

CAROLINE COUNTY VIRGINIA



Fiscal Year 2013 – 2014 Adopted Budget

This budget document was prepared by the Office of the County Administrator
and the County Department of Finance.

CAROLINE COUNTY, VIRGINIA
 FISCAL YEAR 2013-2014 ADOPTED BUDGET
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Caroline County, Virginia

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Port Royal District

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Reedy Church District

Charles M. Culley, Jr.
County Administrator

Caroline County, VA



April 18, 2013

The Honorable Members of the Board of Supervisors
County of Caroline, Virginia

Dear Members of the Board:

I am pleased to present to you and the citizens of Caroline County the Fiscal Year 2013-2014 Adopted Budget (hereinafter referred to as the "FY 2014 Budget"). The spending plan reflects the intent of the Board of Supervisors' goals and objectives for the fiscal year.

The total budget for FY 2014 is \$81,872,540, excluding inter-fund transfers, or \$5,379,064 less than FY 2013. The General Fund for the FY 2014 Budget is \$41,855,692, which is a 4.5% increase from an original adopted budget in FY 2013 of \$40,038,731. This is largely accomplished from current revenue streams that are either growing or stabilizing from the economic recession of the past several years and holding the line on expenditures. The budget is built on a real estate tax rate of \$0.72 per \$100 of assessed value, which is unchanged from the previous year.

Primary drivers of the increase to the General Fund, the County's main operating fund, include:

- Increase in County appropriation for schools - \$537,439
- Increased transfer to debt service for existing debt - \$575,781
- 3% pay increase for full-time and part-time employees - \$381,000
- Increase in health insurance costs - \$238,913
- Increased transfer to Comprehensive Services Act for At-Risk Youth & Families - \$135,658
- Increased costs for regional jails - \$168,607
- Transfer to Utilities Fund for increased operating costs due to wastewater treatment plant expansion (reduces Utilities operating funds applied to debt service) - \$245,589
- Increased transfer to Utilities Fund to cover debt service increase - \$91,612

"Committed To Service, Dedicated To The People"

212 North Main Street, P. O. Box 447, Bowling Green, Virginia 22427

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Operating Expenditures

Caroline County Public Schools

The adopted FY 2014 General Fund budget provides an additional \$537,439 in new local funds for schools, bringing the total transfer from the General Fund to the Schools Operating Fund to \$11,635,804.

An additional \$51,635 is budgeted to lease/purchase four replacement school buses bringing the total transfer for buses to \$117,905.

Increased county funding, combined with additional targeted state funds, should enable all school division employees to receive a 3% raise in FY 2014.

Health Insurance

The County self-insures for health insurance and contracts with Anthem Blue Cross and Blue Shield for administrative services, network access and reinsurance. Because the County is self-insured, it bears some risks associated with a high claims year. In exchange, it enjoys slightly lower premiums than fully-insured plans and also retains surpluses if premiums exceed claims and expenses. The County received a 15% cost increase for the plan year covering the period of March 1, 2013 through February 28, 2014. The increase impacted both the County and employees with the County's cost increasing by an estimated \$238,913 in FY 2014.

The table below tracks changes plan charges since FY 2010:

Fiscal Year	County Cost	Notes
FY 2010	\$ 1,306,131	
FY 2011	\$ 1,538,837	
FY 2012	\$ 1,480,335	
FY 2013	\$ 1,681,188	Estimated

Employee Compensation

The adopted FY 2014 budget includes a 3% cost-of-living pay increase for full-time and part-time employees effective July 1, 2013. The estimated total cost of the salary increase, including benefits, is \$381,000.

This action represents the first overall salary increase for employees in six years.*

**Full-time employees received two separate one-time bonuses of \$500 in December 2010 and June 2011 (part-time employees received a \$250 bonus). The bonuses helped offset pay cuts of 1% and 2% (depending on the employee's salary) that remained in effect from July 1, 2010 to September 1, 2011 and seven (7) unpaid furlough days between March 2009 and June 2010.*

New Positions

The following new or upgraded positions are funded in the FY 2014 budget:

- Full year funding for an additional Wastewater Treatment Plant Operator to meet regulatory requirements for the expanded wastewater treatment plant.
- Reclassify part-time Wastewater Treatment Plant Laboratory Technician required to operate certified lab to full-time.
- Reclassify part-time Human Resources Manager to full-time.

Regional Jails

Caroline County is a member of three separate regional jails – the Pamunkey Regional Jail, Peumansend Creek Regional Jail and the Merrimac Juvenile Detention Center. Costs to operate the Pamunkey Regional Jail, the County's main jail for adult offenders, are in large part based on the prisoner days used by the County. Budgeted funds represent an estimate of the prisoner days for the fiscal year as well as quarterly debt service reimbursements. A "true up" of actual prisoner days occurs at the end of each fiscal year and may be higher or lower than the estimate. The allocation for the Pamunkey Regional Jail in FY 2014 is \$1,774,320, which is \$134,411 more than the amended FY 2013 budget.

The table below illustrates the County's costs for the Pamunkey Regional Jail in the last seven fiscal years:

Pamunkey Regional Jail	Total Cost	County Prisoner Days
FY 2007	\$814,865	20,791
FY 2008	\$926,555	19,922
FY 2009	\$1,140,088	23,071
FY 2010	\$1,454,112	32,555
FY 2011	\$1,664,909	32,905
FY 2012	\$1,733,329	34,447
FY 2013	\$1,639,909*	32,559 (as of 3/31/13)

**Budgeted, not actual*

Caroline County joined with 17 other localities in the 1990's to build and operate the Merrimac Juvenile Detention Center in Williamsburg. Merrimac is a 48 bed facility, which provides secure detention for juveniles who are awaiting court hearings or who have been found guilty and have been sentenced to serve time in detention.

A total of \$188,207 is budgeted for FY 2014 for Merrimac, which is \$34,196 more than the previous fiscal year.

The table below depicts the County's cost for juvenile detention over the last seven fiscal years:

Merrimac Juvenile Detention Center	Total Costs	County Prisoner Days
FY 2007	\$267,699	1,272
FY 2008	\$395,000	3,022
FY 2009	\$356,244	2,119
FY 2010	\$243,930	1,755
FY 2011	\$174,111	1,234
FY 2012	\$146,679	906
FY 2013	\$154,011*	737 (through March)

**Budgeted, not actual*

The County's participation in the Peumansend Creek Regional Jail is limited to three (3) beds. The jail, which is located on 150 acres carved out of Fort A.P. Hill, is designed to house post-sentenced inmates of low to medium security.

The County's costs for FY 2014 will remain level at \$31,128.

Capital Projects

The adopted FY 2014 budget includes the following capital projects in the total amount of \$848,471:

Improvements to Intersection of Routes 1 & 639

A total of \$783,471 is included in the FY 2014 budget to fund the County's share of a VDOT Revenue Sharing Project to improve the intersection of Route 1 and Route 639 in Ladysmith. A left and right turn lane will be constructed between Wrights Chapel and The Shops at Ladysmith entrance to facilitate traffic flow.

The source of funds for the local match for the project is the Proffer Fund.

Improvements to HVAC System at Community Services Center

The FY 2014 budget includes \$65,000 for improvements to the HVAC system controls at the Community Services Center to improve climate control and reduce energy costs.

Revenues

The FY 2014 budget forecasts General Fund revenues of \$41,855,692 or \$1,816,961 higher than the FY 2013 budget. The following describes some of the revenue highlights.

Real Estate

The County's largest revenue source is the real property tax, making up approximately 41% of General Fund revenue. Each penny of real estate tax

generates approximately \$248,516 after adjustments for land use programs and elderly tax relief. Revenues are budgeted at a 95% collection rate.

The County's overall forecast for real estate revenue in FY 2014 is \$17,216,657, or \$235,257 higher than the previous fiscal year. With the tax rate remaining the same from last year, this can be attributed to natural growth and land book adjustments.

Personal Property

The adopted FY 2014 budget shows an increase of \$917,583 in revenue from the personal property tax. The increase reflects the full impact of proration, which began January 1, 2013. Many used cars have begun depreciating at a lower rate since demand has increased. In addition, the purchase of new cars has added to the personal property tax base.

The personal property tax rate increased from \$3.50 per \$100 of assessed value in FY 2013 to \$3.80 in FY 2014, but only to equalize revenue as a result of the drop in value caused by converting assessments from 100% retail value to 100% trade in value.

Sales Tax

A drop of \$53,514 in sales tax revenue is anticipated in FY 2014 from the previous year based on tracking monthly revenue collections in FY 2013.

The County's overall forecast for sales tax revenue in FY 2014 is \$1,500,860.

EMS Service Fees

EMS service fees are projected at \$700,000 in FY 2014, or \$20,000 less than the previous fiscal year. This is a more realistic number based on tracking revenues over the previous two fiscal years.

Use of General Fund Balance

The adopted FY 2014 budget uses \$706,419 from the Undesignated Fund Balance to balance revenues and expenditures. However, the projected FY 2013 fund balance is expected to increase by \$678,000 due to unbudgeted personal property revenue from proration and higher than anticipated personal property revenue collection. This will reduce the net negative impact on the fund balance in FY 2014 to \$28,419.

Overview of Other Operating Funds

Social Services Fund

The Social Services Fund FY 2014 Adopted Budget is \$2,326,011. The total fund increased by 6.6% over the original adopted FY 2013 budget. Most activity is paid for and mandated by federal and state governments. The County's transfer from the

General Fund to the Social Services Fund decreases from \$591,725 in FY 2013 to \$581,059 in FY 2014, a decrease of 1.8%.

Comprehensive Services Act Fund

The County's Comprehensive Services Act Fund adopted budget for FY 2014 is \$1,862,500, which is an increase of \$102,517 or 5.8% from the FY 2013 adopted budget.

The CSA program reflects mandated costs for special needs children, and is a shared responsibility between the County and state. The County's share of the cost varies by the type of service provided, but averages approximately 33%. The General Fund transfer to support the CSA program is slated to increase from \$458,457 in FY 2013 to \$594,115 in FY 2014, an increase of \$135,658 or 29.6%.

The table below tracks CSA spending over the last five fiscal years:

Fiscal Year	State Share	County Share	Misc. Revenue	Total Spending
FY 2009	\$ 939,636	\$438,281	\$19,159	\$1,405,441
FY 2010	\$ 959,560	\$621,267	\$21,801	\$1,602,628
FY 2011	\$ 857,495	\$496,979	\$39,707	\$1,394,181
FY 2012	\$ 885,119	\$772,881	\$22,718	\$1,680,718
FY 2013	\$1,286,526	\$458,457	\$15,000	\$1,759,983*

*Budget, not actual

Debt Retirement Fund

The Debt Retirement Fund accounts for debt service payments for general government and schools capital projects. Debt service payments for utility capital projects are accounted for in the Utility Fund.

A portion of the personal property tax, \$0.63 out of \$3.80 per \$100 of assessed value, is dedicated to debt retirement and represents 21.2% (\$1,608,691) of the total Debt Retirement Fund revenues. Meals tax revenue is also restricted for debt retirement and represents 11.3% of the total Debt Retirement Fund revenues or \$858,243. The FY 2014 budget projects an increase of \$39,769 in meals tax revenue from the previous year based on stabilization of existing restaurants and the possible addition of new restaurants during the fiscal year. The balance of funding for debt retirement comes from utility taxes, communications taxes, rental payments and a General Fund transfer.

The adopted amount for the Debt Retirement Fund in FY 2014 is \$7,585,623. Debt service payments for existing County debt increase by \$637,233 from FY 2013 to FY 2014 as full payments for the Bowling Green PK-5 School project begin and principal

payments for prior year refundings begin. A General Fund transfer in the amount of \$3,147,859 is budgeted for FY 2014.

As of the date of this budget message, the next five year’s debt service schedule (net of federal subsidies) will be as follows (does not include any debt for radio narrowbanding project):

Fiscal Year	General Govt	Education	Total Debt Payments
2014	\$3,455,825	\$3,798,566	\$7,254,391
2015	\$3,458,487	\$3,765,900	\$7,224,387
2016	\$3,319,579	\$3,378,194	\$6,697,773
2017	\$8,167,982*	\$3,420,622	\$11,588,604*
2018	\$2,088,275	\$3,190,046	\$5,278,321

**payoff of \$5,000,000 Bond Anticipation Note*

The County may also see the following reductions in federal subsidies for school, library and utility bonds for FY 2014 due to the impact of sequestration. These reduced federal subsidies will increase the debt service amount covered by a transfer from the General Fund.

- Qualified School Construction Bonds (“QSCBs”) in the amount of \$27,116.25 for the Bowling Green PK-5 School Project
- Build America Bonds (“BABs”) in the amount of \$1,004.71 for the Dawn Library Project
- Build America Bonds (“BABs”) in the amount of \$32,761.88 for the Wastewater Treatment Plant Expansion (reflected in the Utility Fund).

Tourism Fund

The FY 2014 Adopted Budget for the Tourism Fund is \$187,961, a decrease of \$6,227 or 3.2% from the previous fiscal year. Revenue for the Tourism Fund is provided almost exclusively from transient occupancy taxes charged for hotel/motel stays. Funds are also received through advertising fees and gift shop sales.

Funds are used to operate the Visitor Center and promote tourism in Caroline County.

Utilities Fund

The Adopted Utility Fund Budget for FY 2014 is \$5,570,177 or \$450,329 more than FY 2013.

Operational costs in the Utilities Fund are expected to be self-supporting in FY 2014 from monthly user fees charged to water and sewer customers. With the housing market only beginning to show signs of recovery, however, revenues from new water

and sewer connections are still not sufficient to cover debt service costs for the County's investment in utility infrastructure.

As a result, a transfer of \$1,617,401 from the General Fund is anticipated in FY 2014 to cover debt service payments and provide \$100,000 needed to drill new wells for additional water capacity.

The following table depicts debt service payments in the Utility Fund over the next five fiscal years:

Fiscal Year	Utility Debt Service Payments
2014	\$3,041,985
2015	\$3,028,307
2016	\$3,025,932
2017	\$3,015,624
2018	\$3,012,803

The County's cost to operate its wastewater treatment plant is expected to increase by \$245,589 in FY 2014 as the plant expansion to 1.5 MGD (million gallons per day) comes on line. The increased operating expense for electricity, chemicals, personnel, etc. will reduce the amount of operating funds in the Utilities Fund available for debt service and thereby increase the transfer from the General Fund.

An increased transfer from the General Fund in the amount of \$91,612 will also be needed to cover higher debt service costs in the Utilities Fund as the full impact of the wastewater treatment plant expansion debt is realized.

Water and sewer rates will remain level in FY 2014 at the Board's direction.

The FY 2015 Budget – A Brief Look Ahead

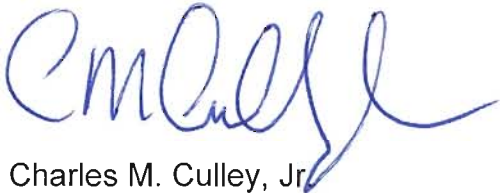
Additional challenges will present themselves in the FY 2015 budget. These include, but are not limited to:

- The need to invest in deferred capital projects such as Sheriff's vehicles, school buses, Fire & Rescue vehicles, solid waste roll off trucks and others
- Funding for a general reassessment of real estate values
- Locally funded Social Worker positions to keep pace with the increasing demand for services
- Additional funding for new well exploration and development
- Continue to reduce the need for a Revenue Anticipation Note (RAN) to accommodate the County's cash flow needs during certain times of the fiscal year

Closing and Acknowledgements

The FY 2014 budget is designed to provide the services necessary to meet the needs of the citizens of Caroline County. I would like to thank the Board of Supervisors for their essential work in reviewing the budget and establishing priorities in these challenging times. Thanks also go out to our staff for their work and contributions toward developing this budget.

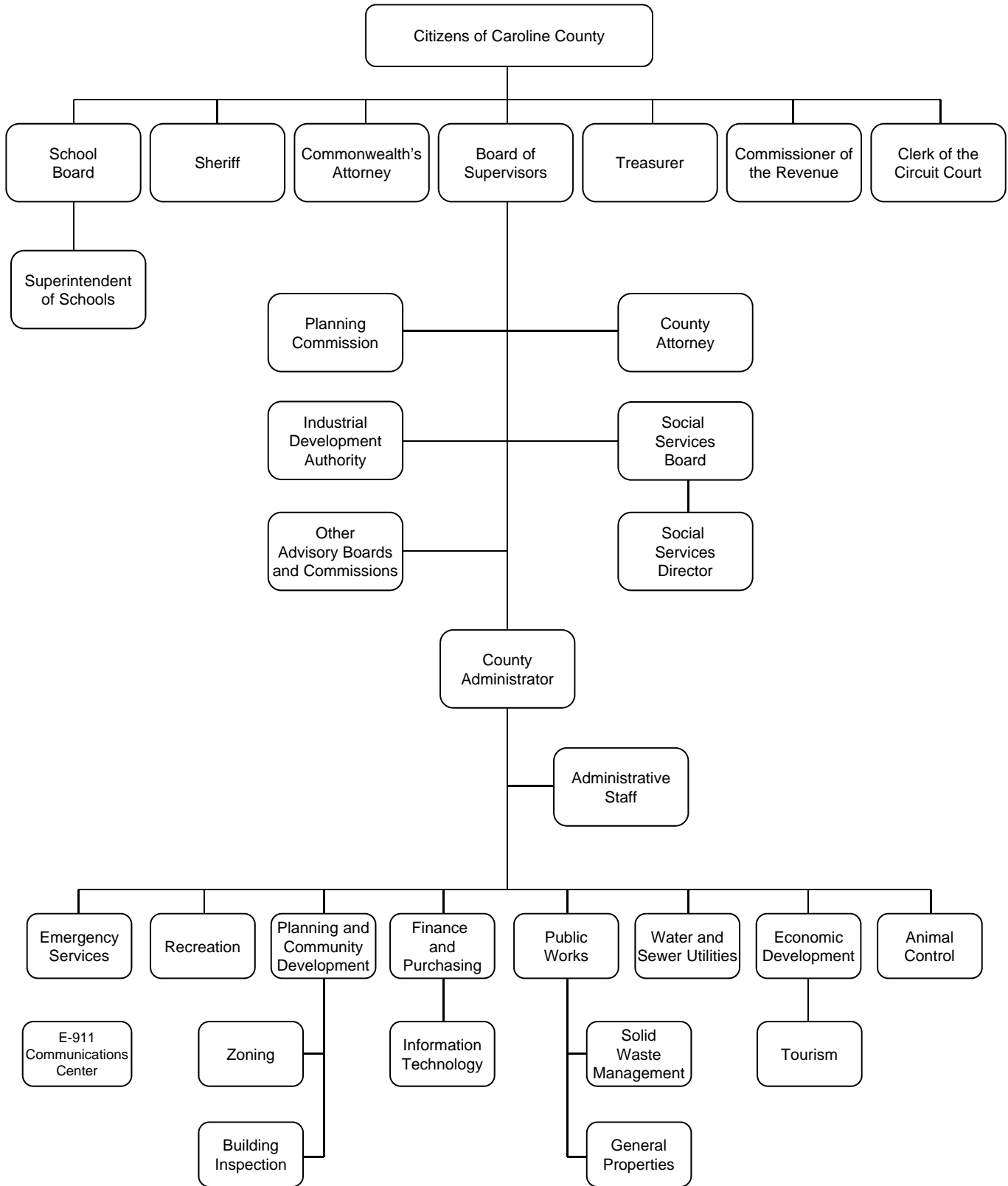
Respectfully submitted,

A handwritten signature in blue ink, appearing to read "C. Culley, Jr.", with a stylized flourish extending to the right.

Charles M. Culley, Jr.
County Administrator

COUNTY OF CAROLINE, VIRGINIA

ORGANIZATION CHART



All Funds FY 2014 Budget

Summary of Revenues and Expenditures for all Funds

	FY 2011	FY 2012	FY 2013	FY 2014	Variance	
					Actual	Actual
Revenues						
General Property Taxes	\$ 26,744,732	\$ 28,661,521	\$ 28,528,297	\$ 29,621,695	\$ 1,093,398	3.8%
Other Local Taxes	3,938,406	3,913,842	5,605,996	5,759,609	153,613	2.7%
Permits, Fees and Licenses	340,210	311,443	1,246,016	1,333,442	87,426	7.0%
Fines and Forfeitures	599,320	702,705	594,507	600,000	5,493	0.9%
Use of Money and Property	60,830	62,506	223,339	230,795	7,456	3.3%
Charges for Services	1,104,200	1,003,679	4,415,887	4,371,262	(44,625)	-1.0%
Recovered Costs and Misc.	592,624	467,493	741,940	803,681	61,741	8.3%
Intergovernmental	5,131,081	5,220,297	37,781,223	37,669,833	(111,390)	-0.3%
Debt Proceeds	-	-	7,500,000	-	(7,500,000)	-100.0%
Non-Departmental	10,577	-	614,399	1,482,223	867,824	141.2%
Total Revenues	\$ 38,521,980	\$ 40,343,486	\$ 87,251,604	\$ 81,872,540	\$ (5,379,064)	-6.2%
Expenditures - by Function						
General Government Administration	\$ 2,942,619	\$ 2,727,050	\$ 2,934,202	\$ 3,184,612	\$ 250,410	8.5%
Judicial Administration	1,211,278	1,174,963	1,231,369	1,340,086	108,717	8.8%
Public Safety	11,013,694	11,125,697	11,337,828	12,125,795	787,967	6.9%
Public Works	2,837,517	2,831,056	2,816,241	3,096,626	280,385	10.0%
Health and Welfare	4,479,366	4,715,498	4,564,606	4,808,595	243,989	5.3%
Education	35,871,891	37,975,362	40,464,990	41,205,709	740,719	1.8%
Parks, Recreation & Cultural	616,479	649,931	692,494	695,919	3,425	0.5%
Community Development	1,181,333	1,435,355	1,484,680	1,548,286	63,606	4.3%
Capital Projects	8,489,279	2,369,498	7,987,000	354,728	(7,632,272)	-95.6%
Nondepartmental	5,066,123	6,847,442	7,678,235	7,691,624	13,389	0.2%
Public Utilities	4,443,125	5,153,442	6,059,959	5,820,560	(239,399)	-4.0%
Total	\$ 78,152,704	\$ 77,005,294	\$ 87,251,604	\$ 81,872,540	\$ (5,379,064)	-6.2%
Expenditures - by Category						
Salaries and Benefits	\$ 45,428,175	\$ 46,440,271	\$ 48,955,030	\$ 50,133,147	\$ 1,178,117	2.4%
Operating Expenditures	18,776,713	18,628,756	17,873,324	19,291,293	1,417,969	7.9%
Capital Expenditures	6,616,366	62,722,572	8,899,686	1,195,950	(7,703,736)	-86.6%
Non Departmental	345,431	278,874	523,306	9,000	(514,306)	-98.3%
Debt Service						
Principal Payments	2,505,189	4,068,155	5,362,748	5,763,352	400,604	7.5%
Interest Payments	3,683,811	5,655,496	5,637,510	5,479,798	(157,712)	-2.8%
Total Expenditures	\$ 77,355,685	\$ 137,794,124	\$ 87,251,604	\$ 81,872,540	\$ (5,379,064)	-6.2%

excludes transfers between funds

uses FY 2013 school budget for FY 2014

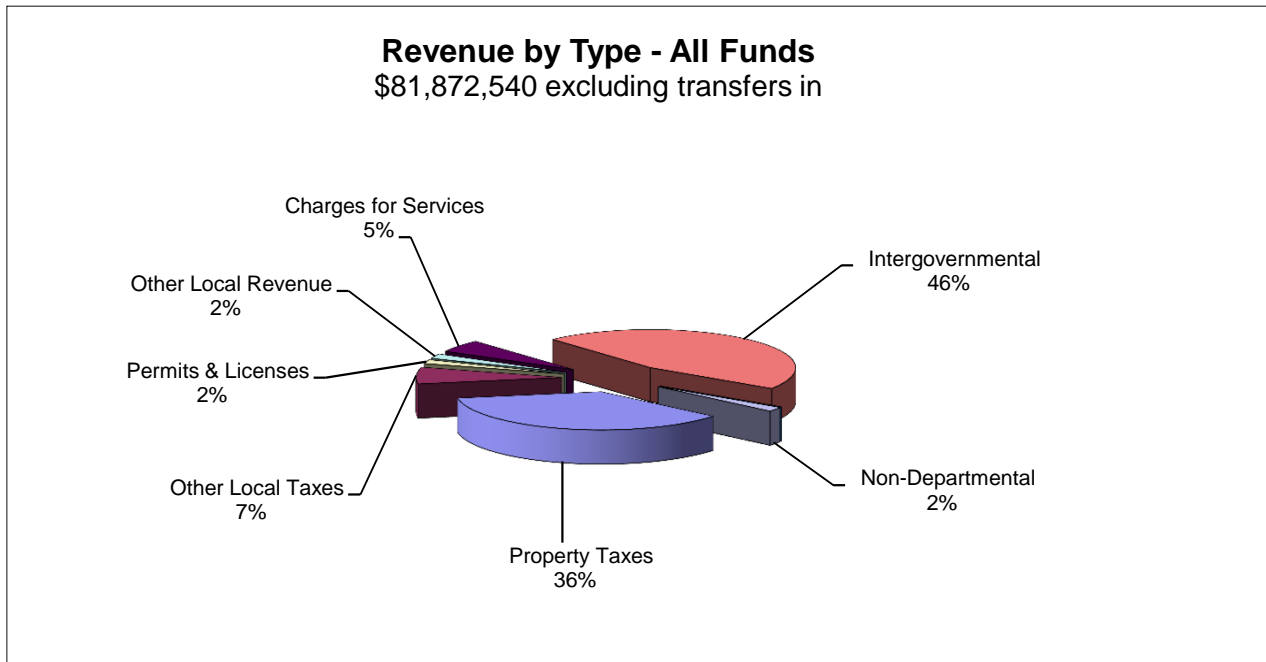
All Funds FY 2014 Budget

	<u>General Fund Budget</u>	<u>School Fund Budget</u>	<u>Social Services/ CSA Budget</u>	<u>Debt Retirement Budget</u>	<u>Capital Funds Budgets</u>	<u>Special Revenue Funds Budget</u>	<u>Enterprise Funds Budget</u>	<u>Transfers from Other Funds Budget</u>	<u>Grand Total FY 2012 Budget</u>
Revenues									
General Property Taxes	29,621,695								29,621,695
Other Local Taxes	3,876,225			1,722,423		160,961			5,759,609
Permits, Fees and Licenses	323,423					33,890	976,129		1,333,442
Fines and Forfeitures	600,000								600,000
Use of Money and Property	60,298	150		111,600	7,047	21,700	30,000		230,795
Charges for Services	1,027,980	770,000				14,000	2,559,282		4,371,262
Recovered Costs and Misc.	374,792	8,000	22,500	201,200		84,620	112,569		803,681
Intergovernmental	5,244,860	28,673,850	2,990,837	295,108		121,367	343,811		37,669,833
Transfers In	20,000	11,753,709	1,175,174	5,255,293	783,471		1,798,769	(20,786,416)	-
Long Term Debt	-								-
Transfers from Fund Balance	706,419				57,953	717,851			1,482,223
Total Revenues	41,855,692	41,205,709	4,188,511	7,585,624	848,471	1,154,389	5,820,560	(20,786,416)	81,872,540
Expenditures - by Function									
General Administration	3,184,612								3,184,612
Judicial Administration	1,334,196					5,890			1,340,086
Public Safety	12,004,428					121,367			12,125,795
Public Works	3,066,626					30,000			3,096,626
Health and Welfare	620,084		4,188,511						4,808,595
Education		41,205,709							41,205,709
Parks, Recreation & Cultural	695,919								695,919
Community Development	1,348,625					199,661			1,548,286
Capital Projects					354,728				354,728
Nondepartmental	19,601,202			7,585,624	493,743	797,471		(20,786,416)	7,691,624
Public Utilities							5,820,560		5,820,560
Total	41,855,692	41,205,709	4,188,511	7,585,624	848,471	1,154,389	5,820,560	(20,786,416)	81,872,540
Expenditures - by Category									
Salaries and Benefits	13,772,891	33,555,202	1,771,587			89,162	944,305		50,133,147
Operating Expenditures	8,281,788	7,144,658	2,416,924			121,889	1,326,034		19,291,293
Capital Expenditures	199,811	387,944			354,728	125,867	127,600		1,195,950
Transfers Out	19,484,202				493,743	808,471		(20,786,416)	-
Transfers to Reserves						9,000			9,000
Debt Service									-
Principal Payments		117,905		4,399,716			1,245,731		5,763,352
Interest Payments	117,000			3,185,908			2,176,890		5,479,798
Total Expenditures	41,855,692	41,205,709	4,188,511	7,585,624	848,471	1,154,389	5,820,560	(20,786,416)	81,872,540

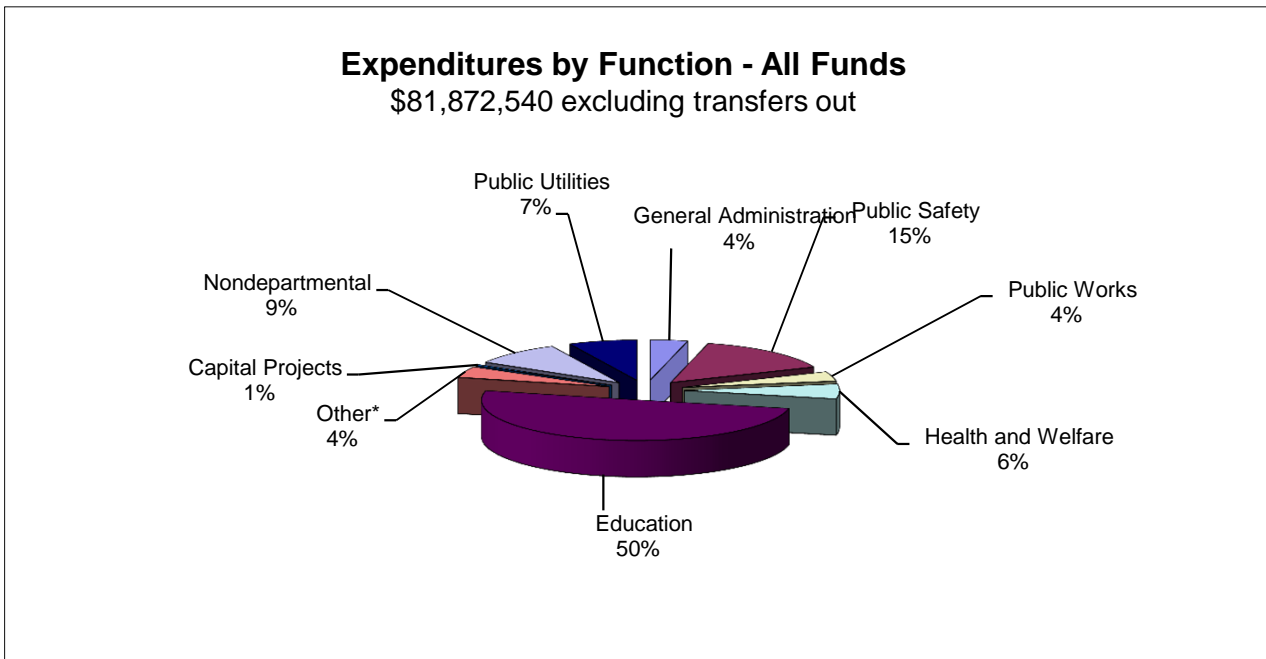
excludes transfers between funds except school funding

Sources and Uses of Funds

Where Does the Money Come From?

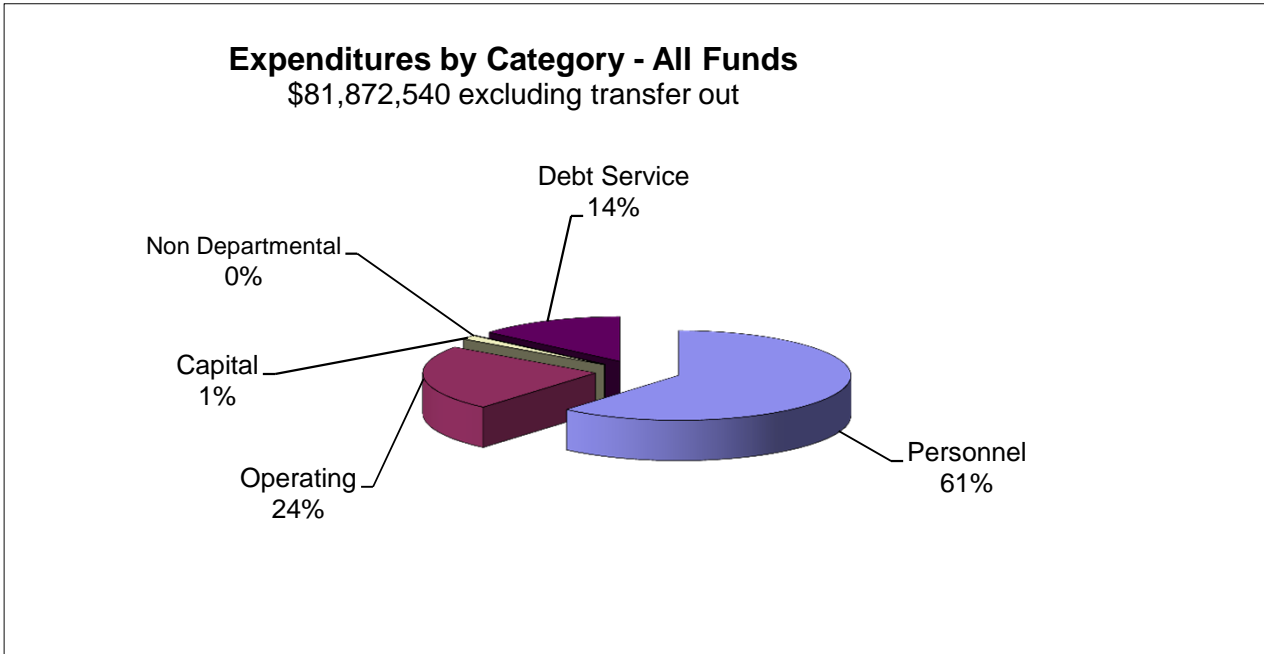


Where Does the Money Go?



*Other category includes Parks, Recreation and Cultural, Community Development, Judicial Administration, each of which have expenditures comprising 1% or less of total expenditures

For What Purposes is the Money Used?



