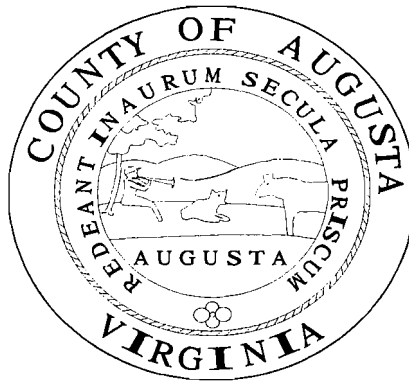


# **COUNTY OF AUGUSTA,**

# **VIRGINIA**

# **2010-2011 BUDGET**



**JEREMY L. SHIFFLETT, BEVERLEY MANOR**

**GERALD W. GARBER, MIDDLE RIVER**

**LARRY C. HOWDYSELL, NORTH RIVER**

**TRACY C. PYLES, JR., PASTURES**

**NANCY TAYLOR SORRELLS, RIVERHEADS**

**DAVID R. BEYELER, SOUTH RIVER**

**WENDELL L. COLEMAN, WAYNE**

# COUNTY OF AUGUSTA, VIRGINIA

## BUDGET

FISCAL YEAR ENDING JUNE 30, 2011

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# AUGUSTA COUNTY, VIRGINIA

## ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2011

Real Estate (Net of Land Use Value) .....	\$6,577,167,000
Mobile Homes .....	\$33,661,000
Personal Property – Vehicles & Motorcycles.....	\$410,077,000
Personal Property – Other Personal Property.....	\$119,711,000
Machinery & Tools .....	\$157,442,000
Public Service Corporations	
Real Estate .....	\$202,540,000
Personal Property .....	<u>\$ 800,000</u>
	<u>\$203,340,000</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$7,501,398,000</u>



## TAX RATES SOURCE

Fiscal Period	Real Estate	Personal Property	Public Service Corp.	Machinery & Tools
77-78 to 80-81	0.50	3.10	3.10 Per. Prop. 0.50 Real Estate	3.10
81-82	0.45	3.10	3.10 Per. Prop. 0.45 Real Estate	3.10
82-83	0.48	3.10	3.10 Per. Prop. 0.48 Real Estate	3.10
83-84	0.55	3.10	3.10 Per. Prop. 0.55 Real Estate	3.10
84-85	0.60	3.10	3.10 Per. Prop. 0.60 Real Estate	3.10
85-86 to 94-95	0.58	3.10	3.10 Per. Prop. 0.58 Real Estate	3.10
95-96 to 07-08*	0.58	1.90	1.90 Per. Prop. 0.58 Real Estate	1.90
08-09	0.58	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.58 Real Estate	1.90
09-10	0.48	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. .48 Real Estate	1.90
10-11	0.48	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. .48 Real Estate	1.90

*\* Personal Property Assessed at 100% Versus 40% in 1995-96*

**Typical Augusta County Household**  
**Typical Assessed Value**  
 \$186,600 - \$896.00 Real Estate Taxes



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$23,116,753	34.51%	\$309.14
Social Services	1,956,517	2.92%	26.17
School Operating	31,598,808	47.16%	422.59
School Debt	7,309,940	10.91%	97.76
County Capital Improvements	3,016,050	4.50%	40.34
<u>TOTALS**</u>	<u>\$66,998,068</u>	<u>100.00%</u>	<u>\$896.00</u>

\*\* Includes \$31,532,000 in Real Estate Taxes.

**COUNTY OF AUGUSTA  
BUDGET HEARING AND TAX RATES  
FOR FISCAL YEAR ENDING JUNE 30, 2010  
AND JUNE 30, 2011**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday, April 21, 2010 at 7:00 p.m. in the Augusta County Government Center, Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearing.

	<u>REVISED 2009-2010</u>	<u>PROPOSED 2010-2011</u>
<b><u>FUNDING SOURCES:</u></b>		
General Property Taxes	\$ 42,130,300	\$ 42,347,200
Other Local Revenues	18,297,173	19,832,356
State Revenues	23,682,015	24,346,338
Federal Revenues	256,850	158,000
Sales Tax (state/local)	14,800,000	14,538,063
State School Revenues	48,230,742	40,320,984
Federal School Revenues	13,646,764	10,548,354
<b>Total Revenues</b>	<b><u>\$ 161,043,844</u></b>	<b><u>\$ 152,091,295</u></b>
Transfers From Other Funds	\$ 47,291,226	\$ 46,221,265
Fund Balances and Reserves	46,907,320	43,369,110
<b>Total Sources</b>	<b><u>\$ 255,242,390</u></b>	<b><u>\$ 241,681,670</u></b>
<b><u>FUNDING USES:</u></b>		
General Government Administration	\$ 3,352,860	\$ 3,401,085
Judicial Administration	1,744,805	1,748,201
Public Safety	14,522,424	14,557,160
Public Works	3,391,905	3,392,235
Health & Public Assistance	14,214,500	15,065,900
Recreation & Library	2,555,025	2,648,425
Community Development	1,632,187	1,534,930
Non-departmental & Contingencies	735,336	800,472
Education-Operating Funds	109,237,449	98,730,064
Education-Capital Improvements	121,567	-
Education-School Debt	8,634,000	8,347,000
County Capital Improvements	4,439,996	3,016,050
<b>Total Expenditures</b>	<b><u>\$ 164,582,054</u></b>	<b><u>\$ 153,241,522</u></b>
Transfers to Other Funds	\$ 47,291,226	\$ 46,221,265
Fund Balances and Reserves	43,369,110	42,218,883
<b>Total Uses</b>	<b><u>\$ 255,242,390</u></b>	<b><u>\$ 241,681,670</u></b>

Copies of the County Administrator's recommended budget and the Board of Supervisors advertised budget upon which the above synopsis is based are available for public review in the office of the County Administrator in Verona and the Augusta County Library in Fishersville. The information is also available on the County's website at [www.co.augusta.va.us](http://www.co.augusta.va.us).

Proposed tax rates:

Real Estate	\$ 0.48
Personal Property-auto and motorcycle	\$ 2.25
Personal Property-other, machinery & tools	\$ 1.90

Patrick J. Coffield, Clerk  
Board of Supervisors

**BOARD OF SUPERVISORS  
FY10-11 Budget  
March 29, 2010**

The Board of Supervisors endorsed the following revisions to the County Administrator's budget at their Monday, March 29, 2010, work session:

**Expenditures**

11010-3125	SMALL AREA PLAN	<\$ 20,000>
11010-5501	CHAIRMAN'S INSTITUTE	<\$ 775>
12010-5801	NACo	\$ 1,300
12010-5801	VLGMA	<\$ 320>
32020-3205	VOLUNTEER FIRE TRAINING	\$ 75,000
35010-5803	COYOTE	<\$ 8,750>
73010-6017	LIBRARY STATE FUNDS	<\$ 9,290>
82010-5801	ENVIR. COMPLIANCE SUB.	<\$ 750>
92020-1100	HEADWATERS	<\$ 1,925>
80000-8073	RECREATION CENTER (CIP)	<\$1,250,000>
80000-8134	SCHOOLS (CIP)	\$ 625,000
80000-MISC.	DEPRECIATION ACCOUNTS (CIP)	\$ 352,110
94000-0011	CIP TRANSFER TO OPERATING	\$ 272,890

**Revenues**

23000-0001	CLERK	<\$ 19,300>
23010-0001	COMMONWEALTH ATTORNEY	<\$ 35,700>
23020-0001	SHERIFF	<\$ 160,700>
23030-0001	COMMISSIONER OF REVENUE	<\$ 12,800>
23040-0001	TREASURER	<\$ 9,900>

**Board Notes:**

1. Department Revenues – Breakdown of State and local revenues (updated)
2. State cut spread sheet – updated
3. Shredder Contract – Evaluation of alternative methods of disposal of confidential records
4. Dues – Evaluation of Departmental dues required for certifications
5. Sheriff's Department Cell Phone – Clarification of Agency policy
6. K-9 – Reduced number from 3 to 2 in budget

7. SARS/WFAC –Contribution from Revenue Recovery Fund to implement  
OIG opinion. (Fund 15 expenditure – use contingency)
  - a. SARS           \$26,380
  - b. WFAC           \$15,030
8. Fire & Rescue – Flagged line items
  - a. Tuition – Consensus to fund \$75,000 and have criteria revised  
based upon actual reimbursement for cost.
  - b. Fuel – no change
  - c. Travel – no change
  - d. Riverheads Fire Station – no change
  - e. Company 10 Volunteers – no change
9. SPCA – Contract Renewal pending
10. Headwaters – reduce by \$1,925
11. Election Primary – Question as to requirements to hold primaries at all  
precincts
12. Electoral Board Stipends – Question as to State cut being applied to  
stipend
13. Community Development Vehicles – Reduction of two pool vehicles
14. Government Center Security – Transfer cost for security from  
Maintenance to County Administration budget
  - a. 12010-1100       \$15,600
  - b. 12010-2100       \$ 1,200
  - c. 43010-1100       <\$15,600>
  - d. 43010-2100       <\$ 1,200>
15. Board Budget Approval – Tentative date revised to April 28, 2010 as part  
of regular Board meeting (vs. Special Meeting on May 5, 2010)

# COUNTY OF AUGUSTA, VA


1<sup>st</sup> Government Center Lane  
P. Box 590, Verona, Virginia 24482-0590  
(540) 245-5618, FAX 245-5621



March 29, 2010

## M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator 

SUBJECT: **FISCAL YEAR 2010-11 OPERATING BUDGET**

It is my pleasure and honor to submit to you the Fiscal Year 2010-11 balanced budget. This budget has been prepared in accordance with Section 15.2-2503 of the Code of Virginia, as amended.

The U. S. economy and, in particular, the Commonwealth of Virginia's, continues to impact our local economy. For calendar year 2009, we had 868 building permits issued valued at \$55,698,841.

New Construction	\$37,569,090
Alterations/Repair	<u>18,129,751</u>
Total	\$55,698,841

While lower than in past years, we issued permits for 156 new single family units and 21 multi-family units in 2009. A number of non-residential permits were also issued in 2009:

Weyers Cave Dollar General	\$ 584,912
Verizon Wireless	\$ 225,000
Interstate Pest Control	\$ 300,000
Sanzone's Restaurant Addition	\$ 101,600
Promised Land Apartments	\$ 3,510,000
Blue Ridge Pallet	\$ 450,000
Augusta Health	\$ 630,000
Epic Office Building	\$ 105,000
Alltel Wireless	\$ 200,000
First Virginia Bank	\$ 130,000
Mt. Bethel Baptist Church Addition	\$ 300,000

Blue Ridge Church of the Brethren Addition	\$ 250,000
White Hill Church of the Brethren	\$1,770,000

Over the last forty years, there have been six (6) recessions as defined by the National Bureau of Economic Research. The current recession has had by far the longest duration of any listed:

Began	Ended	Duration
November 1973	March 1975	16 months
January 1980	July 1980	6 months
July 1981	November 1982	16 months
July 1990	March 1991	8 months
March 2001	November 2001	8 months
December 2007	TBD	TBD

For Fiscal Year 2010-11, the Director of Finance and I project a reduction in revenues totaling \$481,075.

