277	29,605	72%
Motor vehicle rental tax	75,065	45,104	60%
Total noncategorical aid	<u>\$ 3,989,314</u>	<u>\$ 2,631,580</u>	<u>66%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Categorical aid:			
Shared expenses:			
Commonwealth's attorney	\$ 511,409	\$ 198,536	39%
Sheriff	3,395,017	1,313,123	39%
Jail	63,797	32,117	50%
Asset forfeiture	2,555	648	25%
Commissioner of revenue	207,046	73,237	35%
Treasurer	215,945	84,896	39%
Registrar	65,216	-	0%
Electoral board	7,483	-	0%
Clerk of the Circuit Court	364,237	142,146	39%
Rescue Squad	42,858	-	0%
Fire Programs	155,313	174,295	112%
Total shared expenses	<u>\$ 5,030,876</u>	<u>\$ 2,018,999</u>	<u>40%</u>
Revenue from the Commonwealth:			
Other categorical aid:			
State grant-school resource officer	\$ 165,853	\$ 49,093	30%
Victim-witness grant	31,413	17,130	55%
Internet crimes against children grant	20,000	11,217	56%
Probation & pretrial	416,117	215,623	52%
State grant-tourism	30,000	-	0%
Litter control grant	15,607	22,627	145%
E911 wireless grant	146,478	62,475	43%
Library grant	230,853	109,738	48%
Emergency management grant	31,250	-	0%
Total other categorical aid	<u>\$ 1,087,571</u>	<u>\$ 487,903</u>	<u>45%</u>
Total categorical aid	<u>\$ 6,118,447</u>	<u>\$ 2,506,902</u>	<u>41%</u>
Total revenue from the Commonwealth	<u>\$ 10,107,761</u>	<u>\$ 5,138,482</u>	<u>51%</u>
Revenue from the federal government:			
Noncategorical aid:			
Payments in lieu of taxes	<u>\$ 778</u>	<u>\$ -</u>	<u>0%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Categorical aid:			
DMV ground transportation safety grant			
V-stop prosecutor grant	\$ 41,174	\$ 13,161	32%
Public assistance and welfare administration	155,198	-	0%
Emergency management grant	13,644	-	0%
Highway safety grant	30,275	11,551	38%
Asset forfeiture	150	-	0%
Victim witness grant	65,970	35,973	55%
Other federal grants	1,078	806	75%
Total categorical aid	<u>\$ 307,489</u>	<u>\$ 61,491</u>	<u>20%</u>
Total revenue from the federal government	<u>\$ 308,267</u>	<u>\$ 61,491</u>	<u>20%</u>
Use of fund balance	<u>\$ 5,894,191</u>	<u>\$ -</u>	<u>0%</u>
Total General Fund	<u><u>\$ 86,472,907</u></u>	<u><u>\$ 36,827,970</u></u>	<u><u>43%</u></u>
Special Revenue Funds:			
Virginia Public Assistance Fund:			
Revenue from local sources:			
Miscellaneous:			
Other miscellaneous	<u>\$ -</u>	<u>\$ 10</u>	<u>0%</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ 10</u>	<u>0%</u>
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
Public assistance and welfare administration	<u>\$ 1,807,272</u>	<u>\$ 720,942</u>	<u>40%</u>
Total categorical aid	<u>\$ 1,807,272</u>	<u>\$ 720,942</u>	<u>40%</u>
Total revenue from the Commonwealth	<u>\$ 1,807,272</u>	<u>\$ 720,942</u>	<u>40%</u>
Revenue from the federal government:			
Categorical aid:			
Public assistance and welfare administration	<u>\$ 2,601,286</u>	<u>\$ 1,153,508</u>	<u>44%</u>
Total categorical aid	<u>\$ 2,601,286</u>	<u>\$ 1,153,508</u>	<u>44%</u>
Total revenue from the federal government	<u>\$ 2,601,286</u>	<u>\$ 1,153,508</u>	<u>44%</u>
Transfers from General Fund	<u>\$ 2,207,380</u>	<u>\$ 679,082</u>	<u>31%</u>
Total Virginia Public Assistance Fund	<u><u>\$ 6,615,938</u></u>	<u><u>\$ 2,553,542</u></u>	<u><u>39%</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Children Services Act Fund:			
Revenue from local sources:			
Miscellaneous:			
Other miscellaneous	\$ 3,720	\$ -	0%
Total revenue from local sources	\$ 3,720	\$ -	0%
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
Public assistance and welfare administration	\$ 2,280	\$ 505	22%
Comprehensive services act	850,000	354,370	42%
Total categorical aid	\$ 852,280	\$ 354,875	42%
Total revenue from the Commonwealth	\$ 852,280	\$ 354,875	42%
Revenue from the federal government:			
Categorical aid:			
Public assistance and welfare administration	\$ 18,000	\$ 3,986	22%
Total revenue from the federal government	\$ 18,000	\$ 3,986	22%
Transfers from General Fund	\$ 1,379,567	\$ 335,875	24%
Total Comprehensive Services Act Fund	\$ 2,253,567	\$ 694,736	31%
American Rescue Plan Act Fund:			
Revenue from the federal government:			
Categorical aid:			
American Rescue Plan Act funds-Tourism	\$ 30,000	\$ 212	1%
Law Enforcement Eqp Grant	229,000	89,822	39%
Fund Balance Restricted	2,037,532	-	0%
Total revenue from the federal government	\$ 2,296,532	\$ 142,508	6%
Total American Rescue Plan Act Fund	\$ 2,296,532	\$ 142,508	6%
Special Revenue Funds:			
Mosquito Control Fund:			
Revenue from local sources:			
General property taxes:	\$ 121,473	\$ 62,694	52%
Use of Fund Balance	47,512	-	0%
Total Mosquito Control Fund	\$ 168,985	\$ 62,694	37%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Opioid Abatement Fund			
Revenue from local sources:			
Miscellaneous:			
Direct settlement payments	\$ 100,000	\$ 29,380	29%
Total Opioid Abatement Fund	\$ 100,000	\$ 29,380	29%
Total Special Revenue Funds	\$ 11,435,022	\$ 3,482,860	30%
Debt Service Fund:			
Intergovernmental:			
Revenue from the Commonwealth:			
Noncategorical aid:			
Other noncategorical aid	\$ 109,358	\$ 104,414	95%
Total noncategorical aid	\$ 109,358	\$ 104,414	95%
Revenue from the federal government:			
Noncategorical aid:			
Other noncategorical aid	\$ 225,060	\$ 119,351	53%
Total noncategorical aid	\$ 225,060	\$ 119,351	53%
Transfers from General Fund	\$ 4,865,858	\$ 3,710,391	76%
Transfers from School Sales Tax Fund	2,292,105	1,640,539	72%
Total Debt Service Fund	\$ 7,492,381	\$ 5,574,694	74%
School Sales Tax Fund			
Revenue from local sources:			
Other local taxes:			
School sales tax	\$ 5,980,961	\$ 2,462,417	41%
Revenue from the use of money	\$ 280,062	\$ 182,398	65%
Total school sales tax fund	\$ 6,261,023	\$ 2,644,814	42%