CAROLINE COUNTY

General Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Revenues						
General Property Taxes	\$ 26,744,732	\$ 28,661,523	\$ 28,528,297	\$ 29,621,695	\$ 1,093,398	3.8%
Other Local Taxes	3,938,406	4,124,362	3,749,473	3,876,225	126,752	3.4%
Permits, Fees and Licenses	340,210	311,443	305,795	323,423	17,628	5.8%
Fines and Forfeitures	599,320	702,704	594,507	600,000	5,493	0.9%
Use of Money and Property	60,830	62,507	56,802	60,298	3,496	6.2%
Charges for Services	1,104,200	1,073,261	1,156,513	1,027,980	(128,533)	-11.1%
Recovered Costs and Misc.	592,624	453,911	471,322	374,792	(96,530)	-20.5%
Revenue from the Commonwealth	4,667,444	4,741,803	4,681,385	4,799,957	118,572	2.5%
Federal Revenue	463,637	478,492	474,637	444,903	(29,734)	-6.3%
Transfer from Reserves	-	-	-	-	-	0.0%
Transfer from Fund Balance	-	-	-	706,419	706,419	100.0%
Transfers In	10,577	-	20,000	20,000	-	0.0%
Total Revenues	\$ 38,521,980	\$ 40,610,007	\$ 40,038,731	\$ 41,855,692	\$ 1,816,961	4.5%
Expenditures - by Function						
General Government Administration	\$ 2,895,806	\$ 2,727,050	\$ 2,934,202	\$ 3,184,612	\$ 250,410	8.5%
Judicial Administration	1,199,629	1,169,322	1,225,479	1,334,196	108,717	8.9%
Public Safety	10,897,576	10,820,924	11,215,178	12,004,428	789,250	7.0%
Public Works	2,837,517	2,812,056	2,788,241	3,066,626	278,385	10.0%
Health and Welfare	556,981	582,316	621,984	620,084	(1,900)	-0.3%
Parks, Recreation & Cultural	616,479	649,931	692,494	695,919	3,425	0.5%
Community Development	977,010	1,108,167	1,279,692	1,348,625	68,933	5.4%
Nondepartmental	148,460	1,273,102	1,185,905	117,000	(1,068,905)	-90.1%
Transfers Out	15,087,575	16,645,667	18,095,556	19,484,202	1,388,646	7.7%
Total	\$ 35,217,033	\$ 37,788,534	\$ 40,038,731	\$ 41,855,692	\$ 1,816,961	4.5%
Expenditures - by Category						
Salaries and Benefits	\$ 11,695,341	\$ 11,988,071	\$ 12,924,085	\$ 13,772,891	\$ 848,806	6.6%
Operating Expenditures	8,110,451	7,738,475	7,737,034	8,281,788	544,754	7.0%
Capital Expenditures	175,206	143,220	142,151	199,811	57,660	40.6%
Transfers	15,087,575	16,717,235	18,567,922	19,484,202	916,280	4.9%
Debt Service	-	-	-	-	-	-
Principal Payments	-	1,176,599	502,539	-	(502,539)	-100.0%
Interest Payments	148,460	96,503	165,000	117,000	(48,000)	-29.1%
Total Expenditures	\$ 35,217,033	\$ 37,860,103	\$ 40,038,731	\$ 41,855,692	\$ 1,816,961	4.5%
Full-time Positions	171.5	173	175.5	177	1.5	0.9%
Part-time Positions	72	74	74	74	0	0.0%

CAROLINE COUNTY School Funds

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
School Operations						
Revenues:						
Charges for Services	\$ 25,831	\$ 14,703	\$ 20,000	\$ 20,000	\$ -	0.0%
Rebates and Refunds	12	750	8,000	8,000	-	0.0%
Revenues from the Commonwealth	20,625,753	21,301,362	23,169,389	23,899,483	730,094	3.2%
Federal Revenues	1,241,684	1,286,520	1,175,556	1,135,598	(39,958)	-3.4%
Lease Financing		559,006	-	-	-	0.0%
Local Transfer	11,000,000	11,096,989	11,216,270	11,753,709	537,439	4.8%
Total Revenues	\$ 32,893,280	\$ 34,259,329	\$ 35,589,215	\$ 36,816,790	\$ 1,227,575	3.4%
Expenditures:						
Instruction	\$ 25,254,379	\$ 26,939,435	\$ 27,917,795	\$ 28,938,642	\$ 1,020,847	3.7%
Administration	1,020,729	1,046,870	1,152,417	1,321,476	169,059	14.7%
Pupil Transportation	2,751,659	2,841,615	2,855,647	2,985,640	129,993	4.6%
Operations & Maintenance	3,388,380	3,171,683	3,513,518	3,491,744	(21,774)	-0.6%
Facilities	132,764	84,825	149,838	79,288	(70,550)	-47.1%
Debt Service		559,006			-	
Total Expenditures	\$ 32,547,911	\$ 34,643,434	\$ 35,589,215	\$ 36,816,790	\$ 1,227,575	3.5%
Special Grants Funds						
Revenues:						
Miscellaneous Revenue	\$ 7,063	\$ 7,942	\$ -	\$ -	\$ -	0.0%
State Revenue	76,052	30,980	406,576	33,423	(373,153)	-91.8%
Federal Revenue	1,527,791	1,300,013	2,653,038	2,466,786	(186,252)	-7.0%
Total Revenues	\$ 1,610,906	\$ 1,338,936	\$ 3,059,614	\$ 2,500,209	\$ (559,405)	-18.3%
Expenditures:						
Grant Expenditures	\$ 1,433,358	\$ 1,502,737	\$ 3,059,614	\$ 2,500,209	\$ (559,405)	-18.3%
Cafeteria Fund						
Revenues:						
Revenue from Use of Monies	\$ 137	\$ 131	\$ 150	\$ 150	\$ -	0.0%
Charges for Services	728,084	733,332	738,980	750,000	11,020	1.5%
Rebates and Refunds	11,325	8,775	7,600	-	(7,600)	-100.0%
Revenues from the Commonwealth	25,802	28,865	30,187	32,912	2,725	9.0%
Federal Revenues	1,014,881	1,117,948	1,039,244	1,105,648	66,404	6.4%
Total Revenues	\$ 1,780,229	\$ 1,889,050	\$ 1,816,161	\$ 1,888,710	\$ 72,549	4.0%
Expenditures:						
Compensation	\$ 722,139	\$ 893,443	\$ 843,353	\$ 855,337	\$ 11,984	1.4%
Supplies	1,168,483	935,748	972,808	1,033,373	60,565	6.2%
Total Expenditures	\$ 1,890,622	\$ 1,829,191	\$ 1,816,161	\$ 1,888,710	\$ 72,549	4.0%
Total School Funds	\$ 35,871,891	\$ 37,975,362	\$ 40,464,990	\$ 41,205,709	\$ 740,719	1.8%

CAROLINE COUNTY Social Services Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Budget</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Revenues:						
Miscellaneous Revenue	\$ 3,983	\$ -	\$ 500	\$ 500	\$ -	0.0%
Revenue from the Commonwealth	637,421	539,982	351,091	428,552	77,461	22.1%
Federal Revenue	1,558,529	1,530,305	1,239,323	1,315,900	76,577	6.2%
Transfers In	396,554	557,839	591,725	581,059	(10,666)	-1.8%
Total Revenues	\$ 2,596,487	\$ 2,628,126	\$ 2,182,639	\$ 2,326,011	\$ 143,372	6.6%
Expenditures:						
Salaries and Benefits	\$ 1,520,014	\$ 1,651,550	\$ 1,683,358	\$ 1,759,087	\$ 75,729	4.5%
Operating Expenses	1,009,338	945,469	499,281	566,924	67,643	13.5%
Capital Expenditures	800	31,107	-	-	-	0
Total Expenditures	\$ 2,530,152	\$ 2,628,126	\$ 2,182,639	\$ 2,326,011	\$ 143,372	6.6%

Comprehensive Services Act Fund

Revenues:						
Miscellaneous Revenue	\$ 39,707	\$ 26,000	\$ 15,000	\$ 22,000	\$ 7,000	46.7%
State/Federal Revenue	857,495	1,043,990	1,286,526	1,246,385	(40,141)	-3.1%
Transfers In	496,979	435,066	458,457	594,115	135,658	29.6%
Total Revenues	\$ 1,394,181	\$ 1,505,056	\$ 1,759,983	\$ 1,862,500	\$ 102,517	5.8%
Expenditures:						
Salaries and Benefits	\$ 12,375	\$ 12,500	\$ -	\$ 12,500	\$ 12,500	100.0%
Operating Expenses	1,379,858	1,492,556	1,759,983	1,850,000	90,017	5.1%
Total Expenditures	\$ 1,392,233	\$ 1,505,056	\$ 1,759,983	\$ 1,862,500	\$ 102,517	5.8%

CAROLINE COUNTY Debt Retirement Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Revenues:						
Other Local Taxes	\$ 1,754,525	\$ 1,779,459	\$ 1,681,273	\$ 1,722,423	\$ 41,150	2.4%
Revenue from Use of Money/Property	111,600	111,600	111,600	111,600	-	0.0%
Federal Revenue	5,068	261,298	281,548	295,108	13,560	4.8%
Other Revenue	3,161	-	70,902	201,200	130,298	183.8%
Transfers	3,043,309	3,551,144	4,803,067	5,255,293	452,226	9.4%
Total Revenues	\$ 4,917,663	\$ 5,703,501	\$ 6,948,390	\$ 7,585,624	\$ 637,234	9.2%
Expenditures:						
Debt Service Fees	\$ 7,104	\$ 7,845	\$ 5,000	\$ 8,000	\$ 3,000	60.0%
Principal	1,897,834	2,459,713	3,623,231	4,399,716	776,485	21.4%
Interest	3,012,725	3,078,285	3,320,159	3,177,908	(142,251)	-4.3%
Total Expenditures	\$ 4,917,663	\$ 5,545,843	\$ 6,948,390	\$ 7,585,624	\$ 637,234	9.2%

CAROLINE COUNTY Tourism Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Revenues:						
Other Local Taxes	\$ 174,751	\$ 161,592	\$ 175,250	\$ 160,961	\$ (14,289)	-8.2%
Revenue from Use of Money/Property	5,225	495	1,000	1,000	-	0.0%
Charges for Services	13,041	11,826	15,790	14,000	(1,790)	-11.3%
Miscellaneous Revenue	818	2,154	-	-	-	0.0%
Transfers	-	-	2,148	12,000	9,852	458.7%
Total Revenues	\$ 193,835	\$ 176,067	\$ 194,188	\$ 187,961	\$ (6,227)	-3.2%
Expenditures:						
Salaries and Benefits	\$ 126,300	\$ 109,987	\$ 85,651	\$ 89,162	\$ 3,511	4.1%
Operating	75,202	63,201	80,721	74,299	(6,422)	-8.0%
Capital	2,816	4,189	7,816	4,500	(3,316)	-42.4%
Transfer	-	-	20,000	20,000	-	0.0%
Total Expenditures	\$ 204,318	\$ 177,377	\$ 194,188	\$ 187,961	\$ (6,227)	-3.2%
Full-time Positions	0	0.5	0	0	0	0.0%
Part-time Positions	6	6	7	7	0	0.0%

CAROLINE COUNTY

Caroline Utility Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Revenues:						
Permit Fees	\$ 971,498	\$ 645,332	\$ 921,945	\$ 968,014	\$ 46,069	5.0%
Charges for Services	1,940,824	2,184,600	2,390,014	2,498,382	\$ 108,368	4.5%
Miscellaneous Revenue	1,881	1,092	-	500	500	0.0%
Recovered Costs	84,298	104,223	121,116	112,069	(9,047)	-7.5%
Total Operating Revenue	\$ 2,998,501	\$ 2,935,247	\$ 3,433,075	\$ 3,578,965	\$ 145,890	4.2%
Revenue from Use of Money						
Revenue from Use of Money	\$ 33,314	\$ 44,139	\$ 30,000	\$ 30,000	\$ -	0.0%
Federal Revenue	165,274	286,430	376,573	343,811	(32,762)	-8.7%
Transfers from Fund Balance		21,000,000	-	-	-	0.0%
Transfers In	-	771,085	1,280,200	1,617,401	337,201	26.3%
Total Other Revenue	\$ 198,588	\$ 22,101,654	\$ 1,686,773	\$ 1,991,212	\$ 304,439	18.0%
Total Revenues	\$ 3,197,089	\$ 25,036,901	\$ 5,119,848	\$ 5,570,177	450,329	8.8%
Expenses:						
Salaries and Benefits	\$ 746,688	\$ 819,710	\$ 920,881	\$ 918,616	\$ (2,265)	-0.2%
Operating	832,296	1,568,117	1,029,052	1,271,014	\$ 241,962	23.5%
Capital	92,553	21,036,150	16,530	127,600	\$ 111,070	671.9%
Transfers	166,718	169,544	-	-	\$ -	0.0%
Debt Service						
Principal		3,751	941,488	1,076,057	\$ 134,569	14.3%
Interest	2,366,476	2,325,700	2,211,897	2,176,890	(35,007)	-1.6%
Total Operating Expenses	\$ 4,204,731	\$ 25,922,972	\$ 5,119,848	\$ 5,570,177	450,329	8.8%
Full-time Positions						
Full-time Positions	13	13	14	15.5	1.5	10.7%
Part-time Positions	0	1	1	0	-1	-100.0%
Vacant Positions	0.5	0.5	0.5	0.5	0	0.0%

CAROLINE COUNTY Dawn Wastewater Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Revenues:						
Charges for Services	\$ 68,960	\$ 58,641	\$ 60,700	\$ 60,900	\$ 2,059	3.4%
Other Fees	31,685	33,378	18,276	8,115	(15,102)	-82.6%
Grant Revenue			493,000		493,000	100.0%
Transfers	166,718	308,557	368,135	181,368	59,578	16.2%
Total Revenues	\$ 267,363	\$ 400,576	\$ 940,111	\$ 250,383	\$ 539,535	16.2%
Expenses:						
Salaries and Benefits	\$ 18,871	\$ 24,576	\$ 20,083	\$ 25,689	\$ (4,493)	-22.4%
Operating	39,726	43,751	53,643	55,020	9,892	18.4%
Capital Outlay	10,123	28,619	696,711		668,092	95.9%
Debt Service	169,674	169,674	169,674	169,674	-	0.0%
Total Expenses	\$ 238,394	\$ 266,620	\$ 940,111	\$ 250,383	\$ 673,491	0.0%

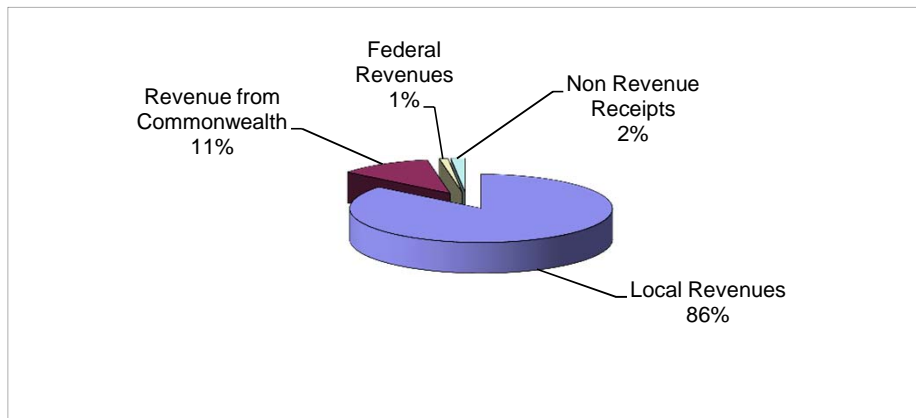
CAROLINE COUNTY All Other Funds

	FY 2011	FY 2012	FY 2013	FY 2014	Variance	
	Actual	Actual			FY 13 to FY 14	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Budget</u>	<u>Amount</u>	<u>Percent</u>
Law Library Fund	\$ 11,649	\$ 5,641	\$ 5,890	\$ 5,890	\$ -	0.0%
Courthouse Maintenance Fund	\$ -	\$ 19,000	\$ 28,000	\$ 30,000	\$ 2,000	7.1%
Fire/Rescue Grant Fund	\$ 116,118	\$ 304,773	\$ 160,625	\$ 121,367	\$ (39,258)	-24.4%
Proffers Fund	\$ 368,716	\$ 70,452	\$ 186,238	\$ 797,471	\$ 611,233	328.2%
Program Income Fund	\$ 5	\$ 149,811	\$ 10,800	\$ 11,700	\$ 900	8.3%
Capital Improvements Fund	\$ 2,231,713	\$ 2,369,498	\$ 7,987,000	\$ 848,471	\$ (7,138,529)	-89.4%
School Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

CAROLINE COUNTY

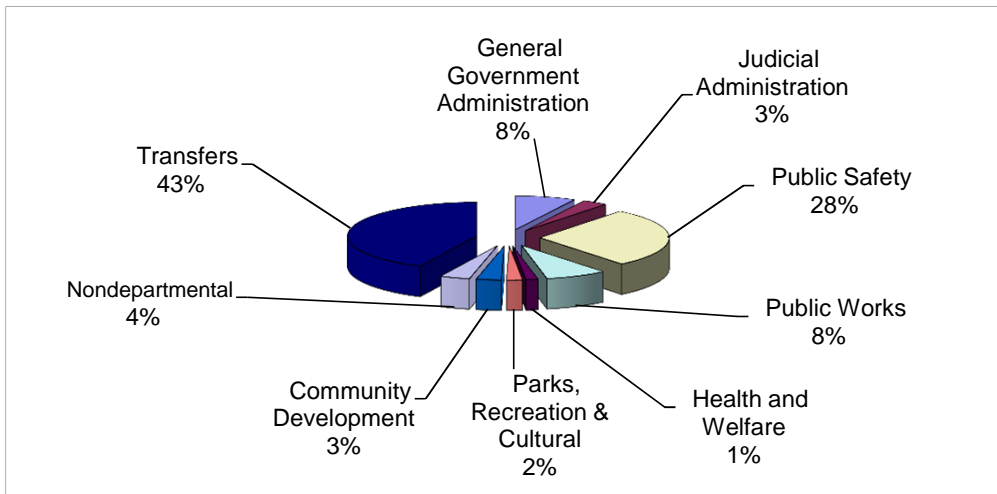
General Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Local Revenues						
General Property Taxes	\$ 26,744,732	\$ 28,661,523	\$ 28,528,297	\$ 29,621,695	\$ 1,093,398.00	3.8%
Other Local Taxes	3,938,406	4,124,362	3,749,473	3,876,225	126,752	3.4%
Permits, Fees and Licenses	340,210	311,443	305,795	323,423	17,628	5.8%
Fines and Forfeitures	599,320	702,704	594,507	600,000	5,493	0.9%
Use of Money and Property	60,830	62,507	56,802	60,298	3,496	6.2%
Charges for Services	1,104,200	1,073,261	1,156,513	1,027,980	(128,533)	-11.1%
Recovered Costs and Misc.	592,624	453,911	471,322	374,792	(96,530)	-20.5%
Total Local Sources	33,380,322	35,389,712	34,862,709	35,884,413	1,021,704	2.9%
Revenue from the Commonwealth						
Non-categorical Aid	2,514,367	2,613,226	2,603,747	2,655,105	51,358	2.0%
Shared Expenses	1,820,898	1,742,006	1,816,634	1,813,371	(3,263)	-0.2%
Categorical Aid	332,179	386,571	261,004	331,481	70,477	27.0%
Total Revenue from Commonwealth	4,667,444	4,741,803	4,681,385	4,799,957	118,572	2.5%
Federal Revenues						
Categorical Aid	462,030	476,775	473,031	443,185	(29,846)	-6.3%
Other Federal Revenue	1,607	1,717	1,606	1,718	112	7.0%
Total Federal Revenues	463,637	478,492	474,637	444,903	(29,734)	-6.3%
Non Revenue Receipts						
Prior Year Fund Balance	-	-	-	-	-	0.0%
Transfer from Fund Balance	-	-	-	706,419	706,419	0.0%
Transfer from Other Funds	10,577	-	20,000	20,000	-	0.0%
Total Non Revenue Receipts	10,577	-	20,000	726,419	706,419	3532.1%
Total General Fund Revenues	\$ 38,521,980	\$ 40,610,006	\$ 40,038,731	\$ 41,855,692	1,816,961	4.5%



CAROLINE COUNTY General Fund

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Expenditures						
General Government Administration	\$ 2,895,806	\$ 2,727,050	\$ 2,934,202	\$ 3,184,612	\$ 250,410	8.5%
Judicial Administration	1,199,629	1,169,322	1,225,479	1,334,196	108,717	8.9%
Public Safety	10,897,576	10,820,924	11,215,178	12,004,428	789,250	7.0%
Public Works	2,837,517	2,812,056	2,788,241	3,066,626	278,385	10.0%
Health and Welfare	556,981	582,316	621,984	620,084	(1,900)	-0.3%
Parks, Recreation & Cultural	616,479	649,931	692,494	695,919	3,425	0.5%
Community Development	977,010	1,108,167	1,279,692	1,348,625	68,933	5.4%
Nondepartmental	148,460	96,503	211,000	117,000	(94,000)	-44.5%
Transfers To:						
School Operating Fund	11,000,000	11,096,989	11,216,270	11,753,709	537,439	4.8%
Social Services	396,554	360,100	591,725	581,059	(10,666)	-1.8%
Comprehensive Services Act Fund	496,979	772,881	458,457	594,115	135,658	29.6%
Debt Retirement Fund	3,043,309	3,480,692	4,180,769	4,756,550	575,781	13.8%
Caroline Utility Fund		771,085	1,280,200	1,617,401	337,201	26.3%
Dawn Wastewater Fund		160,240	368,135	181,368	(186,767)	-50.7%
Capital Improvements Fund	143,710			-	-	0.0%
Debt Reserve		1,176,599	502,539		(502,539)	-100.0%
Law Library Fund	7,023	3,680			-	0.0%
Fund Balance			472,366			0.0%
Total General Fund Expenditures	\$ 35,217,033	\$ 37,788,534	\$ 40,038,731	\$ 41,855,692	\$ 1,816,961	4.5%



CAROLINE COUNTY GENERAL GOVERNMENT ADMINISTRATION

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Board of Supervisors	\$ 150,505	\$ 174,377	\$ 171,583	\$ 172,400	\$ 817	0.5%
County Administrator	423,564	325,275	456,001	493,520	37,519	8.2%
Legal Services	297,894	250,513	216,000	216,000	-	0.0%
Professional Services	262,282	39,457	28,000	35,287	7,287	26.0%
Legislative Audit	48,347	49,700	53,988	60,800	6,812	12.6%
Public Communications Services	8,615	8,821	7,500	7,500	-	0.0%
Summer Employment Program	685	7,752	-	-	-	0.0%
Commissioner of the Revenue	665,948	682,550	748,396	818,146	69,750	9.3%
Treasurer	477,862	483,396	506,988	578,544	71,556	14.1%
Finance Department	284,030	322,535	350,112	364,225	14,113	4.0%
Information Technology	196,511	227,737	222,534	247,603	25,069	11.3%
Electoral Board	31,566	53,631	55,559	56,309	750	1.3%
Registrar	94,810	101,306	117,542	134,278	16,736	14.2%
Total Expenditures	<u>\$ 2,942,619</u>	<u>\$ 2,727,050</u>	<u>\$ 2,934,203</u>	<u>\$ 3,184,612</u>	<u>\$ 250,409</u>	<u>8.5%</u>
Salaries and Benefits	\$ 1,909,688	\$ 2,034,176	\$ 2,171,741	\$ 2,348,216	\$ 176,475	8.1%
Operating	1,006,767	662,740	750,870	800,279	49,409	6.6%
Capital	26,164	30,134	11,592	36,117	24,525	211.6%
Total Expenditures	<u>\$ 2,942,619</u>	<u>\$ 2,727,050</u>	<u>\$ 2,934,203</u>	<u>\$ 3,184,612</u>	<u>\$ 250,409</u>	<u>8.5%</u>
Revenues						
Intergovernmental Revenue	\$ 281,003	\$ 277,846	\$ 279,179	\$ 279,528	\$ 349	0.1%
Other Revenue	53,639	22,500	32,500	55,600	23,100	71.1%
General Fund Revenue	2,607,977	2,426,704	2,622,524	2,849,484	226,960	8.7%
Total Revenue	<u>\$ 2,942,619</u>	<u>\$ 2,727,050</u>	<u>\$ 2,934,203</u>	<u>\$ 3,184,612</u>	<u>\$ 250,409</u>	<u>8.5%</u>
Generated Revenue Percent	11.4%	11.0%	10.6%	10.5%		
General Fund Percent	88.6%	89.0%	89.4%	89.5%		
Full-time Positions	26	27	29	30	1	3.7%
Part-time Positions	10	12	12	11	(1)	-8.3%

CAROLINE COUNTY JUDICIAL ADMINISTRATION

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Circuit Court	\$ 74,143	\$ 82,771	\$ 83,955	\$ 88,444	\$ 4,489	5.3%
General District Court	26,953	22,786	32,307	32,380	73	0.2%
Magistrates	605	389	1,263	933	(330)	-26.1%
Juvenile & Domestic Court	21,509	15,970	21,321	19,645	(1,676)	-7.9%
Clerk of Circuit Court	560,539	556,336	573,398	627,502	54,104	9.4%
Juvenile Crime Control Act	40,982	45,748	49,096	49,136	40	0.1%
Commonwealth Attorney	387,321	353,930	368,653	415,734	47,081	12.8%
Victim/Witness Program	87,577	91,392	95,486	100,422	4,936	5.2%
Total Expenditures	\$ 1,199,629	\$ 1,169,322	\$ 1,225,479	\$ 1,334,196	\$ 108,717	8.9%
Salaries and Benefits	\$ 971,928	\$ 935,897	\$ 980,480	\$ 1,075,162	\$ 94,682	9.7%
Operating	227,056	231,825	243,449	251,534	8,085	3.3%
Capital	645	1,600	1,550	7,500	5,950	383.9%
Total Expenditures	\$ 1,199,629	\$ 1,169,322	\$ 1,225,479	\$ 1,334,196	\$ 108,717	8.9%
Revenues						
Intergovernmental Revenue	\$ 604,460	\$ 545,233	\$ 549,433	\$ 579,462	\$ 30,029	5.5%
Other Revenue	11,514	8,325	9,827	9,700	(127)	-1.3%
General Fund Revenue	583,655	615,764	666,219	745,034	78,815	11.8%
Total Revenue	\$ 1,199,629	\$ 1,169,322	\$ 1,225,479	\$ 1,334,196	\$ 108,717	8.9%
Generated Revenue Percent	51.3%	47.3%	45.6%	44.2%		
General Fund Percent	48.7%	52.7%	54.4%	55.8%		
Full-time Positions	14	14	14	14	-	0.0%
Part-time Positions	1	1	1	2	1	0.0%

CAROLINE COUNTY PUBLIC SAFETY

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Sheriff-Law Enforcement	\$ 4,146,150	\$ 4,182,549	\$ 4,388,836	\$ 4,398,116	\$ 9,280	0.2%
School Resouce Officers				\$ 145,681	145,681	100.0%
Emergency Services Department	3,408,008	3,366,454	3,521,497	3,873,463	351,966	10.0%
Forest Fire Control	17,685	18,000	17,685	17,685	-	0.0%
Regional Correctional Institutions	1,869,739	1,825,825	1,825,048	1,993,655	168,607	9.2%
Building Inspections Department	295,158	251,667	256,746	264,406	7,660	3.0%
Animal Control	277,595	281,562	288,884	351,372	62,488	21.6%
Medical Examiner	80	300	300	300	-	0.0%
Enhanced 911 Dispatch Center	883,161	894,567	916,181	959,750	43,569	4.8%
Total Expenditures	\$ 10,897,576	\$ 10,820,924	\$ 11,215,177	\$ 12,004,428	\$ 789,251	7.0%
Salaries and Benefits	\$ 6,717,933	\$ 6,767,239	\$ 7,212,662	\$ 7,675,292	\$ 462,630	6.4%
Operating	4,077,558	3,978,740	3,949,941	4,195,642	245,701	6.2%
Capital	102,085	74,945	52,574	133,494	80,920	153.9%
Total Expenditures	\$ 10,897,576	\$ 10,820,924	\$ 11,215,177	\$ 12,004,428	\$ 789,251	7.0%
Revenues						
Intergovernmental Revenue	\$ 1,712,620	\$ 1,589,062	\$ 1,609,121	\$ 1,696,271	\$ 87,150	5.4%
Other Revenue	2,103,034	1,971,333	1,923,518	1,730,469	(193,049)	-10.0%
General Fund Revenue	7,081,922	7,260,529	7,682,538	8,577,688	895,150	11.7%
Total Revenue	\$ 10,897,576	\$ 10,820,924	\$ 11,215,177	\$ 12,004,428	\$ 789,251	7.0%
Generated Revenue Percent	35.0%	32.9%	31.5%	28.5%		
General Fund Percent	65.0%	67.1%	68.5%	71.5%		
Full-time Positions	105	104	104	104	-	0.0%
Part-time Positions	35	35	36	36	-	0.0%

CAROLINE COUNTY PUBLIC WORKS

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Public Works Administration	\$ 85,547	\$ 55,303	\$ 118,061	\$ 198,134	\$ 80,073	67.8%
Street Lights	3,103	3,081	3,292	3,500	208	6.3%
Solid Waste	1,548,574	1,445,894	1,341,562	1,375,268	33,706	2.5%
General Properties	1,200,293	1,307,778	1,325,326	1,489,724	164,398	12.4%
Total Expenditures	<u>\$ 2,837,517</u>	<u>\$ 2,812,056</u>	<u>\$ 2,788,241</u>	<u>\$ 3,066,626</u>	<u>\$ 278,385</u>	<u>10.0%</u>
Salaries and Benefits	\$ 913,039	\$ 927,847	\$ 1,037,115	\$ 1,207,504	\$ 170,389	16.4%
Operating	1,890,550	1,863,890	1,732,174	1,840,772	108,598	6.3%
Capital	33,928	20,319	18,952	18,350	(602)	-3.2%
Total Expenditures	<u>\$ 2,837,517</u>	<u>\$ 2,812,056</u>	<u>\$ 2,788,241</u>	<u>\$ 3,066,626</u>	<u>\$ 278,385</u>	<u>10.0%</u>
Revenues						
Intergovernmental Revenue	\$ 8,024	\$ 6,996	\$ 7,500	\$ 8,000	\$ 500	6.7%
Other Revenue	98,886	115,310	115,301	74,698	(40,603)	-35.2%
General Fund Revenue	2,730,607	2,689,750	2,665,440	2,983,928	318,488	11.9%
Total Revenue	<u>\$ 2,837,517</u>	<u>\$ 2,812,056</u>	<u>\$ 2,788,241</u>	<u>\$ 3,066,626</u>	<u>\$ 278,385</u>	<u>10.0%</u>
Generated Revenue Percent	3.8%	4.3%	4.4%	2.7%		
General Fund Percent	96.2%	95.7%	95.6%	97.3%		
Full-time Positions	12.5	12.5	12.5	13	1	4.0%
Part-time Positions	24	24	24	24	-	0.0%

CAROLINE COUNTY HEALTH AND WELFARE

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Contributions to Health Department	\$ 308,450	\$ 308,450	\$ 308,450	\$ 308,450	\$ -	0.0%
Contributions to Outside Agencies	248,531	273,866	313,534	311,634	(1,900)	-0.6%
Total Expenditures	\$ 556,981	\$ 582,316	\$ 621,984	\$ 620,084	\$ (1,900)	-0.3%
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating	556,981	582,316	621,984	620,084	(1,900)	-0.3%
Capital	-	-	-	-	-	-
Total Expenditures	\$ 556,981	\$ 582,316	\$ 621,984	\$ 620,084	\$ (1,900)	-0.3%
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Revenue	-	-	-	-	-	0.0%
General Fund Revenue	556,981	582,316	621,984	620,084	(1,900)	-0.3%
Total Revenue	\$ 556,981	\$ 582,316	\$ 621,984	\$ 620,084	\$ (1,900)	-0.3%
Generated Revenue Percent	0.0%	0.0%	0.0%	0.0%		
General Fund Percent	100.0%	100.0%	100.0%	100.0%		

CAROLINE COUNTY PARKS, RECREATION AND CULTURAL ENRICHMENT

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Parks and Recreation	\$ 324,858	\$ 326,205	\$ 390,955	\$ 386,759	\$ (4,196)	-1.1%
Library	291,621	323,726	301,538	309,160	\$ 7,622	2.5%
Total Expenditures	\$ 616,479	\$ 649,931	\$ 692,493	\$ 695,919	\$ 3,426	0.5%
Salaries and Benefits	\$ 391,003	\$ 456,070	\$ 462,779	\$ 464,356	\$ 1,577	0.3%
Operating	225,476	185,806	223,564	230,313	6,749	3.0%
Capital	-	8,055	6,150	1,250	\$ (4,900)	-79.7%
Total Expenditures	\$ 616,479	\$ 649,931	\$ 692,493	\$ 695,919	\$ 3,426	0.5%
Revenues						
Intergovernmental Revenue	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Other Revenue	84,162	138,336	127,186	103,300	(23,886)	-18.8%
General Fund Revenue	523,317	501,595	555,307	582,619	\$ 27,312	4.9%
Total Revenue	\$ 616,479	\$ 649,931	\$ 692,493	\$ 695,919	\$ 3,426	0.5%
Generated Revenue Percent	15.1%	22.8%	19.8%	16.3%		
General Fund Percent	84.9%	77.2%	80.2%	83.7%		
Full-time Positions	7	7	7	7	-	0.0%
Part-time Positions	1	1	1	1	-	0.0%

CAROLINE COUNTY COMMUNITY DEVELOPMENT

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Planning Department	\$ 437,545	\$ 508,675	\$ 578,793	\$ 605,558	\$ 26,765	4.6%
Planning Commission	16,709	24,164	28,807	29,777	970	3.4%
Board of Zoning Appeals	1,683	2,108	3,061	2,993	(68)	-2.2%
Economic Development	139,188	192,320	253,866	254,600	734	0.3%
Regional Planning Commissions	26,000	26,000	45,843	51,257	5,414	11.8%
Industrial Development Authority	1,315	1,202	1,553	1,553	-	0.0%
Soil & Water Conservation District	57,720	57,720	57,720	57,720	-	0.0%
Environmental Management	256,596	252,654	265,999	276,392	10,393	3.9%
Cooperative Extension Program	40,254	43,324	44,052	68,775	24,723	56.1%
Total Expenditures	\$ 977,010	\$ 1,108,167	\$ 1,279,694	\$ 1,348,625	\$ 68,931	5.4%
Salaries and Benefits	\$ 791,750	\$ 866,842	\$ 948,417	\$ 1,002,361	\$ 53,944	5.7%
Operating	172,876	233,158	327,277	343,164	15,887	4.9%
Capital	12,384	8,167	4,000	3,100	(900)	-22.5%
Total Expenditures	\$ 977,010	\$ 1,108,167	\$ 1,279,694	\$ 1,348,625	\$ 68,931	5.4%
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Revenue	341,154	391,891	358,397	365,026	6,629	1.8%
General Fund Revenue	635,856	716,276	921,297	983,599	62,302	6.8%
Total Revenue	\$ 977,010	\$ 1,108,167	\$ 1,279,694	\$ 1,348,625	\$ 68,931	5.4%
Generated Revenue Percent	34.9%	35.4%	28.0%	27.1%		
General Fund Percent	65.1%	64.6%	72.0%	72.9%		
Full-time Positions	7	8.5	9	9	-	0.0%
Part-time Positions	0	0	0	0	-	0.0%

CAROLINE COUNTY NONDEPARTMENTAL

	FY 2011 <u>Actual</u>	FY 2012 <u>Actual</u>	FY 2013 <u>Budget</u>	FY 2014 <u>Budget</u>	Variance FY 13 to FY 14	
					<u>Amount</u>	<u>Percent</u>
Debt Service	\$ 148,460	\$ 96,503	\$ 165,000	\$ 117,000	\$ (48,000)	-29.1%
Transfers Out	15,087,575	17,893,834	18,614,108	19,484,202	870,094	4.7%
Transfers to Reserves	-	-	502,353	-	(502,353)	-100.0%
Total Expenditures	\$ 15,236,035	\$ 17,990,337	\$ 19,281,461	\$ 19,601,202	\$ 319,741	1.7%
Transfers	\$ 15,087,575	\$ 16,329,469	\$ 18,613,922	\$ 19,484,202	\$ 870,280	4.7%
Debt Service						
Principal		1,176,599	502,539		(502,539)	-100.0%
Interest	148,460	125,000	165,000	117,000	(48,000)	-29.1%
Total Expenditures	\$ 15,236,035	\$ 17,631,068	\$ 19,281,461	\$ 19,601,202	\$ 319,741	1.7%
Revenues						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Revenue	-	-	-	-	-	0.0%
General Fund Revenue	15,236,035	17,631,068	19,281,461	19,601,202	319,741	1.7%
Total Revenue	\$ 15,236,035	\$ 17,631,068	\$ 19,281,461	\$ 19,601,202	\$ 319,741	1.7%
Generated Revenue Percent						
General Fund Percent	100.0%	100.0%	100.0%	100.0%		

CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
**REVENUES - PROPERTY TAXES*						
CURRENT REAL ESTATE TAXES	\$ 7,720,437	\$ 7,893,772	\$ 8,401,532	\$ 8,579,261	\$ 8,678,192	1.2%
CURRENT REAL ESTATE TAXES -1st HALF	7,189,402	7,575,741	8,177,857	8,107,401	8,244,282	1.7%
MINERAL LANDS	21,415	27,764	34,138	32,113	32,113	0.0%
REAL ESTATE INCENTIVE PAYMENTS		(6,990)	(82,205)	(99,375)	(150,430)	51.4%
DELINQUENT REAL PROP. 1ST YEAR	165,106	181,077	234,375	180,000	195,000	8.3%
DELINQUENT REAL PROP. 2ND YEAR	68,103	88,915	128,527	68,000	85,000	25.0%
DELINQUENT REAL PROP. 3RD YEAR	39,654	62,180	109,608	45,000	55,000	22.2%
LAND REDEMPTIONS	40,004	92,749	75,239	65,000	75,000	15.4%
LAND USE ROLLBACK TAX	906	1,093	41,781	4,000	2,500	-37.5%
TOTAL PROPERTY TAXES	\$ 15,245,027	\$ 15,916,301	\$ 17,120,852	\$ 16,981,400	\$ 17,216,657	1.4%
PUBLIC SERVICE CORP.						
PUBLIC SERVICE CORP. REAL PROPERTY	\$ 2,623,392	\$ 2,755,379	\$ 3,042,116	3,041,408	3,041,408	0.0%
PUBLIC SERVICE CORP. PERS.PROPERTY	110,299	145,900	112,329	82,978	82,665	-0.4%
TOTAL PUBLIC SERVICES TAXES	\$ 2,733,691	\$ 2,901,279	\$ 3,154,445	3,124,386	3,124,073	0.0%
PERSONAL PROPERTY TAXES						
CURRENT PERSONAL PROPERTY TAX	\$ 3,357,949	\$ 3,955,571	\$ 3,586,615	3,852,905	\$ 4,249,839	10.3%
PERSONAL PROPERTY TAX 1ST HALF	2,492,845	2,378,017	3,093,430	2,997,466	3,399,871	13.4%
DELINQUENT PERSONAL PROP.1ST	174,164	275,026	313,462	170,000	275,000	61.8%
DELINQUENT PERSONAL PROP. 2ND	89,798	103,504	104,719	100,000	100,000	0.0%
DELINQUENT PERSONAL PROP. 3RD	68,725	24,964	44,168	21,000	40,000	90.5%
DELINQUENT PP OVER 3 YEARS	49,665	46,091	50,161	45,000	40,000	-11.1%
CURRENT MOBILE HOME TAX	35,731	38,618	21,699	17,751	17,000	-4.2%
MOBILE HOME TAXES 1ST HALF	16,114	8,531	9,912	8,005	8,000	-0.1%
DELINQ. MOBILE HOME TAX 1ST YEAR	4,808	6,213	5,114	5,000	5,000	0.0%
DELINQ. MOBILE HOME TAX 2ND YEAR	1,869	2,470	1,745	1,500	1,500	0.0%
DELINQ MOBILE HOME TAX 3RD YEAR	1,773	1,497	643	1,000	1,000	0.0%
TOTAL PERSONAL PROPERTY TAXES	\$ 6,293,441	\$ 6,840,502	\$ 7,231,668	7,219,627	8,137,210	12.7%
MACHINERY & TOOLS TAX						
CURRENT MACHINERY & TOOLS TAX	\$ 114,998	\$ 131,153	\$ 124,210	160,224	\$ 121,877	-23.9%
MACHINERY & TOOLS TAX 1ST HALF	103,597	123,912	118,234	144,202	115,783	-19.7%
DELINQ. MACH. & TOOLS TAX 1ST YEAR	6,130	7,688	885	1,000	1,000	0.0%
DELINQ. MACH. & TOOL TAX 2ND YEAR	265	5,224	605	200	500	150.0%
DELINQ MACH & TOOL TAX 3RD-YEAR	596	348	779	200	200	0.0%
MOTOR VEHICLE CARRIER TAXES	30,197	41,233	55,219	88,139	88,629	0.6%
1ST HALF MOTOR VEHICLE CARRIER	27,120	35,108	73,035	74,918	79,766	6.5%
DELINQUENT MOTOR VEHICLE CARRIER	6,404	5,930	12,814	6,000	6,000	0.0%
TOTAL MACHINERY/MOTOR CARRIER	\$ 289,307	\$ 350,596	\$ 385,781	474,883	413,755	-12.9%
PENALTIES						
PENALTIES ON TAX	\$ 304,801	\$ 388,806	\$ 419,535	\$ 388,000	\$ 390,000	0.5%
INTEREST ON TAX	277,939	347,248	349,240	340,000	340,000	0.0%
TOTAL PENALTIES AND INTEREST	\$ 582,740	\$ 736,054	\$ 768,775	\$ 728,000	\$ 730,000	0.3%
TOTAL REVENUES - PROPERTY TAXES	\$ 25,144,206	\$ 26,744,732	\$ 28,661,521	\$ 28,528,296	\$ 29,621,695	3.8%

**CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
OTHER LOCAL TAXES						
LOCAL SALES AND USE TAX	\$ 1,357,380	\$ 1,540,173	\$ 1,527,122	1,554,374	\$ 1,500,860	-3.4%
TOTAL LOCAL SALES AND USE TAX	\$ 1,357,380	\$ 1,540,173	\$ 1,527,122	1,554,374	1,500,860	-3.4%
LOCAL CONSUMER UTILITY TAX	\$ 85,197	\$ 86,418	\$ 79,963	\$ 80,000	\$ 77,000	-3.8%
LOCAL COMMUNICATION TAXES	464,787	462,486	453,087	462,486	452,087	-2.2%
TOTAL CONSUMER UTILITY TAXES	\$ 549,984	\$ 548,904	\$ 533,050	\$ 542,486	\$ 529,087	-2.5%
BUSINESS PROF. OCCUP. LICENSES						
BUSINESS PROF. OCCUP. LICENSES	\$ 803,165	\$ 905,568	\$ 969,103	786,111	\$ 943,048	20.0%
TOTAL BUSINESS LICENSES	\$ 803,165	\$ 905,568	\$ 969,103	786,111	943,048	20.0%
MOTOR VEHICLE LICENSES						
MOTOR VEHICLE LICENSES	\$ 552,923	\$ 667,779	\$ 613,111	\$ 631,774	\$ 631,774	0.0%
TOTAL MOTOR VEHICLE LICENSES	\$ 552,923	\$ 667,779	\$ 613,111	\$ 631,774	\$ 631,774	0.0%
BANK STOCK TAX						
BANK STOCK TAX	\$ 55,368	\$ 58,854	\$ 57,252	\$ 58,854	\$ 57,252	-2.7%
TOTAL BANK STOCK TAXES	\$ 55,368	\$ 58,854	\$ 57,252	\$ 58,854	\$ 57,252	-2.7%
RECORDATION TAX						
RECORDATION TAXES	\$ 242,212	\$ 217,128	\$ 214,204	\$ 175,874	\$ 214,204	21.8%
TOTAL RECORDATION TAXES	\$ 242,212	\$ 217,128	\$ 214,204	\$ 175,874	\$ 214,204	21.8%
TOTAL OTHER LOCAL TAXES	\$ 3,561,032	\$ 3,938,406	\$ 3,913,842	\$ 3,749,473	\$ 3,876,225	3.4%
PERMITS, FEES & LICENSES						
DOG LICENSES						
DOG LICENSES	\$ 14,379	\$ 30,666	\$ 27,978	\$ 18,000	\$ 25,000	38.9%
DANGEROUS DOG LICENCE FEE					100	100.0%
TOTAL DOG LICENSES	\$ 14,379	\$ 30,666	\$ 27,978	\$ 18,000	\$ 25,100	39.4%
PERMITS AND OTHER FEES						
LAND USE APPLICATION FEES	\$ 745	\$ 940	\$ 1,040	\$ 1,000	\$ 1,000	0.0%
LAND TRANSFER FEES	1,291	1,105	1,266	1,000	1,000	0.0%
ZONING APPEALS FEES	600	600	600	600	-	-100.0%
ZONING PERMITS	33,135	29,215	23,900	18,000	18,000	0.0%
SUBDIVISION PERMIT FEES	16,667	9,515	8,200	6,400	6,400	0.0%
SPECIAL USE PERMIT FEES	1,230	28,795	17,334	6,000	18,000	200.0%
PLAN REVIEW FEES	6,300	11,918	34,765	3,774	8,884	135.4%
BUILDING PERMITS	96,876	155,799	85,754	115,937	123,329	6.4%
ELECTRICAL PERMITS	20,262	33,042	23,567	31,130	27,214	-12.6%
PLUMBING PERMITS	12,538	15,283	10,329	13,872	12,640	-8.9%
MECHANICAL PERMITS	21,322	27,117	21,116	23,256	22,238	-4.4%
SEPTIC TANK PERMITS	9,975	11,025	6,650	3,850	5,600	45.5%
REINSPECTION FEE	10,380	9,537	10,989	8,976	8,318	-7.3%
EROSION CONTROL PERMIT	38,480	27,272	38,400	26,000	22,000	-15.4%
REZONING REQUEST FEES	54,285	2,150	40,652	18,000	14,000	-22.2%
SITE PLAN REVIEW FEES	19,819	21,247	7,953	10,000	9,400	-6.0%

**CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
TOWER SITE CONSULTING REVIEW		3,625	850			
FIREWORKS PERMITS			100		300	100.0%
INCENTIVE PAYMENTS		(78,641)	(50,000)			
TOTAL PERMITS AND OTHER FEES	\$ 343,905	\$ 309,544	\$ 283,465	\$ 287,795	\$ 298,323	3.7%
TOTAL PERMITS, FEES & LICENSES	\$ 358,284	\$ 340,210	\$ 311,443	\$ 305,795	\$ 323,423	5.8%
FINES & FORFEITURES						
COURT FINES AND FEES	\$ 447,048	\$ 599,320	\$ 618,953	594,507	\$ 600,000	0.9%
ZONING ORDINANCE VIOLATION			83,752			
TOTAL FINES AND FORFEITURES	\$ 447,048	\$ 599,320	\$ 702,705	594,507	600,000	0.9%
REV. FROM USE OF MONEY & PROPERTY						
INTEREST ON MONEY MARKETS	\$ 3,791	\$ 5,163	\$ 5,202	\$ 4,600	\$ 4,600	0.0%
INTEREST ON INVESTMENTS	9,131	10,384	10,052	9,200	10,000	8.7%
TOTAL REVENUE USE OF MONEY	\$ 12,922	\$ 15,547	\$ 15,254	\$ 13,800	\$ 14,600	5.8%
RENTAL OF GENERAL PROPERTY						
RENTAL HEALTH DEPARTMENT	\$ 40,503	\$ 42,816	\$ 45,193	\$ 40,500	\$ 42,816	5.7%
RENTAL OF HISTORIC JAIL	1	1	-	1	1	0.0%
HOST FEE-PEUMANSEND CREEK JAIL	1	1	1	1	1	0.0%
COMMUNITY CENTER RENTAL	2,545	2,465	2,058	2,500	2,880	15.2%
TOTAL REVENUE USE OF PROPERTY	\$ 43,050	\$ 45,283	\$ 47,252	\$ 43,002	\$ 45,698	6.3%
TOTAL REVENUE USE OF MONEY & PROP	\$ 55,972	\$ 60,830	\$ 62,506	\$ 56,802	\$ 60,298	6.2%
CHARGES FOR SERVICES						
COURT COSTS						
CLERKS FEES	\$ 1,727		\$ -	\$ -		
SHERIFF'S FEES	1,821	910	910	910	910	0.0%
COURT COSTS-COURTHOUSE MAINT	27,000		-			
COURT APPOINTED ATTORNEY	3,418	5,747	4,591	4,000	4,000	0.0%
COSTS COLLECTED -WEAPONS PER	5,158	6,095	7,830	6,000	-	
TOTAL COURT COSTS	\$ 39,124	\$ 12,752	\$ 13,331	\$ 10,910	\$ 4,910	-55.0%
COMMONWEALTH ATTORNEY FEES						
COMMONWEALTH ATTORNEY'S FEES	\$ 999	\$ 1,215	\$ 2,665	\$ 900	\$ 1,200	33.3%
TOTAL COMMONWEALTH ATTORNEY	\$ 999	\$ 1,215	\$ 2,665	\$ 900	\$ 1,200	33.3%
** SHERIFF SERVICES **						
SHERIFF PROTECTIVE SERVICES	\$ 31,545	\$ 67,581	\$ 29,624	\$ 33,120	\$ 33,120	0.0%
COURTHOUSE SECURITY FEE	133,085	135,277	133,787	179,947	133,000	-26.1%
JAIL PROCESSING FEE	3,355	2,970	3,439	3,400	3,000	-11.8%
PMG FEES-APPLICATION			200			
TOTAL SHERIFF SERVICES	\$ 167,985	\$ 205,828	\$ 167,050	\$ 216,467	\$ 169,120	-21.9%
TRAINING REIMBURSEMENT	\$ 2,520	\$ 3,186	\$ 14,868	\$ 1,500	\$ 12,000	700.0%
PEUMANSEND JAIL FIRE/RESCUE FEES					500	100.0%
TOTAL OTHER PUBLIC SAFETY FEES	\$ 2,520	\$ 3,186	\$ 14,868	\$ 1,500	\$ 12,500	733.3%

**CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
BOARDING/ADOPTION OF DOGS	\$ 2,010	\$ 8,574	\$ 6,550	\$ 4,000	\$ 5,000	25.0%
CONTRIBUTIONS-ANIMAL CONTROL		1,448	1,581	1,000	1,000	0.0%
SALE OF SUPPLIES						
RECOVERED COSTS ANIMAL SHELTER	212	1,121	230		200	100.0%
TOTAL ANIMAL CONTROL FEES	\$ 2,222	\$ 11,143	\$ 8,361	\$ 5,000	\$ 6,200	24.0%
LANDFILL FEES						
LANDFILL FEES	\$ 12,025	\$ 14,055	\$ 17,652	\$ 22,500	\$ 5,000	-77.8%
LANDFILL REVENUE - RECYCLING	25,676	39,549	36,430	49,800	24,000	-51.8%
TOTAL LANDFILL FEES	\$ 37,701	\$ 53,604	\$ 54,082	\$ 72,300	\$ 29,000	-59.9%
RECREATION FEES						
RECREATION FEES	\$ 89,047	\$ 84,162	\$ 88,076	\$ 127,186	\$ 103,300	-18.8%
CONTRIBUTIONS FOR PARK & REC						
TOTAL RECREATION FEES	\$ 89,047	\$ 84,162	\$ 88,076	\$ 127,186	\$ 103,300	-18.8%
**SALE OF MAPS, SURVEYS, ETC						
SALE OF MAPS, SURVEYS, ETC.	\$ 34	\$ 34	\$ 15	\$ 500	\$ 750	50.0%
SALE OF ORDINANCES	255	175	945	250		
TOTAL SALE OF MAPS ETC	\$ 289	\$ 209	\$ 960	\$ 750	\$ 750	0.0%
CHARGES FOR AMBULANCE SERVICE						
AMBULANCE RECOVERY SERVICES	\$ 685,945	\$ 730,817	\$ 653,586	\$ 720,000	\$ 700,000	-2.8%
TOTAL AMBULANCE SERVICE FEES	\$ 685,945	\$ 730,817	\$ 653,586	\$ 720,000	\$ 700,000	-2.8%
DATA PROCESSING CHARGES						
DATA PROCESSING CHARGES	\$ 1,558	\$ 1,284	\$ 700	\$ 1,500	\$ 1,000	-33.3%
TOTAL DATA PROCESSING CHARGES	\$ 1,558	\$ 1,284	\$ 700	\$ 1,500	\$ 1,000	-33.3%
TOTAL CHARGES FOR SERVICES	\$ 1,027,390	\$ 1,104,200	\$ 1,003,679	\$ 1,156,513	\$ 1,027,980	-11.1%
REBATES AND REFUNDS						
INSURANCE REIMBURSEMENT	\$ 55,493	\$ 71,995	\$ 31,530	\$ 40,000	\$ 30,000	-25.0%
REFUNDS & REIMBURSEMENTS-CHRG	(22)					
REBATES & REFUNDS GENERAL GOVT	645	849	3,810	2,000	1,000	-50.0%
TOTAL REBATES & REFUNDS	\$ 56,116	\$ 72,844	\$ 35,340	\$ 42,000	\$ 31,000	-26.2%
MISCELLANEOUS						
SALE OF VEHICLES	\$ 216	\$ 2,742	\$ 320	\$ -	\$ -	
SALE OF SURPLUS PROPERTY	10,106					
RESTITUTION & REIMBURSEMENTS	1,051	2,823	2,792		2,000	100.0%
PROCEEDS FROM UNCLAIMED LAND	170,402		194			
VACCRRN MONIES		1,000				
CANNERY REVENUES	294					
ADMINISTRATIVE FEES	10,071	18,982	24,387	15,000	30,000	100.0%
MISCELLANEOUS REVENUES	32,505	30,083	20,530	15,000	20,000	33.3%
HAZARDOUS MATERIAL REIMBURSE		7,759	2,732	500	500	0.0%
DARE CONTRIBUTIONS			1,457			
MISC GRANTS-FIRE/RESCUE		4,700	301			

CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
DONATIONS-FIRE & RESCUE	5,326	75				
CONTRIBUTIONS-SHERIFF						
CONTRIBUTIONS - CANNERY	13,346					
SUMMER JOBS PROGRAM CONTRIBU	1,600	2,350				
MISC REV - FIRE/RESCUE					100	100.0%
MISC REV - GENERAL PROPERTIES						
MISC REV - PARKS & REC						
TOTAL MISCELLANEOUS	\$ 244,917	\$ 70,514	\$ 52,714	\$ 30,500	\$ 52,600	72.5%
TOTAL REBATES, REFUNDS, MISC	\$ 301,033	\$ 143,358	\$ 88,054	\$ 72,500	\$ 83,600	15.3%
RECOVERED COSTS						
RECOVERED COSTS MISCELLANEOUS		\$ 128	\$ 205	\$ 100	\$ 100	0.0%
SOIL CONSERVATIONIST	249,154	256,542	252,376	265,999	276,392	3.9%
SOIL & WATER CONSERVATION DIST	6,600	6,600	6,600	6,600	6,600	0.0%
EG CAPITAL SUPPORT FEES	1,500	3,600	3,300	3,000	3,600	20.0%
POSTAGE REIMB-GENERAL DIST COURT	4,871	4,552	4,436	4,927	4,500	-8.7%
VOLUNTEER FIRE & RESCUE						
REC COSTS - COUNTY FIRE & RESCUE	654		300			
SCHOOL DIV REIMB-SCH RESOURCE	174,637	177,844	112,222	118,196	-	
SCH REIMB-CRIMINAL JUSTICE CLASS	28,800		-			
TOTAL RECOVERED COSTS	\$ 466,216	\$ 449,266	\$ 379,439	\$ 398,822	\$ 291,192	-27.0%
REVENUE FROM THE COMMONWEALTH						
** NON CATEGORICAL AID **						
MOBILE HOME TITLING TAX	\$ 22,257	\$ 19,279	\$ 21,987	\$ 14,592	\$ 14,592	0.0%
ROLLING STOCK TAX	5,222	78,627	71,234	67,698	78,116	15.4%
AUTO RENTAL TAX	2,060	2,690	2,281	2,500	2,500	0.0%
TAX ON DEEDS	188,699	173,748	145,828	147,060	188,000	27.8%
STATE REIMBURSEMENT PPTRA	2,371,897	2,371,897	2,371,897	2,371,897	2,371,897	0.0%
REDUCTION- STATE AID TO LOCALITIES	(103,991)	(131,874)	-			
TOTAL NON CATEGORICAL AID	\$ 2,486,144	\$ 2,514,367	\$ 2,613,227	\$ 2,603,747	\$ 2,655,105	2.0%
STATE SHARED EXPENSES						
COMMONWEALTH ATTORNEY						
COMMONWEALTH'S ATTORNEY-SALA	\$ 133,488	\$ 146,100	\$ 140,839	\$ 144,964	\$ 145,538	0.4%
COMMONWEALTH'S ATTORNEY-EXPE	3,731	1,137	(789)	823	(789)	-195.9%
COMMONWEALTH'S ATTORNEY-VRS	6,576	3,112	2,948	3,100	3,100	0.0%
COMMONWEALTH'S ATTORNEY-GROU	284	409	394	1,586	408	-74.3%
COMMONWEALTH'S ATTORNEY-FICA	9,780	10,859	10,343	11,134	11,134	0.0%
TOTAL COMMONWEALTH ATTORNEY	\$ 153,859	\$ 161,617	\$ 153,735	\$ 161,607	\$ 159,391	-1.4%
SHERIFF						
SHERIFF-SALARIES	\$ 951,552	\$ 1,042,263	\$ 988,462	1,025,929	\$ 1,043,984	1.8%
SHERIFF-EXPENSES	(3,655)	(3,457)	(4,743)	7,416	(4,791)	-164.6%
SHERIFF - VRS	42,421	22,200	20,237	21,852	22,236	1.8%
SHERIFF - GROUP LIFE	1,829	2,918	2,711	11,183	2,924	-73.9%
SHERIFF - FICA	72,754	79,706	75,605	78,484	79,864	1.8%
TOTAL SHERIFF	\$ 1,064,901	\$ 1,143,630	\$ 1,082,272	\$ 1,144,863	\$ 1,144,217	-0.1%

**CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
COMMISSIONER OF REVENUE						
COMMISSIONER OF REVENUE-SALA	\$ 109,108	\$ 104,327	\$ 100,664	104,327	\$ 99,682	-4.5%
COMMISSIONER OF REVENUE-EXPE	(1,316)	(1,212)	(2,014)	(2,182)	(2,014)	-7.7%
COMMISSIONER OF REVENUE-VRS	5,058	2,095	2,058	2,096	2,118	1.0%
COMMISSIONER OF REVENUE-GROU	218	275	275	275	278	1.1%
COMMISSIONER OF REVENUE-FICA	8,339	7,879	7,701	7,981	7,626	-4.4%
TOTAL COMMISSIONER OF REVENUE	\$ 121,407	\$ 113,364	\$ 108,684	\$ 112,497	\$ 107,690	-4.3%
TREASURER						
TREASURER - SALARIES	\$ 98,064	\$ 87,333	\$ 85,956	87,333	\$ 91,276	4.5%
TREASURER - EXPENSES	(2,257)	(2,080)	(3,836)	(4,185)	(3,836)	-8.3%
TREASURER-VRS	4,506	1,860	1,798	1,859	1,944	4.6%
TREASURER - GROUP LIFE	209	245	241	245	256	4.5%
TREASURER - FICA	6,959	6,536	6,442	6,681	6,938	3.8%
TOTAL TREASURER	\$ 107,481	\$ 93,894	\$ 90,601	\$ 91,933	\$ 96,578	5.1%
ELECTORAL BOARD						
ELECTORAL BOARD REIMBURSEMENT	\$ 48,993	\$ 42,978	\$ 49,285	\$ 47,260	\$ 47,260	0.0%
ELECTORAL BOARD REIMB-TRAINING						
TOTAL ELECTORAL BOARD	\$ 48,993	\$ 42,978	\$ 49,285	\$ 47,260	\$ 47,260	0.0%
CLERK OF CIRCUIT COURT						
CLERK OF CIRCUIT COURT SALARIES	\$ 227,884	\$ 244,710	\$ 237,206	245,653	\$ 245,652	0.0%
CLERK OF CIRCUIT COURT - VRS	6,934	3,475	3,307	5,171	3,488	-32.5%
CLERK OF CIRCUIT COURT - LIFE INS	299	457	443	688	458	-33.4%
CLERK OF CIRCUIT COURT - FICA	11,424	12,228	11,747	10,616	12,048	13.5%
CLERK CIRCUIT COURT - EXPENSES	5,840	4,545	4,727	(3,654)	(3,411)	-6.7%
TOTAL CLERK OF CIRCUIT COURT	\$ 252,381	\$ 265,415	\$ 257,430	\$ 258,474	\$ 258,235	-0.1%
TOTAL STATE SHARED EXPENSES	\$ 1,749,022	\$ 1,820,898	\$ 1,742,007	\$ 1,816,634	\$ 1,813,371	-0.2%
CATEGORICAL AID						
OTHER CATEGORICAL AID						
LITTER CONTROL	\$ 6,958	\$ 8,024	\$ 6,871	\$ 7,500	\$ 8,000	6.7%
ARTS CHALLENGE GRANT	500			-		
SPAY/NEUTER CONTRIBUTION						
FIRE PROGRAMS FUND						
REIMBURSEMENT - JURORS	20,172	36,943	28,130	20,000	25,000	25.0%
DMV LICENSE AGENT REVENUE	28,361	30,767	28,449	28,000	28,000	0.0%
EMS FINANCIAL ASSISTANCE GRANT	4,440	1,768				
EMT TRAINING REIMBURSEMENT				12,852	12,000	-6.6%
DISASTER FUNDS REIMBURSEMENT		21,787	10,560			
FIRE PROGRAMS TRAINING GRANT	8,632	521	2,505			
EMERGENCY SERVICES GRANTS		25,550	27,560			
EMS VEHICLE REG TAX						
RADIOLOGICAL EMERG PREP FUND						
WIRELESS E-911 PSAP FUNDING	89,682	73,934	66,899	73,934	73,934	0.0%
CHINS GRANT	19,246	14,776	14,041	14,776	14,776	0.0%

**CAROLINE COUNTY
GENERAL FUND REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
*** GENERAL FUND ***						
LIBRARY OF VA GRANT-CLRK OF COURT			2,520		15,750	100.0%
STATE LINE OF DUTY MED INSURANCE	18,621	19,170				
VIC WITNESS ASSISTANCE	53,942	53,942	55,021	53,942	55,021	2.0%
DOMESTIC VIOLENCE VICTIM GRANT-C.A.	38,502	35,997	49,957	40,000	40,000	0.0%
DOMESTIC VIOLENCE VICTIM GRANT-SHERIFF			64,670	47,320	49,000	3.6%
PSAP GRANT			1,855			
2012 FORESTRY GRANT			10,981			
SOCIAL SVCS QUALITY INITATIVE	5,623	9,000	16,552	10,000	10,000	0.0%
TOTAL CATEGORICAL AID	\$ 294,679	\$ 332,179	\$ 386,571	\$ 308,324	\$ 331,481	7.5%
FEDERAL REVENUES						
PAYMENT IN LIEU OF TAXES						
A P HILL	\$ 115	\$ 116	\$ 119	\$ 115	\$ 120	4.3%
FISH & WLDLF SVC REVENUE SHARE	1,929	1,491	1,598	1,491	1,598	7.2%
TOTAL PAYMENT IN LIEU OF TAXES	\$ 2,044	\$ 1,607	\$ 1,717	\$ 1,606	\$ 1,718	7.0%
CATEGORICAL AID						
FEMA-EMERGENCY MGT. ASSISTANCE	\$ 12,120	\$ 102,566	\$ 34,974	\$ 12,120	12,120	0.0%
BULLETPROOF VEST GRANT	6,918	1,357	5,112	2,000	3,000	50.0%
LAW ENFRMNT TERRORISM PRV	47,450					
BYRNE JUSTICE ASSISTANCE	15,515	1,371	2,884			
RECOVERY ACT-SHERIFF-VAWS	42,058	40,336				
RECOVERY ACT-COM ATTY-VAWS	29,781	26,006				
V-STOP GRANT - VIC/WIT PROGRAM	6,275	24,540	25,961	26,065	26,065	0.0%
HOMELAND SECURITY PROGRAM		49,083	28,957			
SAFER GRANT 2009		192,894	298,981	364,526		
SAFER GRANT 2010			56,073		77,000	100.0%
SAFER GRANT 2012					304,000	100.0%
DMV GRANTS	24,973	23,877	23,833	21,000	21,000	0.0%
TOTAL CATEGORICAL AID	\$ 185,090	\$ 462,030	\$ 476,775	\$ 425,711	\$ 443,185	4.1%
FEDERAL REVENUE	\$ 187,134	\$ 463,637	\$ 478,492	\$ 427,317	\$ 444,903	4.1%
TRANSFERS						
TRANSFERS FROM OTHER FUNDS	\$ 950,537	\$ 10,577	\$ -	20,000	\$ 20,000	0.0%
BALANCE FORWARD	2,894		-	-	706,419	100.0%
TOTAL TRANSFERS	\$ 953,431	\$ 10,577	\$ -	\$ 20,000	\$ 726,419	3532.1%
TOTAL GENERAL FUND REVENUE	\$ 37,031,591	\$ 38,521,980	\$ 40,343,486	\$ 40,038,731	\$ 41,855,692	4.5%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
** BOARD OF SUPERVISORS **						
SALARIES AND WAGES - REGULAR	105,000	95,875	107,250	117,000	117,000	0.0%
FICA	7,851	7,182	8,067	8,951	8,951	0.0%
HOSPITAL/MEDICAL INSURANCE	12,065	13,140	11,116	9,348	10,659	14.0%
OTHER CONTRACTUAL SERVICES	176		983	500	500	0.0%
ADVERTISING	7,350	13,431	13,862	10,000	10,000	0.0%
POSTAL SERVICES	153	88	59	150	150	0.0%
TELECOMMUNICATIONS			541			
PUBLIC OFFICIALS LIABILITY	6,312	6,324	6,527	6,640	4,921	-25.9%
GENERAL LIABILITY INSURANCE	180	148			0	
TRAVEL AND TRAINING EXPENSES	4,866	915	8,635	6,200	6,200	0.0%
VIRGINIA ASSOCIATION OF COUNTIES		6,214	6,280	6,594	5,769	-12.5%
OFFICE SUPPLIES	3,899	3,405	3,541	2,500	3,750	50.0%
MEALS AND FOOD SUPPLIES	3,972	3,783	4,965	3,700	4,000	8.1%
FURNITURE & FIXTURES			1,180		500	100.0%
DATA PROCESSING EQUIPMENT	1,604		1,371			
* BOARD OF SUPERVISORS **	153,428	150,505	174,377	171,583	172,400	0.5%
*GENERAL/FINANCIAL ADMINISTRATION						
** COUNTY ADMINISTRATOR **						
SALARIES AND WAGES - REGULAR	265,260	256,215	177,495	271,594	337,995	24.4%
SALARIES AND WAGES - OVERTIME	2,155	1,178	2,025	2,332	2,402	3.0%
SALARIES AND WAGES - PART TIME	37,686	40,055	46,100	42,000	6,776	-83.9%
FICA	21,955	21,262	16,835	24,168	26,559	9.9%
RETIREMENT - VRS	31,531	30,523	23,678	31,396	39,072	24.4%
HOSPITAL/MEDICAL INSURANCE	36,934	34,375	22,565	40,009	36,957	-7.6%
GROUP LIFE INSURANCE	1,645	635	493	3,585	4,022	12.2%
UNEMPLOYMENT INSURANCE	373	592	805	832	772	-7.2%
WORKER'S COMPENSATION INSURANCE	387	394	292	379	382	0.8%
OTHER CONTRACTUAL SERVICES	349	656	1,127	1,200	1,200	0.0%
REPAIRS AND MAINTENANCE			110			
VEHICLE REPAIR	2,279	718	1,821	600	600	0.0%
ADVERTISING	1,708	230	162	1,000	500	-50.0%
POSTAL SERVICES	620	479	392	750	600	-20.0%
TELECOMMUNICATIONS	12,009	11,574	9,684	12,500	12,500	0.0%
MOTOR VEHICLE INSURANCE	2,800	2,776	1,328	1,395	1,923	37.8%
GENERAL LIABILITY INSURANCE	434	374			0	
LEASE/RENTAL OF EQUIPMENT	5,139	3,799	3,672	3,810	3,810	0.0%
TRAVEL AND TRAINING EXPENSES	416	337	920	1,000	1,000	0.0%
DUES AND ASSOCIATION MEMBERS	3,834	3,224	3,199	4,600	4,600	0.0%
SPECIAL EVENTS	7,062	3,062	5,676	4,000	4,000	0.0%
OFFICE SUPPLIES	4,122	3,680	1,756	4,000	3,000	-25.0%
MEALS AND FOOD SUPPLIES	4,032	1,397	945	1,500	1,500	0.0%
VEHICLE & POWER EQUIPMENT FUEL	1,882	1,816	1,321	2,400	2,400	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	11		72	200	200	0.0%
BOOKS AND SUBSCRIPTIONS	4,818	4,213	2,622	751	750	-0.1%
DATA PROCESSING EQUIPMENT	4,080		180			
--TOTAL COUNTY ADMINISTRATOR--	453,521	423,564	325,275	456,001	493,520	8.2%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
LEGAL SERVICES						
LEGAL SERVICES		216,000	216,000	216,000	216,000	0.0%
01LEGAL SERVICES - COUNTY ATTORNEY	127,045					
02LEGAL SERVICES - UTIL & CONTRACTS	112,399	17,353	3,940			
03LEGAL SERVICES - ZONING & PLANNING	72,079					
04LEGAL SERVICES - EMPLOYMNT/PERSONNEL	46,207					
05LEGAL SERVICES - ECON DEVELOPMENT	15,716					
16LEGAL SERVICES - SLA CONST L	246		796			
17LEGAL SERVICES - VISITORS CENTER	2,321					
18CLARK'S CUT LITIGATION	21,008	16,994	1,677			
20BLACK MARSH ZONING LITIGATION			28,029			
OTHER LEGAL SERVICES			71			
COST OF DEBT ISSUANCE	212,464	47,547				
--TOTAL LEGAL--	609,485	297,894	250,513	216,000	216,000	0.0%
PROFESSIONAL SERVICES						
PROFESSIONAL SERVICES	9,591	9,846	10,245	8,000	10,000	25.0%
GENERAL REASSESSMENT	185,002	181,052	300		0	
ACTUARIAL STUDY-OPEB BENEFIT			4,806		5,287	100.0%
PROFESSIONAL SERVICES-FINANCE			17,606	20,000	20,000	0.0%
RADIO SYSTEM		71,384	6,500	0		
--TOTAL PROFESSIONAL SERVICES--	194,593	262,282	39,457	28,000	35,287	26.0%
** LEGISLATIVE AUDIT **						
ACCOUNTING AND AUDITING SERVICES	47,311	48,347	49,700	53,988	60,800	12.6%
--TOTAL LEGISLATIVE AUDIT--	47,311	48,347	49,700	53,988	60,800	12.6%
** PUBLIC COMMUNICATIONS OFFICE**						
OTHER CONTRACTUAL SERVICES	9,368	8,615	8,677	7,500	7,500	0.0%
OFFICE SUPPLIES	64		144			
--TOTAL PUBLIC COMMUNICATIONS--	9,432	8,615	8,821	7,500	7,500	0.0%
** SUMMER EMPLOYMENT PROGRAM						
SALARIES AND WAGES - PART TIME	10,680	622	6,915			
FICA	817	48	529			
UNEMPLOYMENT INSURANCE	24		118			
WORKER'S COMPENSATION INSURANCE		15	190			
--TOTAL SUMMER EMPLOYMENT--	11,521	685	7,752			
** COMMISSIONER OF THE REVENUE*						
SALARIES AND WAGES - REGULAR	393,717	396,546	411,426	449,205	489,290	8.9%
SALARIES AND WAGES - OVERTIME	1,118	2,374	2,410	3,000	3,090	3.0%
SALARIES AND WAGES - PART TIME	18,396	20,499	23,455	25,000	25,750	3.0%
FICA	29,784	30,137	31,688	36,506	39,637	8.6%
RETIREMENT - VRS	46,013	52,051	55,985	51,928	56,562	8.9%
HOSPITAL/MEDICAL INSURANCE	68,574	83,457	88,397	100,278	118,394	18.1%
GROUP LIFE INSURANCE	4,037	1,087	1,166	5,930	5,823	-1.8%
UNEMPLOYMENT INSURANCE	1,087	1,757	2,387	2,412	2,625	8.8%
WORKER'S COMPENSATION INSURANCE	518	412	578	573	570	-0.5%
PROFESSIONAL SERVICES		1,122	1,914	3,000	3,500	16.7%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
GENERAL FUND	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
OTHER CONTRACTUAL SERVICES	10,910	8,300	12,013	12,000	14,030	16.9%
PROF SERVICES-COMPUTER-COUNTY	3,592	14,197	4,109	4,878	5,000	2.5%
TEMPORARY HELP		1,112	792	1,200	1,200	0.0%
SERVICE FEES		95		907		
MAINTENANCE SERVICE CONTRACT				2,000	2,000	0.0%
VEHICLE REPAIR	31	282	497	450	450	0.0%
ADVERTISING	439	465	137	800	800	0.0%
POSTAL SERVICES	9,730	14,478	12,230	14,500	15,000	3.4%
TELECOMMUNICATIONS	5,479	8,258	4,735	7,220	7,220	0.0%
MOTOR VEHICLE INSURANCE	467	463	443	465	465	0.0%
LEASE/RENTAL OF EQUIPMENT	3,908	2,954	2,951	3,037	3,564	17.4%
TRAVEL AND TRAINING EXPENSE	4,680	4,757	4,774	4,700	4,700	0.0%
DUES AND ASSOCIATION MEMBERS	1,105	1,050	1,101	1,245	1,305	4.8%
OFFICE SUPPLIES	5,940	4,598	5,385	6,000	6,000	0.0%
VEHICLE & POWER EQUIPMENT FUEL	298	353	545	900	900	0.0%
UNIFORMS AND WEARING APPAREL	39	226	187	362	240	-33.7%
BOOKS AND SUBSCRIPTIONS	585	588	952	700	832	18.9%
FORMS	7,079	6,987	7,891	7,100	7,100	0.0%
MAPPING SUPPLIES		130	529	100	100	0.0%
FURNITURE AND FIXTURES		747				
DATA PROCESSING EQUIPMENT	3,830	6,505	3,873	2,000	2,000	0.0%
--TOTAL COMMISSIONER OF THE REVENUE--	621,356	665,987	682,550	748,396	818,146	9.3%
** TREASURER **						
SALARIES AND WAGES - REGULAR	260,571	271,456	270,451	284,201	326,253	14.8%
SALARIES AND WAGES - OVERTIME	378			1,000	1,000	0.0%
SALARIES AND WAGES - PART TIME	17,001	16,642	27,386	28,500	29,355	3.0%
FICA	20,574	21,242	21,725	23,998	27,280	13.7%
RETIREMENT - VRS	30,922	35,408	36,061	32,854	37,715	14.8%
HOSPITAL/MEDICAL INSURANCE	38,693	47,073	55,236	58,846	62,507	6.2%
GROUP LIFE INSURANCE	1,625	741	751	3,751	3,882	3.5%
UNEMPLOYMENT INSURANCE	695	1,073	1,604	1,498	1,853	23.7%
WORKER'S COMPENSATION INSURANCE	345	365	292	341	392	15.0%
OTHER CONTRACTUAL SERVICES	2,679	3,376	3,044			
PROF SERVICES-COMPUTER-COUNTY	2,836	1,989	5,086	4,000	4,500	12.5%
REPAIRS AND MAINTENANCE		113		50	50	0.0%
MAINTENANCE SERVICE CONTRACT	1,100	997	1,198	1,000	1,000	0.0%
ADVERTISING	1,797	1,509	1,273	1,200	1,200	0.0%
POSTAL SERVICES	32,934	36,646	28,933	35,000	40,700	16.3%
TELECOMMUNICATIONS	2,024	3,260	1,657	3,000	2,000	-33.3%
LEASE/RENT OF EQUIPMENT	2,136	2,121	2,196	2,200	2,200	0.0%
SAFETY DEPOSIT BOX RENTAL	25	30	30	30	30	0.0%
TRAVEL AND TRAINING EXPENSE	1,831	1,512	2,359	1,800	2,400	33.3%
DUES AND ASSOCIATION MEMBERS	1,040	1,240	1,200	965	1,250	29.5%
OFFICE SUPPLIES	6,109	7,285	7,357	8,600	7,650	-11.0%
UNIFORMS AND WEARING APPAREL		180	213		180	100.0%
AUTO TAGS & RECEIPT BOOKS	7,065	8,993		500	500	0.0%
TAX TICKETS	11,592	11,029	12,180	13,000	19,050	46.5%
DATA PROCESSING EQUIPMENT	5,316	3,611	3,164	654	5,597	755.8%
--TOTAL TREASURER--	449,288	477,891	483,396	506,988	578,544	14.1%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
** FINANCE **						
SALARIES AND WAGES - REGULAR	228,004	196,456	198,479	209,117	215,391	3.0%
SALARIES AND WAGES - OVERTIME	215	261		500	500	0.0%
SALARIES AND WAGES - PART TIME			17,434	29,000	29,870	3.0%
FICA	17,055	14,688	16,082	18,254	18,801	3.0%
RETIREMENT - VRS	26,455	25,903	26,534	24,174	24,899	3.0%
HOSPITAL/MEDICAL INSURANCE	16,526	16,136	22,068	23,547	26,750	13.6%
GROUP LIFE INSURANCE	1,394	541	552	2,760	2,563	-7.1%
UNEMPLOYMENT INSURANCE	352	377	692	666	666	0.0%
WORKER'S COMPENSATION INSURANCE	283	261	188	285	285	0.0%
OTHER CONTRACTUAL SERVICES	1,220	1,112		1,000	500	-50.0%
SERVICE FEES	10	59		100	50	-50.0%
MAINTENANCE SERVICE CONTRACT	2,455	952	1,193	1,000	1,295	29.5%
ADVERTISING	265	106	2,248	2,000	3,000	50.0%
PENALTY CHARGES	13					
POSTAL SERVICES	1,086	2,723	2,444	2,800	2,800	0.0%
TELECOMMUNICATIONS	1,601	1,628	1,547	1,800	1,600	-11.1%
GENERAL LIABILITY INSURANCE	628	579	11,058	11,611	12,066	3.9%
LEASE/RENTAL OF EQUIPMENT	12,074	14,805	14,601	15,268	15,215	-0.3%
TRAVEL AND TRAINING EXPENSE	1,116	850	1,542	1,000	1,500	50.0%
DUES AND ASSOCIATION MEMBERS	795	510	260	550	795	44.5%
OFFICE SUPPLIES	4,488	3,407	4,215	4,330	4,330	0.0%
BOOKS AND SUBSCRIPTIONS	322	68	159	150	150	0.0%
FURNITURE AND FIXTURES		105			100	100.0%
DATA PROCESSING EQUIPMENT		2,523	1,239	200	1,100	450.0%
--TOTAL FINANCE DEPARTMENT--	316,357	284,050	322,535	350,112	364,225	4.0%
INFORMATION TECHNOLOGY						
SALARIES AND WAGES - REGULAR	103,200	56,920	57,373	60,448	62,261	3.0%
SALARIES AND WAGES - OVERTIME	8,842					
SALARIES & WAGES - PART TIME	13,613					
FICA	9,205	4,080	4,128	4,624	4,763	3.0%
RETIREMENT - VRS	10,842	7,488	7,670	6,988	7,197	3.0%
HOSPITAL/MEDICAL INSURANCE	14,872	8,572	8,754	9,380	9,493	1.2%
GROUP LIFE INSURANCE	629	156	160	798	741	-7.2%
UNEMPLOYMENT INSURANCE	198	126	166	166	154	-7.0%
WORKER'S COMPENSATION INSURANCE	124	116	52	73	68	-6.8%
OTHER CONTRACTUAL SERVICES	38,898	44,839	46,544	45,550	39,416	-13.5%
PROF SERVICES-COMPUTER	473		2,430		0	
REPAIRS AND MAINTENANCE	10,893	10,269	473	8,000	8,000	0.0%
MAINTENANCE SERVICE CONTRACT	52,112	37,291	44,131	66,589	66,589	0.0%
POSTAL SERVICES	13	(4)	18	50	50	0.0%
TELECOMMUNICATIONS	6,239	4,075	3,390	4,250	4,250	0.0%
GENERAL LIABILITY INSURANCE	97	47			0	
LEASE OF EQUIPMENT					10,920	100.0%
OFFICE SUPPLIES	2,199	1,663	1,730	1,500	1,500	0.0%
BOOKS AND SUBSCRIPTIONS		32	46	200	200	0.0%
OTHER OPERATING SUPPLIES	5,721	15,313	5,123	12,000	12,000	0.0%
DATA PROCESSING EQUIPMENT	11,870	5,533	45,549	1,918	20,000	942.8%
--TOTAL DEPARTMENT--	290,040	196,516	227,737	222,534	247,603	11.3%
TOTAL GENERAL ADMINISTRATION	3,002,904	2,665,831	2,397,736	2,589,519	2,821,626	9.0%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
ELECTORAL BOARD AND OFFICIALS						
BOARD FEES	10,342	9,118	10,307	9,800	9,800	0.0%
OFFICERS AND POLLWORKERS	9,699	6,862	23,476	25,139	25,139	0.0%
REPAIRS AND MAINTENANCE	14					
MAINTENANCE SERVICE CONTRACT	3,375	3,375	3,375	3,625	3,875	6.9%
POSTAL SERVICES	546		816	450	450	0.0%
LEASE/RENTAL OF BUILDINGS	400	250	1,100	500	500	0.0%
TRAVEL AND TRAINING EXPENSES	1,571	2,449	3,623	3,600	4,100	13.9%
DUES AND ASSOCIATION MEMBERS	200	100	125	125	125	0.0%
OFFICE SUPPLIES	1,044	118	902	500	500	0.0%
ELECTION SUPPLIES - BALLOTS	3,435	2,154	8,296	5,000	5,000	0.0%
MACHINERY AND EQUIPMENT	250	7,140	268	6,820	6,820	0.0%
DATA PROCESSING EQUIPMENT			1,343			
--TOTAL ELECTORAL BOARD--	30,876	31,566	53,631	55,559	56,309	1.3%
** REGISTRAR **						
SALARIES AND WAGES - REGULAR	49,954	50,175	50,452	53,156	54,751	3.0%
SALARIES AND WAGES - PART TIME	12,600	12,850	18,302	30,000	39,848	32.8%
FICA	4,639	4,698	5,141	6,361	7,237	13.8%
RETIREMENT - VRS	5,954	6,585	6,745	6,145	6,329	3.0%
HOSPITAL/MEDICAL INSURANCE	7,955	8,660	9,000	9,589	10,905	13.7%
GROUP LIFE INSURANCE	311	138	140	702	652	-7.2%
UNEMPLOYMENT INSURANCE	160	237	380	499	463	-7.2%
WORKER'S COMPENSATION INSURANCE	78	80	64	100	104	4.1%
ADVERTISING	319	307	352	300	300	0.0%
POSTAL SERVICES	920	1,365	4,592	2,000	2,000	0.0%
TELECOMMUNICATIONS	1,806	3,218	1,657	2,400	2,400	0.0%
GENERAL LIABILITY INSURANCE	54	47			0	
TRAVEL AND TRAINING EXPENSES	3,941	4,906	1,800	4,000	6,000	50.0%
DUES AND ASSOCIATION MEMBERS	290	290	290	290	290	0.0%
OFFICE SUPPLIES	671	1,260	2,391	2,000	3,000	50.0%
DATA PROCESSING EQUIPMENT	2,327					
--TOTAL REGISTRAR--	91,979	94,816	101,306	117,542	134,278	14.2%
*ELECTORAL BOARD AND OFFICIALS	122,855	126,382	154,937	173,101	190,587	10.1%
** CIRCUIT COURT **						
SALARIES AND WAGES - REGULAR	17,466	39,205	45,889	47,700	49,131	3.0%
FICA	1,336	3,001	3,469	3,649	3,759	3.0%
RETIREMENT - VRS	1,961	4,820	6,053	5,514	5,680	3.0%
GROUP LIFE INSURANCE	88	105	126	630	585	-7.2%
UNEMPLOYMENT INSURANCE	98	126	166	166	154	-7.0%
WORKERS' COMPENSATION INSURANCE		48	62	54	54	0.0%
COURT SECRETARY SERVICES	39,377	21,766	21,661	21,800	22,890	5.0%
POSTAL SERVICES	146	222	99	250	250	0.0%
TELECOMMUNICATIONS	786	407	448	508	508	0.0%
LEASE/RENTAL OF EQUIPMENT		1,270	1,442	1,487	1,487	0.0%
TRAVEL AND TRAINING EXPENSES				447	447	0.0%
OFFICE SUPPLIES	52	1,092	819	1,000	1,000	0.0%
MEALS AND FOOD SUPPLIES		111	52			
BOOKS AND SUBSCRIPTIONS	462	1,869	2,485	750	2,500	233.3%
DATA PROCESSING EQUIPMENT						
--TOTAL DEPARTMENT--	61,772	74,042	82,771	83,955	88,444	5.3%