Based upon the school funding formula, the revenue reduction is split as follows:

Schools	\$240,538	50%
County	<u>240,538</u>	50%
	\$481,075	

Direct cuts from the State (aid to the Commonwealth) totals \$315,000 (up 20% over current fiscal year).

To fulfill the Board's directive for staff to balance the budget based on current revenues, required that I cut Agency requests by \$2,198,168 (based upon FY11 requests). Our budget strategy included:

- No Cost of Living/Merit Increase (second consecutive year)
- Continued reductions in part-time staffing
- Continued reductions in travel and training
- Continued reduction in office supplies
- Extending mileage of County vehicles prior to replacement
- Freezing of vacant positions and evaluation of use of existing and part-time employees to perform duties

Personnel realignments during tough fiscal times are difficult to address. Never is there an easy way to implement. Freezing of vacant positions and reorganizing after a "retirement" has lessened the impact.

As the Board reviews the budget on Monday, March 29<sup>th</sup>, we can share details on how the budget reductions will impact staffing and programs.

**BUDGET EXPENDITURE DETAILS**

**Comprehensive Services Act** – Last year I asked Assistant County Administrator, John McGehee, Finance Director, Jennifer Whetzel and Superintendent of Schools, Gary McQuain, to become actively involved with regional Community Policy and Management Team (CPMT) and Family Assessment and Planning Team (FAPT) to hold FY2010 funding to 90% of the FY09 original budget. I am pleased to announce that they are “on target” to meet this goal. Since 1996, we have seen our local expenditures increase from \$69,593 to \$1,211,473 in FY09. Staunton, Augusta, Waynesboro and the region must develop more “local” treatment options to further reduce the high cost of residential treatment facilities.

**Tourism** – The Board, when implementing the 4% Meals Tax, indicated it would commit 10% of revenues for Tourism and Economic Development. Additionally, by State Code, one-half of the 4% lodging tax must be designated for Tourism. For Fiscal Year 2011, the revenue projection is:

Meals	10% Moral	\$225,000
Lodging	50% Code	<u>210,000</u>
		\$435,000

**Capital Improvements Program** – A separate memorandum is provided highlighting the 2011-2015 CIP. The Board has dedicated the following revenue sources for Capital Improvements:

<u>General Operating</u>	<u>FY10-11</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	666,000
Meals Tax (90%) (1992/1998)	1,980,000
General Reassessment (1993)	2,300,000
General Reassessment (1997)	1,210,000
TPP NADA Adjustment (1997)	950,000
General Reassessment (1/2-2001)	919,000
General Reassessment (2005)	2,424,000
Rental Income	338,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000*
	- 278,000**
	- 751,750***
	- 623,000****
	<u>-7,256,250*****</u>
	\$2,438,000

- \* Reflects FY 93-94 CIP reductions to offset operating budget increases.
- \*\* Reflects FY 03-04 CIP reductions to offset operating budget increases.
- \*\*\* Reflects FY 09-10 CIP reductions to offset operating budget increases.
- \*\*\*\* Reflects FY10-11 CIP reductions to offset operating budget increases.
- \*\*\*\*\* School Debt – Phases I, II, III, IV and V.



As noted, it is recommended that \$623,000 be transferred from Capital to Operating. Similar actions were taken in previous fiscal years to address operating budget needs (FY94, FY04 and FY10).

**State Compensation Board** – Historically, the State has contributed significantly to fund Constitutional offices. Over the past several years, funding has been reduced and under Governor Kaine’s budget, the State would have eliminated staff funding for Commissioner of Revenue’s and Treasurer’s offices. Additionally, funding would have been substantially reduced for Sheriff’s Department, Commonwealth Attorney’s and Clerk of Court’s offices. In the Sheriff’s Department, it was proposed to reduce funding for Deputies from 1 per 1500 population to 1 per 2000 population (net reduction 12 positions).

The 2010 General Assembly has made the following reductions for Fiscal Year 2010-11:

Commissioner of Revenue	14.8%
Treasurer	18.7%
Clerk of Court	1.0%
Commonwealth Attorney	3.9%
Sheriff	4.0%

**Fire and Rescue Revenue Recovery** – Since 1990 career staffing has increased from 8 to 47. Each year, additional requests are received from Volunteer agencies for additional career staffing. The current staffing alignment is as follows:

Administration – Chief, Assistant Chief (vacant), two Training Captains, one Training Lieutenant (vacant), Volunteer Coordinator, and three Field Captains (one vacant).

Company 10 – Three Lieutenants, and six Fire Fighters

Stuarts Draft Rescue Squad (2002) – one Lieutenant, 2 Fire Fighters

New Hope Fire Department (2004) – one Lieutenant, 2 Fire Fighters

Preston Yancey Fire (2004) – one Lieutenant, 4 Fire Fighters

Craigsville Rescue Squad (2005) – one Lieutenant, 2 Fire Fighters

Verona Fire Department (2005) – one Lieutenant, 2 Fire Fighters

Dooms Fire Department (2006) – one Lieutenant, 2 Fire Fighters

Middlebrook Fire Department (2007) – one Lieutenant, 2 Fire Fighters

Grottoes Rescue Squad (2008) – 2 Fire Fighters (with Rockingham County)

**Pending requests (2010):**

Preston Yancey Fire Department – one additional Fire Fighter (24/7 coverage)

Deerfield Fire and Rescue – one Lieutenant, two Fire Fighters

With the approval and implementation of Revenue Recovery, net projected new revenues to the County total \$1.1 million. These funds will be distributed to the County Rescue Squads making the calls with the exception of those agencies which have required career personnel (25% reduction to assist in offsetting labor costs). The amounts previously allocated to these agencies will be redirected as follows:

Fire-Rescue Equipment Grant Account	\$200,000
Fire-Rescue Contingency	\$160,000
Capital Depreciation Account	<u>\$ 28,050</u>
	\$388,050

The Board, in December, authorized the submission of a grant report (SAFER) to fund four (4) additional Fire Fighting positions which, if received, could partially offset current and future staffing needs over the next two years.

**BUDGET REVENUE DETAILS**

**Real Estate** - It is recommended that the Real Estate (48¢) and Tangible Personal Property (\$2.25) tax rates remain the same for FY10-11.

Real Estate	1¢ = \$657,717
TPP	1¢ = \$ 41,008

**BALANCED BUDGET**

As in past years, we have provided a balanced budget for your consideration. Because we have proposed budget reductions to balance the budget does not mean the unfunded requests are without merit. We recognize that the Board reserves the right to modify revenues and expenditures to meet community needs. It is our role to assist the Board by providing a base budget (balanced with existing revenue) developed with the input of county agencies and constitutional officers. Additionally, the public and non-profit agencies have been provided an opportunity to submit their requests for taxpayers supported contributions.

## **ACKNOWLEDGEMENTS**

The development of a budget is not without the participation and assistance of a great number of people. I would especially like to thank Jennifer Whetzel for her leadership, John McGehee for his input and guidance, Jean Shrewsbury and her office for revenue projection assistance, Faith Souder and Rita Austin for their patience and willingness to run calculations and preparing drafts. Department Heads, Constitutional Officers, and the Superintendent of Schools have been most cooperative and understanding of the economic restraints placed on this budget.

## 2010-11 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2009-10 REVISED	2010-11 PROPOSED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	100,789,663	90,353,377	(10,436,286)
43- SCHOOL CAFETERIA FUND	4,935,228	5,066,548	131,320
44- SCHOOL CAP. IMP. FUND	121,567	0	(121,567)
45- SCHOOL DEBT FUND	8,634,000	8,347,000	(287,000)
47- SCHOOL HEAD START FUND	2,213,830	2,087,202	(126,628)
48- GOVERNOR'S SCHOOL FUND	1,298,728	1,222,937	(75,791)
<b>TOTAL SCHOOL USES</b>	<b>117,993,016</b>	<b>107,077,064</b>	<b>(10,915,952)</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	28,321,942	27,605,792	(716,150)
12- FIRE REVOLVING LOAN FUND	200,000	200,000	0
13- DRUG ENFORCEMENT FUND	66,600	73,205	6,605
14- INDUSTRIAL DEVELOPMENT FUND	46,000	46,000	0
15- REVENUE RECOVERY FUND	0	900,211	900,211
23- SOCIAL SERVICES FUND	13,514,500	10,448,500	(3,066,000)
24- COMPREHENSIVE SERVICES FUND	0	3,874,700	3,874,700
70- COUNTY CAP. IMP. FUND	4,439,996	3,016,050	(1,423,946)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>46,589,038</b>	<b>46,164,458</b>	<b>(424,580)</b>
<b>TOTAL USES</b>	<b>164,582,054</b>	<b>153,241,522</b>	<b>(11,340,532)</b>
TRANSFERS TO OTHER FUNDS	47,291,226	46,221,265	(1,069,961)
FUND BALANCES & RESERVES	43,369,110	42,218,883	(1,150,227)
<b>GRAND-TOTAL ALL FUNDS</b>	<b>255,242,390</b>	<b>241,681,670</b>	<b>(13,560,720)</b>

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
11010 BOARD OF SUPERVISORS		
1600 COMPENSATION OF MEMBERS	75,600	75,600
2100 EMPLOYERS SHARE-FICA	5,785	5,785
2300 EMPLOYERS SHARE-HOSPITALIZATION	26,700	33,450
3120 CONTRACTUAL-STATE ASSEMBLY	20,000	20,000
3125 CENSUS, SURVEYS, REPORTS	29,800	11,500
5501 TRAVEL EXPENSES	17,560	16,835
5502 EXPENSES-STATE ASSEMBLY	750	750
TOTAL-BOARD OF SUPERVISORS	176,195	163,920
12010 COUNTY ADMINISTRATOR		
1100 SALARIES & WAGES	376,520	376,520
1300 SALARIES & WAGES/PART-TIME	3,000	3,000
2100 EMPLOYERS SHARE-FICA	29,035	29,035
2210 EMPLOYERS SHARE-RETIREMENT	46,500	53,920
2300 EMPLOYERS SHARE-HOSPITALIZATION	20,000	22,285
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,090	4,180
2700 WORKERS COMPENSATION INS.	505	580
3121 AUDITING-CONTRACTUAL	46,400	48,000
3124 COST ALLOCATION PLAN	3,000	3,000
3600 ADVERTISING	5,000	5,000
5201 POSTAL SERVICES	1,000	1,000
5203 TELEPHONE SERVICES	3,250	2,880
5305 MOTOR VEHICLE INSURANCE	1,115	1,260
5307 LIABILITY INS.-PUBLIC OFFICIAL	3,700	3,700
5501 TRAVEL EXPENSES	1,165	1,165
5801 DUES & SUBSCRIPTIONS	19,000	18,480
6001 OFFICE SUPPLIES	8,000	8,000
6008 MOTOR VEHICLE FUEL	1,600	1,600
6009 MOTOR VEHICLE MAINT. & SUPPLIES	1,200	750
TOTAL-COUNTY ADMINISTRATOR	573,080	584,355
12030 PERSONNEL		
1100 SALARIES & WAGES	115,550	115,550
2100 EMPLOYERS SHARE-FICA	8,840	8,840
2210 EMPLOYERS SHARE-RETIREMENT	14,270	16,550
2300 EMPLOYERS SHARE-HOSPITALIZATION	10,000	11,145
2400 GROUP LIFE INSURANCE	950	1,285
2700 WORKERS COMPENSATION INS.	140	160
3102 WELLNESS PROGRAM	2,050	0
3600 ADVERTISING	500	2,500
5201 POSTAGE SERVICES	1,200	1,200