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Capital Projects Funds:			
County Capital Improvements Fund:			
Revenue from local sources:			
Revenue from use of money and property:			
Revenue from the use of money	\$ 48,300	\$ 1,208	3%
Total revenue from use of money and property	<u>\$ 48,300</u>	<u>\$ 1,208</u>	<u>3%</u>
Miscellaneous:			
Contributions-FEMA homeowner match	\$ 138,416	\$ -	0%
Contributions-open broadband	29,633	-	0%
In-kind rental income	36,000	-	0%
In-kind contributions-Mathews broadband project	8,000	-	0%
Cash proffers	-	3,000	0%
Total miscellaneous	<u>\$ 212,049</u>	<u>\$ 3,000</u>	<u>1%</u>
Total revenue from local sources	<u>\$ 260,349</u>	<u>\$ 4,208</u>	<u>2%</u>
Intergovernmental:			
Revenue from the Commonwealth:			
Categorical aid:			
VPA dredging grant	\$ 333,788	\$ 68,291	20%
Virginia telecommunications initiative (VATI) grant	96,107	-	0%
State Grant-FEMA	336,575	-	0%
Total categorical aid	<u>\$ 766,470</u>	<u>\$ 68,291</u>	<u>9%</u>
Total revenue from the Commonwealth	<u>\$ 766,470</u>	<u>\$ 68,291</u>	<u>9%</u>
Revenue from the federal government:			
Categorical aid:			
FEMA Grants	\$ 2,203,632	\$ -	0%
Total categorical aid	<u>\$ 2,203,632</u>	<u>\$ -</u>	<u>0%</u>
Total revenue from the federal government	<u>\$ 2,203,632</u>	<u>\$ -</u>	<u>0%</u>
Bond Proceeds	\$ 513,500	\$ -	0%
Capital Lease-Proceeds	3,850,000	3,652,705	95%
Transfers from General Fund	2,856,999	2,371,978	83%
Use of fund balance	4,927,060	725,673	15%
Total County Capital Improvements Fund	<u><u>\$ 15,378,010</u></u>	<u><u>\$ 6,822,855</u></u>	<u><u>44%</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
High School Construction Fund			
ESSER III	\$ 979,148	\$ -	0%
HVAC ARP grant	979,148	-	0%
Total federal funds	<u>\$ 1,958,296</u>	<u>\$ -</u>	<u>0%</u>
Other funding sources:			
Interest earnings	\$ -	\$ 527,804	100%
Bond Proceeds	46,513,850	32,548,252	0%
Use of fund balance	658,390	-	0%
Total other funding sources	<u>\$ 47,172,240</u>	<u>\$ 33,076,056</u>	<u>70%</u>
Total High School Construction Fund	<u>\$ 49,130,536</u>	<u>\$ 33,076,056</u>	<u>67%</u>
Total Primary Government	<u>\$ 176,169,879</u>	<u>\$ 88,429,250</u>	<u>50%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
General Fund:			
General government administration:			
Legislative:			
Board of supervisors	\$ 203,473	\$ 172,847	85%
General and financial administration:			
County administrator	\$ 908,890	\$ 426,006	47%
Human resources	916,566	348,722	38%
Safety	1,800	1,800	100%
County attorney	377,119	186,436	49%
Commissioner of revenue	759,136	361,157	48%
Real estate assessment	593,717	271,344	46%
Treasurer	1,050,022	458,531	44%
Fiscal services	690,346	250,973	36%
Information technology	1,941,294	1,042,106	54%
GIS	496,111	199,782	40%
Purchasing	439,450	181,124	41%
Insurance	136,913	135,103	99%
Total general and financial administration	\$ 8,311,364	\$ 3,863,083	46%
Board of elections:			
Electoral board and officials	\$ 406,705	\$ 198,313	49%
Total board of elections	\$ 406,705	\$ 198,313	49%
Total general government administration	\$ 8,921,542	\$ 4,234,243	47%
Judicial administration:			
Courts:			
Circuit court	\$ 106,640	\$ 54,432	51%
General district court	19,603	9,886	50%
Magistrate	750	-	0%
Juvenile and domestic relations district court	9,519	4,462	47%
Clerk of the circuit court	723,686	354,365	49%
Victim and witness assistance	144,686	65,804	45%
Court services unit	221,692	109,520	49%
Group home commission	118,518	59,259	50%
Total courts	\$ 1,345,094	\$ 657,729	49%