CAROLINE COUNTY

GENERAL FUND	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
** GENERAL DISTRICT COURT **						
COURT APPOINTED ATTORNEYS	21,415	13,427	8,975	16,000	16,000	0.0%
REPAIRS AND MAINTENANCE		110		180	180	0.0%
POSTAL SERVICES	4,927	4,608	4,436	4,927	4,900	-0.5%
TELECOMMUNICATIONS	2,926	3,535	2,402	3,700	3,700	0.0%
LEASE/RENTAL OF EQUIPMENT	3,116	3,369	3,439	3,400	3,500	2.9%
TRAVEL AND TRAINING EXPENSES			1,086	1,000	1,000	0.0%
DUES AND ASSOCIATION MEMBERS	425	610	395	600	600	0.0%
OFFICE SUPPLIES	1,918	912	1,588	1,800	1,800	0.0%
UNIFORMS AND WEARING APPAREL	12			100	100	0.0%
BOOKS AND SUBSCRIPTIONS	265	177	465	250	250	0.0%
FURNITURE AND FIXTURES		205		350	350	0.0%
--TOTAL DEPARTMENT--	35,004	26,953	22,786	32,307	32,380	0.2%
** MAGISTRATES **						
TELECOMMUNICATIONS	1,029	555	389	1,030	700	-32.0%
DUES AND ASSOCIATION MEMBERS	100	50				
OFFICE SUPPLIES				100	100	0.0%
FURNITURE AND FIXTURES				133	133	0.0%
--TOTAL DEPARTMENT--	1,129	605	389	1,263	933	-26.1%
** JUVENILE & DOMESTIC COURT						
CASA PROGRAM	5,000	5,000	5,000	5,000	5,000	0.0%
COURT SERVICE UNIT	3,485	3,940	3,940	3,940	3,940	0.0%
POSTAL SERVICES	56	56	112	80	80	0.0%
TELECOMMUNICATIONS	4,475	7,253	3,105	6,867	5,000	-27.2%
LEASE/RENTAL OF EQUIPMENT	2,383	1,769	2,155	1,980	2,155	8.8%
TRAVEL		496		484	500	3.3%
DUES AND ASSOCIATION MEMBERS	60	50	60	120	120	0.0%
OFFICE SUPPLIES	1,764	2,331	1,165	2,500	2,500	0.0%
UNIFORMS AND WEARING APPARAL			12	150	150	0.0%
BOOKS AND SUBSCRIPTIONS	1,869	445	421	200	200	0.0%
FURNITURE AND FIXTURES		169				
--TOTAL DEPARTMENT--	19,092	21,509	15,970	21,321	19,645	-7.9%
** CLERK OF CIRCUIT COURT **						
SALARIES AND WAGES - REGULAR	310,687	316,818	319,515	334,887	343,434	2.6%
JURORS AND WITNESSES	28,320	34,890	23,820	20,000	20,000	0.0%
FICA	22,355	22,557	22,984	25,619	26,273	2.6%
RETIREMENT - VRS	36,514	41,310	42,714	38,713	39,701	2.6%
HOSPITAL/MEDICAL INSURANCE	55,329	57,855	59,697	63,788	82,191	28.9%
GROUP LIFE INSURANCE	1,850	860	889	4,421	4,087	-7.6%
UNEMPLOYMENT INSURANCE	2,064	507	531	530	435	-17.9%
WORKER'S COMPENSATION INSURANCE	415	368	318	402	378	-6.0%
COURT APPOINTED ATTORNEYS	633	993	240	1,000	1,000	0.0%
OTHER CONTRACTUAL SERVICES			2,520		12,000	100.0%
REPAIRS AND MAINTENANCE		738				
MAINTENANCE SERVICE CONTRACT	3,650	3,650	3,650	3,650	3,650	0.0%
PRINTING AND BINDING	570					

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
MICROFILMING/SCANNING	55,823	57,935	59,824	57,935	62,500	7.9%
ADVERTISING	781	296		100	100	0.0%
POSTAL SERVICES	3,315	5,046	5,199	5,000	5,300	6.0%
TELECOMMUNICATIONS	1,918	930	807	2,000	2,000	0.0%
LEASE/RENTAL OF EQUIPMENT	3,959	3,228	3,047	3,959	3,959	0.0%
TRAVEL AND TRAINING EXPENSES	968	1,646	1,055	1,000	1,100	10.0%
DUES AND ASSOCIATION MEMBERS	715	740	75	395	395	0.0%
OFFICE SUPPLIES	16,172	8,162	7,170	9,000	9,000	0.0%
BOOKS AND SUBSCRIPTIONS	82	2,223	2,086	1,000	2,500	150.0%
FURNITURE AND FIXTURES					7,500	100.0%
DATA PROCESSING EQUIPMENT			195			
--TOTAL DEPARTMENT--	546,120	560,752	556,336	573,399	627,502	9.4%
**JUVENILE CRIME CONTROL ACT						
OTHER CONTRACTUAL SERVICES	40	40		450	450	0.0%
OTHER PURCHASED SERVICES	35,517	35,834	42,228	44,924	44,924	0.0%
TELECOMMUNICATIONS	2,930	3,873	2,592	2,665	2,665	0.0%
GENERAL LIABILITY INSURANCE	62	51			0	
LEASE/RENTAL OF EQUIPMENT	155	111	103	60	100	66.7%
OFFICE SUPPLIES	196	345	171	397	397	0.0%
OTHER OPERATING SUPPLIES	648	728	654	600	600	0.0%
--TOTAL DEPARTMENT--	39,548	40,982	45,748	49,096	49,136	0.1%
TOTAL JUDICIAL	702,665	724,843	724,000	761,341	818,040	7.4%
** COMMONWEALTH ATTORNEY **						
SALARIES AND WAGES - REGULAR	268,328	270,352	255,592	269,732	277,824	3.0%
SALARY & WAGES - PART TIME	1,368	7,200			35,000	100.0%
FICA	19,541	20,092	18,496	20,634	23,931	16.0%
RETIREMENT - VRS	29,152	35,776	34,068	31,181	21,254	-31.8%
HOSPITAL/MEDICAL INSURANCE	29,641	34,111	34,774	38,026	48,817	28.4%
GROUP LIFE INSURANCE	1,465	748	708	3,560	3,306	-7.1%
UNEMPLOYMENT INSURANCE	480	706	819	666	772	15.9%
WORKER'S COMPENSATION INSURANCE	204	398	167	243	219	-9.9%
OTHER CONTRACTUAL SERVICES	921	419				
MAINTENANCE SERVICE CONTRACT	156					
POSTAL SERVICES	593	683	73			
TELECOMMUNICATIONS	6,022	6,638	4,069	1,287	1,287	0.0%
LEASE/RENTAL OF EQUIPMENT	1,883	1,972	907			
TRAVEL AND TRAINING EXPENSES	6,230	2,036	221	1,224	1,224	0.0%
TRAVEL-VICTIMS & WITNESSES			3,579	1,500	1,500	0.0%
DUES AND ASSOCIATION MEMBERS	870	599				
OFFICE SUPPLIES	3,488	2,717	457	600	600	0.0%
MEALS AND FOOD SUPPLIES	214	148				
VEHICLE FUEL		167			0	
BOOKS AND SUBSCRIPTIONS	2,329	2,588				
MACHINERY AND EQUIPMENT	445					
FURNITURE AND FIXTURES	299					
DATA PROCESSING EQUIPMENT	254					
--TOTAL DEPARTMENT--	373,883	387,350	353,930	368,653	415,734	12.8%

CAROLINE COUNTY

GENERAL FUND	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
** VICTIM/WITNESS PROGRAM **						
SALARIES AND WAGES - REGULAR	38,885	39,657	39,274	41,377	42,618	3.0%
SALARY & WAGES - PART TIME	5,765	22,633	24,090	22,631	24,813	9.6%
FICA	3,301	4,636	4,713	4,897	5,158	5.3%
RETIREMENT - VRS	4,510	5,176	5,250	4,783	4,927	3.0%
HOSPITAL/MEDICAL INSURANCE	6,846	7,675	8,070	8,599	9,771	13.6%
GROUP LIFE INSURANCE	242	108	109	546	507	-7.1%
UNEMPLOYMENT INSURANCE	149	275	333	333	309	-7.3%
WORKER'S COMPENSATION INSURANCE	34	60	79	77	74	-3.7%
OTHER CONTRACTUAL SERVICES				2,000	2,000	0.0%
PRINTING AND BINDING	1,069	30	806	100	1,000	900.0%
POSTAL SERVICES	443	242	636	660	660	0.0%
TELECOMMUNICATIONS	1,475	2,368	2,694	2,468	2,694	9.2%
TRAVEL AND TRAINING EXPENSES	1,361	3,088	3,371	3,819	4,106	7.5%
DUES AND ASSOCIATION MEMBERS	75	25	100	346	135	-61.0%
OFFICE SUPPLIES	1,132	1,227	910	1,400	1,400	0.0%
BOOKS AND SUBSCRIPTIONS		110		250	250	0.0%
FURNITURE AND FIXTURES		271				
DATA PROCESSING EQUIPMENT			957	1,200		
--TOTAL DEPARTMENT--	65,287	87,581	91,392	95,486	100,422	5.2%
TOTAL COMMONWEALTH ATTORNEY	439,170	474,931	445,322	464,139	516,156	11.2%
** SHERIFF - LAW ENFORCEMENT						
SALARIES AND WAGES - REGULAR	2,167,197	2,135,410	2,160,098	2,338,350	2,267,213	-3.0%
SALARIES AND WAGES - OVERTIME	66,090	152,309	103,350	93,280	92,700	-0.6%
SALARIES AND WAGES-OVERTIME-COUNTY	10,190	14,094	8,183	13,780	15,450	12.1%
SALARIES AND WAGES-OVERTIME-SEL ENF	96,238	106,912	120,646	108,120	128,750	19.1%
SALARIES AND WAGES - PART TIME	165,477	175,402	152,726	135,000	139,050	3.0%
FICA	186,926	198,163	188,241	205,673	202,202	-1.7%
RETIREMENT - VRS	246,856	267,577	286,845	270,313	262,090	-3.0%
HOSPITAL/MEDICAL INSURANCE	363,699	384,889	398,628	453,805	488,090	7.6%
GROUP LIFE INSURANCE	13,239	5,770	5,972	30,866	26,980	-12.6%
UNEMPLOYMENT INSURANCE	5,527	8,309	10,996	10,650	9,573	-10.1%
WORKER'S COMPENSATION INSURANCE	36,293	35,063	28,403	38,176	37,996	-0.5%
CLOTHING ALLOWANCE		3,650	3,750	3,800	3,800	0.0%
EDUCATIONAL ASSISTANCE	1,201				0	
PROFESSIONAL HEALTH SERVICES	10,925	10,779	7,264	12,000	12,000	0.0%
LEGAL SERVICES				1,000	1,000	0.0%
OTHER CONTRACTUAL SERVICES	4,410	8,287	2,125	4,200	4,190	-0.2%
REPAIRS AND MAINTENANCE	7,403	5,261	5,439	5,900	5,900	0.0%
MAINTENANCE SERVICE CONTRACT	8,392	4,541	3,289	18,225	18,390	0.9%
VEHICLE REPAIRS	99,978	109,098	69,343	85,000	86,425	1.7%
REPAIRS-RADIOS	1,716	639	1,340	1,800	1,800	0.0%
ADVERTISING	472	1,256	96	2,000	2,000	0.0%
CONCEALED WEAPONS PERMITS	3,201	4,032	5,424	5,000	200	-96.0%
POSTAL SERVICES	2,681	3,232	3,229	3,500	3,500	0.0%
TELECOMMUNICATIONS	19,950	27,699	31,751	27,699	31,751	14.6%
MOTOR VEHICLE INSURANCE	28,985	29,379	25,843	30,848	33,933	10.0%
LINE OF DUTY INSURANCE			21,705	22,790	22,790	0.0%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
GENERAL FUND	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
LEASE/RENTAL OF EQUIPMENT	3,654	4,568	4,856	4,200	4,900	16.7%
LEASE/RENT OF BUILDINGS/PROPERTY			860	900	900	0.0%
TRAVEL AND TRAINING EXPENSES	5,956	7,737	7,356	8,500	9,700	14.1%
TRAVEL EXPENSE-PRISONER TRANSPORT		892	(942)	800	800	0.0%
RAPPAHANNOCK CRIMINAL JUSTICE	23,258	12,168	17,545	19,300	19,300	0.0%
DUES AND ASSOCIATION MEMBERS	2,623	3,016	3,206	3,195	3,195	0.0%
SPECIAL ENFORCEMENT FUNDS	15,000	15,000	19,000	19,000	19,000	0.0%
SPECIAL EVENTS	2,375	1,703	1,087	3,000	2,500	-16.7%
K-9 PROGRAM	2,369	2,721	1,433	3,400	2,800	-17.6%
OFFICE SUPPLIES	12,863	13,196	15,762	14,500	14,500	0.0%
MEALS AND FOOD SUPPLIES	1,295	582	1,216	1,500	1,500	0.0%
AGRICULTURAL SUPPLIES			126			
MEDICAL AND LABORATORY SUPPLIES	672	1,829	1,962	1,500	1,500	0.0%
VEHICLE & POWER EQUIPMENT FUEL	157,950	204,562	226,753	215,000	223,000	3.7%
VEHICLE & POWER EQUIPMENT SUPPLIES	32,630	38,776	39,564	39,000	39,000	0.0%
POLICE SUPPLIES	20,289	34,117	35,204	64,800	64,390	-0.6%
UNIFORMS AND WEARING APPAREL	44,590	34,853	27,211	38,896	35,000	-10.0%
BOOKS AND SUBSCRIPTIONS	2,815	3,255	3,303	3,870	4,900	26.6%
PROMOTIONAL SUPPLIES	2,922	745	963	1,500	1,500	0.0%
SUPPLIES - DARE	3,774	3,264	2,050	3,000	3,000	0.0%
EXPLORERS/CITIZEN POLICE ACADEMY	993	334		600		
SUPPLIES - DARE SPECIAL FUND						
MACHINERY AND EQUIPMENT	8,029	3,623	434	10,000	11,008	10.1%
FURNITURE AND FIXTURES	1,600	1,608	1,780	1,600	1,600	0.0%
COMMUNICATIONS EQUIPMENT	2,410	1,670		2,500	2,000	-20.0%
MOTOR VEHICLES AND EQUIPMENT	7,300			1,500	14,350	856.7%
DATA PROCESSING EQUIPMENT	15,176	10,592	25,523	5,000	20,000	300.0%
GRANT EXPENDITURES	20,938	52,390	112,272			
--TOTAL DEPARTMENT--	3,938,527	4,145,013	4,193,210	4,388,836	4,398,116	0.2%
***SCHOOL RESOURCE OFFICERS**						
SALARIES AND WAGES - REGULAR					94,063	100.0%
FICA					7,196	100.0%
RETIREMENT - VRS					10,874	100.0%
HOSPITAL/MEDICAL INSURANCE					30,729	100.0%
GROUP LIFE INSURANCE					1,119	100.0%
UNEMPLOYMENT INSURANCE					309	100.0%
WORKER'S COMPENSATION INSURANCE					1,392	100.0%
--TOTAL SCHOOL RESOURCE OFFICERS--					145,681	100.0%
** FIRE & RESCUE SERVICES **						
** FOREST FIRE CONTROL **						
CONTRIBUTION FOREST FIRE CONTROL	17,685	17,685	17,685	17,685	17,685	0.0%
--TOTAL DEPARTMENT--	17,685	17,685	17,685	17,685	17,685	0.0%

CAROLINE COUNTY

GENERAL FUND	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
** FIRE & RESCUE **						
SALARIES AND WAGES - REGULAR	1,030,413	1,239,191	1,274,666	1,402,752	1,444,835	3.0%
SALARIES AND WAGES - OVERTIME	161,859	184,307	229,136	267,750	265,000	-1.0%
SALARIES AND WAGES - PART TIME	123,359	197,867	222,565	188,681	210,000	11.3%
FICA	101,063	128,045	130,210	142,227	146,867	3.3%
RETIREMENT - VRS	110,097	154,616	170,039	162,158	167,023	3.0%
HOSPITAL/MEDICAL INSURANCE	116,438	133,579	170,719	184,413	282,340	53.1%
GROUP LIFE INSURANCE	8,748	3,363	3,536	18,516	17,194	-7.1%
UNEMPLOYMENT INSURANCE	2,843	5,558	7,413	7,488	7,720	3.1%
WORKERS COMPENSATION INSURANCE	32,292	41,426	52,228	63,212	73,146	15.7%
FIRE/RESCUE STIPEND				15,000	15,000	0.0%
PROFESSIONAL SERVICES	407					
PROFESSIONAL HEALTH SERVICES	2,857	3,959	3,213	6,000	12,000	100.0%
VACCINATIONS	4,945	5,090	869	2,000	2,000	0.0%
OTHER CONTRACTUAL SERVICES	25,578	48,301	38,670	85,986	100,283	16.6%
CAROLINE ALERT SYSTEM	7,560		15,090	7,600	7,600	0.0%
DAB BILLING	41,479	44,197	30,355	38,000	38,000	0.0%
BACKGROUND INVESTIGATION FEE	385	87	60	300	300	0.0%
REPAIRS AND MAINTENANCE	24,226	16,972	13,154	23,300	23,300	0.0%
MAINTENANCE SERVICE CONTRACT	1,558	18,700	23,263	7,200	7,200	0.0%
VEHICLE REPAIRS	96,731	315,218	196,603	166,332	233,140	40.2%
REPAIRS-RADIOS	3,018	2,123	4,715	4,000	4,000	0.0%
REPAIRS - STATIONS	100,828	63,668	23,990	29,500	25,500	-13.6%
REPAIRS STATION-FLOOD			30,226		0	
PRINTING AND BINDING	918					
ADVERTISING	77	274	382	1,000	1,000	0.0%
RECRUITMENT & RETENTION PROGRAM	17,998	14,062	3,652	10,000	10,000	0.0%
ELECTRICAL SERVICES	44,536	45,623	41,742	48,100	49,100	2.1%
HEATING/AC	25,038	46,641	31,201	40,700	40,700	0.0%
WATER/SEWER	1,353	1,095	1,303	3,250	3,250	0.0%
POSTAL SERVICES	2,508	2,018	1,562	1,400	1,400	0.0%
TELECOMMUNICATIONS	43,320	46,582	42,404	51,500	52,500	1.9%
MOTOR VEHICLE INSURANCE	3,267	2,314	4,061	3,601	6,054	68.1%
GENERAL LIABILITY INSURANCE	1,806	2,208			0	
LINE OF DUTY INSURANCE			28,535	29,962	30,329	1.2%
VOLUNTEER INSURANCE	117,303	115,211	113,333	121,000	133,100	10.0%
LEASE/RENTAL OF EQUIPMENT	9,486	11,902	11,864	3,900	3,900	0.0%
LEASE/RENT OF BUILDINGS/PROPERTY	1,320				0	
TRAVEL AND TRAINING EXPENSES	5,381	2,121	3,468	5,000	5,000	0.0%
RAPPAHANNOCK EMS COUNCIL	5,280	6,039	6,039	6,039	8,452	-100.0%
CONTRIBUTION MED FLIGHT	1,350				0	
DUES AND ASSOCIATION MEMBERS	2,514	675	550	450	450	0.0%
OFFICE SUPPLIES	18,020	15,403	12,067	21,000	21,000	0.0%
MEALS AND FOOD SUPPLIES	2,168	2,052	731	2,150	2,150	0.0%
MEDICAL & LABORATORY SUPPLIES	59,377	30,088	34,597	40,000	40,000	0.0%
JANITORIAL SUPPLIES	3,095	4,799	5,595	8,000	8,000	0.0%
REPAIR AND MAINTENANCE SUPPLIES	7,086	16,397	9,895	22,850	22,850	0.0%
VEHICLE & POWER EQUIPMENT FUEL	98,497	138,944	148,799	140,000	140,000	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	34,019	38,235	26,495	36,650	36,650	0.0%

CAROLINE COUNTY

GENERAL FUND	-----	Prior Years	-----	FY/2013	FY 2014	% Difference
	Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Adopted Budget	
UNIFORMS AND WEARING APPAREL	54,898	25,969	20,862	20,500	22,500	9.8%
BOOKS AND SUBSCRIPTIONS	2,266	1,070	(417)	1,500	1,500	0.0%
OTHER OPERATING SUPPLIES	33,510	18,185	12,337	23,730	23,730	0.0%
HAZARDOUS MATERIAL RESPONSE	3,457		1,153	2,500	2,500	0.0%
PROTECTIVE CLOTHING		33,072	4,090	22,000	74,000	236.4%
TRAINING AND TRAINING MATERIALS	6,498	14,896	10,101	18,000	25,000	38.9%
PROMOTIONAL/EDUCATIONAL SUPPLIES	1,176	1,963	1,147	1,500	1,500	0.0%
SPRING SCHOOL SUPPLIES			755			
DISASTER SERVICES		33	247			
MACHINERY & EQUIPMENT	8,639	7,045	177		0	
FURNITURE AND FIXTURES		5,650	606	1,800	1,500	-16.7%
COMMUNICATIONS EQUIPMENT	4,809	8,814	3,631	8,500	8,500	0.0%
MOTOR VEHICLES AND EQUIPMENT					4,500	100.0%
DATA PROCESSING EQUIPMENT	624	10,826	1,318	2,500	9,900	296.0%
DATA PROCESSING EQUIPMENT		105				
ALS EQUIPMENT	194		7,420			
FIRE AND RESCUE EQUIPMENT		34,302	12,877		0	
RSAF-AED GRANT			27,560			
2012 FORESTRY GRANT			10,981			
2012 MINI GRANT			2,505			
GRANT EXPENDITURES - SAFER 2			8,374			
GRANT EXPENDITURES - LEMPG	65,764	98,239	126			
--TOTAL DEPARTMENT--	2,684,236	3,409,119	3,294,845	3,521,497	3,873,463	9.8%
** FIRE AND RESCUE - GRANTS						
DOMESTIC PREPAREDNESS EQUIPMENT			361			
EMERGENCY PLANNING GRANT						
--TOTAL DEPARTMENT--			361			
* FIRE & RESCUE SERVICES **	2,701,921	3,426,804	3,312,891	3,539,182	3,891,148	9.7%
REGIONAL CORRECTIONAL INSTITUTIONS						
MIDDLE PENINSULA REG. JUV. DEN CTR	243,930	174,011	146,679	154,011	188,207	22.2%
PEUMANSEND CREEK REGIONAL JAIL	29,910	30,819	30,819	31,128	31,128	0.0%
PAMUNKEY REGIONAL JAIL	1,430,387	1,640,889	1,707,695	1,614,909	1,747,298	9.9%
HANOVER COMMUNITY CORRECTIONS	23,725	24,020	25,634	25,000	27,022	
TOTAL REGIONAL CORRECTIONAL INSTITUTIONS	1,727,952	1,869,739	1,910,827	1,825,048	1,993,655	9.2%
** INSPECTIONS **						
SALARIES AND WAGES - REGULAR	237,055	194,001	169,323	175,746	181,018	3.0%
SALARIES AND WAGES - PART TIME	4,202	3,224		898	1,000	11.4%
FICA	17,554	14,389	12,833	13,513	13,924	3.0%
RETIREMENT - VRS	27,025	24,732	22,300	20,316	20,926	3.0%
HOSPITAL/MEDICAL INSURANCE	31,769	22,941	8,070	8,599	9,771	13.6%
GROUP LIFE INSURANCE	1,429	515	464	2,320	2,154	-7.2%
UNEMPLOYMENT INSURANCE	445	497	499	499	463	-7.2%
WORKER'S COMPENSATION INSURANCE	2,883	2,759	2,295	2,703	2,803	3.7%
OTHER CONTRACTUAL SERVICES	2,363	2,663	2,481	2,482	2,663	7.3%
REPAIRS AND MAINTENANCE	61					
VEHICLE REPAIRS	1,424	2,161	3,703	1,800	1,800	0.0%
POSTAL SERVICES	169	174	32			
TELECOMMUNICATIONS	3,830	1,752	3,298	3,700	3,700	0.0%
MOTOR VEHICLE INSURANCE	2,333	1,851	1,771	1,860	1,923	3.4%

CAROLINE COUNTY

GENERAL FUND	Prior Years			FY/2013	FY 2014	% Difference
	Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Adopted Budget	
GENERAL LIABILITY INSURANCE	434	374			0	
LEASE/RENT OF EQUIPMENT	3,498	3,099	2,929	3,151	3,100	-1.6%
TRAVEL AND TRAINING EXPENSES	1,003	169	75	750	750	0.0%
DUES AND ASSOCIATION MEMBERS	645	300	655	1,440	1,440	0.0%
OFFICE SUPPLIES	4,219	2,744	2,763	3,000	3,000	0.0%
VEHICLE & POWER EQUIPMENT FUEL	7,027	8,820	9,226	9,370	9,370	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES		103	51	150	150	0.0%
UNIFORMS AND WEARING APPAREL	743	833	770	1,250	1,250	0.0%
BOOKS AND SUBSCRIPTIONS	2,093	5,751	1,216	2,000	2,000	0.0%
OTHER OPERATING SUPPLIES	143	477	163			
DATA PROCESSING EQUIPMENT	959	724	204	1,200	1,200	0.0%
--TOTAL INSPECTIONS--	353,306	295,053	245,121	256,747	264,406	3.0%
** ANIMAL CONTROL **						
SALARIES AND WAGES - REGULAR	131,725	127,827	126,250	133,014	146,778	10.3%
SALARIES AND WAGES - OVERTIME	2,625	5,794	2,385	7,420	4,400	-40.7%
SALARIES AND WAGES - PART TIME	11,709	10,345	20,462	16,000	22,240	39.0%
FICA	10,771	10,519	10,945	11,967	13,266	10.9%
RETIREMENT - VRS	14,195	16,648	16,878	15,376	16,968	10.4%
HOSPITAL/MEDICAL INSURANCE	21,755	25,732	25,068	29,883	45,338	51.7%
GROUP LIFE INSURANCE	802	347	352	1,756	1,747	-0.5%
UNEMPLOYMENT INSURANCE	442	653	930	998	772	-22.6%
WORKER'S COMPENSATION INSURANCE	1,523	1,306	1,479	1,611	2,567	59.3%
PROFESSIONAL HEALTH SERVICE	8,868	9,716	6,606	9,000	9,700	7.8%
OTHER CONTRACTUAL SERVICES	648	734	958	900	1,450	61.1%
REPAIRS & MAINTENANCE	172	5,793		250		
MAINTENANCE SERVICE CONTRACT	295	295	595	295	1,690	472.9%
VEHICLE REPAIRS	1,854	2,168	1,750	2,000	2,000	0.0%
REPAIRS-RADIOS		373		375	375	0.0%
REPAIRS-ANIMAL SHELTER					7,500	100.0%
ADVERTISING	360	785	1,063	1,225	1,225	0.0%
POSTAL SERVICES	55		65	250	100	-60.0%
TELECOMMUNICATIONS	1,654	1,175	1,055	1,600	1,540	-3.8%
MOTOR VEHICLE INSURANCE	933	925	1,771	1,860	1,442	-22.5%
BOND	(85)				0	
GENERAL LIABILITY INSURANCE	289	256			0	
LINE OF DUTY INSURANCE			1,258	1,321	1,655	25.3%
LEASE/RENTAL OF EQUIPMENT	1,570	1,578	1,573	1,610	1,610	0.0%
TRAVEL AND TRAINING EXPENSES	973	1,000	223	1,105	1,600	44.8%
RAPPAHANNOCK CRIMINAL JUSTICE	908	908	908	908	908	0.0%
DUES AND ASSOCIATION MEMBERS	140	90	180	185	365	97.3%
LIVESTOCK CLAIMS		513	3,914	950	950	0.0%
SPECIAL EVENTS	64			300	300	0.0%
OFFICE SUPPLIES	2,702	2,136	2,168	2,500	2,200	-12.0%
MEALS AND FOOD SUPPLIES			5			
AGRICULTURAL SUPPLIES	6,212	7,104	6,636	8,000	15,000	87.5%
MEDICAL AND LABORATORY SUPPLIES	6,258	5,558	6,199	5,400	6,000	11.1%
REPAIR & MAINTENANCE SUPPLIES	609	269	691	500	750	50.0%
VEHICLE & POWER EQUIPMENT FUEL	5,406	7,225	11,495	10,500	12,500	19.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	20	832	1,464	1,500	1,500	0.0%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
GENERAL FUND	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
POLICE SUPPLIES	515		260	1,500	1,500	0.0%
UNIFORMS AND WEARING APPAREL	621	648	1,039	1,200	1,200	0.0%
BOOKS AND SUBSCRIPTIONS	200	95	150	300	200	-33.3%
OTHER OPERATING SUPPLIES	8,689	9,589	14,329	10,900	14,700	34.9%
TAG AND RECORD BOOKS	1,191	1,615	1,276	1,600	1,400	-12.5%
MACHINERY AND EQUIPMENT	663	16,690	864	1,350	2,437	80.5%
FURNITURE AND FIXTURES			288	475	300	-36.8%
DATA PROCESSING EQUIPMENT	495	436		1,000	3,200	220.0%
--TOTAL DEPARTMENT--	247,826	277,677	273,532	288,884	351,372	21.6%
** MEDICAL EXAMINER **						
PROFESSIONAL HEALTH SERVICES	120	80	140	300	300	0.0%
--TOTAL DEPARTMENT--	120	80	140	300	300	0.0%
** E-911 DISPATCH **						
SALARIES AND WAGES - REGULAR		392,808	375,250	429,200	433,325	1.0%
SALARIES AND WAGES - OVERTIME		43,975	28,210	42,400	43,672	3.0%
SALARIES AND WAGES - PART TIME		64,557	51,575	50,000	53,000	6.0%
FICA		36,234	33,178	39,902	40,545	1.6%
RETIREMENT-VRS		52,688	50,670	49,616	50,092	1.0%
HOSPITAL/MEDICAL INSURANCE		87,169	79,132	94,368	129,594	37.3%
GROUP LIFE INSURANCE		1,097	1,061	5,665	5,157	-9.0%
UNEMPLOYMENT INSURANCE		2,160	2,998	2,995	3,088	3.1%
WORKERS' COMPENSATION INSURANCE		915	509	626	583	-6.9%
PROFESSIONAL HEALTH SERVICE		1,352	2,704	2,000	2,500	25.0%
OTHER CONTRACTUAL SERVICES		1,278	966		1,000	100.0%
PROFESSIONAL SERVICES-MSAG		1,459	989	2,000	1,500	-25.0%
REPAIRS AND MAINTENANCE		5,491	3,288	4,000	3,500	-12.5%
MAINTENANCE SERVICE CONTRACT		76,146	47,521	76,400	76,900	0.7%
ADVERTISING		162			350	100.0%
ELECTRICAL SERVICES		11,417	1,412	1,150	1,500	30.4%
TELECOMMUNICATIONS		77,023	77,602	77,500	78,000	0.6%
GENERAL LIABILITY INSURANCE		1,410			0	
LEASE/RENTAL OF EQUIPMENT		1,599	1,713	1,734	1,740	0.3%
TRAVEL AND TRAINING EXPENSES		275	1,832	1,500	1,500	0.0%
RAPPAHANNOCK CRIMINAL JUSTICE		9,075	5,748	9,075	5,750	-36.6%
DUES AND ASSOCIATION MEMBERS				100	100	0.0%
OFFICE SUPPLIES		4,961	3,182	5,000	4,700	-6.0%
MEALS AND FOOD SUPPLIES					300	100.0%
UNIFORMS AND WEARING APPAREL		1,797	1,295	2,000	1,995	-0.3%
BOOKS AND SUBSCRIPTIONS		469	633	600	600	0.0%
OTHER OPERATING SUPPLIES		249	112	500	350	-30.0%
TRAINING/TRAINING MATERIALS		640		1,500	700	-53.3%
MACHINERY AND EQUIPMENT		404			360	100.0%
FURNITURE AND FIXTURES		1,171	2,183	2,500	2,500	0.0%
DATA PROCESSING EQUIPMENT		5,420	8,200	13,849	14,849	7.2%
PSAP GRANT EXPENSES			468			
--TOTAL DEPARTMENT--		883,401	782,431	916,180	959,750	4.8%
TOTAL PUBLIC SAFETY	8,969,652	10,897,767	10,718,152	11,215,177	12,004,427	7.0%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
GENERAL FUND	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
**PUBLIC WORKS ADMINISTRATIO						
SALARIES AND WAGES - REGULAR	175,128	48,296	32,233	72,209	131,180	81.7%
SALARIES AND WAGES - OVERTIME	750	46	39	1,000	1,000	0.0%
FICA	12,931	3,506	2,292	5,600	10,112	80.6%
RETIREMENT-VRS	14,202	5,963	4,309	8,347	15,164	81.7%
HOSPITAL/MEDICAL INSURANCE	15,764	8,703	9,000	14,720	23,645	60.6%
GROUP LIFE INSURANCE	707	89	90	953	1,561	63.8%
UNEMPLOYMENT INSURANCE	969	342	166	250	309	23.5%
WORKER'S COMPENSATION INSURANCE	1,491	2,261	(107)	819	1,521	85.7%
ENGINEERING AND ARCHITECTURA				1,784	1,500	-15.9%
OTHER CONTRACTUAL SERVICES	350					
VEHICLE REPAIR	48	713	89	1,000	598	-40.2%
ADVERTISING	1,141			500	500	0.0%
POSTAL SERVICES	245	190	70	350	350	0.0%
TELECOMMUNICATIONS	2,705	1,727	1,541	2,300	1,535	-33.3%
MOTOR VEHICLE INSURANCE	6,534	6,478	443	465	481	3.4%
GENERAL LIABILITY INSURANCE	723	625				
LEASE/RENTAL OF EQUIPMENT	2,821	2,717	2,164	1,425	3,200	124.6%
TRAVEL AND TRAINING EXPENSES	320		85	500		
DUES AND ASSOCIATION MEMBERS			55	200	55	-72.5%
OFFICE SUPPLIES	1,143	1,174	961	1,500	2,000	33.3%
MEALS AND FOOD SUPPLIES	131	120	265		200	100.0%
VEHICLE & POWER EQUIPMENT FUEL	1,034	583	297	2,000	1,208	-39.6%
VEHICLE & POWER EQUIPMENT SUPPLIES	81		25		40	100.0%
UNIFORMS & WEARING APPAREL	54			0	125	100.0%
BOOKS AND SUBSCRIPTIONS	612	346	911	289	100	-65.4%
OTHER OPERATING SUPPLIES	208	125	162	150	250	66.7%
FURNITURE AND FIXTURES				500	500	0.0%
DATA PROCESSING EQUIPMENT		1,192	213	1,200	1,000	-16.7%
--TOTAL DEPARTMENT--	240,092	85,196	55,303	118,061	198,134	67.8%
** STREET LIGHTS **						
ELECTRICAL SERVICES	3,002	3,103	3,081	3,292	3,500	6.3%
--TOTAL DEPARTMENT--	3,002	3,103	3,081	3,292	3,500	6.3%
** SOLID WASTE **						
SALARIES AND WAGES - REGULAR	131,963	146,997	171,702	180,745	186,167	3.0%
SALARIES AND WAGES - OVERTIME	72,856	55,569	31,014	63,600	65,508	3.0%
SALARIES AND WAGES - PART TIME	237,283	211,170	221,936	212,711	228,594	7.5%
FICA	32,945	30,703	31,513	34,965	36,741	5.1%
RETIREMENT - VRS	15,742	19,302	22,705	20,894	21,521	3.0%
HOSPITAL/MEDICAL INSURANCE	29,600	34,194	39,491	55,792	78,349	40.4%
GROUP LIFE INSURANCE	820	402	473	2,386	2,215	-7.2%
UNEMPLOYMENT INSURANCE	929	2,737	4,081	4,659	4,414	-5.3%
WORKER'S COMPENSATION INSURANCE	21,157	14,219	19,892	20,735	24,302	17.2%
ENGINEERING AND ARCHITECTURAL	89,687	69,599	84,082	90,000	101,250	12.5%
CONTRACT SOLID WASTE DISPOSAL	328,123	316,922	309,002	320,000	250,000	-21.9%
OTHER CONTRACTUAL SERVICES	9,897	2,102	15,203	12,000	12,793	6.6%
REPAIRS AND MAINTENANCE	16,346	13,315	3,625	10,000	4,800	-52.0%
MAINTENANCE SERVICE CONTRACT	2,249	4,248	2,836	1,500	2,275	51.7%
VEHICLE REPAIRS	53,395	62,936	37,215	40,000	45,700	14.3%