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
5203 TELEPHONE SERVICES	600	600
5501 TRAVEL EXPENSES	700	700
5504 IN-SERVICE TRAINING & EDUCATION	11,000	11,000
5801 DUES & SUBSCRIPTIONS	1,090	1,090
6001 OFFICE SUPPLIES	3,300	2,500
<b>TOTAL-PERSONNEL</b>	<b>170,190</b>	<b>173,120</b>
12040 COUNTY ATTORNEY		
1100 SALARIES & WAGES	140,035	140,035
2100 EMPLOYERS SHARE-FICA	10,715	10,715
2210 EMPLOYERS SHARE-RETIREMENT	17,295	20,100
2300 EMPLOYERS SHARE-HOSPITALIZATION	10,000	11,145
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,150	1,555
2700 WORKERS COMPENSATION INS.	120	140
3120 CONTRACT SERVICES	3,000	3,000
5201 POSTAGE	300	300
5203 TELEPHONE SERVICES	1,100	1,350
5501 TRAVEL EXPENSES/EDUCATION	900	1,500
5801 DUES & SUBSCRIPTIONS	950	950
6001 OFFICE SUPPLIES	1,200	1,200
6004 LAW BOOKS	5,600	4,165
<b>TOTAL-COUNTY ATTORNEY</b>	<b>192,365</b>	<b>196,155</b>
12090 COMMISSIONER OF THE REVENUE		
1100 SALARIES & WAGES	494,500	482,465
1300 SALARIES & WAGES/PART-TIME	11,500	0
2100 EMPLOYERS SHARE-FICA	38,690	36,910
2210 EMPLOYERS SHARE-RETIREMENT	58,870	66,855
2300 EMPLOYERS SHARE-HOSPITALIZATION	55,000	61,285
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,910	5,185
2700 WORKERS COMPENSATION INS.	1,985	2,120
3320 MAINTENANCE SERVICE CONTRACTS	655	655
3500 BOOKBINDING	650	650
3501 CONTRACTUAL ASSESSMENTS-NADA	7,000	7,000
3600 ADVERTISING	1,200	1,200
4100 DATA PROCESSING SERVICES	20,900	21,275
5201 POSTAL SERVICES	29,000	29,000
5203 TELEPHONE SERVICES	3,500	3,500
5305 MOTOR VEHICLE INSURANCE	1,115	1,260
5501 TRAVEL EXPENSES	5,000	4,255
5801 DUES & SUBSCRIPTIONS	1,655	1,680
6001 OFFICE SUPPLIES	17,000	17,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6008 MOTOR VEHICLE FUEL	1,500	1,500
6009 MOTOR VEHICLE MAINT. & SUPPLIES	500	500
TOTAL-COMMISSIONER OF THE REVENUE	754,130	744,295
12110 BOARD OF EQUALIZATION		
1600 COMPENSATION OF BOARD MEMBERS	4,000	0
5201 POSTAGE	340	0
6001 OFFICE SUPPLIES	160	0
TOTAL-BOARD OF EQUALIZATION	4,500	0
12130 TREASURER		
1100 SALARIES & WAGES	336,160	346,685
2100 EMPLOYERS SHARE-FICA	25,720	26,525
2210 EMPLOYERS SHARE-RETIREMENT	41,515	49,645
2300 EMPLOYERS SHARE-HOSPITALIZATION	36,700	44,570
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,760	3,850
2700 WORKERS COMPENSATION INS.	415	525
3500 BOOKBINDING	700	700
3600 ADVERTISING	850	500
4100 DATA PROCESSING SERVICES	10,550	10,225
5201 POSTAL SERVICES	42,350	42,500
5203 TELEPHONE SERVICES	1,550	1,550
5307 MONEY & SECURITIES INSURANCE	1,050	1,100
5501 TRAVEL EXPENSES	2,000	2,000
5801 DUES & SUBSCRIPTIONS	1,190	1,200
6001 OFFICE SUPPLIES	10,000	9,000
6018 DOG TAGS	1,500	1,500
6099 DELINQUENT TAX COLLECTION EXPENSES	400	500
TOTAL-TREASURER	515,410	542,575
12150 CENTRAL ACCOUNTING		
1100 SALARIES & WAGES	218,000	226,715
2100 EMPLOYERS SHARE-FICA	16,700	17,345
2210 EMPLOYERS SHARE-RETIREMENT	28,000	32,470
2300 EMPLOYERS SHARE-HOSPITALIZATION	25,000	27,855
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,860	2,520
2700 WORKERS COMPENSATION INS.	275	320
4100 DATA PROCESSING SERVICES	3,440	3,600
5201 POSTAL SERVICES	4,500	4,500
5203 TELEPHONE SERVICES	1,300	1,300

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
5501 TRAVEL EXPENSES	715	715
5801 DUES & SUBSCRIPTIONS	640	640
6001 OFFICE SUPPLIES	4,250	4,250
TOTAL-CENTRAL ACCOUNTING	304,680	322,230
12200 MANAGEMENT INFORMATION SYSTEMS		
1100 SALARIES & WAGES	225,600	209,775
2100 EMPLOYERS SHARE-FICA	16,700	16,050
2210 EMPLOYERS SHARE-RETIREMENT	26,950	30,040
2300 EMPLOYERS SHARE-HOSPITALIZATION	25,000	27,855
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,790	2,330
2700 WORKERS COMPENSATION INS.	330	380
3320 MAINTENANCE SERVICE CONTRACTS	50,000	50,000
3321 MAINTENANCE SERVICE - GIS	19,000	19,950
3322 CONTRACT SERVICES	26,000	30,600
5201 POSTAL SERVICES	200	300
5203 TELEPHONE SERVICES	65,045	59,075
5305 MOTOR VEHICLE INSURANCE	1,115	630
5501 TRAVEL & TRAINING EXPENSES	1,030	10,000
5502 TRAVEL & TRAINING - GIS	300	0
5801 DUES & SUBSCRIPTIONS	300	200
6001 OFFICE SUPPLIES	5,000	5,100
6002 OFFICE SUPPLIES - GIS	300	430
6008 MOTOR VEHICLE FUEL	600	650
6009 MOTOR VEHICLE MAINT & SUPPLIES	300	440
8001 OFFICE EQUIPMENT	250	0
8002 OFFICE FURNITURE	250	0
8003 COMPUTER HARDWARE	0	4,875
8004 COMPUTER SOFTWARE	50	250
TOTAL-MANAGEMENT INFORMATION SYSTEMS	466,110	468,930
13010 BOARD OF ELECTIONS		
1100 SALARIES & WAGES	79,680	79,680
1300 SALARIES & WAGES/PART-TIME	12,000	12,300
1600 COMPENSATION OF MEMBERS	11,030	11,030
2100 EMPLOYERS SHARE-FICA	7,860	7,880
2210 EMPLOYERS SHARE-RETIREMENT	9,840	11,410
2300 EMPLOYERS SHARE-HOSPITALIZATION	10,000	11,145
2400 EMPLOYERS SHARE-GROUP LIFE INS.	655	885
2700 WORKERS COMPENSATION INS.	135	150
3200 COMP. OF ELECTION OFFICIALS	31,220	31,580
3201 CUSTODIAN & MECH.-VOTING MACHINES	2,225	2,690



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
3320 MAINTENANCE SERVICE CONTRACTS	9,750	10,275
3600 ADVERTISING	485	550
5201 POSTAL SERVICES	4,300	4,350
5203 TELEPHONE SERVICES	1,260	1,210
5300 INSURANCE - VOTING MACHINES	330	350
5402 RENT OF VOTING PRECINCTS	1,130	1,130
5501 TRAVEL EXPENSES	5,000	4,500
5801 DUES & SUBSCRIPTIONS	270	270
6001 OFFICE SUPPLIES	4,000	4,600
6007 REPAIRS & MAINTENANCE-VOTING MACH	2,100	2,700
6028 BALLOTS & VOTING MACHINE SUPPLIES	2,930	6,820
TOTAL-BOARD OF ELECTIONS	196,200	205,505
21010 CIRCUIT COURT		
1100 SALARIES & WAGES	35,190	35,190
1300 SHARE OF SALARY-LAW CLERK	22,300	24,555
2100 EMPLOYERS SHARE-FICA	2,695	2,695
2210 EMPLOYERS SHARE-RETIREMENT	4,350	5,040
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,000	5,571
2400 EMPLOYERS SHARE-GROUP LIFE INS.	290	395
2700 WORKERS COMPENSATION INS.	45	55
3200 COMPENSATION-JURORS & WITNESSES	5,000	6,000
3201 COMPENSATION OF JURY COMMISSIONERS	3,500	3,500
3320 MAINTENANCE SERVICE CONTRACTS	250	250
5201 POSTAL SERVICES	1,250	1,250
5203 TELEPHONE SERVICES	900	900
5501 TRAVEL EXPENSES	100	100
5801 DUES & SUBSCRIPTIONS	700	700
6001 OFFICE SUPPLIES	3,000	3,000
TOTAL-CIRCUIT COURT	84,570	89,201
21020 GENERAL DISTRICT COURT		
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	200	200
6001 OFFICE SUPPLIES	2,000	2,000
8002 FURNITURE & EQUIPMENT	200	400
TOTAL-GENERAL DISTRICT COURT	5,400	5,600
21030 MAGISTRATE		
5201 POSTAGE	50	50