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Commonwealth's attorney:			
Commonwealth's attorney	\$ 1,185,731	\$ 569,454	48%
Total commonwealth's attorney	<u>\$ 1,185,731</u>	<u>\$ 569,454</u>	<u>48%</u>
Total judicial administration	<u>\$ 2,530,825</u>	<u>\$ 1,227,183</u>	<u>48%</u>
Public safety:			
Law enforcement and traffic control:			
Sheriff	\$ 8,587,769	\$ 4,293,388	50%
Grant funded SRO	249,591	69,057	28%
Total law enforcement and traffic control	<u>\$ 8,837,360</u>	<u>\$ 4,362,444</u>	<u>49%</u>
Public safety:			
Fire and rescue services:			
Volunteer fire and rescue squads	\$ 5,736,125	\$ 2,796,617	49%
Radio system	1,006,161	412,986	41%
State forestry service	7,497	7,497	100%
Office of emergency services	262,023	122,478	47%
Total fire and rescue services	<u>\$ 7,011,806</u>	<u>\$ 3,339,579</u>	<u>48%</u>
Correction and detention:			
County operated institutions	\$ 3,967,640	\$ 2,279,396	57%
Pretrial	312,681	152,622	49%
Probation	322,713	160,056	50%
Total correction and detention	<u>\$ 4,603,034</u>	<u>\$ 2,592,074</u>	<u>56%</u>
Inspections:			
Building	\$ 832,695	\$ 293,988	35%
Total inspections	<u>\$ 832,695</u>	<u>\$ 293,988</u>	<u>35%</u>
Other protection:			
Environmental programs	\$ 967,180	\$ 245,494	25%
Animal control	591,414	335,506	57%
Medical examiner	600	1,000	167%
Total other protection	<u>\$ 1,559,194</u>	<u>\$ 582,000</u>	<u>37%</u>
Total public safety	<u>\$ 22,844,089</u>	<u>\$ 11,170,084</u>	<u>49%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Public works:			
Maintenance of highways, streets, bridges and sidewalks:			
General engineering	\$ 477,974	\$ 111,025	23%
Total maintenance of highways, streets, bridges and sidewalks	\$ 477,974	\$ 111,025	23%
Sanitation and waste removal:			
Refuse collection and disposal	\$ 18,216	\$ 7,726	42%
Total sanitation and waste removal	\$ 18,216	\$ 7,726	42%
Maintenance of general buildings and grounds:			
General properties	\$ 3,280,161	\$ 1,558,671	48%
Total maintenance of buildings & grounds	\$ 3,280,161	\$ 1,558,671	48%
Total public works	\$ 3,776,351	\$ 1,677,422	44%
Health and welfare:			
Health:			
Supplement of local health department	\$ 470,000	\$ -	0%
Rent of building	90,255	52,064	58%
Total health	\$ 560,255	\$ 52,064	9%
Health and welfare:			
Mental health and mental retardation:			
Community services board	\$ 177,243	\$ 88,622	50%
Total mental health and mental retardation	\$ 177,243	\$ 88,622	50%
Total health and welfare	\$ 737,498	\$ 140,685	19%
Education:			
Other instructional costs:			
Contribution to community colleges	\$ 14,857	\$ 14,857	100%
Community engagement and public information	740,345	363,043	49%
Cable services	106,812	4,582	4%
Contribution to County School Board	30,424,128	14,949,454	49%
Total education	\$ 31,286,142	\$ 15,331,936	49%