CAROLINE COUNTY

GENERAL FUND	-----	Prior Years	-----	FY/2013	FY 2014	% Difference
	Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Adopted Budget	
REPAIRS - EQUIPMENT	23,166	57,053	6,348	10,000	15,900	59.0%
REPAIRS-CONTAINERS	2,369	23,830	7,778	8,000	16,500	106.3%
REPAIRS-RADIOS	295	142	230		250	100.0%
ADVERTISING	369	860	225			
PERMIT FEES	890	895	1,000	1,000	1,000	0.0%
RECYCLING	193,761	209,310	219,761	45,000	13,075	-70.9%
TIRE DISPOSAL	16,907	50,663	11,000	15,000	15,000	0.0%
ELECTRICAL SERVICES	18,153	18,398	17,554	18,500	18,500	0.0%
HEATING SERVICES/SUPPLIES	102	2,169		1,500	1,500	0.0%
POSTAL SERVICES			149	50	325	550.0%
TELECOMMUNICATIONS	8,645	9,859	10,411	9,500	10,200	7.4%
MOTOR VEHICLE INSURANCE	3,734	3,702	3,542	3,719	2,885	-22.4%
GENERAL LIABILITY INSURANCE	1,444	1,246				
LEASE/RENTAL OF EQUIPMENT	2,875	2,165	6,253	2,700	6,804	152.0%
LEASE/RENTAL OF BUILDINGS/PR	3,407	3,532	1,053	1,132	1,053	-7.0%
TRAVEL AND TRAINING EXPENSES	265	340	648			
OFFICE SUPPLIES	1,449	2,260	1,476	1,000	1,500	50.0%
AGRICULTURAL SUPPLIES	507	503			1,000	100.0%
REPAIR AND MAINTENANCE SUPPLIES	2,241	5,486				
VEHICLE & POWER EQUIPMENT FUEL	84,538	110,953	123,333	125,000	130,000	4.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	11,701	14,711	6,261	10,000	7,350	-26.5%
UNIFORMS & WEARING APPAREL	3,951	4,691	6,093	4,500	6,750	50.0%
OTHER SUPPLIES	3,377	7,270	7,278	7,000	8,000	14.3%
01OPERATING SUPPLIES-LITTER GRANT	6,932	7,594	6,584	7,500	7,500	0.0%
MACHINERY AND EQUIPMENT		2,018	1,999		34,697	100.0%
FURNITURE AND FIXTURES		409				
COMMUNICATIONS EQUIPMENT		325			350	100.0%
DATA PROCESSING EQUIPMENT		622				
SITE UPGRADES	376	23,174	12,148	474	10,500	2115.2%
--TOTAL DEPARTMENT--	1,434,446	1,548,595	1,445,894	1,341,562	1,375,268	2.5%
*SANITATION & WASTE REMOVAL						
** GENERAL PROPERTIES **						
SALARIES AND WAGES - REGULAR	225,010	199,333	201,417	201,751	204,125	1.2%
SALARIES AND WAGES - OVERTIME	17,246	10,505	10,332	16,960	16,960	0.0%
SALARIES AND WAGES - PART TIME	33,601	32,050	33,079	35,000	36,050	3.0%
FICA	20,347	17,779	17,928	19,409	19,671	1.3%
RETIREMENT - VRS	26,101	25,884	26,959	23,322	23,597	1.2%
HOSPITAL/MEDICAL INSURANCE	35,243	36,170	40,755	30,782	66,224	115.1%
GROUP LIFE INSURANCE	1,384	541	561	2,663	2,429	-8.8%
UNEMPLOYMENT INSURANCE	800	1,012	1,334	1,331	1,390	4.4%
WORKER'S COMPENSATION INSURANCE	4,793	4,956	4,653	4,617	4,755	3.0%
OTHER CONTRACTUAL SERVICES	143,414	(9,294)	(3,356)	148,152	183,000	23.5%
REPAIRS AND MAINTENANCE	41,616	54,662	70,904	83,009	76,150	-8.3%
MAINTENANCE SERVICE CONTRACT	82,325	249,899	243,395	87,339	67,971	-22.2%
VEHICLE REPAIRS	6,687	9,335	4,638	7,900	11,088	40.4%
REPAIRS - COURTHOUSE	16,257	6,750	64,409	4,000	59,869	1396.7%
REPAIRS - LIBRARIES					2,000	100.0%
ADVERTISING	1,052	87	227	500	1,500	200.0%
ELECTRICITY-DAWN LIBRARY			8,487	9,581	10,000	4.4%
ELECTRICITY - 212 N MAIN ST	28,667	32,285	31,186	37,200	45,000	21.0%

CAROLINE COUNTY

GENERAL FUND	-----	Prior Years	-----	FY/2013	FY 2014	% Difference
	Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Adopted Budget	
ELECTRICITY - COURT ANNEX-ENNIS	51,295	53,085	60,299	55,000	65,000	18.2%
ELECTRICITY-118 COURTHOUSE LN	4,218	4,478	4,485	5,000	5,500	10.0%
ELECTRICITY - 233 W BROADDUS	5,637	5,959	5,891	6,855	7,000	2.1%
ELECTRICITY-RT 301-PUBLIC WORKS	2,953	3,951	2,863	4,544	5,000	10.0%
ELECTRICITY - 911 CENTER			10,964	13,509	15,000	11.0%
ELECTRICITY - 104 S MAIN ST	1,585	2,242	831	2,712	3,000	10.6%
ELECTRICITY - CANNERY	1,885	476	1,259	2,805	3,000	7.0%
ELECTRICITY - CIRCUIT COURT	22,592	24,979	23,541	28,726	30,000	4.4%
ELECTRICITY-123 N MAIN COURT	93	139	216	1,000	1,000	0.0%
ELECTRICITY-109 COUNTY ST (EXT OFFICE)	1,739	1,627	1,679	1,871	2,000	6.9%
ELECTRICITY - ANIMAL SHELTER	6,736	6,922	5,894	7,960	8,000	0.5%
ELECTRICITY - EOC/LOGISTICS	41	1,305	954	1,501	1,800	19.9%
ELECTRICITY - HEALTH DEPARTM	22,798	25,053	28,801	28,811	30,250	5.0%
ELECTRICITY-115 ENNIS ST (SHERIFF)	1,591	2,247	2,257	2,584	3,000	16.1%
ELECTRICITY - SOCIAL SERVICE	27,761	25,925	30,894	29,814	33,330	11.8%
ELECTRICITY-VISITORS CENTER	17,538	17,262	16,222	19,851	19,800	-0.3%
ELECTRICITY-LADYSMITH LIBRARY	15,457	12,334	11,168	14,184	14,630	3.1%
ELECTRICITY-PARK	3,757	3,374	3,233	3,880	3,850	-0.8%
ELECTRICITY-COMMUNITY SERVICE	54,634	52,826	57,195	60,750	62,700	3.2%
ELECTRICITY-117 ENNIS ST (SHERIFF)	2,505	3,267	3,593	3,757	3,900	3.8%
HEATING SVC/SUPPL-ANIMAL SHELTER	2,434	6,859	3,385	7,200	7,200	0.0%
HEATING SVC/SUPPL-NEW ADM BLDG	10,573	22,345	17,275	23,000	25,000	8.7%
HEATING SVC/SUPPL-LAUNDRY				600	5,000	733.3%
HEATING SVC/SUPPL-CCCSC GYM	2,936	9,053	2,991	12,000	12,000	0.0%
HEATING SVC/SUPPL-PW SHOP PROPANE	1,309	2,062	1,125	5,000	5,000	0.0%
HEATING SVC/SUPPL-CCCSC OIL	35,564	34,353	44,806	35,000	57,000	62.9%
HEATING SVC/SUPPL-OLD LDYSMT	1,104	1,640	622	1,650	1,900	15.2%
WATER & SEWER-108 COURTHOUSE	2,244	1,694	1,170	3,000	3,000	0.0%
WATER & SEWER-123 N MAIN (ANNEX)	597	597	597	700	700	0.0%
WATER & SEWER - 212 N MAIN	920	879	834	1,000	1,000	0.0%
WATER & SEWER-111 ENNIS-DIST	3,687	3,295	3,722	4,000	4,000	0.0%
WATER & SEWER-109 COUNTY-EXT	597	597	605	750	750	0.0%
WATER & SEWER - ANIMAL SHELTER	272	561	671	612	700	14.4%
WATER & SEWER-115 ENNIS (SHERIFF)	1,300	1,721	959	1,750	1,900	8.6%
WATER & SEWER-104 S. MAIN	597	597	597	600	600	0.0%
WATER & SEWER-COMM SERVICES	6,977	7,155	8,286	7,859	8,000	1.8%
WATER & SEWER - COUNTY PARKS	3,201	3,239	5,541	3,300	3,900	18.2%
WATER & SEWER - 233 W BROADDAS	622	630	613	850	850	0.0%
WATER & SEWER-118 COURTHOUSE	1,961	2,594	1,668	2,700	2,700	0.0%
WATER & SEWER-CANNERY	1,162	674		1,200	1,200	0.0%
WATER & SEWER LADYSMITH LIBRARY	10,599	2,926	2,882	5,000	5,000	0.0%
WATER & SEWER-VISITOR CENTER	5,538	6,056	4,717	6,200	6,500	4.8%
UTILITIES-DIVERSIFIED LEARNING	20,853	29,987	23,075	29,987	25,000	-16.6%
WATER & SEWER - DAWN LIBRARY			244	324	400	23.5%
TELECOMMUNICATIONS	2,618	2,258	2,715	3,529	4,450	26.1%
TELECOMMUNICATIONS-ALARM SYSTEMS	3,136	3,182	2,971	3,300	3,150	-4.5%
BOILER & MACHINERY INSURANCE	3,775	3,161	2,928	3,074	3,392	10.4%
PROPERTY INSURANCE	31,788	28,740	27,261	28,624	29,592	3.4%
MOTOR VEHICLE INSURANCE	2,333	925	3,913	4,109	5,768	40.4%
GENERAL LIABILITY INSURANCE	1,116	963				
LEASE/RENTAL OF EQUIPMENT	64	4,506	7,601	4,500	6,645	47.7%

CAROLINE COUNTY

GENERAL FUND	Prior Years			FY/2013	FY 2014	% Difference
	Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Adopted Budget	
LEASE/RENTAL OF BUILDINGS/PROPERTY	4,825	3,602				
LEASE/RENT-PUBLIC WORKS SHOP	14,400	14,400	14,400	14,400	14,400	0.0%
TRAVEL AND TRAINING EXPENSES	425	550	510	1,000	50	-95.0%
DUES AND ASSOCIATION MEMBERS	25	195	25	25	25	0.0%
OFFICE SUPPLIES	142	460	779	675	675	0.0%
AGRICULTURAL SUPPLIES	2,995	1,617	34	3,000	3,500	16.7%
JANITORIAL SUPPLIES	16,723	16,559	17,849	18,000	19,200	6.7%
REPAIRS AND MAINTENANCE SUPPLIES	19,581	16,784				
VEHICLE & POWER EQUIPMENT FUEL	15,192	19,694	24,161	22,400	24,000	7.1%
VEHICLE & POWER EQUIPMENT SUPPLIES	2,154	3,961	2,677	5,000	5,000	0.0%
UNIFORMS & WEARING APPAREL	6,390	4,596	7,553	6,000	7,037	17.3%
OTHER OPERATING SUPPLIES	9,272	9,053	30,910	28,000	28,000	0.0%
MACHINERY AND EQUIPMENT	1,107	3,971	4,806	5,000	5,000	0.0%
FURNITURE AND FIXTURES		2,217		800	400	-50.0%
DATA PROCESSING EQUIPMENT			1,153	1,200		
WELCOME SIGNS				9,778	600	-93.9%
--TOTAL DEPARTMENT--	1,182,466	1,200,313	1,307,778	1,325,326	1,489,724	12.4%
TOTAL PUBLIC WORKS	2,860,006	2,837,207	2,812,056	2,788,241	3,066,626	10.0%
** COUNTY HEALTH DEPARTMENT						
CONTRIBUTION TO HEALTH DEPAR	327,430	300,000	308,450	308,450	308,450	0.0%
CONTR TO HEALTH DEPT-DENTAL	7,605	8,450				
TOTAL COUNTY HEALTH DEPARTMENT	335,035	308,450	308,450	308,450	308,450	0.0%
SOC SERVICE CONTR-OUTSIDE AGENCIES						
CONTRIBUTION TO FRED TRANSIT	99,126	88,091	90,016	129,184	128,534	-0.5%
CHAPTER 10 COMMUNITY SERVICE	90,000	90,000	90,000	90,000	90,000	0.0%
HOSPICE SUPPORT CARE	2,000	1,500	1,500	1,500	1,500	0.0%
RAPPAHANNOCK AREA AGENCY ON AGING	20,000	15,000	31,250	31,250	30,000	-4.0%
THURMAN BRISBEN HOMELESS SHELTER	2,000	1,000	1,000	1,000	1,000	0.0%
CAROLINE'S COMMUNITY OF PROMISE	25,000	25,000	25,000	32,500	32,500	0.0%
RAPP COUNCIL ON DOMESTIC VIOLENCE-EMPOWI	3,000	1,500	1,500	1,500	1,500	0.0%
RAPPAHANNOCK LEGAL SERVICES,	1,500	1,500	1,500	1,500	1,500	0.0%
NORTHERN VA 4-H CENTER		500	500	500	500	0.0%
THE ARC	1,100	1,100	1,100	1,100	1,100	0.0%
THE DISABILITY RESOURCE CENTER	10,000	10,000	10,000	10,000	10,000	0.0%
RAPPAHANNOCK REGNL DISABILITIES	375					
BIG BROTHERS BIG SISTERS	15,000	7,500	7,500		0	
CAROLINE LITERACY COUNCIL	8,000	4,000	4,000	4,000	4,000	0.0%
RAPPAHANNOCK COUNCIL AGAINST SEXUAL ASSAULT					0	
CAROLINE ROTARY-SENIOR GALA		1,000	1,000	1,000	1,000	0.0%
DAWN PROGRESSIVE-HALLOWEEN		340		500	500	0.0%
CAROLINE COUNTY FAIR-HALLOWEEN		500	500	500	500	0.0%
CAROLINE CHAMBER OF COMMERCE			7,500	7,500	7,500	0.0%
BLUEMONT CONCERT SERIES	1,000				0	
TOTAL OUTSIDE AGENCIES CONTRIBUTIONS	278,101	248,531	273,866	313,534	311,634	-0.6%
TOTAL HEALTH AND SOCIAL SERVICES	613,136	556,981	582,316	621,984	620,084	-0.3%

CAROLINE COUNTY

GENERAL FUND	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
** RECREATION **						
SALARIES AND WAGES - REGULAR	151,288	152,211	149,346	160,911	165,739	3.0%
SALARIES AND WAGES - PART TIME	25,388	13,137	10,435	23,269	13,258	-43.0%
SALARIES AND WAGES-SUMMER CAMP		10,895	14,966	30,240	15,162	-49.9%
FICA	12,825	12,791	12,644	14,090	14,853	5.4%
RETIREMENT - VRS	17,997	19,976	20,418	18,601	19,159	3.0%
HOSPITAL/MEDICAL INSURANCE	22,362	23,644	25,636	27,369	31,416	14.8%
GROUP LIFE INSURANCE	940	417	425	2,124	1,972	-7.1%
UNEMPLOYMENT INSURANCE	382	666	904	1,165	1,698	45.8%
WORKER'S COMPENSATION INSURANCE	3,869	2,876	(199)	1,753	3,903	122.6%
OTHER CONTRACTUAL SERVICES	8,886	8,377	5,841	11,000	11,000	0.0%
TEMPORARY HELP SERVICES	11,066	22,744	28,183	25,000	30,000	20.0%
REPAIRS AND MAINTENANCE			1,235		1,235	100.0%
MAINTENANCE SERVICE CONTRACT		750		750	750	0.0%
VEHICLE REPAIRS	4,072	908	1,333	1,980	1,980	0.0%
PRINTING AND BINDING		3,549	3,885	2,600	3,750	44.2%
ADVERTISING	481	713	749	1,000	1,000	0.0%
POSTAL SERVICES	355	315	241	500	500	0.0%
TELECOMMUNICATIONS	6,897	4,975	4,704	5,500	5,500	0.0%
MOTOR VEHICLE INSURANCE	1,867	1,388	1,328	1,394	1,442	3.5%
GENERAL LIABILITY INSURANCE	531	456				
LEASE/RENTAL OF EQUIPMENT	2,064	2,331	2,157	2,500	2,500	0.0%
LEASE/RENT OF BUILDINGS/PROPERTY	1,320	1,320	1,320	2,320	1,500	-35.3%
LEASE OF SCHOOL PROPERTY					2,500	100.0%
TRAVEL AND TRAINING EXPENSES	295		785		500	100.0%
DUES AND ASSOCIATION MEMBERS	225	225	225	800	225	-71.9%
REFUNDS	2,272	1,944	2,075	2,500	2,500	0.0%
OFFICE SUPPLIES	1,204	783	717	1,200	1,200	0.0%
MEALS AND FOOD SUPPLIES	1,047	556	971	1,500	1,500	0.0%
VEHICLE & POWER EQUIPMENT FUEL	759	1,212	1,232	2,000	2,200	10.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	16	107		500	800	60.0%
UNIFORMS AND WEARING APPAREL	17,183	21,349	21,073	23,678	26,205	10.7%
BOOKS AND SUBSCRIPTIONS			62	350	350	0.0%
EDUCATIONAL & RECREATIONAL SUPPLIES	3,267	3,913	6,164	7,421	7,421	0.0%
ATHLETIC PROGRAM SUPPLIES	2,277	5,246	3,164	5,290	5,290	0.0%
TROPHIES AND AWARDS	3,219	3,717	3,476	4,000	4,000	0.0%
RECREATION TRIPS		1,383	378	1,500	2,500	66.7%
MACHINERY AND EQUIPMENT	6,742					
FURNITURE AND FIXTURES			332		0	
MOTOR VEHICLES & EQUIPMENT					0	
DATA PROCESSING EQUIPMENT				1,250	1,250	0.0%
RECREATIONAL EQUIPMENT				4,900	0	-100.0%
--TOTAL RECREATION--	311,096	324,874	326,205	390,955	386,759	-1.1%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
** LIBRARY **						
SALARIES AND WAGES - REGULAR	110,436	112,358	130,857	138,715	142,876	3.0%
FICA	8,056	8,210	9,726	10,612	10,930	3.0%
RETIREMENT - VRS	13,171	14,632	17,377	16,035	16,517	3.0%
HOSPITAL/MEDICAL INSURANCE	17,488	18,390	19,350	21,383	24,398	14.1%
GROUP LIFE INSURANCE	688	306	362	1,831	1,700	-7.1%
UNEMPLOYMENT INSURANCE	259	377	791	832	618	-25.7%
WORKER'S COMPENSATION INSURANCE	167	145	145	166	157	-5.3%
CONTRIBUTION-CAROLINE CO LIBRARY	142,248	137,215	145,118	111,964	111,964	0.0%
--TOTAL LIBRARY--	292,513	291,633	323,726	301,538	309,160	2.5%
TOTAL PARKS, RECREATION & CULTURAL	603,609	616,507	649,931	692,493	695,919	0.5%
PLANNING & COMMUNITY DEVELOPMENT						
** PLANNING DEPARTMENT **						
SALARIES AND WAGES - REGULAR	424,706	302,131	325,343	343,050	353,340	3.0%
SALARIES AND WAGES - OVERTIME	228	2,010	1,043	1,000	1,500	50.0%
SALARIES AND WAGES - PART TIME	165	201	742	1,200	5,400	350.0%
FICA	31,339	22,536	23,450	26,412	27,558	4.3%
RETIREMENT - VRS	48,024	38,604	43,529	39,657	40,846	3.0%
HOSPITAL/MEDICAL INSURANCE	48,686	34,099	63,935	74,473	81,113	8.9%
GROUP LIFE INSURANCE	2,568	824	906	4,528	4,205	-7.1%
UNEMPLOYMENT INSURANCE	707	749	1,166	1,165	1,081	-7.2%
WORKER'S COMPENSATION INSURANCE	5,936	3,905	2,440	3,253	3,578	10.0%
OTHER CONTRACTUAL SERVICES	2,464	5,433	27,650	54,000	54,000	0.0%
DEMOLITION SERVICES						
REPAIRS AND MAINTENANCE				250	250	0.0%
MAINTENANCE SERVICE CONTRACT			1,350	2,800	2,500	-10.7%
VEHICLE REPAIRS	298	634	366	1,000	1,000	0.0%
PRINTING AND BINDING	2,992	166				
ADVERTISING	128	84				
POSTAL SERVICES	717	770	868	1,200	1,200	0.0%
TELECOMMUNICATIONS	4,123	2,699	3,108	3,500	3,500	0.0%
MOTOR VEHICLE INSURANCE	1,867	1,851	1,771	1,860	1,442	-22.5%
GENERAL LIABILITY INSURANCE	1,758	1,536			0	
LEASE/RENTAL OF EQUIPMENT	3,551	3,139	2,898	6,755	10,355	53.3%
TRAVEL AND TRAINING EXPENSES	540	249	1,128	1,000	1,000	0.0%
DUES AND ASSOCIATION MEMBERS	485	640	235	825	825	0.0%
OFFICE SUPPLIES	4,570	2,788	2,329	4,000	4,000	0.0%
MEALS AND FOOD SUPPLIES	92	26	139	100	100	0.0%
VEHICLE & POWER EQUIPMENT FUEL	1,889	1,520	2,129	2,400	2,400	0.0%
BOOKS AND SUBSCRIPTIONS	589	41	154	765	765	0.0%
MAPPING SUPPLIES				1,000	1,000	0.0%
FURNITURE AND FIXTURES	1,900			200	200	0.0%
DATA PROCESSING EQUIPMENT	203	10,747	1,996	2,400	2,400	0.0%
--TOTAL PLANNING DEPARTMENT--	590,525	437,382	508,675	578,793	605,558	4.6%
** PLANNING COMMISSION **						
BOARD FEES	14,004	10,766	16,716	20,350	20,400	0.2%
FICA	1,072	824	1,279	1,557	1,561	0.2%
ADVERTISING	3,239	2,895	2,604	2,700	2,700	0.0%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
GENERAL FUND	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
POSTAL SERVICES	65	4				
PUBLIC OFFICIALS LIABILITY INSURANCE	1,874	1,526	2,237	2,465	3,281	33.1%
TRAVEL AND TRAINING EXPENSES		450	1,020	500	500	0.0%
DUES AND ASSOCIATION MEMBERS				535	535	0.0%
OFFICE SUPPLIES	465	11	61			
MEALS AND FOOD SUPPLIES	301	233	247	300	400	33.3%
BOOKS AND SUBSCRIPTIONS				400	400	0.0%
--TOTAL PLANNING COMMISSION--	21,020	16,709	24,164	28,807	29,777	3.4%
BOARD OF ZONING APPEALS						
BOARD FEES	160	120	720	600	600	0.0%
ADVERTISING	49	37	539	260	260	0.0%
PUBLIC OFFICIALS LIABILITY INSURANCE	2,387	1,526	746	783	783	0.0%
TRAVEL AND TRAINING EXPENSES				1,350	1,350	0.0%
DUES AND ASSOCIATION MEMBERS				68		-100.0%
OFFICE SUPPLIES			103			
--TOTAL BOARD OF ZONING APPEALS--	2,596	1,683	2,108	3,061	2,993	-2.2%
** ECONOMIC DEVELOPMENT **						
SALARIES AND WAGES - REGULAR	119,288	87,331	104,736	127,378	131,199	3.0%
FICA	8,262	6,369	7,437	9,744	10,037	3.0%
RETIREMENT - VRS	11,008	11,604	14,002	14,725	15,167	3.0%
HOSPITAL/MEDICAL INSURANCE	13,625	12,272	16,468	21,956	24,995	13.8%
GROUP LIFE INSURANCE	445	264	291	1,681	1,561	-7.1%
UNEMPLOYMENT INSURANCE	259	126	166	333	309	-7.3%
WORKER'S COMPENSATION INSURANCE	88	164	1,167	1,401	1,519	8.4%
OTHER CONTRACTUAL SERVICES	170	364	8,517	12,000	12,000	0.0%
REPAIRS & MAINTENANCE				250	250	0.0%
VEHICLE REPAIRS	150	204	671	1,000	1,000	0.0%
PRINTING AND BINDING	2,410	2,579	17,386	20,000	10,000	-50.0%
ADVERTISING	353	1,186	2,955	20,732	20,000	-3.5%
POSTAL SERVICES	2,203	1,626	4,517	4,000	4,000	0.0%
TELECOMMUNICATIONS	5,986	6,561	4,303	6,200	8,082	30.4%
MOTOR VEHICLE INSURANCE	933	925	443	465	481	3.4%
GENERAL LIABILITY INSURANCE	268	232			0	
LEASE/RENTAL OF EQUIPMENT					2,400	100.0%
TRAVEL AND TRAINING EXPENSES	179	196	223	1,000	1,000	0.0%
DUES AND ASSOCIATION MEMBERS	150	340	275	500	500	0.0%
OFFICE SUPPLIES	1,053	1,498	1,699	3,000	3,500	16.7%
MEALS AND FOOD SUPPLIES	605	568	916	600	600	0.0%
VEHICLE & POWER EQUIPMENT FUEL	900	1,324	1,180	2,000	2,000	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES						
BOOKS AND SUBSCRIPTIONS	119	(44)	596	500	500	0.0%
PROMOTIONAL SUPPLIES	75	1,770	4,211	3,000	3,000	0.0%
FURNITURE AND FIXTURES	145		161	200	500	150.0%
DATA PROCESSING EQUIPMENT		1,637		1,200		
TOTAL ECONOMIC DEVELOPMENT	168,674	139,096	192,320	253,865	254,600	0.3%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GENERAL FUND						
** PLANNING REGIONAL **						
GEORGE WASHINGTON REGNL COMM	7,350	10,000	10,000	10,000	14,977	49.8%
REGIONAL LEGISLATIVE PROGRAM	5,800	5,000	5,000	5,000	5,000	0.0%
REGIONAL ALLIANCE CONTRIBUTION	10,000	10,000	10,000	28,545	28,826	1.0%
RAPPAHANNOCK RIVER BASIN COMM	900	1,000	1,000	1,000	1,000	0.0%
SUPPORTIVE HOUSING PROGRAM GRANT	59			1,298	1,454	12.0%
--TOTAL REGIONAL PLANNING--	24,109	26,000	26,000	45,843	51,257	11.8%
INDUSTRIAL DEVELOPMENT AUTHORITY						
OTHER CONTRACTUAL SERVICES						
MEALS AND FOOD SUPPLIES	2,793	1,315	1,166	1,553	1,553	0.0%
PROMOTIONAL SUPPLIES			36			
--TOTAL INDUSTRIAL DEVELOPMENT AUTHORITY--	2,793	1,315	1,202	1,553	1,553	0.0%
TOTAL COMMUNITY DEVELOPMENT	809,717	622,185	754,469	911,922	945,738	3.7%
**SOIL & WATER CONSERV. DIST						
CLERICAL SERVICES - HCSWCD	6,600	5,940	6,600	6,600	6,600	0.0%
CONTRIBUTION -HCSWCD	51,780	51,780	51,120	51,120	51,120	0.0%
--TOTAL DEPARTMENT--	58,380	57,720	57,720	57,720	57,720	0.0%
** ENVIRONMENTAL MANAGEMENT						
SALARIES AND WAGES - REGULAR	170,185	176,817	170,318	180,537	185,953	3.0%
SALARIES AND WAGES - PART TIME	20,566	21,650	20,921	21,650	22,300	3.0%
FICA	13,845	14,524	14,119	15,467	15,931	3.0%
RETIREMENT - VRS	20,276	22,804	22,908	20,870	21,496	3.0%
HOSPITAL/MEDICAL INSURANCE	20,460	21,386	22,326	23,412	26,840	14.6%
GROUP LIFE INSURANCE	1,055	455	477	2,383	2,213	-7.1%
UNEMPLOYMENT INSURANCE	432	628	832	832	772	-7.2%
WORKER'S COMPENSATION INSURANCE	2,475	(1,672)	753	847	887	4.7%
--TOTAL DEPARTMENT--	249,294	256,592	252,654	265,998	276,392	3.9%
* ENVIRONMENTAL MANAGEMENT	307,674	314,312	310,374	323,718	334,112	3.2%
COOPERATIVE EXTENSION PROGRAM						
SALARIES AND WAGES - PART TIME	24,403					
FICA	1,867					
UNEMPLOYMENT INSURANCE	86					
WORKER'S COMPENSATION INSURANCE	31	2				
OTHER CONTRACTUAL SERVICES	64,980	38,394	42,000	42,000	66,723	58.9%
POSTAL SERVICES	17	180		200	200	0.0%
TELECOMMUNICATIONS	1,260	1,424	1,258	1,500	1,500	0.0%
TRAVEL AND TRAINING EXPENSES	2,501					
DUES AND ASSOCIATION MEMBERS	130		10	130	130	0.0%
CHILD CARE RESOURCE & REFERRAL SVCS	3,014	254				
OFFICE SUPPLIES				200	200	0.0%
BOOKS AND SUBSCRIPTIONS	54		56	22	22	0.0%
DATA PROCESSING EQUIPMENT	292					
TOTAL COOPERATIVE EXTENSION PROGRAM	98,635	40,254	43,324	44,052	68,775	56.1%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	
GENERAL FUND	Expenditure	Expenditure	Expenditure	Adopted	Adopted	%
	FY/2010	FY/2011	FY/2012	Budget	Budget	Difference
NONDEPARTMENTAL						
RAN INTEREST		100,913	55,040	125,000	75,000	-40.0%
COST OF DEBT ISSUANCE			41,463	40,000	42,000	5.0%
AVAILABILITY FEES-BG PK5 SCH				46,000		
TOTAL NONDEPARTMENTAL		100,913	96,503	211,000	117,000	-44.5%
TRANSFERS TO OTHER FUNDS	270,177					
TRANSFER TO DEBT RETIREMENT	2,367,302	1,468,310	1,735,011	2,544,842	3,147,859	23.7%
TRANSFER TO SOCIAL SERVICES	340,311	396,554	360,100	591,725	581,059	-1.8%
TRANSF TO SCHOOL OPERATING FUND	11,342,281	11,000,000	11,030,719	11,150,000	11,635,804	4.4%
TRANSFER TO COMPREHENSIVE SERVICES	621,267	496,979	772,881	458,457	594,115	29.6%
TRANSFER TO CAPITAL IMPROVEMENT		143,710	71,568			
TRANSFER DEDICATED PP TO DEBT RET.	865,997	1,574,999	1,745,681	1,635,927	1,608,691	-1.7%
TRANSFER TO CAROLINE CO UTILITIES	19,625		771,085	1,280,200	1,617,401	26.3%
TRANSFER TO/DOWN TOURISM FUND						
TRANSFER TO DAWN WASTEWATER			160,240	368,135	181,368	-50.7%
TRANSFER TO LAW LIBRARY	4,817	7,023	3,680			
TRANSFER SCHOOLS-BUS LEASES			66,270	66,270	117,905	77.9%
TRANSFER TO VRA DEBT RESERVE			1,176,599	502,539		
TRANSFER TO FUND BALANCE						
TRANSFER TO RESERVES				472,366		
TOTAL TRANSFERS TO OTHER FUNDS	15,831,777	15,087,575	17,893,834	19,070,461	19,484,202	2.2%
RESERVE						
RESERVE FOR CONTINGENCIES						
MAINTENANCE & REPLACEMENT RESERVE						
TOTAL RESERVES						
TOTAL GENERAL FUND	34,515,228	35,216,193	37,757,331	40,038,731	41,855,692	4.5%

CAROLINE COUNTY
SCHOOL FUNDS REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
SCHOOL OPERATING FUND						
LOCAL REVENUES						
TUITION, PRIVATE SOURCES	\$ 5,617	\$ 25,831	\$ 14,703	\$ 20,000	\$ 20,000	0.0%
TOTAL LOCAL REVENUES	\$ 5,617	\$ 25,831	\$ 14,703	\$ 20,000	\$ 20,000	0.0%
REBATES & REFUNDS	\$ -	\$ 12	\$ 750	\$ 8,000	\$ 8,000	0.0%
TOTAL REBATES & REFUNDS	\$ -	\$ 12	\$ 750	\$ 8,000	\$ 8,000	0.0%
STATE REVENUES						
SALES AND USE TAX	\$ 4,168,174	\$ 4,330,433	\$ 4,467,694	\$ 4,299,151	\$ 4,555,135	6.0%
LOTTERY PROCEEDS	291,086	47,952	427,872			
BASIC SCHOOL AID	10,415,913	10,458,321	10,968,151	11,819,539	11,840,391	0.2%
FOSTER HOME CHILDREN	25,818	19,548	29,142	29,657	16,674	-43.8%
GIFTED AND TALENTED	115,981	118,789	120,182	127,634	129,328	1.3%
REMEDIAL EDUCATION	320,208	353,727	357,874	463,369	466,706	0.7%
ENROLLMENT LOSS	34,173					
SPECIAL EDUCATION	1,664,071	1,820,614	1,837,728	1,875,672	1,931,487	3.0%
SUMMER SCHOOL	70,015	61,159	70,569	82,006	96,888	18.1%
TEXTBOOK PAYMENTS	139,279	90,741	53,584	248,971	252,274	1.3%
VOCATIONAL EDUCATION	224,397	237,578	240,363	210,874	213,672	1.3%
VOCATIONAL EDUCATION-ADULT E	1,129	1,205				
SCHOOL FRINGE BENEFITS	1,351,427	1,156,213	1,396,776	2,078,223	2,111,421	1.6%
HOMEBOUND	19,646			14,720	34,030	131.2%
SPECIAL EDUCATION-REGIONAL T						
VOC. ED. EQUIPMENT	9,470	977				
VOCATIONAL ED/OCCUP TECH - P	3,599	8,839	16,611	11,021	16,611	50.7%
READING INTERVENTION	79,674	76,075	62,421	85,687	77,328	-9.8%
VIRGINIA PRESCHOOL INITIATIVE	200,329	208,008	208,008	216,886	216,886	0.0%
AT RISK	236,688	330,958	335,345	411,569	417,112	1.3%
REDUCED K-3	409,749	317,323	327,874	619,531	627,375	1.3%
EDUCATIONAL TECHNOLOGY PAYMENT	154,562	107,666	271,974	206,000	206,000	0.0%
SPECIAL EDUCATION IN JAILS	7,930	7,342	11,986	18,031	38,527	113.7%
OTHER STATE SCHOOL FUNDS			538			
SOL ALGEBRA READINESS	36,856	39,984	45,933	55,531	59,909	7.9%
ENGLISH AS A SECOND LANGUAGE	34,267	37,080	32,520	37,917	35,123	-7.4%
GED FUNDING	15,717	15,717	15,717	15,717	15,717	0.0%
FEDERAL STIMULUS THRU STATE	1,120,793	777,004		-		
COMPENSATION SUPPLEMENT					296,014	
EIPEN GRANTS				591		100.0%
ADDITIONAL ASSISTANCE				241,092	244,875	100.0%
NATIONAL BOARD CERTIFIED TEACHERS	2,578	2,500	2,500			0.0%
TOTAL STATE REVENUES	\$21,153,529	\$20,625,753	\$21,301,362	\$ 23,169,389	\$ 23,899,483	3.2%
FEDERAL REVENUES						
SPECIAL EDUCATION - TITLE VI	\$ 930,393	\$ 897,866	\$ 978,413	\$ 928,381	\$ 882,708	-4.9%
VOCATIONAL EDUCATION	132,201	70,654	127,870	68,900	69,822	1.3%
CLASS SIZE REDUCTION	114,957	119,953	117,455	117,455	117,455	0.0%
OTHER FEDERAL SCHOOL FUNDS	48,832	92,586				
SALARY REIMBURSEMENTS JROTC	58,527	60,625	62,782	60,820	65,613	7.9%
TOTAL FEDERAL REVENUES	\$ 1,284,910	\$ 1,241,684	\$ 1,286,520	\$ 1,175,556	\$ 1,135,598	-3.4%
OTHER FINANCING SOURCES						
LEASE FINANCING			\$ 559,006	\$ -	\$ -	
TOTAL OTHER FINANCING SOURCES			\$ 559,006	\$ -	\$ -	
TRANSFERS						
TRANSFERS FROM GENERAL FUND	\$11,342,281	\$11,000,000	\$11,096,989	\$ 11,216,270	\$ 11,753,709	4.8%
TOTAL TRANSFERS	\$11,342,281	\$11,000,000	\$11,096,989	\$ 11,216,270	\$ 11,753,709	4.8%
TOTAL SCHOOL OPERATING FUND	\$33,786,337	\$32,893,280	\$34,259,329	\$ 35,589,215	\$ 36,816,790	3.4%