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
5203 TELEPHONE SERVICES	4,700	4,700
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	500	500
5801 DUES & SUBSCRIPTIONS	175	175
6001 OFFICE SUPPLIES	300	300
TOTAL-MAGISTRATE	5,725	5,725
21060 CLERK OF THE CIRCUIT COURT		
1100 SALARIES & WAGES	463,420	463,420
1301 PART-TIME SAL. & WAGES-GRANT	4,500	0
2100 EMPLOYERS SHARE-FICA	35,795	35,450
2210 EMPLOYERS SHARE-RETIREMENT	57,235	66,365
2300 EMPLOYERS SHARE-HOSPITALIZATION	50,000	55,710
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,800	5,145
2700 WORKERS COMPENSATION INS.	600	700
3121 AUDITING-APA	2,800	2,800
5201 POSTAL SERVICES	6,000	6,000
5203 TELEPHONE SERVICES	6,750	7,200
5501 TRAVEL EXPENSES	600	800
5801 DUES & SUBSCRIPTIONS	600	600
6001 OFFICE SUPPLIES	14,200	20,000
6014 STATE LIBRARY GRANT	35,540	4,500
9999 TECHNOLOGY TRUST FUND	46,600	37,130
TOTAL-CLERK OF THE CIRCUIT COURT	728,440	705,820
22010 COMMONWEALTH ATTORNEY		
1100 SALARIES & WAGES	534,900	552,545
2100 EMPLOYERS SHARE-FICA	40,920	42,270
2210 EMPLOYERS SHARE-RETIREMENT	65,490	77,135
2300 EMPLOYERS SHARE-HOSPITALIZATION	50,000	55,710
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,350	5,980
2700 WORKERS COMPENSATION INS.	500	575
3320 MAINTENANCE SERVICE CONTRACTS	160	100
5201 POSTAL SERVICES	1,600	1,600
5203 TELEPHONE SERVICES	4,800	4,800
5501 TRAVEL EXPENSES	2,500	0
5801 DUES & SUBSCRIPTIONS	3,000	2,000
6001 OFFICE SUPPLIES	14,000	14,000
6017 VICTIM/WITNESS GRANT	74,400	63,240
6018 DOMESTIC VIOLENCE GRANT	50,650	48,600
6019 SANE GRANT	16,400	16,300
6020 VALLEY CHILDREN'S CENTER	57,000	57,000
TOTAL-COMMONWEALTH ATTORNEY	920,670	941,855

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
31020 SHERIFF		
1100 SALARIES & WAGES	2,865,000	2,817,655
1104 COURTROOM SECURITY	144,545	144,545
1200 OVER-TIME	180,000	180,000
2100 EMPLOYERS SHARE-FICA	244,000	240,380
2210 EMPLOYERS SHARE-RETIREMENT	371,700	424,190
2300 EMPLOYERS SHARE-HOSPITALIZATION	375,000	406,685
2400 EMPLOYERS SHARE-GROUP LIFE INS.	24,680	32,885
2700 WORKERS COMPENSATION INS.	46,700	53,685
3110 PHYSICALS-NEW EMPLOYEES	0	500
3202 COMPENSATION OF CORONERS	1,000	2,000
3320 MAINTENANCE SERVICE CONTRACTS	103,930	43,500
3321 RADIO MAINTENANCE CONTRACT	18,665	7,000
5201 POSTAL SERVICES	3,800	3,800
5203 TELEPHONE SERVICES	53,000	27,000
5305 MOTOR VEHICLE INSURANCE	48,500	53,600
5501 TRAVEL & TRAINING	18,990	5,450
5801 DUES & SUBSCRIPTIONS	4,000	4,700
6001 OFFICE SUPPLIES	27,800	23,400
6005 CRIME PREVENTION SUPPLIES	5,400	0
6008 MOTOR VEHICLE FUEL	205,000	210,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	99,750	100,000
6010 POLICE SUPPLIES	17,700	11,700
6011 WEARING APPAREL-UNIFORMS	25,600	24,000
6013 AMMO RANGE SUPPLIES	22,600	19,200
6014 K-9 UNIT	6,100	4,450
6016 TACTICAL UNIT EXPENSES	17,800	9,700
6018 PUBLIC SAFETY GRANTS	45,000	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	33,000	33,000
8001 EQUIPMENT-COMPUTER	41,460	300
8002 FURNITURE & EQUIPMENT	1,875	500
TOTAL-SHERIFF	5,052,595	4,888,825
31040 EMERGENCY OPERATIONS CENTER		
1100 SALARIES & WAGES	731,000	742,000
1200 SALARIES & WAGES OVERTIME	70,000	70,000
1300 SALARIES & WAGES/PART-TIME	19,000	15,000
2100 EMPLOYERS SHARE-FICA	62,730	63,255
2210 EMPLOYERS SHARE-RETIREMENT	90,280	106,235
2300 EMPLOYERS SHARE-HOSPITALIZATION	97,085	105,850
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,995	8,235
2700 WORKERS COMPENSATION INS.	2,345	2,700
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	150,000	150,000

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	208,500	208,000
5305 MOTOR VEHICLE INSURANCE	840	925
5400 COMMUNICATIONS SITE LEASE	22,065	22,685
5401 EQUIPMENT LEASE (MICROWAVE)	32,500	32,500
5501 TRAVEL EXPENSES	1,500	3,475
5801 DUES & SUBSCRIPTIONS	1,000	540
6001 OFFICE SUPPLIES	5,500	4,500
6007 MAINTENANCE SUPPLIES	300	300
6008 VEHICLE & POWER EQUIP. FUEL	200	200
6009 TRANSPORTATION-VEHICLES	500	900
6013 EDUCATION & TRAINING MATERIALS	750	750
6015 EMERGENCY MANAGEMENT EXPENSE	0	500
7002 C.S.C.J.T.C.-ASSESSMENT	9,500	10,000
TOTAL-EMERGENCY OPERATIONS CENTER	1,516,440	1,553,400
32010 FIRE DEPARTMENT		
1100 SALARIES & WAGES	1,838,775	1,816,530
1200 SALARIES & WAGES - OVERTIME	35,000	35,000
1300 SALARIES & WAGES/PART-TIME	120,000	100,000
2100 EMPLOYERS SHARE-FICA	152,525	149,295
2210 EMPLOYERS SHARE-RETIREMENT	217,830	248,800
2300 EMPLOYERS SHARE-HOSPITALIZATION	230,000	250,695
2400 EMPLOYERS SHARE-GROUP LIFE INS.	14,470	19,290
2700 WORKERS COMPENSATION INS.	46,385	52,055
3110 PHYSICALS	1,300	4,200
3120 PROFESSIONAL SERVICES OMD	12,000	12,000
3130 ROCKINGHAM COUNTY CONTRACTUAL	120,000	0
3310 REPAIRS & MAINT.-CONTRACTUAL	10,000	15,200
3320 MAINTENANCE SERVICE CONTRACTS	11,470	15,000
3700 LAUNDRY SERVICES	2,200	2,500
5201 POSTAL SERVICES	1,900	2,000
5203 TELEPHONE SERVICES	7,500	7,500
5305 MOTOR VEHICLE INSURANCE	10,000	9,200
5501 TRAVEL EXPENSES	7,000	7,000
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	1,400	1,400
6001 OFFICE SUPPLIES	9,000	8,000
6006 LINEN SUPPLIES	400	400
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	5,000	5,000
6008 VEHICLE & POWERED EQUIP.-FUEL	32,000	38,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	31,800	39,000
6010 ADMIN VEHICLE MAINT. & REPAIRS	4,000	4,000
6011 WEARING APPAREL	21,715	22,700

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6012 EMS SUPPLIES	3,500	3,500
6014 FIRE FIGHTING SUPPLIES	25,000	32,900
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	500	500
6016 HAZARDOUS MAT.SUPPLIES-REIMB.	100	100
8001 EQUIPMENT	8,000	18,800
8002 FURNITURE & FIXTURES	500	500
8003 EMS 50/50 GRANT	10,000	10,000
TOTAL-FIRE DEPARTMENT	2,992,070	2,931,865
32020 EMERGENCY SERVICES-VOLUNTEER		
3121 AUDITING - CONTRACTUAL	60,000	60,000
3205 VOLUNTEER FIRE TRAINING	0	75,000
3320 MAINTENANCE CONTRACTS	16,000	34,300
3800 FOREST FIRE EXTINCTION-STATE	10,920	10,920
5203 TELEPHONE SERVICES	13,500	13,500
5306 INSURANCE - CASUALTY & PROPERTY	154,000	164,500
5308 ACCIDENT & HEALTH INS.	31,425	40,925
5501 TRAVEL EXPENSES	12,100	0
5602 MEMBER REIMBURSEMENT-FUEL	75,000	0
5649 E.M.S. COUNCIL-\$4 FOR LIFE	69,000	69,000
5650 CENTRAL SHEN. E.M.S. COUNCIL	26,250	26,250
6003 MARKETING & RECRUITMENT	3,300	5,000
6004 MEDICAL SUPPLIES	1,750	1,750
6005 REVENUE RECOVERY SUPPLIES	1,500	500
6010 \$75 PP TAX DEDUCTION PER PERSON	39,000	39,000
6012 EMS SUPPLIES-REHAB	500	750
6013 FIRE PREVENTION	3,500	3,500
6016 FOAM REIMBURSEMENT/REPLACEMENT	7,500	7,500
8001 FIRE/EMS EQUIPMENT	2,000	2,000
9101 BRIDGEWATER VOL. FIRE DEPT.	12,100	24,821
9102 CHURCHVILLE VOL. FIRE DEPT.	75,785	76,567
9103 CRAIGSVILLE VOL. FIRE DEPT.	51,985	50,095
9104 DEERFIELD VOL. FIRE DEPT.	49,735	49,120
9105 DOOMS VOL. FIRE DEPT.	82,385	83,517
9106 GROTTOS VOL. FIRE DEPT.	59,185	57,867
9107 MIDDLEBROOK VOL. FIRE DEPT.	59,935	58,970
9108 RAPHINE VOL. FIRE DEPT.	42,215	56,520
9109 STUARTS DRAFT VOL. FIRE DEPT.	98,585	92,620
9110 VERONA VOL. FIRE DEPT.	86,735	85,470
9111 WEYERS CAVE VOL. FIRE DEPT.	75,735	80,370
9112 PRESTON L.YANCEY VOL.FIRE DEPT.	94,385	88,020
9113 SWOOPE VOL. FIRE DEPT.	63,035	64,467
9114 WALKERS CREEK VOL. FIRE DEPT.	10,935	10,670
9115 WILSON FIRE STATION	59,085	56,120