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Parks, recreation, and cultural:			
Parks and recreation:			
Recreation centers and playgrounds	\$ 745,052	\$ 341,522	46%
Park operations	944,783	402,514	43%
Total parks and recreation	<u>\$ 1,689,835</u>	<u>\$ 744,036</u>	<u>44%</u>
Cultural enrichment:			
Daffodil festival	\$ 63,493	\$ 9,488	15%
Total cultural enrichment	<u>\$ 63,493</u>	<u>\$ 9,488</u>	<u>15%</u>
Library:			
Contribution to county library	\$ 1,388,192	\$ 615,874	44%
Total library	<u>\$ 1,388,192</u>	<u>\$ 615,874</u>	<u>44%</u>
Total parks, recreation, and cultural	<u>\$ 3,141,520</u>	<u>\$ 1,369,398</u>	<u>44%</u>
Community development:			
Planning and community development:			
Economic development	\$ 331,701	\$ 203,656	61%
Planning and zoning	947,103	387,106	41%
Tourism	318,003	137,190	43%
Total planning and community development	<u>\$ 1,596,807</u>	<u>\$ 727,952</u>	<u>46%</u>
Environmental management:			
Clean community program	\$ 29,469	\$ 11,269	38%
Total environmental management	<u>\$ 29,469</u>	<u>\$ 11,269</u>	<u>38%</u>
Cooperative extension program:			
Extension office	\$ 131,876	\$ 47,601	36%
Total cooperative extension program	<u>\$ 131,876</u>	<u>\$ 47,601</u>	<u>36%</u>
Total community development	<u>\$ 1,758,152</u>	<u>\$ 786,823</u>	<u>45%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Nondepartmental:			
Contributions to civic organizations:			
Bay Aging	\$ 15,150	\$ 15,150	100%
VersAbility Resources	13,000	-	0%
Tidewater Soil & Water Conservation District	12,500	12,500	100%
Gloucester Housing Partnership	36,000	36,000	100%
Gloucester Mathews Free Clinic	65,000	65,000	100%
Avalon Center	5,000	5,000	100%
Bay Transit	193,912	193,912	100%
Boys & Girls Club of the Virginia Peninsula	30,000	30,000	100%
Total contributions to civic organizations	<u>\$ 370,562</u>	<u>\$ 357,562</u>	<u>96%</u>
Contingency:			
County administrator contingency	\$ 238,172	\$ -	0%
Contingency-grants	50,000	-	0%
Contingency-grants match exp	50,000	-	0%
Facilities maintenance repair & replace (FMRR)	5,699	-	0%
Administrative increases	32,427	-	0%
Vacancy savings	(300,000)	-	0%
Total contingency	<u>\$ 76,298</u>	<u>\$ -</u>	<u>0%</u>
Transfers out:			
Social services	\$ 2,207,380	\$ 679,082	31%
Children's Services Act	1,379,567	335,875	24%
Capital Projects Fund	2,856,999	2,371,978	83%
Debt Service Fund	4,865,858	3,710,391	76%
Transfer to Utilities	20,124	20,124	100%
Transfer savings	(300,000)	-	0%
	<u>\$ 11,029,928</u>	<u>\$ 7,117,450</u>	<u>65%</u>
 Total General Fund	 <u>\$ 86,472,907</u>	 <u>\$ 43,412,786</u>	 <u>50%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Special Revenue Funds:			
Virginia Public Assistance Fund:			
Health and welfare:			
Welfare and social services:			
Welfare administration	\$ 4,666,271	\$ 1,945,297	42%
Public assistance	1,797,000	591,958	33%
Purchased services	98,800	11,346	11%
Grants	49,800	2,758	6%
Board of public welfare	4,067	2,184	54%
Total welfare and social services	<u>\$ 6,615,938</u>	<u>\$ 2,553,542</u>	<u>39%</u>
Total health and welfare	<u>\$ 6,615,938</u>	<u>\$ 2,553,542</u>	<u>39%</u>
Total Virginia Public Assistance Fund	<u><u>\$ 6,615,938</u></u>	<u><u>\$ 2,553,542</u></u>	<u><u>39%</u></u>
Children Services Act Fund:			
Health and welfare:			
Welfare and social services:			
Comprehensive services act	\$ 2,253,567	\$ 694,736	31%
Total Comprehensive Services Act Fund	<u><u>\$ 2,253,567</u></u>	<u><u>\$ 694,736</u></u>	<u><u>31%</u></u>
American Rescue Plan Act Fund:			
Public safety:			
Employee Bonuses-Sheriff	\$ 50,000	\$ 11,818	24%
Law Enforcement Eqp Grant	229,000	89,822	39%
Total public safety	<u>\$ 279,000</u>	<u>\$ 101,640</u>	<u>36%</u>
Community development:			
Broadband	\$ 364,842	\$ -	0%
Tourism	51,665	212	0%
Total community development	<u>\$ 416,507</u>	<u>\$ 212</u>	<u>0%</u>
Public works:			
Utilities infrastructure:			
Pump station #11 repairs	\$ 1,000,000	\$ -	0%
Membranes-reverse osmosis skid #1	150,000	-	0%
Library improvements	451,025	40,656	9%
Total utilities infrastructure	<u>\$ 1,601,025</u>	<u>\$ 40,656</u>	<u>3%</u>
Total public works	<u>\$ 1,601,025</u>	<u>\$ 40,656</u>	<u>3%</u>
Total American Rescue Plan Act	<u><u>\$ 2,296,532</u></u>	<u><u>\$ 142,508</u></u>	<u><u>6%</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Debt Service Fund:			
Debt service:			
School sales tax eligible projects:			
Principal retirement	\$ 964,616	\$ 964,617	100%
Interest and other fiscal charges	1,327,489	675,922	51%
Total school sales tax eligible projects	<u>\$ 2,292,105</u>	<u>\$ 1,640,539</u>	<u>72%</u>
School sales tax ineligible projects:			
Radio lease	500,000	-	0%
Total school sales tax ineligible projects	<u>\$ 500,000</u>	<u>\$ -</u>	<u>0%</u>
Other debt service			
Principal retirement	\$ 3,575,387	\$ 3,330,399	93%
Interest and other fiscal charges	1,124,889	583,669	52%
Bond issuance costs	-	20,088	0%
Total other debt service	<u>\$ 4,700,276</u>	<u>\$ 3,934,156</u>	<u>84%</u>
Total Debt Service Fund	<u><u>\$ 7,492,381</u></u>	<u><u>\$ 5,574,694</u></u>	<u><u>74%</u></u>
Mosquito Control Fund			
Public works:			
Personnel	\$ 21,385	\$ 8,743	41%
Facilities maintenance repair & replace (FMRR)	50,000	19,604	39%
Mosquito control operations	97,600	2,945	3%
Total Mosquito Control Fund	<u>\$ 168,985</u>	<u>\$ 31,292</u>	<u>19%</u>
Total Opioid Abatement Fund	<u><u>\$ 100,000</u></u>	<u><u>\$ -</u></u>	<u><u>0%</u></u>
School Sales Tax Fund			
Transfers to Debt Service Fund	\$ 2,292,105	\$ 1,640,539	72%
Reserve for future debt service	3,968,918	1,004,276	25%
Total School Sales Tax Fund	<u><u>\$ 6,261,023</u></u>	<u><u>\$ 2,644,814</u></u>	<u><u>42%</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