**CAROLINE COUNTY
SCHOOL FUNDS REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
TITLE I FUND						
FEDERAL REVENUES						
CHAPTER I TITLE I	\$ 569,006	\$ 536,721	\$ 600,413	\$ 1,090,121	\$ 1,254,379	15.1%
TOTAL FEDERAL REVENUES	\$ 569,006	\$ 536,721	\$ 600,413	\$ 1,090,121	\$ 1,254,379	15.1%
TOTAL TITLE 1 FUND	\$ 569,006	\$ 536,721	\$ 600,413	\$ 1,090,121	\$ 1,254,379	15.1%
**SPECIAL SCHOOL/GRANT FUNDS						
MISCELLANEOUS REVENUE						
SPRINT GRANT	\$ 2,600	\$ -	\$ -	\$ -	\$ -	0.0%
ARRA MCKINNEY-VENTO FUNDS	95	7,063	7,942	-	-	
--TOTAL DEPARTMENT--	\$ 2,695	\$ 7,063	\$ 7,942	\$ -	\$ -	
STATE REVENUES						
MENTOR TEACHER PROJECT	\$ 7,835	\$ 9,868	\$ 5,066	\$ 20,454	\$ 5,151	-74.8%
VIRGINIA TOBACCO SETTLEMENT	40,621	32,539	7,452	42,168		-100.0%
OLWEUS BULLYING PREVENTION G	643					
VIRGINIA PERFORMANCE PAY INCENT				322,950		-100.0%
PROJECT GRADUATION	9,375	33,645	18,463	21,004	28,272	34.6%
TOTAL STATE REVENUES	\$ 58,474	\$ 76,052	\$ 30,980	\$ 406,576	\$ 33,423	-91.8%
FEDERAL REVENUES						
TITLE II EISENHOWER GRANT	\$ 49,069	\$ 94,860	\$ 48,155	\$ 191,529	\$ 191,529	0.0%
SECTION 619 PRESCHOOL	4,875	22,752	25,684	23,940	23,940	0.0%
EARLY CHILDHOOD - SPECIAL ED		9,096				
DRUG FREE SCHOOLS	5,698	10,625		12,065	12,065	0.0%
21ST CENTURY LEARNING CENTER	68,592		242		185,475	100%
TITLE III-A LEP		10,738	15,812	45,726	45,726	0.0%
TITLE IID-ENHANCE EDUC THRU	6,637	3,785	2,361	2,905		-100.0%
TITLE V-A						
TITLE I SCHOOL IMPROVEMENT			9,310	30,574		100.0%
EDUCATION JOB FUNDS			214,914	960,688		-100.0%
TITLE 1 ARRA STIMULUS	68,180	167,691	154,665	-		
TITLE 11 PART D ARRA STIMULU	7,825	9,284	1,967	-		
PART B SECTION 611 STIMULUS	558,530	519,218	38,082	-		
PART B SECTION 619 STIMULUS	26,895	1,830	8,848	-		
ARRA-SFSF			476,049	-		
INDIRECT COST RECOVERY			(296,490)	295,490	295,490	0.0%
MISCELLANEOUS FUND					359,925	
FORESTRY FUNDS					98,257	
TOTAL FEDERAL REVENUES	\$ 796,301	\$ 849,879	\$ 699,600	\$ 1,562,917	\$ 1,212,407	-22.4%
TOTAL SPECIAL GRANTS FUND	\$ 857,470	\$ 932,994	\$ 738,523	\$ 1,969,493	\$ 1,245,830	-36.7%
INSTRUCTION FUND						
FEDERAL REVENUES						
TITLE II-EDUCATION TECHNOLOG	\$ 121,474	\$ 58,076	\$ -	\$ -	\$ -	0.0%
TOTAL FEDERAL REVENUES	\$ 121,474	\$ 58,076	\$ -	\$ -	\$ -	0.0%
TOTAL INSTRUCTION FUND	\$ 121,474	\$ 58,076	\$ -	\$ -	\$ -	0.0%
CAFETERIA FUND						
REVENUE FROM USE OF MONIES						
INTEREST ON ACCOUNT	\$ 159	\$ 137	\$ 131	\$ 150	\$ 150	0.0%
TOTAL REVENUE-USE OF MONIES	\$ 159	\$ 137	\$ 131	\$ 150	\$ 150	0.0%
CHARGES FOR SERVICES						
SCHOOL CAFETERIA-NSLP TYPE A	\$ 620,473	\$ 659,692	\$ 660,036	\$ 738,980	\$ 750,000	1.5%
BANQUET SALES	81,194	68,391	73,296			

CAROLINE COUNTY
SCHOOL FUNDS REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
TOTAL CHARGES FOR SERVICES	\$ 701,667	\$ 728,084	\$ 733,332	\$ 738,980	\$ 750,000	1.5%
REBATES AND REFUNDS						
REBATES AND REFUNDS	\$ 4,835	\$ 11,325	\$ 8,775	\$ 7,600	\$ -	-100.0%
TOTAL REBATES AND REFUNDS	\$ 4,835	\$ 11,325	\$ 8,775	\$ 7,600	\$ -	-100.0%
STATE REVENUES						
SCHOOL FOOD PROGRAM	\$ 24,140	\$ 25,802	\$ 28,865	\$ 30,187	\$ 32,912	9.0%
TOTAL STATE REVENUES	\$ 24,140	\$ 25,802	\$ 28,865	\$ 30,187	\$ 32,912	9.0%
FEDERAL REVENUES						
SCHOOL FOOD PROGRAM	\$ 938,455	\$ 1,014,881	\$ 1,117,948	\$ 1,039,244	\$ 1,105,648	6.4%
TOTAL FEDERAL REVENUES	\$ 938,455	\$ 1,014,881	\$ 1,117,948	\$ 1,039,244	\$ 1,105,648	6.4%
TOTAL CAFETERIA FUND	\$ 1,669,256	\$ 1,780,228	\$ 1,889,050	\$ 1,816,161	\$ 1,888,710	4.0%
TOTAL SCHOOL FUNDS	\$37,003,543	\$36,201,298	\$37,487,316	\$ 40,464,990	\$ 41,205,709	1.8%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
SCHOOL OPERATING FUND						
INSTRUCTION	\$ 26,676,211	\$ 25,254,379	\$ 26,939,435	\$ 27,917,795	\$ 28,938,642	103.7%
ADMIN/ATTENDANCE/HEALTH	1,175,448	1,020,729	1,046,870	1,152,417	1,321,476	114.7%
PUPIL TRANSPORTATION	2,605,597	2,751,659	2,841,615	2,855,647	2,985,640	104.6%
OPERATIONS & MAINTENANCE	3,120,491	3,388,380	3,171,683	3,513,518	3,491,744	99.4%
FACILITIES	136,974	132,764	84,825	149,838	79,288	52.9%
DEBT SERVICE			559,006			
TOTAL SCHOOL OPERATING FUND	\$ 33,714,721	\$ 32,547,912	\$ 34,643,434	\$ 35,589,215	\$ 36,816,790	103.4%

****TITLE I****

TITLE I EXPENDITURES	\$ 569,006	\$ 531,689	\$ 618,108	\$ 1,090,121	\$ 1,254,379	115.1%
TOTAL - TITLE I EXPENDITURES	\$ 569,006	\$ 531,689	\$ 618,108	\$ 1,090,121	\$ 1,254,379	115.1%

****SPECIAL SCHOOL FUNDS****

TECHNOLOGY LITERARY GRANT						
READING EXCELLENCE GRANT EXP						
CAREER DEVELOPMENT COORDINAT						
21ST CENTURY COMMUNITY LEARN	70,495			-	185,475	100.0%
READING ED ACT						
PROJECT YES EXPENDITURES						
21ST CENTURY SATELLITE LRNG						
EDUCATION THROUGH TECHNOLOGY						
EARLY CHILDHOOD -SPED	2,372	17,942				
DRUG FREE SCHOOLS	5,161	10,625	242	12,065	12,065	100.0%
TITLE III-A LEP				45,726	45,726	100.0%
TITLE IID-ENHANCE EDUC THRU	6,637	3,785	2,361	2,905		0.0%
TITLE V-A						
TEACHER INCENTIVES PILOT PRO						
MENTOR TEACHER PROJECT	7,835	5,383	5,066	20,454	5,151	25.2%
HONOR SCHOOL ALGEBRA READINE						
TITLE I SCHOOL IMPROVEMENT			9,778	30,574		0.0%
VIRGINIA TOBACCO SETTLEMENT	36,851	39,073	866	42,168		0.0%
OLWEUS BULLYING PREVENTION	643					
TITLE III PART A CONSORTIUM	10,763	10,469	15,812			
TITLE I ARRA STIMULUS	68,180	182,617	132,210			
TITLE II PART D ARRA STIMULU	7,825	9,284	1,967			
PART B SECTION 611 STIMULUS	609,983	441,480	44,279			
PART B SECTION 619 STIMULUS	33,857	3,716				
ARRA MCKINNEY-VENTO GRANT	95	7,063	7,942			
EDUCATION JOB FUNDS			107,457	960,688		0.0%
VIRGINIA PERFORMANCE PAY INCENT				322,950		0.0%
TITLE II EISENHOWER	53,713	82,817	47,165	191,529	191,529	100.0%
SECTION 619 PRESCHOOL EXPEND	6,891	18,665	18,854	23,940	23,940	100.0%
STATE PRE-SCHOOL GRANT						
SLIVER SPECIAL EDUCATION GRA						
GOVERNOR'S BEST PRACTICE CEN						
VIRGINIA PRESCHOOL INITIATIV						
TITLE VI (CHAPTER II) EXPEND						

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
GOALS 2000						
SPRING CHARACTER GRANT EXPENSES	1,595	1,005				
PROJECT GRADUATION	10,074	32,964	14,080	21,004	28,272	134.6%
ASSISTIVE TECHNOLOGY						
ARRA SFSF			476,049			
INDIRECT COST RECOVERY				295,490	295,490	100.0%
MISCELLANEOUS FUNDS					359,925	100.0%
FOREST FUND					98,257	100.0%
TOTAL SPECIAL SCHOOL FUNDS	<u>\$ 932,970</u>	<u>\$ 866,889</u>	<u>\$ 884,129</u>	<u>\$ 1,969,493</u>	<u>\$ 1,245,830</u>	<u>63.3%</u>
SCHOOL FOOD SERVICE						
COMPENSATION-REGULAR	\$ 743,044	\$ 722,139	\$ 974,432	\$ 843,353	\$ 855,337	101.4%
MATERIALS & SUPPLIES	860,774	1,168,483	882,600	972,808	1,033,373	106.2%
TOTAL SCHOOL FOOD SERVICE	<u>\$ 1,603,818</u>	<u>\$ 1,890,622</u>	<u>\$ 1,857,032</u>	<u>\$ 1,816,161</u>	<u>\$ 1,888,710</u>	<u>104.0%</u>
INSTRUCTION						
EDUCATION THROUGH TECHNOLOGY	\$ 146,959	\$ 34,780	\$ -	\$ -	\$ -	
TOTAL INSTRUCTION	<u>\$ 146,959</u>	<u>\$ 34,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
TOTAL SCHOOL FUNDS	<u>\$ 36,967,474</u>	<u>\$ 35,871,892</u>	<u>\$ 38,002,703</u>	<u>\$ 40,464,990</u>	<u>\$ 41,205,709</u>	<u>101.8%</u>

CAROLINE COUNTY
SOCIAL SERVICES FUND REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	%
						Difference
VIRGINIA PUBLIC ASSISTANCE						
**REVENUE FROM LOCAL SOURCES						
GENERAL ASSISTANCE & ADC	\$ 17,564	\$ 3,983	\$ 36,296	\$ 500	\$ 500	0.0%
MARY WASHINGTON FOUNDATION G						
TOTAL REVENUE LOCAL SOURCES	\$ 17,564	\$ 3,983	\$ 36,296	\$ 500	\$ 500	0.0%
**REVENUE FROM THE COMMONWEALTH						
VPA - PUBLIC ASSISTANCE & AD	\$ 689,218	\$ 637,421	\$ 571,071	\$ 340,634	\$ 418,095	22.7%
QUAILITY INITIATIVE GRANT				10,457	10,457	0.0%
TOTAL REVENUE -COMMONWEALTH	\$ 689,218	\$ 637,421	\$ 571,071	\$ 351,091	\$ 428,552	22.1%
FEDERAL REVENUES						
SOCIAL SERVICES	\$ 1,372,352	\$ 1,511,024	\$ 1,433,291	\$ 1,239,323	\$ 1,315,900	6.2%
FEDERAL REIMB-STIMULUS FUNDS	82,327	47,505				
TOTAL FEDERAL REVENUES	\$ 1,454,679	\$ 1,558,529	\$ 1,433,291	\$ 1,239,323	\$ 1,315,900	6.2%
TRANSFERS						
TRANSFERS FROM GENERAL FUND	\$ 340,311	\$ 396,554	\$ 360,100	\$ 591,725	\$ 581,059	-1.8%
TOTAL TRANSFERS	\$ 340,311	\$ 396,554	\$ 360,100	\$ 591,725	\$ 581,059	-1.8%
TOTAL FOR FUND	\$ 2,501,772	\$ 2,596,487	\$ 2,400,758	\$ 2,182,639	\$ 2,326,011	6.6%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	%
	FY/2010	FY/2011	FY/2012	Budget	Budget	Difference
WELFARE ADMINISTRATION						
SALARIES AND WAGES - REGULAR	\$ 1,083,342	\$ 1,088,277	1,153,894	\$ 1,227,789	\$ 1,228,146	0.0%
SALARIES AND WAGES - OVERTIME	52,179	42,128	30,014	8,490	12,765	50.4%
FICA	83,689	84,121	87,394	94,575	94,930	0.4%
RETIREMENT - VRS	129,504	148,267	157,810	140,638	141,974	1.0%
HOSPITAL/MEDICAL INSURANCE	129,066	143,378	163,009	186,365	256,774	37.8%
GROUP LIFE INSURANCE	9,606	3,087	3,274	16,059	14,615	-9.0%
UNEMPLOYMENT INSURANCE	3,562	2,446	3,754	3,100	4,803	54.9%
WORKER'S COMPENSATION INSURANCE	1,571	6,372	5,857	4,081	5,080	24.5%
LEGAL SERVICES	36,160	30,343	36,769	33,950	35,400	4.3%
OTHER CONTRACTUAL SERVICES	2,084	1,740	347	2,500	1,500	-40.0%
REPAIRS AND MAINTENANCE			1,377			
MAINTENANCE SERVICE CONTRACTS			650			
VEHICLE REPAIRS	2,946	4,273	2,260	4,000	2,500	-37.5%
ADVERTISING				200	200	0.0%
POSTAL SERVICES	11,201	9,077	10,395	10,000	10,000	0.0%
TELECOMMUNICATIONS	12,006	9,022	11,398	10,910	11,500	5.4%
MOTOR VEHICLE INSURANCE	2,333	1,851	2,214	3,210	3,375	5.1%
SURETY BONDS	934	934	275	934	275	-70.6%
PUBLIC OFFICIALS LIABILITY		1,454	1,454	1,454	1,454	0.0%
LEASE/RENTAL OF EQUIPMENT	6,478	6,084	6,702	7,500	7,200	-4.0%
TRAVEL AND TRAINING EXPENSES	1,224	1,228	2,270	600	1,500	150.0%
MISCELLANEOUS GIFTS/AWARDS						
DUES AND ASSOCIATION MEMBERS	825	475	275	725	600	-17.2%
OFFICE SUPPLIES	17,705	14,409	16,658	15,000	17,000	13.3%
VEHICLE & POWER EQUIPMENT FUEL	4,325	5,214	6,467	7,200	7,200	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES						
BOOKS AND SUBSCRIPTIONS	254	273	225	323	300	-7.1%
FURNITURE AND FIXTURES						
MOTOR VEHICLES			33,458			
DATA PROCESSING EQUIPMENT		800	50			
TOTAL WELFARE ADMINISTRATION	\$ 1,590,994	\$ 1,605,253	1,738,248	\$ 1,779,603	\$ 1,859,090	4.5%
PUBLIC ASSISTANCE						
GENERAL RELIEF	\$ 21,635	\$ 10,513				
AUXILIARY GRANTS	50,056	45,950	34,474	35,154	30,000	-14.7%
ADC/UP MANUAL CHECKS				1,000	1,000	0.0%
ADC/MANUAL CHECKS	292	153		1,000	1,000	0.0%
SPECIAL NEEDS	5,328	7,992	7,992	3,996		
ADC/FOSTER CARE	82,584	158,910	125,494	112,077	130,000	16.0%
ADOPTIONS SUBSIDY PAYMENTS	53,443	72,645	93,012	54,948	110,000	100.2%
TANF - EMERGENCY ASSISTANCE				500	500	0.0%
REFUGEE RESETTLEMENT	720					
AUXILIARY GRANT						
TOTAL PUBLIC ASSISTANCE	\$ 214,058	\$ 296,163	260,972	\$ 208,675	\$ 272,500	30.6%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
LOCAL ONLY - FUEL ASSISTANCE	\$ 200		1,630	\$ -		
ENERGY PROGRAM CRISIS PAYMEN						
TOTAL LOCAL ONLY PUBLIC ASSISTANCE	\$ 200		1,630	\$ -		
PURCHASE OF SERVICES						
VIEW	\$ 65,599	\$ 62,485	85,831	\$ 117,500	\$ 117,500	0.0%
OTHER PURCHASED SERVICES	3,251	2,732				
FAMILY PRESERVATION (SSBG)	3,134	4,151	4,131	4,015	4,015	0.0%
ADULT SERVICES	31,492	27,699	24,074	25,254	25,254	0.0%
INDEPENDENT LIVING-PURCHASE	2,230	3,302	2,776	3,461	3,461	0.0%
ILP EDUCATION AND VOUCHERS		3,519	941	4,129	4,129	0.0%
FAMILY PRESERVATION/SUPPORT-	18,156	18,728	15,765	18,681	18,681	0.0%
VIEW WORKING & TRANS. DAY CA	182,808	148,494	86,297			
HEAD START TRANSITION TO WOR	43,504	50,285	25,092			
NON-VIEW DAY CARE	37,985	54,223				
NON-VIEW DAY CARE 100% FEDER	248,145	231,453	130,519			
ADULT PROTECTIVE SERVICES	3,046	6,522	6,244	6,315	6,315	0.0%
TOTAL PURCHASES OF SERVICES	\$ 639,350	\$ 613,593	381,671	\$ 179,355	\$ 179,355	0.0%
**LOCAL ONLY -NONREIMBURSABLE						
COMPENSATION-BOARD FEES	\$ 1,400	\$ 1,800	1,500	\$ 2,100	\$ 2,100	0.0%
FICA	107	138	115	161	161	0.2%
TELECOMMUNICATIONS		376				
TRAVEL EXPENSE	117	163	129	370	180	-51.4%
DUES AND ASSOCIATIONS MEMBER	250	250	250		250	100.0%
OFFICE SUPPLIES	7	41				
TOTAL LOCAL ONLY NONREIMBURSABLE	\$ 1,881	\$ 2,768	1,994	\$ 2,631	\$ 2,691	2.3%
MARY WASHINGTON FOUNDATION GRANT						
SALARIES AND WAGES - PART TI	\$ 6,383					
FICA	322					
TOTAL MARY WASHINGTON GRANT	\$ 6,705					
** PHARMACY CONNECTION PROGRAM**						
NON-REIMBURSEABLE EXPENSES	94					
TOTAL PHARMACY CONNECTION PROGRAM	\$ 94					
GRANT PROGRAMS/OTHER						
QUALITY INITIATIVE GRANT	\$ 12,375	\$ 12,375	12,375	\$ 12,375	\$ 12,375	0.0%
STATE DCR SEPTIC PUMPOUT ASST GRANT			4,200			
TOTAL GRANT PROGRAMS	\$ 12,375	\$ 12,375	16,575	\$ 12,375	\$ 12,375	0.0%
TRANSFERS						
TRANS TO COMPREHENSIVE SVCS	\$ -					
DECREASE FROM GENERAL FUND						
TOTAL TRANSFERS	\$ -					
TOTAL SOCIAL SERVICES FUND	\$ 2,465,657	\$ 2,530,152	2,401,091	\$ 2,182,639	\$ 2,326,011	6.6%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
**COMPREHENSIVE SERVICES ACT						
REVENUES:						
MISCELLANEOUS REVENUE						
REFUNDS TO COMPREHENSIVE SER	21,801	39,707	22,718	\$15,000	22,000	46.7%
TOTAL MISCELLANEOUS REVENUE	21,801	39,707	22,718	\$15,000	22,000	
STATE/FEDERAL REVENUE	951,195	849,130	876,754	\$1,278,161	1,238,020	-3.1%
STATE ADMINISTRATIVE ALLOCAT	8,365	8,365	8,365	8,365	8,365	0.0%
TOTAL STATE/FEDERAL REVENUE	959,560	857,495	885,119	\$1,286,526	1,246,385	-3.1%
TRANSFERS						
TRANSFERS FROM GENERAL FUND	621,267	496,979	772,881	\$458,457	594,115	29.6%
TOTAL TRANSFERS	621,267	496,979	772,881	\$458,457	594,115	29.6%
TOTAL REVENUES	\$1,602,628	\$1,394,181	1,680,718	\$1,759,983	1,862,500	5.8%
COMPREHENSIVE SERVICES ACT						
COMPENSATION CSA ADMINISTRATION		12,375		12,500	12,500	0.0%
ADMINISTRATION ALLOCATION						
NON MANDATED SERVICES		17,282	18,668			
MANDATED SERVICES	1,488,323	1,362,576	1,662,051	1,747,483	1,850,000	5.9%
REGIONAL CONTRIBUTION	4,821					
--TOTAL EXPENDITURES--	1,493,144	1,392,233	1,680,719	1,759,983	1,862,500	5.8%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
LAW LIBRARY FUND						
REVENUES:						
CHARGES FOR SERVICES						
LAW LIBRARY FEES	\$7,457	\$5,890	5,641	\$5,890	5,890	0.0%
TOTAL CHARGES FOR SERVICES	\$7,457	\$5,890	5,641	\$5,890	5,890	0.0%
TRANSFERS						
TRANSFER FROM GENERAL FUND	\$7,573	\$3,145	3,680	\$ -		
TOTAL TRANSFERS	\$7,573	\$3,145	3,680	\$ -		
TOTAL REVENUES	\$15,030	\$9,035	9,322	\$5,890	5,890	0.0%
EXPENDITURES:						
OTHER CONTRACTUAL SERVICES	\$3,102	\$4,092	3,896	\$4,000	5,890	47.3%
TELECOMMUNICATIONS	236					
BOOKS AND SUBSCRIPTIONS	10,041	7,557	6,533	1,890		
TOTAL EXPENDITURES	\$13,379	\$11,649	10,429	\$5,890	5,890	0.0%
**COURTHOUSE MAINTENANCE FUND						
REVENUES:						
COURT FEES	\$28,163	\$29,089	28,433	\$28,000	28,000	0.0%
BALANCE FORWARD					2,000	100.0%
TOTAL REVENUES	\$28,163	\$29,089	28,433	\$28,000	30,000	7.1%
EXPENDITURES:						
COURTHOUSE MAINTENANCE	\$27,000		19,000	\$28,000	30,000	7.1%
TOTAL EXPENDITURES	\$27,000		19,000	\$28,000	30,000	7.1%
FIRE/RESCUE GRANT FUND						
REVENUES:						
FIRE PROGRAMS FUND	\$57,978	\$60,679	73,000	\$69,650	69,650	0.0%
EMS VEHICLE REG TAX	26,717	28,600	27,323	28,000	26,717	-4.6%
RADIOLOGICAL EMERG PREP VA POWER ASSISTANCE FOR FIREFIGHTER GRANT	75,000	6,500	18,500	25,000	25,000	0.0%
			269,441			
TOTAL REVENUES	\$159,695	\$95,779	388,264	\$122,650	121,367	-1.0%
EXPENDITURES:						
VIRGINIA POWER GRANT MONIES	\$14,619	\$63,289	5,789	\$25,000	25,000	0.0%
VOLUNTEER SUPPORT-FIRE PROG	15,175	25,019	49,500	69,650	69,650	0.0%
VOLUNTEER SUPPORT-OEMS 4 FOR LIFE	18,645	10,605	10,127	28,000	26,717	-4.6%
ASSISTANCE FOR FIREFIGHTER GRANT		17,205	239,357	-		
TOTAL EXPENDITURES	\$48,439	\$116,118	304,773	\$122,650	121,367	-1.0%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
TOURISM FUND						
REVENUES:						
TRANSIENT OCCUPANCY TAX	\$186,436	\$174,751	161,592	\$175,250	160,961	-8.2%
TOTAL TRANSIENT OCCUPANCY TAX	\$186,436	\$174,751	161,592	\$175,250	160,961	-8.2%
REVENUE -USE OF MONEY/PROPERTY						
INTEREST ON INVESTMENTS						
LEASE OF PROPERTY	\$10,000	\$5,225	495	\$1,000	1,000	0.0%
TOTAL REVENUE USE OF MONEY/PROPERTY	\$10,000	\$5,225	495	\$1,000	1,000	0.0%
CHARGES FOR SERVICES						
ADVERTISING FEES	\$ -			\$5,000	3,000	-40.0%
VENDOR FEES	2,335			1,000		-100.0%
GIFT SHOP SALES	-	13,041	11,826	9,790	11,000	12.4%
TOTAL CHARGES FOR SERVICES	\$2,335	\$13,041	11,826	\$15,790	14,000	-11.3%
MISCELLANEOUS						
TOURISM CONTRIBUTIONS	\$5,125	\$485				
LADYSMITH DAY CONTRIBUTIONS		100				
CONTRIBUTION-WHALE DISPLAY	1,000					
ALL AMERICAN CITIES	587	233	178			
RECOVERED-TOWN OF BOWLING GREEN			1,976			
TOTAL MISCELLANEOUS REVENUE	\$6,712	\$818	2,154			
TRANSFERS						
BALANCE FORWARD	\$ -			\$2,148	12,000	458.7%
TOTAL TRANSFERS	\$ -			\$2,148	12,000	458.7%
TOTAL REVENUES	\$205,483	\$193,835	176,067	\$194,188	187,961	-3.2%
EXPENDITURES:						
SALARIES AND WAGES - REGULAR	\$58,963	\$33,319	16,163	\$ -		
SALARIES AND WAGES - PART TIME	27,903	75,090	79,357	78,550	81,738	4.1%
FICA	6,645	7,795	7,255	6,009	6,253	4.1%
RETIREMENT - VRS	6,146	4,096	2,161			
HOSPITAL/MEDICAL INSURANCE	254	5,232	4,035			
GROUP LIFE INSURANCE	323	82	45			
UNEMPLOYMENT INSURANCE	170	628	836	998	1,081	8.3%
WORKER'S COMPENSATION INSURANCE	144	58	135	95	90	-5.4%
OTHER CONTRACTUAL SERVICES	5,439	5,394	4,403	10,000	10,000	0.0%
REPAIRS AND MAINTENANCE	1,308	1,090		500	500	0.0%
PRINTING AND BINDING	7,123	6,518	7,260	10,000	10,000	0.0%
ADVERTISING	8,655	3,887	1,419	7,000	6,000	-14.3%
POSTAL SERVICES	214	1,165	273	500	300	-40.0%
TELECOMMUNICATIONS	7,219	7,269	7,772	7,200	7,200	0.0%
GENERAL LIABILITY INSURANCE	217	188		-		
LEASE/RENTAL OF EQUIPMENT	3,068	2,775	1,930	3,186		
LEASE/RENTAL OF BLDGS/PROPERTY	1,030	1,560	1,255	1,560		
HOSPITALITY			58	1,000	1,000	0.0%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
TRAVEL AND TRAINING EXPENSES	150	186	157	1,200	1,000	-16.7%
DUES AND ASSOCIATION MEMBERS				500		
OFFICE SUPPLIES	1,417	1,331	962	2,100	1,500	-28.6%
MEALS AND FOOD SUPPLIES	1,666	408	461	2,000	1,000	-50.0%
BOOKS AND SUBSCRIPTIONS	5					
PROMOTIONAL SUPPLIES	2,468	800	708	3,000	2,000	-33.3%
VENDOR COSTS		8,026	9,543	9,790	9,800	0.1%
FURNITURE AND FIXTURES	161		150	1,000	500	-50.0%
DATA PROCESSING EQUIPMENT	652	104	1,753	2,000	2,000	0.0%
SIGNS & MONUMENTS	12,033	2,712	2,286	2,000	2,000	0.0%
COMMUNITY PROGRAM SUPPORT						
CAROLINE COUNTY FAIR	15,000	15,000	15,000	15,000	12,000	-20.0%
FROG LEVEL	3,000	3,000	3,000	3,000	3,000	0.0%
HARVEST FESTIVAL	5,000	3,000	3,000	3,000	3,000	0.0%
LADYSMITH DAY	9,439	3,750	3,000	-	3,000	100.0%
PORT ROYAL	3,000	2,355	3,000	3,000	3,000	0.0%
CAROLINE CHAMBER OF COMMERCE	7,500	7,500				
ALL AMERICAN CITIES 2009	9,145					
TOTAL - TOURISM ACTIVITIES	\$205,457	\$204,318	177,377	174,188	167,961	-3.6%
TRANSFER TO GENERAL FUND	\$ -		-	\$20,000	20,000	0.0%
TOTAL TRANSFERS	\$ -		-	\$20,000	20,000	0.0%
TOTAL EXPENDITURES	\$205,457	\$204,318	177,377	\$194,188	187,961	-3.2%

****PROFFERS FUND****

REVENUES:

INVESTMENT INCOME	\$1,104	\$6,654	11,026	\$5,940	9,000	51.5%
INVESTMENT INCOME	\$1,104	\$6,654	11,026	\$5,940	9,000	51.5%
PROFFERS	\$246,496	\$149,909	107,564	\$45,000	79,620	76.9%
LADYSMITH YMCA PROFFER	14,500	58,500	3,750	3,000	5,000	66.7%
BALANCE FORWARD			2,139	132,298	703,851	432.0%
PROFFERS	\$260,996	\$208,409	113,453	\$180,298	788,471	337.3%
TOTAL REVENUES	\$262,100	\$215,063	124,479	\$186,238	797,471	328.2%

EXPENDITURES:

RT 652 12" WATER LINE (VDOT PROJ)	\$85,203		-	\$ -		
RT 652 ROAD PROJECT		368,716				
TRANSFER TO GENERAL CIP FUND	24,750				783,471	100.0%
TRANSFER TO DEBT RETIREMENT			70,452	135,298	5,000	-96.3%
TRANSFER TO RESERVES				50,940	9,000	-82.3%
TOTAL EXPENDITURES	\$109,953	\$368,716	70,452	\$186,238	\$ 797,471	328.2%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
PROGRAM INCOME FUND						
REVENUES:						
PROGRAM INCOME-CDBG HOUSING	\$5,127	\$6,473	8,511	\$6,400	8,500	32.8%
PROGRAM INCOME-IPR HOUSING		\$4,407	3,254	4,400	3,200	-27.3%
PROGRAM INCOME-DAWN HOUSING	\$5,127	\$10,880	11,765	\$10,800	11,700	8.3%
CDBG-DAWN HOUSING PROJECT	\$208,803		72,596		-	
IPR-INDOOR PLUMBING REHAB-DAWN	168,059	200				
GRANT FUNDS	\$376,862	\$200	72,596		-	
TRANSFER FROM GENERAL FUND	\$270,177	\$ -			-	
TRANSFER FROM GENERAL FUND	\$270,177	\$ -	-		-	
TOTAL REVENUES	\$652,166	\$11,080	84,361	\$10,800	11,700	8.3%
EXPENDITURES:						
CDBG CONTRACTUAL SERVICES	\$200,599		85	\$ -	\$ 8,500	100.0%
IPR CONTRACTUAL SERVICES	108,583		1,340	10,800	3,200	-70.4%
OTHER CHARGES		5	69			
TRANSFER TO DAWN WASTEWATER			148,317			
TOTAL EXPENDITURES	\$309,182	\$5	149,811	\$10,800	\$ 11,700	8.3%
DEBT RETIREMENT FUND						
REVENUES:						
OTHER LOCAL TAXES						
CONSUMERS' UTILITY TAX	\$496,325	\$503,213	507,332	\$506,117	511,000	1.0%
LOCAL COMMUNICATION TAXES	356,682	354,916	347,703	356,682	353,180	-1.0%
MEALS TAX	891,785	896,396	924,424	818,474	858,243	4.9%
OTHER LOCAL TAXES	\$1,744,792	\$1,754,525	1,779,459	\$1,681,273	1,722,423	2.4%
**REV FROM USE OF MONEY & PROPERTY						
INTEREST ON INVESTMENTS	\$ -	\$ -		\$ -		
RENTAL HEALTH DEPARTMENT	111,600	111,600	111,600	111,600	111,600	0.0%
**REV FROM USE OF MONEY & PROPERTY	\$111,600	\$111,600	111,600	\$111,600	111,600	0.0%
OTHER REVENUE						
YMCA CONTRIBUTIONS				\$70,902	201,200	183.8%
REIMB-IDA LEASE CAPTLZD INTEREST	\$ -	\$3,161		-		
TOTAL OTHER REVENUE	\$ -	\$3,161	-	\$70,902	201,200	183.8%
STATE/FEDERAL REVENUE						
LOTTERY PROCEEDS	\$ -	\$ -		\$ -		
FEDERAL TAX CREDIT			249,750	\$270,000	284,565	5.4%
BABs SUBSIDY		5,068	11,548	11,548	10,543	-8.7%
TOTAL STATE/FEDERAL REVENUE	\$ -	\$5,068	261,298	\$281,548	295,108	4.8%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
QSCB LOAN PROCEEDS						
TRANSFER FROM GENERAL FUND	2,367,302	1,468,310	1,735,011	2,544,842	3,147,859	23.7%
PERSONAL PROPERTY GF TRANSFER	865,997	1,574,999	1,745,681	1,635,927	1,608,691	-1.7%
TRANSFER FROM PROFFER FUND			70,452	135,298	5,000	-96.3%
TRANSFER FROM CIP	1,030,326			487,000		
TRANSFER FROM SCHOOL CIP					493,743	100.0%
--TOTAL DEPARTMENT--	\$4,263,625	\$3,043,309	3,551,144	\$4,803,067	5,255,293	9.4%
TOTAL REVENUES	\$6,120,017	\$4,917,664	5,703,501	\$6,948,390	7,585,623	9.2%
<u>EXPENDITURES:</u>						
FISCAL AGENT FEES	\$8,227	\$7,104	7,845	\$5,000	8,000	60.0%
COSTS OF DEBT ISSUANCE						
1991A VPSA CHS PRIN 5,500,00	295,000	290,000		-		
1991A VPSA CHS INT 5,500,000	27,781	9,208		-		
1991B SUB PRIN 3,183,824	192,539	199,165	206,244	-		
1991B SUB INT 3,183,824	33,111	20,185	6,806			
1992 SUB HVAC PRIN 1,407,825	79,084	81,510	84,116	86,893		
1992 SUB HVAC INT 1,407,825	18,526	13,447	8,188	2,759		
1993C ROOFS PRIN 2,425,000	65,000	45,000	30,000	10,000	15,000	50.0%
1993C ROOFS INT 2,425,000	6,617	3,875	1,375	1,000	375	-62.5%
1994 VPSA PRIN 3,075,000	135,000	95,000	110,000	-		
1994 VPSA INT 3,075,000	17,435	10,001	3,493	-		
1994B VPSA PRIN 315,000	17,146	17,658	18,207	18,804	19,451	3.4%
1994B VPSA INT 315,000	6,736	5,609	4,446	3,234	1,971	-39.0%
1997 VPSA PRIN HIGH SCHOOL R	23,705	24,130	24,577	25,049	25,546	2.0%
1997 VPSA INT HIGH SCHOOL RO	9,982	8,733	7,460	6,164	4,842	-21.5%
2003 VRS OBLIG GO REFUNDING	62,397	73,714	77,108	80,686	84,405	4.6%
2003 VRS OBLIG GO REFUNDING	48,217	36,900	33,506	28,068	24,263	-13.6%
2007A VPSA SCH BOND(LES)-PRI	282,011	285,226	288,609	292,168	295,914	1.3%
2007A VPSA SCH BOND(LES)-INT	301,114	286,649	272,017	257,207	242,211	-5.8%
2008B VPSE SUBSIDY-PRINCIPAL	480,000	600,000	635,000	660,000	680,000	3.0%
2008B VPSE SUBSIDY-INTEREST	1,090,435	970,348	938,855	910,783	884,963	-2.8%
2005 IDA LEASE-SCHOOL PORTION-PRIN				314,613	345,323	9.8%
2005 IDA LEASE-SCHOOL PORTION-INT	91,737	183,185	183,321	183,474	171,204	-6.7%
2009 EDA LEASE REVENUE-PRIN				248,521	259,854	4.6%
2009 EDA LEASE REVENUE-INT	36,601	62,745	62,745	57,029	45,337	-20.5%
2011 EDA LEASE REVENUE-PRIN (PK5)						
2011 EDA LEASE REVENUE-INT (PK5)			42,230	123,600	119,320	-3.5%
2011 VPSA QSCB PRIN					428,571	100.0%
2011 VPSA QSCB INT			249,750	270,000	270,000	0.0%
2012 LOAN PRINCIPAL-ADD'L \$1.5 MIL PK5					40,000	100.0%
2012 LOAN INTEREST-ADD'L \$1.5 MIL PK5				43,179	60,678	40.5%
2012 VPSA QSCB PRIN					49,339	100.0%
2012 VPSA QSCB INT					41,681	100.0%
SCHOOL PROJECTS						
TOTAL SCHOOL DEBT SERVICE PAYMENTS	3,328,401	3,329,392	3,295,898	3,628,231	4,118,248	13.5%
LEASE/PURCHASE-GEN GOVT EQUIPMENT	\$210,697	\$211,913	192,618	\$213,817	125,000	-41.5%
LEASE PAYMENTS-SHERIFF VEHICLES			126,985	131,777	123,088	-6.6%