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
9116 MT.SOLON VOL. FIRE DEPT.	59,785	60,720
9117 NEW HOPE VOL.FIRE DEPT.	62,235	59,770
9118 WINTERGREEN FIRE DEPT.	10,935	10,670
9119 CHURCHVILLE RESCUE SQUAD	67,485	0
9122 GROTTOS RESCUE SQUAD	39,000	0
9123 DEERFIELD RESCUE SQUAD	51,385	0
9124 FAIRFIELD FIRST AID CREW, INC.	27,230	27,220
9125 STUARTS DRAFT RESCUE SQUAD	88,985	0
9126 CRAIGS-AUGUSTA SPRINGS RESCUE SQUAD	62,045	0
9127 BRIDGEWATER RESCUE SQUAD	26,255	0
9129 MT. SOLON RESCUE SQUAD	56,645	0
9130 WINTERGREEN RESCUE SQUAD	11,440	11,210
9131 NEW HOPE VOL.RESCUE SQUAD	61,505	0
9151 AUGUSTA COUNTY VOLUNTEERS	45,519	10,000
TOTAL-EMERGENCY SERVICES-VOLUNTEER	2,119,514	1,669,199
32030 FIRE & EMS TRAINING		
1100 SALARIES & WAGES	110,100	110,100
1200 SALARIES & WAGES - OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	8,805	8,805
2210 EMPLOYERS SHARE-RETIREMENT	13,560	15,770
2300 EMPLOYERS SHARE-HOSPITALIZATION	10,000	11,145
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	905	1,225
2700 WORKERS COMPENSATION INS.	3,715	3,320
3110 PHYSICALS	550	0
3310 REPAIR & MAINTENANCE-CONTRACTUAL	2,850	2,850
3320 MAINTENANCE SERVICE CONTRACTS	9,100	9,520
5100 ELECTRIC SERVICES	300	300
5102 HEATING SERVICES	2,500	2,000
5103 WATER & SEWER SERVICES	600	600
5203 TELEPHONE SERVICES	1,650	1,650
5305 INSURANCE - BUILDINGS & GROUNDS	3,000	3,000
5501 TRAVEL EXPENSES	2,000	2,000
5502 INSTRUCTIONAL TRAINING REIMB	25,000	25,000
5652 CONTRACTUAL TRAINING	5,100	5,100
5801 DUES & SUBSCRIPTIONS	100	100
6001 OFFICE SUPPLIES	2,000	2,000
6005 JANITORIAL SUPPLIES	300	300
6007 REPAIR & MAINTENANCE SUPPLIES	500	750
6008 VEHICLE & POWERED EQUIP.-FUEL	5,000	5,000
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	3,000	3,000
6011 WEARING APPAREL	1,000	1,000
6012 EMS SUPPLIES	1,000	1,000
6013 TRAINING MATERIALS-TEXT BOOKS & SUP	35,000	25,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	3,000	3,000
8001 FIRE & EMS EQUIPMENT	2,500	2,000
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
TOTAL-FIRE & EMS TRAINING	263,135	255,535
33030 J&D COURT		
3320 MAINTENANCE SERVICE CONTRACTS	100	0
5203 TELEPHONE SERVICES	4,000	4,000
5501 TRAVEL EXPENSES	750	500
5801 DUES & SUBSCRIPTIONS	840	815
6001 OFFICE SUPPLIES	6,710	7,475
8002 FURNITURE & FIXTURES	11,000	0
TOTAL-J&D COURT	23,400	12,790
33040 COURT SERVICES		
5203 TELEPHONE SERVICES	2,900	2,600
TOTAL-COURT SERVICES	2,900	2,600
33050 JUVENILE & PROBATION		
6015 OFFICE ON YOUTH	133,050	131,500
6016 OFFICE ON YOUTH-GOSAP PASS-THRU	10,000	0
7001 DETENTION HOME-OPERATING EXP	157,100	11,400
7002 MRRJ-OPERATING EXPENDITURES	1,208,475	1,210,000
TOTAL-JUVENILE & PROBATION	1,508,625	1,352,900
34010 BUILDING INSPECTIONS		
1100 SALARIES & WAGES	306,520	277,010
2100 EMPLOYERS SHARE-FICA	23,455	21,195
2210 EMPLOYERS SHARE-RETIREMENT	37,860	39,670
2300 EMPLOYERS SHARE-HOSPITALIZATION	35,000	33,430
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,515	3,075
2700 WORKERS COMPENSATION INS.	4,100	4,260
5201 POSTAL SERVICES	2,300	2,300
5203 TELEPHONE SERVICES	3,600	4,500
5305 MOTOR VEHICLE INSURANCE	3,340	3,150
5501 TRAVEL EXPENSES	1,600	1,000
5801 DUES & SUBSCRIPTIONS	300	300
6001 OFFICE SUPPLIES	6,500	4,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6008 MOTOR VEHICLE FUEL	12,000	14,700
6009 MOTOR VEHICLE MAINT & SUPPLIES	3,000	5,000
8002 FURNITURE & EQUIPMENT	700	250
TOTAL-BUILDING INSPECTIONS	442,790	413,840
35010 ANIMAL CONTROL		
1100 SALARIES & WAGES	104,090	104,090
1200 SALARIES & WAGES- OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	8,345	8,345
2210 EMPLOYERS SHARE-RETIREMENT	12,855	14,905
2300 EMPLOYERS SHARE-HOSPITALIZATION	15,000	16,715
2400 EMPLOYERS SHARE-GROUP LIFE INS.	855	1,155
2700 WORKERS COMPENSATION INS.	990	1,140
3110 VET BILLS	1,700	1,700
3324 CONTRACTUAL SERVICES	3,100	0
5203 TELEPHONE SERVICES	1,300	1,400
5305 MOTOR VEHICLE INSURANCE	1,670	1,890
5501 TRAVEL EXPENSES	750	750
5684 AUGUSTA COUNTY SPCA	142,000	126,500
5802 LIVESTOCK & FOWL CLAIMS	3,000	3,000
5803 COYOTE BOUNTY	17,500	0
6001 OFFICE SUPPLIES	500	600
6008 MOTOR VEHICLE FUEL	9,000	9,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	4,000	4,000
6011 WEARING APPAREL	500	600
6030 DMV ANIMAL FRIENDLY PLATES	2,000	2,000
8001 EQUIPMENT	200	0
TOTAL-ANIMAL CONTROL	334,355	302,790
41020 HIGHWAYS & ROADS		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	12,000	12,000
5899 MISC.EXP.-DRAINAGE,REPAIRS,ETC.	36,000	0
TOTAL-HIGHWAYS & ROADS	48,000	12,000
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	120,000	120,000
TOTAL-STREET LIGHTS	120,000	120,000



## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
42010 SANITATION & WASTE REMOVAL		
1100 SALARIES & WAGES	140,800	140,800
1300 SALARIES & WAGES-PART TIME	10,970	10,970
2100 EMPLOYERS SHARE-FICA	11,610	11,610
2700 WORKERS COMPENSATION INS.	5,170	5,950
3310 MAINTENANCE & UPKEEP OF SITES	18,000	18,000
3311 LEASE PAYMENTS	13,000	13,800
3322 CONTAINERIZATION PROGRAM-CONTR.	605,000	618,000
3500 AUGUSTA COUNTY CLEAN UP	25,000	25,000
3600 ADVERTISING	2,500	2,500
3800 SANITARY LANDFILL #1-CONTRACT	862,000	876,000
3900 LEACHEATE EXPENSES	41,300	38,000
5100 ELECTRIC SERVICES	5,600	5,600
TOTAL-SANITATION & WASTE REMOVAL	1,740,950	1,766,230
42020 RECYCLING PROGRAM		
3201 PAYMENT FOR JUNK CARS	300	300
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	125,000	128,000
3323 RECYCLING-CONTRACTUAL	2,300	2,300
3600 ADVERTISING & PUBLIC EDUCATION	3,800	1,500
TOTAL-RECYCLING PROGRAM	131,900	132,600
43010 MAINTENANCE OF BLDGS.& GROUNDS		
1100 SALARIES & WAGES	287,600	282,600
1200 OVER-TIME	19,000	8,000
1300 SALARIES & WAGES/PART-TIME	16,710	16,710
2100 EMPLOYERS SHARE-FICA	23,900	23,500
2210 EMPLOYERS SHARE-RETIREMENT	32,975	38,235
2300 EMPLOYERS SHARE-HOSPITALIZATION	40,000	44,590
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,190	2,965
2700 WORKERS COMPENSATION INS.	6,080	6,995
3310 REPAIRS & MAINT-CONTRACTUAL	170,000	170,000
3325 CONTRACTUAL - MAINTENANCE	30,000	30,000
5100 ELECTRIC SERVICES	355,000	360,000
5102 HEATING SERVICES	193,000	198,000
5103 WATER & SEWER SERVICES	16,500	18,500
5104 REFUSE COLLECTION CHARGES	16,000	16,000
5203 TELEPHONE SERVICES	2,800	3,200
5300 INSTITUTIONAL INS. PREMIUMS	66,000	68,300
5305 MOTOR VEHICLE INSURANCE	3,900	4,410
5501 TRAVEL EXPENSES	1,600	1,600

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6001 OFFICE SUPPLIES	500	500
6005 JANITORIAL SUPPLIES	30,400	30,400
6007 REPAIR & MAINT. SUPPLIES	21,000	21,500
6008 VEHICLE & POWERED EQUIP.-FUEL	7,400	7,400
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	7,000	7,000
8001 EQUIPMENT	1,500	1,000
TOTAL-MAINTENANCE OF BLDGS.& GROUNDS	1,351,055	1,361,405
51010 HEALTH DEPARTMENT		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	450,000	492,700
TOTAL-HEALTH DEPARTMENT	450,000	492,700
51020 TAX RELIEF FOR THE ELDERLY		
5799 TAX RELIEF FOR THE ELDERLY	250,000	250,000
TOTAL-TAX RELIEF FOR THE ELDERLY	250,000	250,000
71010 PARKS & RECREATION		
1100 SALARIES & WAGES	382,375	430,710
1300 SALARIES & WAGES/PART-TIME	43,980	57,300
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	232,000	182,630
1550 SAL.& WAGES-KIDS CAMP	63,695	58,820
1600 COMPENSATION OF BOARD MEMBERS	3,400	3,400
2100 EMPLOYERS SHARE-FICA	32,620	55,990
2210 EMPLOYERS SHARE-RETIREMENT	51,450	61,680
2300 EMPLOYERS SHARE-HOSPITALIZATION	52,500	61,285
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,420	4,780
2700 WORKERS COMPENSATION INS.	14,150	16,930
3201 INSTRUCTION-FEE BASED PROGRAMS	99,800	88,700
3205 CREDIT CARD FEES	2,160	2,160
3320 MAINTENANCE SERVICE CONTRACTS	29,000	22,000
3600 ADVERTISING	30,000	30,000
3800 CONTRACT SERVICES-LIFEGUARDS	20,845	20,845
5100 ELECTRIC SERVICES	13,500	13,500
5103 WATER & SEWERAGE SERVICES	2,500	2,500
5201 POSTAL SERVICES	6,800	6,800
5203 TELEPHONE SERVICES	5,000	5,000
5305 MOTOR VEHICLE INSURANCE	5,595	5,100
5801 DUES & SUBSCRIPTIONS	960	960
6001 OFFICE SUPPLIES	16,000	16,000
6002 SUPPLIES-CARE PROGRAMS	10,000	10,000