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

Governmental Funds

For the Year Ended June 30, 2024

<u>Fund, Function, Activity and Element</u>	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Spent</u>
Capital Projects Funds:			
County Capital Improvements Fund:			
Bus Replacement	\$ 958,576	\$ 927,427	97%
Bus A/C Retrofit	124,000	114,000	92%
Bathroom remodel	513,500	-	0%
School paving	263,540	-	0%
School project contingency	1,600,493	-	0%
School security-Door System	379,482	-	0%
Sch Security Improvements	320,518	27,579	9%
School bus compound	572,341	547,842	96%
School playground	11,985	-	0%
Broadband	476,182	-	0%
Older adult facility	63,300	1,939	3%
Court circle site improvements	33,763	-	0%
Aberdeen Creek pier	445,050	428,018	96%
Woodville Park fields	573,502	568,625	99%
Historic building preservation	250,000	21,813	9%
FEMA Hazard Mitigation Projects	2,678,624	24,901	1%
Ark Park improvements	123,300	105,717	86%
County paving program	666,953	367,524	55%
Parks, Recreation & Tourism ADA improvements	108,075	-	0%
PS Radio Tower Upgrades	3,850,000	3,652,705	95%
Library improvements	200,000	-	0%
Bus Garage Conversion	805,000	34,765	4%
Jail Console Replacement	209,826	-	0%
Beaverdam Floating Dock	150,000	-	0%
Total County Capital Improvements Fund:	<u>\$ 15,378,010</u>	<u>\$ 6,822,855</u>	<u>\$ 44%</u>
School Construction Fund:			
Gloucester High School Renovation	<u>\$ 49,130,536</u>	<u>\$ 11,972,033</u>	<u>24%</u>
Total School Construction Fund	<u>\$ 49,130,536</u>	<u>\$ 11,972,033</u>	<u>24%</u>
Total Capital Projects Funds	<u>\$ 64,508,546</u>	<u>\$ 18,794,888</u>	<u>29%</u>
Total Governmental Expenditures	<u>\$ 176,069,879</u>	<u>\$ 73,849,260</u>	<u>42%</u>



Revenue & Expenditure Summaries

Proprietary Funds:

Utilities

Gloucester Sanitary District

Gloucester Point Sanitary District

COUNTY OF GLOUCESTER, VIRGINIA

Utilities Fund

Schedule of Revenues, Expenditures, and Changes in Net Position - Budget and Actual (Unaudited)
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Revenues			
Operating Revenues			
Water Revenues	\$ 3,534,891	\$ 1,879,431	53%
Sewer revenues	795,555	419,470	53%
Late Fees	64,325	49,360	77%
Other Operating Revenues	24,842	33,486	135%
Non-Operating Revenues			
Application Fees	637,500	57,500	9%
Development Fees	127,500	23,387	18%
Investment income & Tower Rent	133,413	116,186	87%
Total revenues	<u>\$ 5,318,026</u>	<u>\$ 2,578,820</u>	<u>48%</u>
Expenditures			
Personnel:			
Salaries & Wages	\$ 1,609,420	\$ 758,007	47%
Fringe Benefits	787,780	361,568	46%
Other Operating:			
Professional Services	177,840	70,018	39%
Repairs & Maintenance	25,000	49,204	197%
Electrical Services	189,834	91,901	48%
Other contractual services	342,575	103,605	30%
Chemicals and supplies	541,260	303,520	56%
Insurance	40,800	45,310	111%
Administrative Costs to General Fund	190,896	95,579	50%
Other Operating Expenditures	232,242	61,760	27%
Debt Service-Principal & Interest	1,065,522	805,584	76%
Capital Projects	5,690,649	1,579,685	28%
Contingency-Pay Matters	95,102	-	0%
Total operating expenditures	<u>\$ 10,988,920</u>	<u>\$ 4,325,740</u>	<u>39%</u>
Revenues over (under) Expenditures	<u>\$ (5,670,894)</u>	<u>\$ (1,746,920)</u>	<u>31%</u>
Other Financing Sources			
Loan proceeds	\$ 3,650,000	\$ 3,480,000	
Transfer in from General Fund	20,124	20,124	
Use of Fund Balance	<u>\$ 2,000,770</u>	<u>\$ -</u>	
Other Financing Sources	<u>\$ 5,670,894</u>	<u>\$ 3,500,124</u>	
Net Position - Beginning	<u>\$ 23,371,572</u>	<u>\$ 23,371,572</u>	
Net Position - Ending	<u><u>\$ 17,700,678</u></u>	<u><u>\$ 19,871,448</u></u>	

COUNTY OF GLOUCESTER, VIRGINIA

Gloucester Sanitary District #1

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Operating Expenditures:			
Repair and maintenance - light poles	\$ 2,000	\$ 2,241	112%
Electrical Services	20,200	6,624	33%
Total operating expenses	<u>\$ 22,200</u>	<u>\$ 8,865</u>	<u>40%</u>
Operating income (loss)	<u>\$ (22,200)</u>	<u>\$ (8,865)</u>	<u>40%</u>
Nonoperating Revenues			
Taxes	\$ 25,839	\$ 13,648	53%
Insurance Recovery	-	4,028	0%
Interest earnings	204	398	195%
Total nonoperating revenues	<u>\$ 26,043</u>	<u>\$ 18,074</u>	<u>69%</u>
Change in net position	<u>\$ 3,843</u>	<u>\$ 9,209</u>	
Total net position - beginning	<u>\$ 79,681</u>	<u>\$ 79,681</u>	
Total net position - ending	<u><u>\$ 83,524</u></u>	<u><u>\$ 88,890</u></u>	

COUNTY OF GLOUCESTER, VIRGINIA

Gloucester Point Sanitary District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Unaudited
For the Year Ended June 30, 2024

	<u>Adjusted Budget</u>	<u>2nd Quarter Actual</u>	<u>% of Budget Received/Spent</u>
Operating Expenditures			
Electrical Services	\$ 21,000	\$ 8,898	42%
Total operating expenses	<u>\$ 21,000</u>	<u>\$ 8,898</u>	<u>42%</u>
Operating income (loss)	<u>\$ (21,000)</u>	<u>\$ (8,898)</u>	<u>42%</u>
Nonoperating Revenues (Expenditures)			
Taxes	\$ 25,214	\$ 14,015	56%
Interest earnings	1,112	1,952	176%
Use of Fund Balance	<u>(5,029)</u>	<u>-</u>	<u>0%</u>
Total nonoperating revenues	<u>\$ 21,297</u>	<u>\$ 15,967</u>	<u>75%</u>
Change in net position	<u>\$ 297</u>	<u>\$ 7,069</u>	
Total net position - beginning	<u>\$ 9,775</u>	<u>\$ 9,775</u>	
Total net position - ending	<u><u>\$ 10,072</u></u>	<u><u>\$ 16,844</u></u>	



Revenue & Expenditure Details

Proprietary Funds:

Utilities

Gloucester Sanitary District

Gloucester Point Sanitary District

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Utilities Fund & Sanitary Districts

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Gloucester Sanitary District:			
Revenue from local sources:			
General property taxes:			
Current real estate taxes	\$ 22,079	\$ 12,449	56%
Delinquent real estate taxes	2,034	428	21%
Real and personal public service corporation taxes	1,464	761	52%
Penalties	215	6	3%
Interest	47	4	9%
Total general property taxes	<u>\$ 25,839</u>	<u>\$ 13,648</u>	<u>53%</u>
Revenue from use of money and property:			
Interest income	\$ 204	\$ 398	195%
Total revenue from use of money and property	<u>\$ 204</u>	<u>\$ 398</u>	<u>195%</u>
Miscellaneous:			
Insurance recovery	\$ -	\$ 4,028	0%
Total miscellaneous	<u>\$ -</u>	<u>\$ 4,028</u>	<u>0%</u>
Total revenue from local sources	<u>\$ 26,043</u>	<u>\$ 18,074</u>	<u>69%</u>
Total Gloucester Sanitary District	<u><u>\$ 26,043</u></u>	<u><u>\$ 18,074</u></u>	<u><u>69%</u></u>
Gloucester Point Sanitary District:			
Revenue from local sources:			
General property taxes:			
Current real estate taxes	\$ 24,101	\$ 13,136	55%
Delinquent real estate taxes	582	685	118%
Real and personal public service corporation taxes	146	149	102%
Penalties	242	23	10%
Interest	143	23	16%
Total general property taxes	<u>\$ 25,214</u>	<u>\$ 14,015</u>	<u>56%</u>
Revenue from use of money and property:			
Interest income	\$ 1,112	\$ 1,952	176%
Total revenue from use of money and property	<u>\$ 1,112</u>	<u>\$ 1,952</u>	<u>176%</u>
Total revenue from local sources	<u>\$ 26,326</u>	<u>\$ 15,967</u>	<u>61%</u>
Total Gloucester Sanitary District	<u><u>\$ 26,326</u></u>	<u><u>\$ 15,967</u></u>	<u><u>61%</u></u>