CAROLINE COUNTY

	----- Actual FY/2010	Prior Years Actual FY/2011	----- Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
LEASE/PURCHASE-ROLL OFF TRUCK					25,632	100.0%
INTEREST EXPENSE-LEASE PURCHASE			25,128		18,343	100.0%
IDA LEASE FINANCING #6-2005 PRIN				108,487	119,077	9.8%
IDA LEASE FINANCING #6-2005 INT	174,599	63,165	63,812	63,267	59,036	-6.7%
2009 VRA LEASE REVENUE			115,000	495,000	705,000	42.4%
2009 VRA LEASE INTEREST	378,468	433,913	431,916	421,759	401,959	-4.7%
2009B VRA LEASE PRINCIPAL		1,249	1,249	118,624	122,370	3.2%
2009B VRA LEASE-INTEREST	31,088	69,065	69,020	66,129	61,421	-7.1%
2009 EDA LEASE PRINCIPAL				58,479	61,146	4.6%
2009 EDA LEASE INTEREST	8,613	14,765	14,765	13,420	10,668	-20.5%
IDA LEASE FINANCING #5-2002 PRIN				235,000	245,000	4.3%
IDA LEASE FINANCING #5-2002 INT	443,780	443,844	443,844	443,844	433,739	-2.3%
IDA BANS 2007 B	1,212,130					
2010 VRA prin			550,000	565,000	580,000	2.7%
2010 VRA int		92,929	98,505	84,590	71,995	-14.9%
2010B VRA LIBRARY PRIN				20,000	20,000	0.0%
2010B VRA LIBRARY INT		19,546	44,536	44,066	43,101	-2.2%
SPRING 2011 PROJECTS-PRIN (AMB)				25,000	30,000	20.0%
SPRING 2011 PROJECTS-INT			2,118	5,700	4,600	-19.3%
2011C LEASE REVENUE						
2011A LEASE REVENUE INTEREST (YMCA)			70,452	206,200	206,200	0.0%
VRA/UTILITY BND 2001B-LANDFILL	42,712					
VEHICLE LEASES-SHERIFF					-	
FIRE TRUCK					-	
VEHICLE LEASES-FIRE & RECREATION					-	
VEHICLE LEASE-ROLL OFF TRUCK					-	
RADIO SYSTEM					-	
TOTAL GENERAL FUND DEBT SERVICE PYMT	\$2,502,087	\$1,350,389	2,249,945	\$3,320,159	3,467,376	4.4%
TOTAL EXPENDITURES	\$5,830,488	\$4,679,779	5,545,843	\$6,948,390	7,585,624	9.2%

CAROLINE COUNTY
CAROLINE UTILITIES FUND REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
PERMITS						
BULK WATER 30 DAY PERMIT FEE	\$ 625	\$ 1,175	\$ 2,075	\$ 1,025	\$ 900	-12.2%
TOTAL PERMITS	\$ 625	\$ 1,175	\$ 2,075	\$ 1,025	\$ 900	-12.2%
REVENUE-USE OF MONEY/PROPERTY						
INTEREST ON INVESTMENTS	\$ 2,934	\$ 33,314	\$ 44,139	\$ 30,000	\$ 30,000	0.0%
TOTAL REVENUE-USE OF MONEY	\$ 2,934	\$ 33,314	\$ 44,139	\$ 30,000	\$ 30,000	0.0%
CHARGES FOR SERVICES						
WATER BILLINGS - RESIDENTAL	\$ 202,730	\$ 223,871	\$ 259,970	\$ 380,497	\$ 406,200	6.8%
WATER BILLINGS	564,612	471,896	527,796	653,608	697,182	6.7%
SEWER BILLING - RESIDENTIAL	384,687	402,245	461,650	445,322	445,000	-0.1%
SEWER BILLING	708,175	806,403	894,335	819,801	850,000	3.7%
PENALTIES	17,375	33,179	32,574	27,500	32,000	16.4%
RECONNECTION FEE	550	3,200	8,230	2,200	6,000	172.7%
ACCOUNT SERVICE FEE	3,566	30	45	3,000	1,000	-66.7%
PHOSPHOROUS EXTRA STRENGTH SUR						
CAPITAL ASSET FEES			-	46,078	48,000	4.2%
ADMINISTRATION FEES				12,008	13,000	8.3%
ADMINISTRATION FEES-COMMERCIAL						
TOTAL CHARGES FOR SERVICES	\$ 1,881,695	\$ 1,940,824	\$ 2,184,600	\$ 2,390,014	\$ 2,498,382	4.5%
FEES						
REIMB-COPIES OF PLANS	\$ 310	\$ -	\$ -	\$ -		
UTILITY ADMIN FEE RESIDENTIAL	1,235	3,540	3,030	2,600	525	-79.8%
UTILITY ADMIN FEE COMMERCIAL	30	105	60	45	15	-66.7%
WATER AVAILABILITY FEES RES	399,000	416,393	274,207	509,360	336,000	-34.0%
WATER AVAILABILITY FEES COMM		84,000	-	16,000	8,000	-50.0%
SEWER AVAILABILITY FEES RES	399,000	429,000	289,000	314,500	357,000	13.5%
SEWER AVAILABILITY FEES COMM	56,000	82,000	-	17,000	8,500	-50.0%
WATER CONNECTION FEES RES	42,750	42,000	26,000	27,750	26,250	-5.4%
WATER CONNECTION FEES COMM		1,500	-	1,500	750	-50.0%
SEWER CONNECTION FEES RES	42,750	40,500	24,500	27,750	26,250	-5.4%
SEWER CONNECTION FEES COMM	750	1,500		1,500	750	-50.0%
AVAILABILITY FEES-CAROLINE PINES					201,614	100.0%
INCENTIVE PAYMENTS		(132,000)				
CONNECTION INSPECTION FEE	2,030	1,785	1,400	1,365	1,260	-7.7%
LOCAL APPROVAL REVIEW			-	50	200	300.0%
ENGINEERING SERVICES REIMBURSED	4,000		25,060	1,500		
TOTAL FEES	\$ 947,855	\$ 970,323	\$ 643,257	\$ 920,920	\$ 967,114	5.0%
MISCELLANEOUS REVENUES						
REFUNDS & REIMBURSEMENTS					\$ -	
STATE FAIR REIMBURSEMENTS	159,835	84,298	104,223	121,116	112,069	-7.5%
REBATES AND REFUNDS	3,635	1,268				
REIMBURSE CAPITALIZED INTEREST			-			
MISCELLANEOUS REVENUES	446	613	1,092		500	100.0%
TOTAL MISCELLANEOUS REVENUES	\$ 163,916	\$ 86,179	\$ 105,315	\$ 121,116	\$ 112,569	-7.1%
RECOVERED COSTS						
RECOVERED COSTS-LDFL CLOSURE	\$ 42,712	\$ -	\$ -	\$ -		
TOTAL RECOVERED COSTS	\$ 42,712	\$ -	\$ 3,700	\$ -		

CAROLINE COUNTY
CAROLINE UTILITIES FUND REVENUE DETAIL

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
CATEGORICAL AID						
BABs SUBSIDY	\$ -	\$ 165,274	\$ 282,430	\$ 376,573	\$ 343,811	-8.7%
DEQ WATER STUDY GRANT	11,500		4,000			
LOAN PROCEEDS					-	
TOTAL CATEGORICAL AID	\$ 11,500	\$ 165,274	\$ 286,430	\$ 376,573	\$ 343,811	-8.7%
TRANSFERS						
TRANSFER FROM GENERAL FUND	\$ 19,625		\$ 771,085	\$ 1,280,200	\$ 1,617,401	26.3%
BALANCE FORWARD			\$ -			
TOTAL TRANSFERS	\$ 19,625		\$ 771,085	\$ 1,280,200	\$ 1,617,401	26.3%
TOTAL FOR FUND	\$ 3,070,862	\$ 3,197,089	\$ 4,040,600	\$ 5,119,848	\$ 5,570,177	8.8%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
WATER/SEWER ADMINISTRATION						
SALARIES & WAGES-REGULAR	164,083	147,457	148,312	187,572	162,362	-13.4%
OVERTIME	1,004	318	364	1,000	1,000	0.0%
SALARIES & WAGES-PART-TIME	11,072	14,080	836			
LEAVE BENEFITS	2,263	1,563	(5,345)			
FICA	13,001	11,909	10,951	14,426	12,497	-13.4%
RETIREMENT-VRS	20,728	19,547	19,927	21,683	18,769	-13.4%
HOSPITAL/MEDICAL INSURANCE	21,483	21,971	25,968	32,821	25,507	-22.3%
GROUP LIFE INSURANCE	746	407	415	2,476	1,932	-22.0%
UNEMPLOYMENT INSURANCE	346	377	499	582	463	-20.4%
WORKER'S COMPENSATION INSURANCE	2,744	904	2,369	2,147	1,553	-27.7%
ENGINEERING AND ARCHITECTURE	30,423	45,985	24,877	40,000	80,000	100.0%
LEGAL SERVICES					0	
OTHER CONTRACTUAL SERVICES	27,227	2,912	2,450	30,000	30,000	0.0%
REPAIRS AND MAINTENANCE	648	131		200	200	0.0%
MAINTENANCE SERVICE CONTRACT	1,854	952	1,193	1,000	1,000	0.0%
VEHICLE REPAIRS	115	99	151	500	1,000	100.0%
REPAIRS-RADIOS					200	100.0%
ADVERTISING	4,851	9,303	1,817	2,000	2,000	0.0%
POSTAL SERVICE	5,380	5,217	7,209	7,500	7,500	0.0%
TELECOMMUNICATIONS	4,184	2,358	3,306	9,558	21,200	121.8%
MOTOR VEHICLE INSURANCE	933	925	885	1,076	961	-10.7%
GENERAL LIABILITY INSURANCE	36	32	3,686	3,870	4,022	3.9%
LEASE/RENTAL OF EQUIPMENT	2,576	3,119	4,540	5,200	6,678	28.4%
TRAVEL AND TRAINING EXPENSES	3,400	1,827	707	2,000	2,000	0.0%
DUES AND ASSOCIATION MEMBERS	613	155	433	500	500	0.0%
OFFICE SUPPLIES	4,074	4,657	6,797	6,000	6,000	0.0%
MEAL AND FOOD SUPPLIES	858	453	570	700	700	0.0%
VEHICLE & POWER EQUIPMENT FU	2,063	1,710	2,057	4,000	4,000	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	22	55	909		500	100.0%
UNIFORMS AND WEARING APPAREL	1,207	942	342	500	500	0.0%
BOOKS AND SUBSCRIPTIONS	192	587			500	100.0%
OTHER OPERATING SUPPLIES	521	10	140	500	500	0.0%
FURNITURE AND FIXTURES	8,139	537	428	4,730		
COMMUNICATIONS EQUIPMENT						
DATA PROCESSING EQUIPMENT	5,238	2,278	2,906	1,200	5,200	333.3%
--TOTAL DEPARTMENT--	342,024	302,777	269,699	383,741	399,244	4.0%
WATER SUPPLY & TREATMENT						
SALARIES AND WAGES - REGULAR	141,778	121,804	116,324	126,465	142,434	12.6%
SALARIES AND WAGES - OVERTI	23,218	14,682	15,474	15,900	16,377	3.0%
SALARIES AND WAGES - PART TIME			176			
LEAVE BENEFITS	404		1,821			
FICA	11,402	9,601	9,330	10,891	12,149	11.6%
RETIREMENT - VRS	16,890	15,845	16,746	14,619	16,465	12.6%
HOSPITAL/MEDICAL INSURANCE	41,993	43,129	31,171	32,150	52,799	64.2%
GROUP LIFE INSURANCE	816	330	348	1,669	1,695	1.6%
UNEMPLOYMENT INSURANCE	348	502	666	749	478	-36.2%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
WORKER'S COMPENSATION INSURANCE	4,034	4,458	2,437	4,927	5,288	7.3%
ENGINEERING & ARCHITECTURAL	40,879	135	6,500	8,309	5,000	-39.8%
OTHER CONTRACTUAL SERVICES	437	8,993		10,000	9,400	-6.0%
REPAIRS AND MAINTENANCE	38,073	65,609	63,781	40,000	32,000	-20.0%
MAINTENANCE SERVICE CONTRACT	10,101	1,329	8,808	8,525	8,800	3.2%
VEHICLE REPAIRS	2,569	9,071	20,120	9,000	10,350	15.0%
WATER SAMPLES	13,852	14,220	9,514	14,900	14,900	0.0%
ADVERTISING	359		989	750	750	0.0%
PERMIT FEES	676	375	2,018	800	1,500	87.5%
ELECTRICAL SERVICES	93,523	112,778	85,539	120,000	100,000	-16.7%
POSTAL SERVICES	971	1,519	328	1,000	1,000	0.0%
TELECOMMUNICATIONS	2,969	2,661	2,720	2,400	3,000	25.0%
PROPERTY INSURANCE	4,004	3,372	2,847	2,989	3,069	2.7%
MOTOR VEHICLE INSURANCE	1,400	1,388	2,656	2,789	2,884	3.4%
GENERAL LIABILITY INSURANCE	550	475			0	
LEASE/RENTAL OF EQUIPMENT	100			2,000	2,000	0.0%
TRAVEL AND TRAINING EXPENSES	862	3,120	3,556	2,000	2,000	0.0%
DUES AND ASSOCIATION MEMBERS	1,090	1,701	1,133	1,050	1,050	0.0%
OFFICE SUPPLIES	537	730	521	800	800	0.0%
MEDICAL AND LABORATORY SUPPL	437	20	700	1,800	1,800	0.0%
JANITORIAL SUPPLIES	57	11				
REPAIR & MAINTENANCE SUPPLIE	7,420	9,642				
VEHICLE & POWER EQUIPMENT FUEL	10,276	12,544	11,162	15,000	15,000	0.0%
VEHICLE & POWER EQUIPMENT SUPPLIES	987	1,452	621	500	500	0.0%
UNIFORMS AND WEARING APPAREL	4,232	4,424	4,807	3,500	4,375	25.0%
BOOKS AND SUBSCRIPTIONS	163	249		150	150	0.0%
OTHER OPERATING SUPPLIES	33,538	27,144	40,586	44,500	44,500	0.0%
CHEMICALS	23,261	18,654	13,596	28,000	24,000	-14.3%
MACHINERY AND EQUIPMENT	1,618	7,276	8,965	4,000	4,000	0.0%
FURNITURE AND FIXTURES	100			500		
COMMUNICATIONS EQUIPMENT		303	114		0	
DATA PROCESSING EQUIPMENT	1,559		3,155	1,200	1,200	0.0%
--TOTAL DEPARTMENT--	537,483	519,546	489,229	533,832	541,714	1.5%
WASTEWATER TREATMENT						
SALARIES AND WAGES - REGULAR	143,715	140,937	140,203	163,105	222,350	36.3%
SALARIES AND WAGES - OVERTIME	7,395	6,049	8,276	10,000	10,000	0.0%
SALARIES AND WAGES - PART TIME				26,000		
LEAVE BENEFITS	(5,976)		490			
FICA	10,528	10,503	10,570	15,232	17,775	16.7%
RETIREMENT - VRS	17,730	18,418	18,770	18,855	25,704	36.3%
HOSPITAL/MEDICAL INSURANCE	26,473	26,136	26,652	35,306	48,341	36.9%
GROUP LIFE INSURANCE	855	383	390	2,153	2,646	22.9%
UNEMPLOYMENT INSURANCE	384	502	666	998	926	-7.2%
WORKER'S COMPENSATION INSURANCE	3,519	2,329	3,175	4,201	4,670	11.2%
VACCINATIONS	251		61	301	250	-16.9%
ENGINEERING & ARCHITECTURAL		135			5,000	100.0%
OTHER CONTRACTUAL SERVICES	22,372	22,327	33,524	4,150		

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
REPAIRS AND MAINTENANCE	17,759	19,253	22,193	25,000	27,000	8.0%
MAINTENANCE SERVICE CONTRACT	1,551	1,047	955	8,800	3,750	-57.4%
VEHICLE REPAIR	369	2,184	3,728	1,650	1,750	6.1%
SAMPLES TESTING			9,203	22,000	42,986	95.4%
ADVERTISING	3,431	185		3,500	750	-78.6%
PERMIT FEES	5,534	8,138	8,947	8,600	8,900	3.5%
OTHER PURCHASED SERVICES	136					
SLUDGE DISPOSAL	20,132	20,414	26,922	25,000	52,050	108.2%
ELECTRICAL SERVICES	75,661	69,059	94,807	110,000	180,000	63.6%
HEATING/AC					5,000	100.0%
POSTAL SERVICES		16		250	250	0.0%
TELECOMMUNICATIONS	4,065	2,532	3,597	3,500	2,900	-17.1%
PROPERTY INSURANCE	4,103	3,723	568	4,095	4,807	17.4%
MOTOR VEHICLE INSURANCE	467	463	885	929	961	3.4%
GENERAL LIABILITY INSURANCE	506	437			0	
LEASE/RENTAL OF EQUIPMENT					0	
TRAVEL AND TRAINING EXPENSES	424		73	1,500	1,500	0.0%
DUES AND ASSOCIATION MEMBERS	440	1,028	4,220	782	1,905	143.6%
OFFICE SUPPLIES	1,642	1,360	2,560	1,650	2,100	27.3%
AGRICULTURAL SUPPLIES	26	24				
MEDICAL AND LABORATORY SUPPLIES	8,084	9,668	11,817	12,225	21,000	71.8%
JANITORIAL SUPPLIES	324	299	38	650	325	-50.0%
REPAIR & MAINTENANCE SUPPLIES	12,444	5,576	32			
VEHICLE & POWER EQUIPMENT FUEL	1,109	546	701	1,500	14,750	883.3%
VEHICLE/EQUIP MAINTENANCE SUPPLIES	2,641	1,646	7	2,500	500	-80.0%
UNIFORMS AND WEARING APPAREL	7,465	7,721	8,561	7,500	7,575	1.0%
BOOKS AND SUBSCRIPTIONS		317			750	100.0%
OTHER OPERATING SUPPLIES	7,626	3,587	25,501	18,750	20,200	7.7%
CHEMICALS	59,268	56,356	65,482	65,914	111,170	68.7%
ULTRAVIOLET LIGHTS		1,351		2,500	1,900	-24.0%
MACHINERY AND EQUIPMENT		2,102	8,335	1,000	13,000	1200.0%
FURNITURE AND FIXTURES	2,688					
COMMUNICATIONS EQUIPMENT						
DATA PROCESSING EQUIPMENT	333	860	1,288	1,200	1,500	25.0%
--TOTAL DEPARTMENT--	465,474	447,611	543,197	611,296	866,941	41.8%
UTILITIES COLLECTIONS						
SALARIES AND WAGES - REGULAR	71,319	80,212	78,500	83,926	62,283	-25.8%
SALARIES AND WAGES - OVERTIME	6,351	1,830	3,481	7,000	5,000	-28.6%
LEAVE BENEFITS	(1,334)	1,477	242			
FICA	5,750	6,076	6,128	6,956	5,147	-26.0%
RETIREMENT - VRS	10,156	10,390	9,528	9,702	7,200	-25.8%
HOSPITAL/MEDICAL INSURANCE	4,385	855	13,571	15,593	17,064	9.4%
GROUP LIFE INSURANCE	320	219	198	1,108	741	-33.1%
UNEMPLOYMENT INSURANCE	152	251	333	416	309	-25.8%
WORKER'S COMPENSATION INSURANCE	2,372	1,146	2,032	2,712	2,241	-17.4%
OTHER CONTRACTUAL SERVICES	1,448	655	200			
REPAIRS AND MAINTENANCE	27,186	25,333	19,384	23,000	23,000	0.0%

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
MAINTENANCE SERVICE CONTRACT		3,066	3,694	6,900	6,900	0.0%
VEHICLE REPAIR	1,915	6,593	14,220	8,000	8,950	11.9%
MAINTENANCE - UTILITY RIGHT				16,056	16,000	-0.3%
ADVERTISING	766	327				
PERMITS		375		375	375	0.0%
ELECTRICAL SERVICES	32,383	30,595	41,622	34,800	35,000	0.6%
SEWER CHARGES	10,550	10,844	13,211	11,000	15,000	36.4%
POSTAL SERVICES			13	60	50	-16.7%
TELECOMMUNICATIONS	478	908	1,114	900	1,200	33.3%
PROPERTY INSURANCE	341	406	4,126	4,332	1,210	-72.1%
MOTOR VEHICLE INSURANCE	2,800	2,314	1,771	1,860	1,442	-22.5%
GENERAL LIABILITY INSURANCE	291	253			0	
LEASE/RENTAL OF EQUIPMENT	4,653	139	365	1,500	3,500	133.3%
TRAVEL AND TRAINING EXPENSES	723	157	519	600	600	0.0%
DUES AND ASSOCIATION MEMBERS	295			350	350	0.0%
OFFICE SUPPLIES	676	349	189	250	250	0.0%
REPAIR AND MAINTENANCE SUPPL	2,125	871				
VEHICLE & POWER EQUIPMENT FUEL	7,600	8,797	5,915	11,950	11,950	0.0%
VEHICLE/EQUIPMENT SUPPLIES	4,710	2,196	1,166	2,100	2,100	0.0%
UNIFORMS AND WEARING APPAREL	3,676	3,105	4,250	3,200	3,200	0.0%
BOOKS AND SUBSCRIPTIONS			189			
OTHER OPERATING SUPPLIES	13,937	4,770	11,540	14,500	13,500	-6.9%
CHEMICALS	37,934	31,347	53,684	35,500	50,000	40.8%
MACHINERY AND EQUIPMENT	24,717	32,902	3,609	1,500	1,500	0.0%
FURNITURE AND FIXTURES						
COMMUNICATIONS EQUIPMENT						
DATA PROCESSING EQUIPMENT	1,120			1,200	1,200	0.0%
--TOTAL DEPARTMENT--	279,795	268,758	294,794	307,346	297,262	-3.3%
STATE FAIR UTILITIES						
SALARIES AND WAGES - REGULAR	8,002	7,209	9,767	10,771	10,771	0.0%
SALARIES AND WAGES - OVERTIME	2,010	3,243		3,500	1,000	-71.4%
SALARIES AND WAGES-PART TIME	61					
FICA	771	800	747	1,092	900	-17.5%
RETIREMENT - VRS	948	970	1,314	1,245	1,245	0.0%
GROUP LIFE INSURANCE	53	20	27	142	128	-9.7%
UNEMPLOYMENT INSURANCE				166	46	-72.3%
WORKERS COMPENSATION INSURANCE	574	559	287	425	359	-15.6%
ENGINEERING/ARCHITECTURAL SE	15,628					
OTHER CONTRACTUAL SERVICES	241			3,100	3,500	12.9%
REPAIRS AND MAINTENANCE	2,940	1,105	3,299	3,000	3,000	0.0%
MAINTENANCE SERVICE CONTRACT				1,300	3,100	138.5%
MAINTENANCE - UTILITY RIGHT				2,600	2,600	0.0%
WATER SAMPLES		456	691	500	700	40.0%
PERMIT FEES						
ELECTRICAL SERVICES	16,355	19,768	19,432	18,500	19,500	5.4%
WATER AND SEWER SERVICES	58,739	49,488	36,799	58,800	50,000	-15.0%
POSTAL SERVICES				20		

CAROLINE COUNTY

	-----	Prior Years	-----	FY/2013	FY 2014	%
	Expenditure	Expenditure	Expenditure	Adopted	Adopted	Difference
	FY/2010	FY/2011	FY/2012	Budget	Budget	
PROPERTY INSURANCE				1,200	1,320	10.0%
GENERAL LIABILITY INSURANCE	1,369	1,182			0	
EQUIPMENT RENTAL						
MEDICAL AND LABORATORY SUPPL		38			400	100.0%
VEHICLE & POWER EQUIPMENT FUEL		3,209	5,869	3,000	5,500	83.3%
UNIFORMS AND WEARING APPAREL		132				
OTHER OPERATING SUPPLIES	1,457	66	5,586	1,000	1,500	50.0%
CHEMICALS	7,426			11,000	6,500	-40.9%
MACHINERY AND EQUIPMENT	11,965	365				
--TOTAL DEPARTMENT--	128,539	88,610	83,818	121,361	112,069	-7.7%
TOTAL CAROLINE UTILITIES OPERATIONS	1,753,315	1,627,302	1,680,737	1,957,576	2,217,230	13.3%
DEBT SERVICES - COUNTY UTILITIES						
DEBT SERVICES - COUNTY UTILITIES	456,022					
VRA 2009 (tax)	9,212					
VRA 2009 (nontax)	37,306					
DEBT SERVICE - BANS	164,858					
1994 VRA LOAN PRINCIPAL				275,112	283,427	3.0%
1994 VRA LOAN - INTEREST	10,552	21,103	20,416	19,055	10,740	-43.6%
2001 VRA REFUNDING INTEREST	515,121	146,091				
2003C VRA REFUNDING PRINCIPAL				185,000	195,000	5.4%
2003C VRA REFUNDING INTEREST		48,500	46,188	43,875	34,375	-21.7%
2009A VRA REFUND 1994/2001 PRINCIPAL				60,000	60,000	0.0%
2009A VRA REFUND 1994/2001 INTEREST	56,516	100,225	99,756	100,225	97,413	-2.8%
2009A VRA REFUND 2003C PRINC						
2009A VRA REFUND 2003C INTER	13,955	24,749	24,749	24,749	24,749	0.0%
2009B VRA REFUND 2001 PRINCI			3,751	356,376	367,630	3.2%
2009B VRA REFUND 2001 INTERE	175,943	251,259	243,059	242,468	228,323	-5.8%
2010 VRA PRINCIPAL (refund 2				15,000	20,000	33.3%
2010 VRA INTEREST (refund 20	77,919	343,257	415,486	415,404	415,019	-0.1%
2010C VRA PRINCIPAL (Carmel						
2010C VRA INTEREST (Carmel C	138,297	46,339				
2010C VRA PRINCIPAL (WWTP)				50,000	150,000	200.0%
2010C VRA INTEREST (WWTP)		831,615	1,206,609	1,206,034	1,201,184	-0.4%
2010C VRA PRINCIPAL (REFUND						
2010C VRA INTEREST (REFUND 2		110,283	160,088	160,088	160,088	0.0%
2011 VRA INTEREST						
2014 DEBT ISSUANCE					0	
COSTS OF DEBT ISSUANCE		439,910				
DEBT SERVICE FEES	16,448	3,145	3,261	8,886	5,000	-43.7%
AMORTIZATION COSTS	78,475	(1,835)	(86,801)			
--TOTAL DEPARTMENT--	1,750,624	2,364,641	2,136,562	3,162,272	3,252,947	2.9%
DEPRECIATION	602,665	600,031	603,878			
TRANSFER TO GENERAL CIP FUND						
TRANSFER TO DAWN UTILITIES	189,149	166,718				
TRANSFER TO VRA DEBT RESERVE			167,126			
RESERVE FOR REPAIRS						
--TOTAL DEPARTMENT--	791,814	766,749	771,004	0		

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
CAPITAL OUTLAY						
RAPPAHANOCK WATER WITHDRAW PERMIT	220,045	5,339			-	
INTERIM ACTION WATER PLAN			5,950		-	
WATER SUPPLY WELL DEVELOPMENT					100,000	100.0%
WATER SYSTEM INTERCONNECTION						
CARMEL CHURCH WATER IMPROVEMENT		39,806			-	
LADYSMITH WATER IMPROVEMENTS						
CAROLINE PINES WATER IMPROVEMENT	8,000					
HAYMOUNT WATER SYSTEM						
WATER TANK MAINTENANCE	29,500		151,994			
WWTP PLANT EXPANSION		1,800				
HAYMOUNT WWTP						
MACHINERY & EQUIPMENT						
MOTOR VEHICLES AND EQUIPMENT					-	
--TOTAL DEPARTMENT--	257,545	46,945	157,944	0	100,000	100.0%
TOTAL CAROLINE UTILITIES FUND	4,553,298	4,805,637	4,746,247	5,119,848	5,570,177	8.8%

CAROLINE COUNTY

	Actual FY/2010	Actual FY/2011	Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
DAWN WASTEWATER SYSTEM FUND						
REVENUES:						
UTILITY ADMIN FEE-RESIDENTIAL	\$ -	\$ 30	45	\$ 15	\$ 315	2000.0%
SEWER AVAILABILITY FEES COMMERCIAL			12,250			
SEWER AVAILABILTY FEES-RESIDENTIAL		7,725	-	7,725	4,000	-48.2%
SEWER CONNECTION FEES COMMERCIAL			3,200			
SEWER CONNECTION FEES-RESIDEDENTIAL	3,893	23,895	17,848	10,536		
CONNECTION INSPECTION FEE		35	35			
TOTAL AVAILABILITY FEES	\$ 3,893	\$ 31,685	\$ 33,378	\$ 18,276	\$ 8,115	-55.6%
TRANSFER FROM GENERAL FUND	\$ 189,149		\$ 160,240	\$ 368,135	\$ 181,368	-50.7%
TRANSFER FROM UTILITIES FUND		166,718	148,317			
TRANSFER FROM HOUSING FUND						
TOTAL TRANSFERS	\$ 189,149	\$ 166,718	\$ 308,557	\$ 368,135	\$ 181,368	-50.7%
GRANT REVENUE	\$ -	\$ -	\$ -	\$ 493,000		
TOTAL GRANT REVENUE	\$ -	\$ -	\$ -	\$ 493,000		
SEWER BILLING-RESIDENTIAL	\$ 43,515	\$ 50,875	50,278	\$ 53,000	\$ 55,500	4.7%
SEWER BILLING-COMMERCIAL	2,983	3,150	3,478	3,600	3,400	-5.6%
PENALTIES	1,096	14,935	4,885	4,100	2,000	-51.2%
RECONNECTION FEE						
ACCOUNT SERVICE FEE	45					
TOTAL CHARGES FOR SERVICES	47,639	68,960	58,641	60,700	60,900	0.3%
TOTAL REVENUES	240,681	267,363	400,576	940,111	250,383	-73.4%
EXPENSES:						
SALARIES AND WAGES-REGULAR	3,455	15,924	20,165	16,070	20,770	29.2%
SALARIES AND WAGES-OVERTIME		239	93	250	250	0.0%
SALARIES AND WAGES-PART TIME						
FICA	264	979	1,550	1,248	1,608	28.8%
RETIREMENT-VRS	303	2,142	2,712	1,858	2,401	29.2%
GROUP LIFE INSURANCE	20	45	56	212	247	16.6%
UNEMPLOYMENT INSURANCE				166	93	-44.0%
WORKER'S COMPENSATION INSURANCE	200	359	394	479	320	-33.2%
OTHER CONTRACTUAL SERVICES	28,792	6,580	10,955	14,000	14,000	0.0%
REPAIRS AND MAINTENANCE	10,376	3,134	3,341	17,423	5,000	-71.3%
MAINTENANCE SERVICE CONTRACT	520	520	520	520	520	0.0%
VEHICLE REPAIRS	118					
WATER SAMPLES						
OTHER PURCHASED SERVICES				500		
ELECTRICAL SERVICES	13,941	12,298	10,078	14,500	14,500	0.0%
PROPERTY INSURANCE						
REPAIR & MAINTENANCE SUPPLIE	4,329	5,222				
VEHICLE & POWER EQUIPMENT FUEL			7,308			
VEHICLE & POWER EQUIPMENT SUPPLIES		339				

CAROLINE COUNTY

	Actual FY/2010	Actual FY/2011	Actual FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
DAWN WASTEWATER SYSTEM FUND						
UNIFORMS AND WEARING APPAREL		20	15			
OTHER OPERATING SUPPLIES	3,904	4,986	11,140	6,500	21,000	223.1%
CHEMICALS		6,627				
MACHINERY AND EQUIPMENT						
DHCD LOAN				169,674	169,674	0.0%
RESERVE FOR REPAIRS						
--TOTAL DEPARTMENT--	66,222	59,414	68,327	243,400	250,383	2.9%
CAPITALIZED FIXED ASSETS						
DEPRECIATION	123,614	123,614	123,614			
RESERVE FOR REPAIRS						
--TOTAL DEPARTMENT--	123,614	123,614	123,614	0	0	
DAWN SEWER PROJECT	20,744	10,123	28,619	696,711		
--TOTAL DEPARTMENT--	20,744	10,123	28,619	696,711	0	
TOTAL DAWN WASTEWATER FUND	210,580	193,151	220,560	940,111	250,383	-73.4%

**CAROLINE COUNTY
CAPITAL IMPROVEMENTS FUND REVENUE DETAIL**

	Actual Revenue FY/2010	Actual Revenue FY/2011	Actual Revenue FY/2012	FY 2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
REVENUE SOURCES - OTHER						
MISCELLANEOUS REVENUE	\$ -	\$ -		\$ -		
LEASE FINANCING			\$ 625,126		\$ -	
CONTRIBUTIONS-PORT ROYAL DR	2,330	2,670				
TOTAL OTHER REVENUE SOURCES	\$ 2,330	\$ 2,670	\$ 625,126	\$ -	\$ -	
REVENUE FROM USE OF MONEY						
INTEREST ON INVESTMENTS SNAP	\$ -	\$ 875	\$ 256	\$ 500	\$ 500	0.0%
INTEREST ON INVESTMENTS	9,084	2,659	21,119	6,547	6,547	0.0%
INTEREST LGIP SCHOOLS	209					
TOTAL REVENUE-USE OF MONEY	\$ 9,293	\$ 3,534	\$ 21,375	\$ 7,047	\$ 7,047	0.0%
REBATES AND REFUNDS						
EXPENDITURE REIMB-LADYSMTH F	\$ -	\$ -		\$ -	\$ -	
REBATES AND REFUNDS		8,198				
TOTAL REBATES AND REFUNDS	\$ -	\$ 8,198		\$ -	\$ -	
**REVENUE FROM THE COMMONWEALTH						
GRANT FUNDING-GIS TECHNOLOGY	\$ 221,885	\$ -	\$ -	\$ -		
RESCUE SQUAD ASSISTANCE FUND			71,534			
TOTAL COMMONWEALTH REVENUE	221,885		71,534	-	-	
**REVENUE FROM FEDERAL GOVERNMENT						
RECOVERY ACT - JAG - RCDS MG	\$ -	\$ 59,867	\$ 12,112	\$ -		
RURAL DEVELOPMENT GRANT-LIBRARY						
TOTAL FEDERAL REVENUE	\$ -	\$ 59,867	\$ 12,112	\$ -	\$ -	
**REVENUE FROM LOAN PROCEEDS						
LOAN PROCEEDS VPSA 2008B	\$ -	\$ -	\$ -	\$ -		
BOND PROCEEDS-DAWN LIBRARY		828,780				
FALL 2011 LOAN PROCEEDS			8,514,912			
QSCB		6,000,000				
2012 BORROWING				7,500,000		-100.0%
LOAN PROCEEDS VPSA 2012						
FY 2014 BORROWING						
TOTAL LOAN PROCEEDS	\$ -	\$ 6,828,780	\$ 8,514,912	\$ 7,500,000	\$ -	-100.0%
****TRANSFERS****						
TRANSFERS FROM GENERAL FUND	\$ -	\$ 143,710	\$ 71,568			
TRANSFER FROM OTHER FUNDS	24,750	112,951			783,471	100.0%
BALANCE FORWARD				479,953	57,953	-87.9%
TOTAL TRANSFERS	\$ 24,750	\$ 256,661	\$ 71,568	\$ 479,953	\$ 841,424	75.3%
TOTAL FOR FUND	\$ 258,258	\$ 7,159,710	\$ 9,316,627	\$ 7,987,000	\$ 848,471	-89.4%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
CAPITAL IMPROVEMENTS FUND						
COUNTY ADMINISTRATION						
RENOVATION COUNTY ADMINISTRATION	104,777	5,933				
FURN & FIX-ADM OFFICE BK BLD		13,502				
VEHICLE REPLACEMENT						
DP/COM EQ- ADM OFFICE BK BLD		5,560				
ENGINEERING-OLD COMMISSIONER	14,280	2,443				
COST OF DEBT ISSUANCE		148,715	360,208		-	
TOTAL COUNTY ADMINISTRATION	119,057	176,153	360,208		-	
JUDICIAL ADMINISTRATION						
COURTHOUSE RENOVATIONS						
COURTHOUSE SECURITY UPGRADE					-	
TOTAL JUDICIAL ADMINISTRATION					-	
SHERIFF						
CONSTRUCTION SVCS-OLD ADMIN	68,397					
EQUIPMENT		87,680			-	
MOTOR VEHICLES & EQUIPMENT		104,852	616,902			
TOTAL SHERIFF	68,397	192,532	616,902		-	
FIRE/RESCUE						
SPARTA FIRE STATION	1,000				-	
COMMU EQ - VOTER RADIO SYSTE						
MOTOR VEH & EQ - FIRE & RESC			287,121		-	
FIRE AND RESCUE EQUIPMENT						
TOTAL FIRE/RESCUE	1,000		287,121		-	
OTHER PUBLIC SAFETY						
ANIMAL SHELTER IMPROVEMENTS						
CREMATION EQUIP INCINERATOR					-	
MOTOR VEH & EQ - ANIMAL CONT						
RADIO SYSTEM					-	
PUBLIC SAFETY BUILDING				6,000,000	-	-100.0%
TOTAL OTHER PUBLIC SAFETY				6,000,000	-	-100.0%
PUBLIC WORKS						
MOTOR VEHICLES AND EQUIPMENT					-	
LADYSMITH CONVENIENCE SITE					-	
TRANSFER STATION						
MACH & EQ - COMPACTOR REPLCE	34,350					
SOUND SYSTEM UPGRADE		37,037	7,500		-	
RT 1 & 639 INTERSECTION IMPROVEMENT					783,471	100.0%
COUNTY MAINTENANCE SHOP					-	
HVAC CONTROLS- COMMUNITY CENTER					65,000	100.0%
TOTAL PUBLIC WORKS	34,350	37,037	7,500		848,471	100.0%

CAROLINE COUNTY

	----- Expenditure FY/2010	Prior Years Expenditure FY/2011	----- Expenditure FY/2012	FY/2013 Adopted Budget	FY 2014 Adopted Budget	% Difference
CAPITAL IMPROVEMENTS FUND						
EDUCATION						
NEW LADYSMITH SCHOOL	15,822	18,000				
BGP & BGE TO PK-5		177,194	641,812	1,500,000		-100.0%
CHS DOOR REPLACEMENT		95,179				
UPGRADING COMPUTERS	160,204					
CONCRETE REPAIRS	18,713					
HVAC ELEM & PRIMARY	1,161,254					
PLUMBING RENOVATIONS-MES	12,100					
SECURITY SYSTEMS BGE, BGP, CMS	47,293	112,900				
RENOVATIONS/SECURITY-MES		455,529				
ARCHITECTURAL FEES	23,800	5,950				
FACILITIES STUDY	49,000					
BG ANNEX ROOF, HOT WATER SYSTEM	8,198	337,900				
SEWER LINE REPLACEMENT-BG ANNEX	122,223					
HVAC RTU's CHS						
MADISON ELEM RENOVATIONS					-	
OLD LSE RENOVATION/CONSTRUCTION					-	
CHS RENOVATIONS					-	
TOTAL EDUCATION	1,618,607	1,202,652	641,812	1,500,000	-	-100.0%
RECREATION						
VICTORY PARK	5,655	2,100	10,620			
YMCA			329,300			
PARK RENOVATIONS					-	
VEHICLES					-	
TOTAL RECREATION	5,655	2,100	339,920		-	
** COUNTY LIBRARY **						
** NEW LADYSMITH LIBRARY **						
DAWN LIBRARY		617,341	113,996			
TOTAL LIBRARY		617,341	113,996	-		
COMMUNITY DEVELOPMENT						
TECH IMPLEMENTATION PLAN - GIS	229,850					
MOTOR VEHICLES AND EQUIPMENT						
PORT ROYAL VISITORS CENTER	2,330	3,900	2,040			
TOTAL COMMUNITY DEVELOPMENT	232,180	3,900	2,040			
TRANSFER TO GENERAL FUND						
TRANSFER TO DEBT SERVICE FUND	1,030,326			487,000		-100.0%
TRANSFER TO SCHOOL CONSTRUCTION						
TOTAL TRANSFERS	1,030,326			487,000		-100.0%
TOTAL FOR FUND	3,109,572	2,231,715	2,369,498	7,987,000	848,471	-89.4%

Caroline County, Virginia

Board of Supervisors

Wayne A. Acors
Madison District

Jeff Black
Western Caroline District

Jeff Sili
Bowling Green District

Calvin B. Taylor, Sr.
Port Royal District

Floyd W. Thomas
Mattaponi District

Reginald L. Underwood
Reedy Church District

Charles M. Culley, Jr.
County Administrator

Caroline County, VA



R11/13

A RESOLUTION ADOPTING AND APPROPRIATING FUNDS FOR THE FISCAL YEAR 2013/2014 BUDGET

Be it resolved by the Board of Supervisors of the County of Caroline that the following appropriations are hereby made for the fiscal year from July 1, 2013 through June 30, 2014.