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6003 KIDS CAMP SUPPLIES	9,000	9,000
6005 JANITORIAL & HOUSEKEEPING SUPPLIES	2,000	1,600
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	46,000	36,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	20,500	21,000
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	5,500	8,000
6021 ATHLETIC SUPPLIES	4,500	4,500
6024 ADULT PROGRAM SUPPLIES	106,000	106,000
8001 EQUIPMENT	1,325	8,505
8003 COMPUTER SOFTWARE	850	850
<b>TOTAL-PARKS &amp; RECREATION</b>	<b>1,317,425</b>	<b>1,352,545</b>
71020 NATURAL CHIMNEYS		
1100 SALARIES & WAGES	23,435	33,085
1300 SALARIES & WAGES/PART-TIME	14,040	43,290
2100 EMPLOYERS SHARE-FICA	2,870	5,845
2210 EMPLOYERS SHARE-RETIREMENT	2,895	4,740
2300 EMPLOYERS SHARE-HOSPITALIZATION	3,750	5,575
2400 EMPLOYERS SHARE-GROUP LIFE INS.	195	370
2700 WORKERS COMPENSATION INS.	0	340
3205 CREDIT CARD FEES	1,650	4,000
3320 MAINTENANCE SERVICE CONTRACTS	8,000	18,000
3600 ADVERTISING	0	1,500
3800 CONTRACT SERVICES-LIFEGUARDS	3,600	13,950
5100 ELECTRIC SERVICES	9,000	16,500
5104 REFUSE COLLECTION CHARGES	2,200	2,500
5201 POSTAL SERVICES	250	500
5203 TELEPHONE SERVICES	1,000	2,000
5300 FACILITY INSURANCE	2,700	3,100
5305 MOTOR VEHICLE INSURANCE	0	1,200
5801 DUES & SUBSCRIPTIONS	0	75
6001 OFFICE SUPPLIES	250	1,000
6004 EVENT AND PROGRAM SUPPLIES	0	1,000
6005 JANITORIAL SUPPLIES	1,000	3,000
6007 REPAIR AND MAINTENANCE SUPPLIES	4,545	3,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	500	1,500
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	620	1,000
<b>TOTAL-NATURAL CHIMNEYS</b>	<b>82,500</b>	<b>167,070</b>
73010 LIBRARY		
1100 SALARIES & WAGES	466,475	440,045
1300 SALARIES & WAGES/PART-TIME	75,730	88,310
2100 EMPLOYERS SHARE-FICA	41,480	40,420

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
2210 EMPLOYERS SHARE-RETIREMENT	56,925	63,015
2300 EMPLOYERS SHARE-HOSPITALIZATION	75,000	72,425
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,780	4,885
2700 WORKERS COMPENSATION INS.	695	800
3125 CENSUS, SURVEYS, REPORTS	5,200	5,200
3310 REPAIRS & MAINT.-CONTRACTUAL	5,000	3,000
3320 MAINTENANCE SERVICE CONTRACTS	25,600	26,335
3324 JANITORIAL SERVICES-CONTRACTUAL	0	1,000
5100 ELECTRIC SERVICES	30,500	32,000
5102 HEATING SERVICES	14,000	12,000
5103 WATER & SEWERAGE SERVICES	2,500	2,250
5104 REFUSE COLLECTION CHARGES	1,710	1,350
5201 POSTAL SERVICES	1,800	900
5203 TELEPHONE SERVICES	22,880	22,380
5305 MOTOR VEHICLE INSURANCE	560	630
5501 TRAVEL EXPENSES	500	500
5688 BOOK STATIONS	10,600	10,600
5801 DUES & SUBSCRIPTIONS	700	700
6001 OFFICE SUPPLIES	4,000	4,000
6005 JANITORIAL SUPPLIES	2,500	2,500
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	500	500
6008 MOTOR VEHICLE FUEL	1,000	1,100
6009 MOTOR VEHICLE MAINT.& SUPPLIES	200	200
6016 BOOKS (LOCAL ONLY)	3,750	10,000
6017 BOOKS (STATE & FEDERAL AID)	114,210	92,100
6018 PERIODICALS (MAGS., NEWSPAPERS)	13,000	14,000
6019 AUDIOVISUAL MATERIALS	50,000	50,000
6021 LIBRARY MATERIALS & SUPPLIES	20,000	20,000
8001 EQUIPMENT	1,410	1,400
TOTAL-LIBRARY	1,052,205	1,024,545
73020 CHURCHVILLE BRANCH LIBRARY		
1100 SALARIES & WAGES	61,060	61,060
2100 EMPLOYERS SHARE-FICA	4,670	4,670
2210 EMPLOYERS SHARE-RETIREMENT	7,545	8,745
2300 EMPLOYERS SHARE-HOSPITALIZATION	10,000	11,145
2400 EMPLOYERS SHARE-GROUP LIFE INS.	500	680
2700 WORKERS COMPENSATION INS.	90	105
3310 REPAIRS & MAINT.-CONTRACTUAL	400	400
3320 MAINTENANCE SERVICE CONTRACTS	700	600
3324 JANITORIAL SERVICES-CONTRACT	240	0
5100 ELECTRIC SERVICES	6,650	6,700
5103 WATER & SEWERAGE SERVICES	500	400
5203 TELEPHONE SERVICES	8,940	8,060

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6001 OFFICE SUPPLIES	900	900
6005 JANITORIAL SUPPLIES	300	400
6007 REPAIR & MAINT. SUPPLIES	400	400
TOTAL-CHURCHVILLE BRANCH LIBRARY	102,895	104,265
81010 COMMUNITY DEVELOPMENT		
1100 SALARIES & WAGES	602,115	549,500
1600 COMP.-PLANNING BOARD MEMBERS-CO.	6,600	6,000
1700 COMP. OF ZONING BOARD OF APPEALS	5,700	5,700
1800 COMP. OF PLANNING DIST VI MEMBERS	500	1,000
2100 EMPLOYERS SHARE-FICA	46,065	42,035
2210 EMPLOYERS SHARE-RETIREMENT	71,055	78,685
2300 EMPLOYERS SHARE-HOSPITALIZATION	65,000	66,855
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,720	6,100
2700 WORKERS COMPENSATION INS.	8,150	9,375
3110 PROFESSIONAL SERVICES-TOWERS	14,700	14,700
3320 MAINTENANCE SERVICE CONTRACTS	3,200	3,200
3600 ADVERTISING	14,800	16,650
5201 POSTAL SERVICES	7,000	7,000
5203 TELEPHONE SERVICES	4,650	5,500
5305 MOTOR VEHICLE INSURANCE	3,902	4,200
5501 TRAVEL EXPENSES	6,000	6,000
5604 PLANNING DISTRICT VI	78,000	61,230
5801 DUES & SUBSCRIPTIONS	1,500	1,800
6001 OFFICE SUPPLIES	14,000	12,000
6002 DRAFTING SUPPLIES	600	1,300
6008 MOTOR VEHICLE FUEL	8,600	7,600
6009 MOTOR VEHICLE MAINT. & SUPPLIES	3,000	3,000
8002 FURNITURE & FIXTURES	675	0
TOTAL-COMMUNITY DEVELOPMENT	970,532	909,430
81020 TOURISM & ECON.DEVELOPMENT		
5603 TOURISM DEVELOPMENT	62,000	62,000
5677 GREATER AUGUSTA CHAMBER OF COMMERCE	860	860
5679 SHENANDOAH VALLEY AIRPORT	124,405	124,405
5698 FINE ARTS GRANT	10,000	10,000
5706 FARMERS MARKET	2,000	2,000
5709 ARTS & HISTORY ALLIANCE	60,000	0
TOTAL-TOURISM & ECON.DEVELOPMENT	259,265	199,265

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
81050 ECONOMIC DEVELOPMENT		
1100 SALARIES & WAGES	67,295	85,000
2100 EMPLOYERS SHARE-FICA	5,150	6,505
2210 EMPLOYERS SHARE-RETIREMENT	8,315	12,175
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,000	5,575
2400 EMPLOYERS SHARE-GROUP LIFE INS.	555	945
2700 WORKERS COMPENSATION INS.	0	105
3600 ADVERTISING/MARKETING	5,500	6,455
5201 POSTAL SERVICES	250	250
5203 TELEPHONE SERVICES	325	300
5501 TRAVEL EXPENSES	2,010	3,000
5674 SHENANDOAH VALLEY PARTNERSHIP	46,300	46,300
5675 SMALL BUSINESS DEVELOPMENT CENTER	5,000	5,000
5801 DUES & SUBSCRIPTIONS	750	750
6001 OFFICE SUPPLIES	285	600
TOTAL-ECONOMIC DEVELOPMENT	146,735	172,960
82010 ENVIRONMENTAL MANAGEMENT SYSTEM		
1100 SALARY AND WAGES	48,810	48,810
2100 EMPLOYERS SHARE-FICA	3,735	3,735
2300 EMPLOYERS SHARE-HOSPITALIZATION	4,000	4,460
2700 WORKERS COMPENSATION INS.	60	70
3120 CONTRACT SERVICES	1,900	2,000
5203 TELEPHONE SERVICES	400	400
5801 DUES & SUBSCRIPTIONS	850	100
6001 OFFICE SUPPLIES	250	100
6014 ENVIROMENTAL SUPPLIES	50	0
TOTAL-ENVIRONMENTAL MANAGEMENT SYSTEM	60,055	59,675
83010 EXTENSION OFFICE		
1100 SALARIES & WAGES -V.P.I.	124,000	124,000
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	5,000	5,000
6001 OFFICE SUPPLIES	600	600
6002 4-H PROGRAM SUPPLIES	2,000	2,000
6007 AGRICULTURAL DEVELOPMENT FUND	12,000	0
TOTAL-EXTENSION OFFICE	146,600	134,600
83050 COUNTY FARM		
6003 AGRICULTURE SUPPLIES & MAINT.	3,000	3,000

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
6007 AGRICULTURAL DEVELOPMENT FUND	0	10,000
TOTAL-COUNTY FARM	3,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS		
1100 HEADWATERS CONSERVATION TECHNICIAN	15,442	14,158
1600 COMP.-VARIOUS BDS. & COMMISSIONS	15,000	15,000
2800 OTHER BENEFITS	2,900	2,900
2801 HOSPITALIZATION-RETIREEES	55,000	55,000
5683 HEADWATERS SOIL CONSERV.DISTRICT	20,584	22,414
5684 INSPECTION COSTS - BIOSOLIDS	3,000	2,500
8002 FURNITURE & FIXTURES	5,000	5,000
9996 STATE CUTS	262,000	315,000
9999 PAY & CLASS. PLAN-COUNTY	12,500	30,000
TOTAL-OTHER OPERATIONAL FUNCTIONS	391,426	461,972
92030 CONTRIBUTIONS		
5602 MENTAL HEALTH SERVICES BOARD	117,860	117,860
5604 VALLEY EDUCATION ALLIANCE	943	943
5665 VALLEY PROGRAM FOR AGING SERVICES	15,404	15,404
5673 BLUE RIDGE COMMUNITY COLLEGE	4,715	5,000
5698 BLUE RIDGE COURT SERVICES	3,650	0
5703 COORD. AREA TRANSPORTATION SERV.	31,751	31,751
5711 COMMUNITY CENTERS (FROM P&R)	11,250	11,250
5714 CRAIGSVILLE MEALS TAX	27,555	25,385
5715 VERONA FOOD PANTRY	20,300	20,300
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	23,255	23,255
5750 LIONS OF VA-TAX EXEMPTION	785	950
5751 OAK GROVE THEATER-TAX EXEMPTION	2,210	2,170
5760 CAP-SAW CONTRIBUTION	34,232	34,232
TOTAL-CONTRIBUTIONS	293,910	288,500
92040 CONTINGENCIES		
9999 CONTINGENCIES	50,000	50,000
TOTAL-CONTINGENCIES	50,000	50,000
94000 TRANSFERS TO OTHER FUNDS		
0015 TRANSFERS TO REVENUE RECOVERY FUND	0	160,000
0023 TRANSFERS TO VPA FUND	2,028,885	693,801