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Utilities Fund & Sanitary Districts

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Utilities Fund:			
Operating revenues:			
Charges for services:			
Water Revenues			
Water service	\$ 3,485,350	\$ 1,829,388	52%
Miscellaneous water	33,499	25,530	76%
Renewal-water	-	19,020	0%
Transfer-water	16,042	5,493	34%
Total water revenues	<u>\$ 3,534,891</u>	<u>\$ 1,879,431</u>	<u>53%</u>
Sewer revenues			
Sewer service	\$ 795,555	\$ 419,470	53%
Total sewer revenues	<u>\$ 795,555</u>	<u>\$ 419,470</u>	<u>53%</u>
Other revenues			
Water tower lease	\$ 21,600	\$ 5,618	26%
Tower lease - interest	2,627	-	0%
Credit card fees	7,162	7,505	105%
After hours work	-	600	0%
Conversion balances	1,388	920	66%
Fats, oils & grease	2,331	-	0%
Late fees	64,325	49,360	77%
Other income	13,016	21,587	166%
Insurance recovery	-	2,000	0%
Returned check fees	945	875	93%
Total other revenues	<u>\$ 113,394</u>	<u>\$ 88,514</u>	<u>78%</u>
Total operating revenues	<u>\$ 4,443,840</u>	<u>\$ 2,387,414</u>	<u>54%</u>
Nonoperating revenues			
Connection fees			
Application-water	\$ 297,500	\$ 28,000	9%
Development-water	42,500	6,000	14%
Application-sewer	340,000	29,500	9%
Development-sewer	85,000	17,387	20%
Total connection fees	<u>\$ 765,000</u>	<u>\$ 80,887</u>	<u>11%</u>
Investment income	109,186	110,568	101%
Total nonoperating revenues	<u>\$ 874,186</u>	<u>\$ 191,456</u>	<u>22%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Revenue Details - Budget and Actual (Unaudited)

Utilities Fund & Sanitary Districts

For the Year Ended June 30, 2024

Fund, Major and Minor Revenue Source	Adjusted Budget	2nd Quarter Actual	% of Budget Received
Other Financing Sources			
Use of fund balance	\$ 2,000,770	\$	0%
Loan proceeds	3,650,000	3,480,000	95%
Transfer in from General Fund	20,124	20,124	100%
Total other financing sources	\$ 5,670,894	\$ 3,500,124	
Total Utilities Fund	\$ 10,988,920	\$ 6,078,994	55%
Total Proprietary Funds	\$ 11,041,289	\$ 6,113,035	55%

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Utilities & Sanitary Districts

For the Year Ended June 30, 2024

Fund, Function, Activity and Element	Adjusted Budget	2nd Quarter Actual	% of Budget Spent
Gloucester Sanitary District:			
Public works			
Repair and maintenance-light poles	\$ 2,000	\$ 2,241	112%
Electrical services	20,200	6,624	33%
Use Fund Balance	3,843	-	0%
Total Gloucester Sanitary District	<u>\$ 26,043</u>	<u>\$ 8,865</u>	<u>34%</u>
Gloucester Point Sanitary District:			
Public works			
Electrical services	\$ 21,000	\$ 8,898	42%
Contribution to fund balance	\$ 5,326	\$ -	0%
Total Gloucester Point Sanitary District	<u>\$ 26,326</u>	<u>\$ 8,898</u>	<u>34%</u>
Utilities Fund:			
Public works			
Operating expenses			
Personnel			
Salaries	\$ 1,553,476	\$ 697,258	45%
Salaries-overtime	36,000	51,448	143%
Oncall	19,944	9,301	47%
Total personnel	<u>\$ 1,609,420</u>	<u>\$ 758,007</u>	<u>47%</u>
Fringe benefits	<u>\$ 787,780</u>	<u>\$ 361,568</u>	<u>46%</u>
Contractual services			
Trustee fees	\$ -	\$ -	0%
Merchant credit card fees	7,162	8,465	118%
Banking fees	792	1,095	138%
Professional services	177,840	70,018	39%
Consent order	156,000	53,292	34%
Lab services	30,000	14,170	47%
Repair and maintenance	25,000	49,204	197%
Repair and maintenance Auto	28,621	9,227	32%
Maintenance service contract	120,000	17,356	14%
Electrical services	189,834	91,901	48%
Total contractual services	<u>\$ 735,249</u>	<u>\$ 314,728</u>	<u>43%</u>