GENERAL FUND

The General Fund Budget is hereby adopted and funds are hereby appropriated by department as follows:

Revenues

Local	\$ 35,884,413
State	4,799,957
Federal	444,903
Transfers	726,419

Projected Total Revenues \$ 41,855,692

Expenditures

Board of Supervisors	\$ 172,400
County Administrator	493,520
County Attorney	216,000
Professional Services	35,287
Audit	60,800
Public Communications Office	7,500
Commissioner of Revenue	818,146
Treasurer	578,544

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Finance Department	364,225
Information Technology	247,603
Electoral Board	56,309
Registrar	134,278
Circuit Court	88,444
General District Court	32,380
Magistrates	933
Juvenile and Domestic Relations Court	19,645
Clerk of Circuit Court	627,502
Juvenile Crime Control Act	49,136
Commonwealth Attorney	415,734
Victim/Witness Program	100,422
Sheriff	4,543,797
Emergency Services	3,873,463
Forest Fire Control	17,685
Regional Correctional Institutions	1,993,655
Building Inspections	264,406
Animal Control	351,372
Medical Examiner	300
E-911 Dispatch Center	959,750
Public Works Administration	198,134
Milford Street Lights	3,500
Solid Waste	1,375,268
General Properties	1,489,724
Health Department Contribution	308,450
Social Service Contributions-Outside Agencies	311,634
Recreation	386,759
Library	309,160
Planning Department	605,558
Planning Commission	29,777
Board of Zoning Appeals	2,993
Economic Development	254,600
Regional Planning Contribution	51,257
Industrial Development Authority	1,553
Soil and Water Conservation District	57,720
Soil Conservationist Program	276,392
Cooperative Extension Program	68,775
Debt Service Payments	117,000
Transfer to Schools:	
Operating Fund	11,635,804
School Bus Lease	117,905
Transfer to Debt Retirement Fund:	
Dedicated Personal Property Taxes	1,608,691
Additional Debt Retirement Transfer	3,147,859
Transfer to Social Services Fund	581,059

Transfer to Comprehensive Services Act Fund	594,115
Transfer to Law Library	0
Transfer to Caroline Utilities Fund	1,617,401
Transfer to Dawn Wastewater Fund	<u>181,368</u>
Total General Fund Expenditures	\$ 41,855,692

SOCIAL SERVICES FUND

The Social Services (VPA) Department Budget is hereby adopted and funds are hereby appropriated by category as follows:

Revenues

Local	\$ 500
State and Federal	1,744,452
General Fund Transfer	<u>581,059</u>

Total Revenues \$ 2,326,011

Expenditures

Welfare Administration	\$ 1,859,090
Public Assistance	272,500
Purchase of Services	179,355
Local Only/Non-Reimbursable	2,691
Grant Programs	<u>12,375</u>

Total Expenditures \$ 2,326,011

COMPREHENSIVE SERVICES ACT (CSA) FUND

The CSA Fund Budget is hereby adopted and funds are hereby appropriated by category as follows:

Revenues

Local Revenues	\$ 22,000
State and Federal	1,246,385
General Fund Transfer	<u>594,115</u>

Total Revenues \$ 1,862,500

Expenditures

Mandated Services	\$ 1,850,000
Non-Mandated Services	0
Compensation CSA Administration	<u>12,500</u>

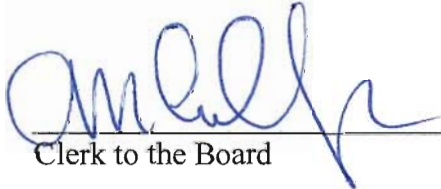
Total Expenditures \$ 1,862,500


OTHER FUNDS

Budget for other County Budgeted Funds are adopted and funds are hereby appropriated as follows:

Law Library Fund	\$ 5,890
Courthouse Maintenance Fund	30,000
Tourism Fund	187,961
Fire/Rescue Grant Fund	121,367
Proffers Fund	797,471
Program Income Fund	11,700
Debt Retirement Fund	7,585,623
Capital Improvement Fund	848,471
Enterprise Funds:	
Caroline Utilities Fund	5,570,177
Dawn Wastewater Fund	<u>250,383</u>
Total Other Funds	\$ 15,409,043

Adopted this 9th day of April, 2013.


Clerk to the Board


Chairman

Caroline County, Virginia

Board of Supervisors

Wayne A. Acors
Madison District

Jeff Black
Western Caroline District

Jeff Sili
Bowling Green District

Calvin B. Taylor, Sr.
Port Royal District

Floyd W. Thomas
Mattaponi District

Reginald L. Underwood
Reedy Church District

Charles M. Culley, Jr.
County Administrator

Caroline County, VA



R18/13

A RESOLUTION APPROPRIATING FUNDS FOR THE FISCAL YEAR 2013/2014 BUDGET

Be it resolved by the Board of Supervisors of the County of Caroline that the following appropriations are hereby made for the fiscal year from July 1, 2013 through June 30, 2014.

SCHOOLS OPERATING FUND

Revenues

Local	\$ 28,000
State	23,899,483
Federal	1,135,598
County General Fund Transfer	11,753,709
Total Operating Revenues	\$ 36,816,790

Special Funds Revenues 4,388,919

Total All Revenue Sources \$ 41,205,709

Expenditures

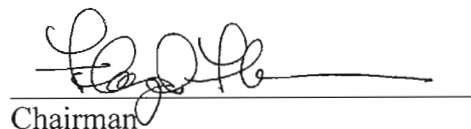
Instruction	\$ 28,938,642
Administration/Attendance/Health	1,321,476
Pupil Transportation	2,985,640
Operations and Maintenance	3,491,744
Facilities	79,288
Total School Operating Expenditures	\$ 36,816,790

Special Funds Expenditures 4,388,919

Total All Expenditures \$ 41,205,709

Adopted this 28th day of May, 2013.


Clerk to the Board


Chairman

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Caroline County, Virginia

Board of Supervisors

Caroline County, VA



Wayne A. Acors
Madison District

Jeff Black
Western Caroline District

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Bowling Green District

Calvin B. Taylor, Sr.
Port Royal District

Floyd W. Thomas
Mattaponi District

Reginald L. Underwood
Reedy Church District

Charles M. Culley, Jr.
County Administrator

April 10, 2013

COUNTY OF CAROLINE, TO-WIT:

At a regular meeting of the Caroline County Board of Supervisors on April 9, 2013, at the Community Services Center, Milford, Virginia beginning at the hour of 6:00 p.m.

PRESENT: Floyd W. Thomas – Chairman
Calvin B. Taylor, Sr. – Vice Chairman
Wayne A. Acors
Jeffrey S. Black
Jeffery M. Sili
Reginald L. Underwood

Supervisor Black moved and Supervisor Sili seconded to approve the following tax rates and Personal Property Tax Relief percentage for qualifying vehicles for calendar year 2013 noting that any additional revenue goes to the fund balance:

<i>Real Estate</i>	<i>\$0.72/\$100 of assessed valuation</i>
<i>Personal Property</i>	<i>\$3.80/\$100 of assessed valuation</i>
<i>Minerals Tax</i>	<i>\$0.72 /\$100 of assessed valuation</i>
<i>Mobile Homes</i>	<i>\$0.72/\$100 of assessed valuation</i>
<i>Machinery & Tools</i>	<i>\$3.50/\$100 of assessed valuation</i>
<i>Motor Carrier</i>	<i>\$3.50/\$100 of assessed valuation</i>
<i>Public Service Corporations</i>	
<i>Real Estate</i>	<i>\$0.72/\$100 of assessed valuation</i>
<i>Personal Property</i>	<i>\$3.80/\$100 of assessed valuation</i>
<i>Personal Property Tax Relief</i>	<i>57%</i>

Roll Call Vote:

<i>Acors</i>	<i>Nay</i>
<i>Black</i>	<i>Yea</i>
<i>Sili</i>	<i>Yea</i>
<i>Taylor</i>	<i>Nay</i>
<i>Thomas</i>	<i>Yea</i>
<i>Underwood</i>	<i>Yea</i>

A handwritten signature in blue ink, appearing to read "CM Culley Jr", written over a horizontal line.

Charles M. Culley, Jr.
Clerk to the Board

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CAROLINE COUNTY
AUTHORIZED FULL TIME PERSONNEL

DEPARTMENT	FY 09 Approved	FY 10 Approved	FY 11 Approved	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
COUNTY ADMINISTRATOR	3	3	3	3	3	4
County Administrator	1	1	1	1	1	1
Assistant County Administrator	1	1	1	1	1	1
Administrative Assistant to County Administrator	1	1	1	1	1	1
Human Resources Coordinator						1
COMMISSIONER OF THE REVENUE	11	11	11	12	13	13
Commissioner of the Revenue	1	1	1	1	1	1
Deputy IV - Real Estate	1	1	1	1	1	1
Deputy III - Business Personal Property	1	1	1	1	1	1
Deputy II - Personal Property					1	1
Deputy I - Personal Property	1	1	1	1	1	1
Land Use/Elderly Relief Administrator	1	1	1	1	1	1
Personal Property Tax Examiner	2	2	2	2	2	2
Administrative Asst - Real Estate	1	1	1	1	1	1
Administrative Asst - Business License	1	1	1	2	2	2
DMV/County Tax Examiner	1	1	1	1	1	1
Administrative Asst - Local Options Tax Auditor/Income	1	1	1	1	1	1
TREASURER	7	7	7	7	8	8
Treasurer	1	1	1	1	1	1
Deputy Treasurer- Customer Service	1	1	1	1	1	1
Deputy Treasurer - Compliance	1	1	1	1	1	1
Deputy Treasurer- Accounting	1	1	1	1	1	1
Customer Service Agent II					1	1
Customer Service Agent	1	1	1	1	1	1
Real Estate and Mortgage Service Agent	1	1	1	1	1	1
Compliance Clerk	1	1	1	1	1	1
FINANCE	4	4	3	3	3	3
Finance Director	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Account Clerk II	1	1	1	1	1	1
Account Clerk/Receptionist	1	1	0	0	0	0
INFORMATION TECHNOLOGY	2	2	1	1	1	1
Information/Technology Manager	1	1	1	1	1	1
Webmaster/PIO	1	1	0	0	0	0
REGISTRAR	1	1	1	1	1	1
Registrar	1	1	1	1	1	1
CIRCUIT COURT	0	0	1	1	1	1
Administrative Assistant	0	0	1	1	1	1
CLERK OF THE CIRCUIT COURT	7	8	8	8	8	8
Clerk of the Circuit Court	1	1	1	1	1	1
Deputy Clerk	4	5	5	5	5	5
Clerk/Cashier	1	1	0	0	0	0
Office Clerk	1	1	2	2	2	2

CAROLINE COUNTY
AUTHORIZED FULL TIME PERSONNEL

DEPARTMENT	<u>FY 09</u> <u>Approved</u>	<u>FY 10</u> <u>Approved</u>	<u>FY 11</u> <u>Approved</u>	<u>FY 12</u> <u>Adopted</u>	<u>FY 13</u> <u>Adopted</u>	<u>FY 14</u> <u>Adopted</u>
COMMONWEALTH ATTORNEY	4	4	4	4	4	4
Commonwealth's Attorney	1	1	1	1	1	1
Assistant Commonwealth's Attorney	2	2	2	2	2	2
Legal Assistant	1	1	1	1	1	1
VICTIM WITNESS PROGRAM	1	1	1	1	1	1
Victim/Witness Coordinator	1	1	1	1	1	1
SHERIFF	51	53	53	53	53	53
Sheriff	1	1	1	1	1	1
Lieutenant Colonel	1	1	1	1	1	1
Major	1	1	1	1	1	1
Lieutenant	3	3	3	3	3	3
Sergeant	7	7	7	7	7	7
Investigator	4	5	5	5	5	5
Deputy - Law Enforcement	28	26	26	26	26	26
School Resource Officer	0	3	3	2	2	2
Administrative Assistant	1	1	1	1	1	1
CRO	1	1	1	1	1	1
Law Enforcement Planner	0	0	0	1	1	1
Records Manager	1	1	1	1	1	1
Records Clerk	2	2	2	2	2	2
Warrants Clerk	1	1	1	1	1	1
EMERGENCY SERVICES	29	29	30	30	25	25
Fire-EMS Chief	0	1	1	1	1	1
Director of Fire/Rescue	1	0	0	0	0	0
Deputy Fire-EMS Chief	1	1	1	1	1	1
Captain	1	1	2	2	2	2
Training Officer	1	1	0	0	0	0
Lieutenant	4	4	6	6	6	6
Administrative Assistant	1	1	0	0	0	0
Accounts Clerk/Secretary	0	0	1	1	1	1
EMS Billing Clerk/Secretary	0	0	1	1	1	1
Medic/Firefighter	8	8	9	9	4	4
EMT	12	12	9	9	9	9
BUILDING INSPECTIONS	6	5	4	3	3	3
Building Official	1	1	1	1	1	1
Combination Building Inspector	3	2	2	2	2	2
Permits Technician	1	1	0	0	0	0
Secretary	1	1	1	0	0	0
ANIMAL CONTROL	5	4	4	4	4	4
Chief Animal Control Officer	1	1	1	1	1	1
Animal Control Officer	3	2	2	2	2	2
Shelter Attendant	1	1	1	1	1	1
E911 DISPATCH CENTER	13	13	13	13	13	13
Dispatch Supervisor	2	2	2	2	2	2
Dispatcher	11	11	11	11	11	11

CAROLINE COUNTY
AUTHORIZED FULL TIME PERSONNEL

DEPARTMENT	FY 09 Approved	FY 10 Approved	FY 11 Approved	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
PUBLIC WORKS ADMINISTRATION	3	3	1	1	1.5	2
Director of Public Works	1	1	0	0	0.5	0.5
Superintendent	1	1	0	0	0	0.5
Administrative Assistant	1	1	1	1	1	1
FACILITIES DEPARTMENT	7	7	6	6	6	6
Facilities Maintenance Supervisor	1	1	1	1	1	1
Facilities Maintenance Mechanic	1	1	1	1	1	1
Lead Maintenance Worker	1	1	1	1	1	1
Maintenance Worker	2	2	2	2	2	2
Maintenance Worker/911 Sign Technician	1	1	1	1	1	1
Custodian	1	1	0	0	0	0
SOLID WASTE	6	5	6	5	5	5
Solid Waste Supervisor	1	0	1	1	1	1
Solid Waste Specialist/Truck Driver	1	1	1	1	1	1
Landfill Operator/Driver	1	1	0	0	0	0
Truck Driver	2	2	3	3	3	3
Solid Waste Maintenance Worker	1	1	1	0	0	0
RECREATION	3	3	3	3	3	3
Director of Parks & Recreation	1	1	1	1	1	1
Sports & Athletic Coordinator	1	1	1	1	1	1
Recreation Activities Coordinator	1	1	1	1	1	1
LIBRARY	3	3	4	4	4	4
Library Director	1	1	1	1	1	1
Library Assistant Director	1	1	1	1	1	1
Library Branch Manager	1	1	1	1	1	1
Children's Librarian	0	0	1	0	0	0
Library Branch Assistant	0	0	0	1	1	1
PLANNING & COMMUNITY DEVELOPMENT	13	8	6	7	7	7
Planning Director	1	1	1	1	1	1
Community Development Administrator	1	1	0	0	0	0
Planning & Zoning Administrator	1	0	0	0	0	0
Administrative Assistant/Planning Technician	1	1	1	1	1	1
Planner	1	1	1	1	1	1
Comprehensive Planner	1	0	0	0	0	0
Senior Environmental Planner	1	1	1	1	1	1
Zoning Technician	1	1	1	1	1	1
Permits Technician	0	0	0	1	1	1
Environmental Inspector	2	1	0	0	0	0
Secretary	3	1	1	1	1	1
ECONOMIC DEVELOPMENT	2	2	2	2	2	2
Director of Economic Development	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
TOURISM	1	1	0	0	0	0
Tourism Manager	1	1	0	0	0	0

**CAROLINE COUNTY
AUTHORIZED FULL TIME PERSONNEL**

DEPARTMENT	FY 09 <u>Approved</u>	FY 10 <u>Approved</u>	FY 11 <u>Approved</u>	FY 12 <u>Adopted</u>	FY 13 <u>Adopted</u>	FY 14 <u>Adopted</u>
WATER/SEWER ADMINISTRATION	5	5	5	5	4.5	4
Director	1	1	1	1	0.5	0.5
Superintendent	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Utility Billing Clerk	1	1	1	1	1	0
Utility Billing Manager	0	0	0	0	0	1
Utility Construction Inspector	1	1	1	1	1	1
WATER TREATMENT	4	4	4	4	4	5
Utility Maintenance Supervisor	1	1	1	1	1	1
Water Operator	1	1	1	1	1	2
Utility Technician	1	1	1	1	1	1
Utility Maintenance Mechanic	1	1	1	1	1	1
WASTEWATER TREATMENT	5	5	4	4	5	6
Wastewater Treatment Plant Supervisor	1	1	0	0	0	1
Chief Wastewater Operator	0	0	1	1	1	0
Wastewater Treatment Plant Lab Technician	1	1	1	1	1	2
Wastewater Treatment Plant Operator	3	3	2	2	3	3
UTILITIES COLLECTION	2	2	2	2	2	2
Utility Technician	1	1	1	1	1	1
Utility Maintenance Mechanic	1	1	1	1	1	1
SOCIAL SERVICES	29	29	29	29	29	29
Director	1	1	1	1	1	1
Assistant Director	1	1	1	1	1	1
Office Assistant	1	1	1	1	1	1
Clerk IV	1	1	1	1	1	1
Clerk II	2	2	2	2	2	2
Eligibility Supervisor	2	2	2	2	2	2
Intake Worker	4	4	4	4	4	4
Fraud Investigator	1	1	1	1	1	1
Eligibility Worker	6	6	6	6	6	6
FAMIS Worker	1	1	1	1	1	1
Pharmacy Connection	2	2	2	2	2	2
Senior Social Worker	1	1	1	1	1	1
Social Worker	5	5	5	5	5	5
Social Worker Supervisor	1	1	1	1	1	1

Authorized but may not be funded

Caroline County, Virginia
Summary of Bond Issues

Description	Series	6/30/2012		Debt Service Payments		
		Original Principal	Principal Outstanding	FY2013	FY2014	FY2015
IDA Lease Revenue	2002	10,455,000	8,870,000	678,844	678,739	677,714
Equipment Lease Purchase	2003	700,000	80,133	82,729		
E911 and Rescue Equipment Lease	2004	1,100,000	375,000	131,088	131,776	132,288
IDA Lease Revenue-Public Safety Portion	2005	2,000,000	1,622,231	171,754	178,113	176,443
VRA	2009A	9,240,000	9,125,000	916,759	1,106,959	1,117,628
EDA Lease Revenue	2009	320,970	320,970	71,899	71,815	71,793
VRA-refunding landfill portion	2009B	1,504,649	1,502,151	184,753	183,790	183,871
VRA	2010A	3,540,000	2,990,000	649,590	651,995	648,225
VRA Dawn Library** (\$11,548)	2010B	795,000	795,000	52,517	51,552	50,637
IDA Lease Revenue BAN (Ambulance)***	2011	155,000	155,000	30,700	34,600	33,400
IDA Lease Revenue BAN (YMCA)***		5,155,000	5,155,000	206,200	206,200	206,200
Equipment Lease Purchase Sheriff	2011	625,126	498,141	131,777	131,777	131,777
Equipment lease purchase-solid waste	2012	133,840		28,509	28,509	28,509
Spring borrowing (estimated)						
Total General Government		35,724,585	31,488,626	3,337,120	3,455,825	3,458,487
VPSA 1992	1992	1,407,825	86,893	89,652		
VPSA 1993	1993	2,425,000	25,000	11,000	15,375	
VPSA 1994A	1994	3,075,000	0			
VPSA 1994B	1994	315,997	58,398	22,038	21,422	20,808
VPSA 1996	1996	459,597	130,487	31,213	30,388	29,562
GA Taxable VRS Refunding	2003	1,179,008	649,088	108,754	108,668	108,579
IDA Lease Revenue Bond-School portion	2005	5,800,000	4,704,469	498,087	516,527	511,686
VPSA Subsidy Lewis & Clark	2007B	6,363,713	5,239,132	549,375	538,125	526,876
VPSA 2008	2008	19,915,000	18,200,000	1,570,783	1,564,963	1,566,468
EDA 2009 Bus Lease & Technology	2009	1,364,031	1,364,030	305,550	305,190	305,101
VPSA QSCBs** (\$270,000)	2011	6,000,000	6,000,000	0	428,571	428,571
IDA lease Revenue Ban-School Portion***	2011	3,090,000	3,090,000	121,460	119,320	119,320
2011 BAN refunded (estimated)(2,020,000)	2018					
2012 VPSA QSCB** (\$41,681)	2012	1,085,447			49,339	49,339
2012B VPSA	2012	1,450,000			100,678	99,593
Total Schools		57,114,442	39,547,497	3,307,910	3,798,566	3,765,900
Total General Government and Schools		92,839,027	71,036,123	6,645,030	7,254,391	7,224,387
VRA Revolving Fund Loan	1994	4,291,207	703,449	294,167	294,167	147,084
VRA Refunding	2003C	2,495,000	1,015,000	228,875	229,375	224,500
VRA-Spring 2009	2009A	2,060,000	2,060,000	160,225	158,350	156,475
VRA Spring 2009 Taxable	2009A	560,000	560,000	24,749	24,749	152,245
VRA Fall 2009 Refunding	2009B	5,400,351	5,392,849	598,844	595,953	596,197
VRA Spring 2010	2010A	8,525,000	8,525,000	430,404	435,019	454,284
VRA Fall 2010** (\$376,573)	2010C/D	20,655,000	20,655,000	879,460	974,610	967,760
VRA Fal 2010 Refunding	2010D	3,310,000	3,310,000	160,088	160,088	160,088
Total Utilities Fund		47,296,558	42,221,297	2,776,812	2,872,311	2,858,633
Dawn DEQ Loan		3,366,314	2,545,115	169,674	169,674	169,674
Total Utilities and Dawn Fund		50,662,872	44,766,412	2,946,486	3,041,985	3,028,307
Total All Funds		143,501,899	115,802,536	9,591,516	10,296,376	10,252,694

**net of BABs subsidy or federal tax credit (\$699,802)

***BANs need to be refunded or paid off

2013 – 2018 CAPITAL IMPROVEMENTS PROGRAM



CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

<u>Admin./Finance Request</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
Infrastructure							
Replace Accounting System		400,000				400,000	
DEPARTMENT TOTAL		400,000				400,000	

County Administrators Recommendation

Infrastructure							
Replace Accounting System			400,000			400,000	
TOTAL C.A. RECOMMENDATION			400,000			400,000	

Parks & Rec. Request

Infrastructure							
Athletic Field Lighting- Milford Recreational Park	120,000					120,000	
DEPARTMENT TOTAL	120,000	0	0	0	0	120,000	0

County Administrators Recommendation

Infrastructure							
Athletic Field Lighting- Milford Recreational Park						0	120,000
TOTAL C.A. RECOMMENDATION	0	0	0	0	0	0	120,000

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
<u>Sheriff's Office Request</u>							
Infrastructure							
Courthouse Security Upgrade	125,000					125,000	
Category Total	125,000	-	-	-	-	125,000	-
 <u>County Administrators Recommendation</u>							
Infrastructure							
Courthouse Security Upgrade	0	125,000				125,000	
Subtotal C.A. Recommendation	0	125,000	0	0	0	125,000	0
 <u>Sheriff's Office Request</u>							
Equipment							
Police Vehicles & Equipment	242,020					242,020	
Category Total	242,020	-	-	-	-	242,020	-
 <u>County Administrators Recommendation</u>							
Equipment							
Police Vehicles & Equipment	242,020					242,020	
Subtotal C.A. Recommendation	242,020	0	0	0	0	242,020	0
<hr/> <hr/>							
SHERIFF'S OFFICE GRAND TOTAL	367,020	0	0	0	0	367,020	0
C.A. RECOMM. GRAND TOTAL	242,020	125,000	0	0	0	367,020	0

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
<u>Fire & Rescue Request</u>							
Infrastructure							
Ladysmith VFD parking lot	Fire & Rescue Infrastructure requests are included under Public Works						
Frog Level Fire-EMS Station							
BG Fire/Rescue Remodel							
Carmel Church Fire-EMS Station							
Training/Logistics Center							
Sparta Fire Station Replacement							
DEPARTMENT TOTAL	-	-	-	-	-	-	-

<u>Fire & Rescue Request</u>							
Equipment							
PR VFD Engine/Tanker Repl.	550,000					550,000	
PR VFD Replace Brush Truck	95,000					95,000	
EMS Units	300,000	175,000	175,000	300,000	175,000	1,125,000	875,000
Response Vehicles	96,000						
Frog Level Replace Engine		550,000				550,000	
UC Replace Brush Truck		95,000				95,000	
BG Mobil air compressor		97,000				97,000	
BG Replacement Squad			750,000			750,000	
Ladysmith Replace Brush Truck				95,000		95,000	
Frog Level Replace Brush Truck				95,000		95,000	
Upper Caroline Replace Engine				560,000		560,000	
BG Replace Brush Truck					95,000	95,000	
Sparta Replace Tanker					550,000	550,000	
Ladysmith Replace Rescue/Pumper						0	750,000
Ladysmith Replace Ladder Tower							1,675,000
DEPARTMENT TOTAL	1,041,000	917,000	925,000	1,050,000	820,000	4,753,000	3,300,000

County Administrators Recommendation

Equipment							
PR VFD Engine/Tanker Repl.		550,000				550,000	
PR VFD Replace Brush Truck						0	
EMS Units						0	
Response Vehicles	96,000						
Frog Level Replace Engine						0	
UC Replace Brush Truck						0	
BG Mobil air compressor						0	
BG Replacement Squad						0	
Ladysmith Replace Brush Truck						0	
Frog Level Replace Brush Truck						0	
Upper Caroline Replace Engine						0	
BG Replace Brush Truck						0	
Sparta Replace Tanker						0	
Ladysmith Replace Rescue/Pumper						0	
Ladysmith Replace Ladder Tower						0	
TOTAL C.A. RECOMMENDATION	96,000	550,000	0	0	0	646,000	0
F&R GRAND TOTAL	1,041,000	917,000	925,000	1,050,000	820,000	4,753,000	3,300,000
C.A. RECOMM. GRAND TOTAL	96,000	550,000	0	0	0	646,000	0

Public Works Request

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
Infrastructure							
County Maintenance Shop	300,000					300,000	
Upgrade CSC Audio/Visual Sys.	125,000					125,000	
Ladysmith Conv. Site Expansion	200,000					200,000	
North Anna Boat Landing		245,000				245,000	
County Park Improvements		600,000				600,000	
Ladysmith VFD parking lot		55,000					
Frog Level Fire-EMS Station		375,000					
New Animal Shelter			1,200,000			1,200,000	
BG Fire/Rescue Remodel			600,000				
Dawn Mini Park				100,000		100,000	
Carmel Church Fire-EMS Station					3,200,000		
New Parking Lot-CSC					450,000	450,000	
Bulk S/W Comp/Transfer Station					1,500,000	1,500,000	
Relocate Corbin Convenience Site					700,000	700,000	
Farmer Mini Park					100,000	100,000	
Fire-EMS Training/Logistics Ctr.							850,000
Sparta Fire Station							1,200,000
Public Safety Building							15,000,000
						-	
Category Total	625,000	1,275,000	1,800,000	100,000	5,950,000	9,750,000	17,050,000

County Administrators Recommendation

Infrastructure							
County Maintenance Shop			300,000			300,000	
Upgrade CSC Audio/Visual Sys.			125,000			125,000	
Ladysmith Conv. Site Expansion	0	200,000				200,000	
North Anna Boat Landing				245,000		245,000	
County Park Improvements				600,000		600,000	
New Animal Shelter				1,200,000		1,200,000	
Dawn Mini Park						-	100,000
Public Safety Building (recommendation based on cost est. provided by Sheriff's Office)						-	6,437,500
New Parking Lot-CSC						-	450,000
Bulk S/W Comp/Transfer Station						-	1,500,000
Relocate Corbin Convenience Site						-	700,000
Farmer Mini Park						-	100,000
Ladysmith VFD parking lot							
Frog Level Fire-EMS Station							
BG Fire/Rescue Remodel							
Carmel Church Fire-EMS Station							
Training/Logistics Center							
Sparta Fire Station Replacement							
Subtotal C.A. Recommendation	-	200,000	425,000	2,045,000	-	2,670,000	9,287,500

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
<u>Public Works Request</u>							
Equipment							
Replace 08 Roll-off truck	160,000					160,000	
HVAC Controls -Community Ctr.	65,000					65,000	
Replace 09 Roll-off truck		160,000				160,000	
Animal Shelter Incinerator		110,000				110,000	
Replace Bat Wing Mower			50,000			50,000	
Replace Knuckle Boom Truck				165,000		165,000	
Category Total	225,000	270,000	50,000	165,000	-	710,000	
<u>County Administrators Recommendation</u>							
Equipment							
Replace 08 Roll-off truck	160,000					160,000	
HVAC Controls -Community Cent	65,000					65,000	
Replace 09 Roll-off truck		160,000				160,000	
Animal Shelter Incinerator (recommendation based on est. provided by Sheriff's Office)			60,720			60,720	
Replace Bat Wing Mower			50,000			50,000	
Replace Knuckle Boom Truck				165,000		165,000	
Subtotal C.A. Recommendation	225,000	160,000	110,720	165,000	-	660,720	
P.W. GRAND TOTAL	850,000	1,545,000	1,850,000	265,000	5,950,000	10,460,000	-
C.A. RECOMM. GRAND TOTAL	225,000	360,000	535,720	2,210,000	0	3,330,720	0

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
<u>Public Utilities Request</u>							
Infrastructure							
Water System Interconnection	200,000	500,000	15,000,000			15,700,000	
Water Supply Well Development	500,000	600,000				1,100,000	
Rappahannock Withdraw Permit	200,000	500,000				700,000	
Ladysmith Village Water Tower					1,500,000	1,500,000	
Pendelton Water Tower					1,500,000	1,500,000	
Haymount Water System					1,000,000	1,000,000	
Haymount WWTP					2,200,000	2,200,000	
Polecat Creek Interceptor					3,500,000	3,500,000	
Category Total	900,000	1,600,000	15,000,000	0	9,700,000	27,200,000	
<u>County Administrators Recommendation</u>							
Infrastructure							
Water System Interconnection			200,000	500,000	15,000,000	15,700,000	
Water Supply Well Development	250,000	850,000				1,100,000	
Rappahannock Withdraw Permit	0	200,000	500,000			700,000	
Ladysmith Village Water Tower					1,500,000	1,500,000	
Pendelton Water Tower					1,500,000	1,500,000	
Haymount Water System						-	1,000,000
Haymount WWTP						-	2,200,000
Polecat Creek Interceptor					3,500,000	3,500,000	
Subtotal C.A. Recommendation	250,000	1,050,000	700,000	500,000	21,500,000	24,000,000	3,200,000
<u>Public Utilities Request</u>							
Equipment							
Service Body Truck - Large	140,000					140,000	
Well Pump Generator VDOT		50,000				50,000	
Compact Track Loader			68,000			68,000	
Emergency Trailer Sewage Pump				60,000		60,000	
Dump Truck Replacment (small)				60,000		60,000	
Service Body Truck w/ Crane					90,000	90,000	
Category Total	140,000	50,000	68,000	120,000	90,000	468,000	0
<u>County Administrators Recommendation</u>							
Equipment							
Service Body Truck - Large			140,000			140,000	
Well Pump Generator VDOT		50,000				50,000	
Compact Track Loader			68,000			68,000	
Emergency Trailer Sewage Pump				60,000		60,000	
Dump Truck Replacment (small)				60,000		60,000	
Service Body Truck w/ Crane					90,000	90,000	
Subtotal C.A. Recommendation	0	50,000	208,000	120,000	90,000	468,000	0
DEPARTMENT TOTAL	1,040,000	1,650,000	15,068,000	120,000	9,790,000	27,668,000	0
TOTAL C.A. RECOMMENDATION	250,000	1,100,000	908,000	620,000	21,590,000	24,468,000	3,200,000
<u>School Board Request</u>							
Infrastructure							

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total</u> <u>FY 14-18</u>	<u>Beyond</u> <u>2018</u>
CHS Renovations	21,000,000					21,000,000	
Madison Elem. Renovations	3,000,000					3,000,000	
Old LSE - Renovation and new construction	16,000,000					16,000,000	
Caroline Middle Renovations		13,500,000				13,500,000	
New Middle School		1,200,000	30,000,000			31,200,000	
Renovate Annex for SBO				4,000,000		4,000,000	
Renovate BGE for CDLC & Governor's School						-	4,000,000
New Elementary School						-	23,656,848
Category Total	40,000,000	14,700,000	30,000,000	4,000,000	-	88,700,000	27,656,848

County Administrators Recommendation

Infrastructure

CHS Renovations		21,000,000				21,000,000	
Madison Elem. Renovations						-	3,000,000
Old LSE - Renovation and new construction						-	16,000,000
Caroline Middle Renovations						-	13,500,000
New Middle School						-	31,200,000
Renovate Annex for SBO						-	4,000,000
Renovate BGE for CDLC & Governor's School						-	4,000,000
New Elementary School						-	23,656,848

Subtotal C.A. Recommendation	0	21,000,000	0	0	0	21,000,000	95,356,848
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School Board Request

Equipment

Vehicle Replacement	40,000	40,000	40,000	40,000		160,000	
Replace buses over 250,000 miles:	850,000	787,950	721,408	928,920	669,676	3,957,954	
New Buses	275,226	192,843	180,353	198,628	196,337	1,043,387	
Category Total	1,165,226	1,020,793	941,761	1,167,548	866,013	5,161,341	-

County Administrators Recommendation

Equipment

							<50K = operations budget
Vehicle Replacement	0	0	0	0		0	
Replace buses over 250,000 miles:	850,000	787,950	721,408	928,920	669,676	3,957,954	
New Buses		275,226	192,843	180,353	198,628	847,050	196,337
Subtotal C.A. Recommendation	850,000	1,063,176	914,251	1,109,273	868,304	4,805,004	196,337

DEPARTMENT TOTAL	41,165,226	15,720,793	30,941,761	5,167,548	866,013	93,861,341	27,656,848
TOTAL C.A. RECOMMENDATION	850,000	22,063,176	914,251	1,109,273	868,304	25,805,004	95,553,185

CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2013-2018

<u>TOTAL REQUEST - ALL DEPARTMENTS</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total FY 14-18 Total</u>	<u>Beyond 2018 Beyond</u>
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 14-18	2018
INFRASTRUCTURE	41,770,000	17,975,000	46,800,000	4,100,000	15,650,000	126,295,000	44,706,848
EQUIPMENT	2,813,246	2,257,793	1,984,761	2,502,548	1,776,013	11,334,361	3,300,000
GRAND TOTAL	44,583,246	20,232,793	48,784,761	6,602,548	17,426,013	137,629,361	48,006,848

<u>TOTAL C.A. RECOMMENDATION - ALL DEPARTMENTS</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>Total FY 14-18</u>	<u>Beyond 2018</u>
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 14-18	2018
INFRASTRUCTURE	250,000	22,375,000	1,525,000	2,545,000	21,500,000	48,195,000	107,964,348
EQUIPMENT	1,413,020	1,823,176	1,232,971	1,394,273	958,304	6,821,744	196,337
GRAND TOTAL	1,663,020	24,198,176	2,757,971	3,939,273	22,458,304	55,016,744	108,160,685