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
0024 TRANSFERS TO CSA FUND	0	1,262,716
0041 TRANSFERS TO SCHOOL FUND	31,839,345	31,598,808
0045 TRANSFERS TO SCHOOL DEBT FUND	7,312,977	7,309,940
0070 TRANSFERS TO CO. CAPITAL IMPROV.	4,439,996	3,016,050
TOTAL-TRANSFERS TO OTHER FUNDS	45,621,203	44,041,315
GRAND TOTAL GENERAL OPERATING FUND	73,943,145	71,647,107



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
11010 BOARD OF SUPERVISORS	176,195	163,920
12010 COUNTY ADMINISTRATOR	573,080	584,355
12030 PERSONNEL	170,190	173,120
12040 COUNTY ATTORNEY	192,365	196,155
12090 COMMISSIONER OF THE REVENUE	754,130	744,295
12110 BOARD OF EQUALIZATION	4,500	0
12130 TREASURER	515,410	542,575
12150 CENTRAL ACCOUNTING	304,680	322,230
12200 MANAGEMENT INFORMATION SYSTEMS	466,110	468,930
13010 BOARD OF ELECTIONS	196,200	205,505
21010 CIRCUIT COURT	84,570	89,201
21020 GENERAL DISTRICT COURT	5,400	5,600
21030 MAGISTRATE	5,725	5,725
21060 CLERK OF THE CIRCUIT COURT	728,440	705,820
22010 COMMONWEALTH ATTORNEY	920,670	941,855
31020 SHERIFF	5,052,595	4,888,825
31040 EMERGENCY OPERATIONS CENTER	1,516,440	1,553,400
32010 FIRE DEPARTMENT	2,992,070	2,931,865
32020 EMERGENCY SERVICES-VOLUNTEER	2,119,514	1,669,199
32030 FIRE & EMS TRAINING	263,135	255,535
33030 J&D COURT	23,400	12,790
33040 COURT SERVICES	2,900	2,600
33050 JUVENILE & PROBATION	1,508,625	1,352,900
34010 BUILDING INSPECTIONS	442,790	413,840
35010 ANIMAL CONTROL	334,355	302,790
41020 HIGHWAYS & ROADS	48,000	12,000
41040 STREET LIGHTS	120,000	120,000
42010 SANITATION & WASTE REMOVAL	1,740,950	1,766,230
42020 RECYCLING PROGRAM	131,900	132,600
43010 MAINTENANCE OF BLDGS.& GROUNDS	1,351,055	1,361,405
51010 HEALTH DEPARTMENT	450,000	492,700
51020 TAX RELIEF FOR THE ELDERLY	250,000	250,000
71010 PARKS & RECREATION	1,317,425	1,352,545
71020 NATURAL CHIMNEYS	82,500	167,070
73010 LIBRARY	1,052,205	1,024,545
73020 CHURCHVILLE BRANCH LIBRARY	102,895	104,265
81010 COMMUNITY DEVELOPMENT	970,532	909,430
81020 TOURISM & ECON.DEVELOPMENT	259,265	199,265
81050 ECONOMIC DEVELOPMENT	146,735	172,960
82010 ENVIRONMENTAL MANAGEMENT SYSTEM	60,055	59,675
83010 EXTENSION OFFICE	146,600	134,600
83050 COUNTY FARM	3,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS	391,426	461,972
92030 CONTRIBUTIONS	293,910	288,500
92040 CONTINGENCIES	50,000	50,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
94000 TRANSFERS TO OTHER FUNDS	45,621,203	44,041,315
GRAND TOTAL GENERAL OPERATING FUND	73,943,145	71,647,107

FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
50000 DISBURSEMENT OF LOANS		
5300 DISBURSEMENTS (LOANS)	200,000	200,000
TOTAL-DISBURSEMENT OF LOANS	200,000	200,000
GRAND TOTAL FIRE REVOLVING LOAN FUND	200,000	200,000

DRUG ENFORCEMENT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
31030 OPERATIONS		
1100 SALARIES & WAGES	45,600	45,600
2100 EMPLOYERS SHARE-FICA	3,490	3,490
2210 EMPLOYERS SHARE-RETIREMENT	5,630	6,530
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,000	5,575
2400 EMPLOYERS SHARE-GROUP LIFE INS.	380	510
6010 POLICE SUPPLIES	1,500	1,500
9999 DRUG BUYS	5,000	10,000
TOTAL-OPERATIONS	66,600	73,205
GRAND TOTAL DRUG ENFORCEMENT FUND	66,600	73,205

INDUSTRIAL DEVELOPMENT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
53000 CAPITAL CONTRIBUTIONS		
8000 PAYMENTS TO IDA	46,000	46,000
TOTAL-CAPITAL CONTRIBUTIONS	46,000	46,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	46,000	46,000

## REVENUE RECOVERY FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
32020 VOLUNTEER CONTRIBUTIONS		
9001 DEERFIELD RESCUE SQUAD	0	44,670
9002 CHURCHVILLE RESCUE SQUAD	0	201,624
9003 STUARTS DRAFT RESCUE SQUAD	0	308,369
9004 CRAIGSVILLE/AUG.SPRINGS RESCUE SQD	0	132,502
9005 NEW HOPE RESCUE SQUAD	0	86,593
9006 MOUNT SOLON RESCUE SQUAD	0	85,043
TOTAL-VOLUNTEER CONTRIBUTIONS	0	858,801
92040 CONTINGENCIES		
9991 STAUNTON AUGUSTA RESCUE	0	26,380
9992 WAYNESBORO FIRST AID CREW	0	15,030
TOTAL-CONTINGENCIES	0	41,410
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	0	220,000
TOTAL-TRANSFERS TO OTHER FUNDS	0	220,000
GRAND TOTAL REVENUE RECOVERY FUND	0	1,120,211

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
53010 ADMINISTRATION		
1100 SALARIES & WAGES	4,303,000	4,300,000
2100 EMPLOYERS SHARE-FICA	329,000	329,000
2210 EMPLOYERS SHARE-RETIREMENT	510,000	588,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	653,000	703,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	34,000	45,000
2600 UNEMPLOYMENT COMPENSATION	5,000	3,000
2700 WORKERS COMPENSATION INS.	12,000	14,000
3110 PROFESSIONAL HEALTH SERVICES	5,000	2,000
3120 LEGAL/OTHER PROFESSIONAL SERVICES	155,000	175,000
3310 REPAIRS & MAINT.-CONTRACTUAL	33,000	32,000
5201 POSTAL SERVICES	48,000	48,000
5203 TELEPHONE SERVICES	53,000	62,000
5305 MOTOR VEHICLE INSURANCE	14,000	13,000
5306 SURETY BOND	500	500
5307 PUBLIC OFFICIAL LIABILITY INS.	2,500	2,400
5402 RENT-BUILDING	182,000	198,000
5501 TRAVEL EXPENSES/TRAINING	30,000	26,000
5504 IN-SERVICE TRAINING & EDUCATION	4,000	3,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	11,000	8,000
6001 OFFICE SUPPLIES	79,000	73,000
6008 MOTOR VEHICLE FUEL	30,000	32,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	11,000	12,000
8002 FURNITURE & FIXTURES	6,000	3,000
8005 MOTOR VEHICLES	16,500	16,600
 TOTAL-ADMINISTRATION	 6,526,500	 6,688,500
 53020 PUBLIC ASSISTANCE		
5701 GENERAL RELIEF	27,000	25,000
5702 AUXILIARY GRANTS	175,000	175,000
5706 AID TO DEPT.CHILDREN-FOSTER CARE	700,000	900,000
5710 NON-VIEW D/C FED & HEADSTART	340,000	320,000
5711 VIEW/ADC/TRANS DAY CARE	430,000	480,000
5713 NON-VIEW DAY CARE 90%	130,000	220,000
5714 SPECIAL ADOPTION PAYMENTS	460,000	420,000
5715 ADOPTION SUBSIDY PAYMENTS	350,000	450,000
5717 ADULT & APS SERVICES	32,000	25,000
5718 CLIENT PURCHASED SVCS	100,000	115,000
5725 VIEW PURCHASED SVCS	160,000	175,000
5750 FAMILY OUTREACH GRANT	260,000	225,000
 TOTAL-PUBLIC ASSISTANCE	 3,164,000	 3,530,000

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
53060 COMPREHENSIVE SERVICES		
5714 CSA ADMINISTRATION	350,000	0
5715 FAMILY COMPREHENSIVE SERVICES	3,254,000	0
TOTAL-COMPREHENSIVE SERVICES	3,604,000	0
53070 FAMILY RESOURCE CENTER		
5760 FAMILY RESOURCE CENTER	70,000	80,000
5790 INFO & REFERRAL GRANT	150,000	150,000
TOTAL-FAMILY RESOURCE CENTER	220,000	230,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	13,514,500	10,448,500



VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
53010 ADMINISTRATION	6,526,500	6,688,500
53020 PUBLIC ASSISTANCE	3,164,000	3,530,000
53060 COMPREHENSIVE SERVICES	3,604,000	0
53070 FAMILY RESOURCE CENTER	220,000	230,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	13,514,500	10,448,500

COMPREHENSIVE SERVICES ACT

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
53060 COMPREHENSIVE SERVICES ACT		
5714 CSA ADMINISTRATION	0	374,700
5715 FAMILY COMPREHENSIVE SERVICE	0	3,500,000
TOTAL-COMPREHENSIVE SERVICES ACT	0	3,874,700
GRAND TOTAL COMPREHENSIVE SERVICES ACT	0	3,874,700