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Utilities & Sanitary Districts

For the Year Ended June 30, 2024

Fund, Function, Activity and Element	Adjusted Budget	2nd Quarter Actual	% of Budget Spent
Supplies			
Office supplies	\$ 15,000	\$ 2,190	15%
Chemical supplies	230,000	117,447	51%
Plant supplies	53,210	15,402	29%
Distribution supplies	90,000	62,913	70%
Sewer repair supplies	6,000	7,390	123%
Sewer main supplies	5,000	6,287	126%
Tools	17,850	4,507	25%
Fuel-vehicle	44,200	18,884	43%
Inventory supplies	80,000	68,500	86%
Total supplies	\$ 541,260	\$ 303,520	56%
Insurance			
Vehicle insurance	\$ 8,500	\$ 14,393	169%
General liability insurance	700	705	101%
Property insurance	19,600	19,798	101%
Flood insurance	12,000	10,414	87%
Total insurance	\$ 40,800	\$ 45,310	111%
Other charges			
Advertising	\$ 548	\$ -	0%
Postage	41,600	20,583	49%
Telephone	13,800	4,638	34%
Telecommunications	1,200	-	0%
Training	14,900	5,629	38%
Dues and membership	2,694	1,600	59%
Uniforms and clothing	5,000	2,903	58%
Furniture and fixtures	4,000	-	0%
Miscellaneous	23,000	7,291	32%
Payments to other government agencies	19,000	19,115	101%
Indirect costs	190,896	95,579	50%
Facilities Maintenance Repair/Replace (FMRR)	106,500	-	0%

COUNTY OF GLOUCESTER, VIRGINIA

Expenditure Details - Budget and Actual (Unaudited)

Utilities & Sanitary Districts

For the Year Ended June 30, 2024

Fund, Function, Activity and Element	Adjusted Budget	2nd Quarter Actual	% of Budget Spent
Capital projects			
FMRR	\$ 23,480	\$ -	0%
Arc flash	-	-	0%
Pump station #11 sewer rehabilitation and repair	56,638	-	0%
Pump station #13 collection system	82,499	1,475	2%
Radio read conversion	25,000	-	0%
Water treatment plant roof and façade repair	121,599	93,611	77%
Water system assessment	-	-	0%
Celements/Gloucester waterline replacement	25,275	-	0%
Water treatment plant SCADA upgrade	-	-	0%
Pump Station #15 Central Panel Replacement	85,000	-	0%
Repair Leak Filter #1	94,425	-	0%
Replacement of Old Meters	312,242	-	0%
Sawgrass Point Waterline	35,000	-	0%
Water System Security	66,000	404	1%
Vehicle Replacement	72,000	65,720	91%
VPDES Outfall Modifications	575,000	-	0%
Lead Service Line inventory	30,000	-	0%
R/O Well Pump Repair/Replace	-	-	0%
WTP Pump Repairs	84,645	-	0%
WTP Pump Rebuild	253,656	50,850	20%
AMI	3,400,000	1,019,325	30%
Water Line Repair-Burleigh Road	348,190	348,300	100%
Total other charges	\$ 6,113,787	\$ 1,737,024	28%
Total operating expenses	\$ 9,828,296	\$ 3,520,157	36%
Nonoperating expenses			
Interest expense	\$ 190,522	\$ 21,999	12%
Redemption of principal	625,000	706,270	113%
Bond Issuance Costs	250,000	77,315	31%
Total nonoperating expenses	\$ 1,065,522	\$ 805,584	76%
Contingency:			
Pay matters COLA	\$ 87,529	\$ -	0%
Administrative increases	7,573	-	0%
Total Contingency	\$ 95,102	\$ -	0%
Total Utilities Fund	\$ 10,988,920	\$ 4,325,740	39%
Total Proprietary Funds	\$ 11,041,289	\$ 4,343,503	39%

FY 24 County Administrator's Contingency Budget Appropriation Reservations

FY 2024 Adopted Budget Appropriation		\$ 238,172
CA Contingency Tentatively Reserved for the following	Department	Amount
Land Surveying Services	Engineering	-3,900
MPPDC Grant Writers	Administration	-50,000
Animal Control Uniforms	Animal Control	-400
Aberbeen Creek Pier Project	Engineering	-6,000
Demolition of structure - 8183 Severn Drive	Building Inspections	-20,000
Zoning Order Notice	Planning & Zoning	-1,440
Library Renovation Project Management	Capital Fund	-18,916
Library Renovation - Bid overage	Capital Fund	-29,011
Valbridge Property Advisors - Page Appraisal Update	Administration/Econ. Dev	-3,450
Jail Console - Bid overage	Capital Fund	-3,648
Planning District Commission Dues Increases	Board of Supervisors	-3,000
	Remaining	<u>\$ 98,407</u>

Above is a current listing of reserved amounts in County Administrator Contingency as of February 14, 2024.