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, ELEM, REGULAR	38,303,909	35,781,226
1124 SITE COORDINATOR, BMMS 21ST CENTURY	27,300	28,770
1128 TEACHERS, MIDD, VOC EXT	233,331	230,218
1130 ITCV COORDINATOR	69,205	85,722
1150 CLERK, SUMMER SCHOOL - ARRA	5,616	6,000
1151 AIDES, ELEM, REGULAR	1,806,219	1,756,079
1520 SUBSTITUTE TEACHERS, ELEM, REGULAR	712,919	731,770
1551 SUBSTITUTE AIDES, ELEM, REGULAR	79,272	73,895
1621 TEACHER SUPPLEMENTS, ELEM PROJECT	734,633	734,035
1650 NAT'L BD CERTIFIED INCENTIVE BONUS	5,000	5,000
2100 FICA, UNDESIGNATED PROGRAM	3,165,330	2,937,408
2210 RETIREMENT, ELEM, REGULAR	5,924,291	3,561,358
2300 HOSPITALIZATION, ELEM, REGULAR	4,430,051	4,845,534
2400 GROUP LIFE INS, ELEM, REGULAR	315,188	104,643
2700 WORKERS COMPENSATION	106,106	92,785
2800 OTHER BENEFITS	583,000	649,000
3100 PROF. SERVICES	1,054,254	915,402
3300 MAINTENANCE SERVICE, SPEC ED	50,660	48,090
3500 PRINTNIG, ITCV	625	500
3810 TUITION PRIVATE SCHOOL, VSDB	236,198	228,049
4500 INTERNAL SERVICES, TITLE I, ARRA	162,040	0
5004 PARENT ACTIVITY- VPI	1,000	1,000
5005 MEALS/SNACKS, VA PRESCHOOL INIT	0	100
5203 TELECOMMUNICATIONS - REMEDIAL	900	425
5501 TRAVEL, ELEM, REGULAR	35,467	29,372
5504 CONFERENCE/EDUC/INSERVICE	96,470	78,925
5801 DUES/MEMBERSHIP, ELEM	15,780	16,521
6001 TEXTBOOK REPAIR SUPPLIES	12,000	12,000
6002 FOOD/PREP BMMS, 21ST CENTURY	800	300
6007 REPAIR SUPPLIES - SPEC ED	10,500	8,050
6012 TEXTBOOKS- SPECIAL ED	122,000	106,300
6013 EDUC SUPPLIES, REGULAR	1,188,731	1,086,889
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	17,000	22,000
6040 TECHNOLOGY SOFTWARE/SPEC ED	200,656	316,196
6050 NON-CAPITALIZED TECH HARDWARE	213,909	156,650
7100 SVRP TUITION/ OT, PT & SPEECH	1,334,293	1,070,823
7201 VVTC TUITION	2,742,788	2,461,930
7202 VVTC - LOCAL COLLECTIONS	448,538	497,634
7203 VVTC - FLOW THROUGH FUNDS	273,926	267,935
7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED	435,939	389,227
8100 CAPITAL REPLACEMENT, HIGH, BAND	10,000	5,000
8200 CAPITAL ADDITIONAL-PRESCHOOL INT	22,000	5,400
 TOTAL-CLASSROOM INSTRUCTION	 65,187,844	 59,348,161

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
12100 GUIDANCE SERVICES		
1123 COUNSELORS, ELEM	1,592,146	1,543,471
1150 GUIDANCE CLERICAL, MIDD	192,602	194,799
1520 GUIDANCE SUBSTITUTE, ELEM	780	1,820
2100 FICA	136,592	133,116
2210 RETIREMENT	261,184	163,186
2300 HOSPITALIZATION INSURANCE	202,752	233,095
2400 GROUP LIFE INSURANCE	13,895	4,796
2700 WORKERS COMPENSATION	4,332	4,177
5400 LEASES & RENTALS, MIDD	13,200	14,700
5504 CONFERENCE/EDUC/INSERVICE	6,700	6,295
5801 GUIDANCE SERVICES, DUES, HIGH	200	200
6013 EDUCATIONAL SUPPLIES	12,420	10,625
TOTAL-GUIDANCE SERVICES	2,436,803	2,310,280
12200 SCHOOL SOCIAL WORKER SERVICES		
1130 OTHER PROFESSIONALS - FSA	41,259	37,739
1134 VISITING TEACHERS	190,628	220,615
1151 FAMILY SERVICE WORKER, STIMULUS	31,189	0
2100 FICA	20,126	19,766
2210 RETIREMENT	39,068	24,622
2300 HOSPITALIZATION INSURANCE	28,512	31,962
2400 GROUP LIFE INSURANCE	2,078	725
2700 WORKERS COMPENSATION	600	567
3100 PROFESSIONAL SERVICES	850	723
5004 PARENT ACTIVITY- VPI	2,000	1,000
5203 TELECOMMUNICATIONS- VPI	500	1,000
5501 TRAVEL, SOCIAL WORKER	925	862
5504 CONFERENCE REIMB	1,275	1,234
6001 OFFICE SUPPLIES- VPI	2,000	2,000
6013 EDUCATIONAL SUPPLIES	1,700	1,445
6050 NON-CAPITALIZED TECH HARDWARE- VPI	2,000	2,000
TOTAL-SCHOOL SOCIAL WORKER SERVICES	364,710	346,260
12300 HOMEBOUND INSTRUCTION		
1121 HOMEBOUND INSTRUCTORS, ELEM	78,350	44,479
2100 FICA, HOMEBOUND, ELEM	5,994	3,403
5501 TRAVEL - MILEAGE	149	149
6040 TECHNOLOGY SOFTWARE, HOMEBOUND	0	20,000
TOTAL-HOMEBOUND INSTRUCTION	84,493	68,031

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1113 ASSIST SUPERINTENDENT, INSTRUCTION	100,965	100,965
1124 CURR SUPERVISOR, REGULAR	805,951	714,217
1130 OTHER PROFESSIONAL, ESL	0	25,080
1140 TEXTBOOK CREW	31,000	26,350
1150 OFFICE CLERICAL, REGULAR	284,698	284,698
2100 FICA, REGULAR	93,529	87,599
2210 RETIREMENT, REGULAR	176,953	104,818
2300 HOSPITALIZATION, REGULAR	91,714	100,416
2400 GROUP LIFE INS, REGULAR	9,416	3,081
2700 WORKERS COMPENSATION	3,122	2,785
3100 PROFESSIONAL SERVICES, TITLE 1	7,000	7,000
3500 IMPROV INST. PRINTING SERV SPEC ED	1,500	1,500
5400 LEASES & RENTALS	19,200	19,200
5504 CONFERENCE REIMB, REGULAR	9,000	7,800
6001 OFFICE SUPPLIES, SPECIAL ED	2,000	1,850
6007 REPAIR SUPPLIES - SPEC ED	1,000	850
6013 EDUCATIONAL SUPPLIES, SPECIAL ED	2,000	1,700
6016 PARENTAL INVOLVE, TITLE I	4,000	4,000
6040 TECHNOLOGY SOFTWARE	25,968	29,808
6050 NONCAPITALIZED TECH HARDWARE	7,000	5,950
TOTAL-IMPROVEMENT OF INSTRUCTION	1,676,016	1,529,667
13200 MEDIA SERVICES		
1122 LIBRARIANS, ELEM	1,050,324	1,029,969
1150 OFFICE CLERICAL, MEDIA CENTER	166,753	162,050
2100 FICA, MEDIA CENTER	93,106	91,189
2210 RETIREMENT, MEDIA CENTER	180,734	113,601
2300 HOSPITALIZATION, MEDIA CENTER	152,064	165,663
2400 GROUP LIFE INS, MEDIA CENTER	9,614	3,340
2700 WORKERS COMPENSATION	3,021	2,827
3300 MAINTENANCE SERVICE	10,000	9,400
6012 BOOKS & SUBSCRIPTIONS, BMES	117,825	115,825
6013 EDUCATIONAL SUPPLIES, MEDIA CENTER	2,225	2,720
6040 SOFTWARE/ON-LINE SUPPLIES	20,000	15,700
6050 NON CAPITALIZED COMPUTER HARDWARE	500	0
TOTAL-MEDIA SERVICES	1,806,166	1,712,284
13800 TECHNOLOGY SERVICES		
1124 SUPERVISORS, TECHNOLOGY	404,845	356,085
1140 TECHNICAL, TECHNOLOGY	732,218	735,814
1150 OFFICE CLERICAL, TECHNOLOGY	30,921	32,326

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
2100 FICA, TECHNOLOGY	89,352	86,005
2210 RETIREMENT, TECHNOLOGY	170,455	105,223
2300 HOSPITALIZATION INS, TECHNOLOGY	128,304	138,202
2400 GROUP LIFE INS, TECHNOLOGY	9,066	3,094
2700 WORKERS COMPENSATION, TECHNOLOGY	2,936	2,676
2800 OTHER BENEFITS, TECHNOLOGY	2,000	2,000
3300 MAINTENANCE SERVICE, TECHNOLOGY	9,200	9,200
5400 LEASE & RENTAL, TECHNOLOGY	420,000	420,000
6001 OFFICE SUPPLIES	12,500	4,000
6040 SOFTWARE/ON-LINE, TECHNOLOGY	339,088	147,430
6050 NON-CAPITALIZED TECH HARDWARE	447,000	87,000
6060 INFRASTRUCTURE, TECHLOGY	96,000	60,000
<b>TOTAL-TECHNOLOGY SERVICES</b>	<b>2,893,885</b>	<b>2,189,055</b>
14100 OFFICE OF THE PRINCIPAL		
1126 PRINCIPALS, ELEM	1,611,647	1,597,521
1127 ASSISTANT PRINCIPALS, ELEM	1,523,411	1,333,260
1150 OFFICE CLERICAL, ELEM	963,934	924,774
1627 ELEM ASSIST PRINCIPAL SUPPLEMENT	6,659	6,659
1628 ATHLETIC ASSISTANT SUPPLEMENT	16,302	16,302
2100 FICA, ELEM	315,330	296,628
2210 RETIREMENT, ELEM	608,699	367,436
2300 HOSPITALIZATION, ELEM	394,416	424,164
2400 GROUP LIFE INS, ELEM	32,378	10,786
2700 WORKERS COMPENSATION	10,180	9,533
2800 UNUSED LEAVE - ELEM	50,000	50,000
3100 OFFICE OF PRINCIPAL CONTRACTED SVCS	350	150
5400 LEASES & RENTALS, ELEM	427,400	430,200
5501 TRAVEL, ELEM	26,470	26,470
5504 CONFERENCE REIMB, ELEM	4,860	4,860
<b>TOTAL-OFFICE OF THE PRINCIPAL</b>	<b>5,992,036</b>	<b>5,498,743</b>
21100 BOARD SERVICES		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HOSPITALIZATION	9,504	10,570
3100 PROFESSIONAL SERVICES	102,783	102,783
3600 ADVERTISING	3,000	1,500
5501 TRAVEL	166	0
5504 CONFERENCE REIMB	10,000	13,000
5801 DUES & ASSOCIATION MEMBERSHIPS	12,074	14,350
<b>TOTAL-BOARD SERVICES</b>	<b>160,137</b>	<b>164,813</b>

## SCHOOL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
21200 EXECUTIVE ADMIN.SERVICES		
1112 SUPERINTENDENT	137,314	137,314
1113 ASSISTANT SUPERINTENDENT	157,239	94,155
1150 OFFICE CLERICAL	126,081	105,754
2100 FICA	30,286	23,017
2210 RETIREMENT	58,538	30,906
2300 HOSPITALIZATION	27,086	29,068
2400 GROUP LIFE INS	3,115	908
2700 WORKER COMPENSATION	1,109	1,010
2800 OTHER BENEFITS, STIMULUS	18,856	0
3100 PROFESSIONAL SERVICES	527	650
3300 MAINTENANCE OFFICE EQUIP.	4,000	4,000
3500 PRINTING & BINDING	11,200	12,500
5400 LEASES & RENTALS	14,000	14,000
5504 CONFERENCE REIMB	16,000	17,650
5801 DUES & ASSOCIATION MEMBERSHIPS	8,425	6,411
6001 OFFICE SUPPLIES, CENTRAL OFFICE	29,495	29,380
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	10,000	10,000
TOTAL-EXECUTIVE ADMIN.SERVICES	653,271	516,723
21400 PERSONNEL SERVICES		
1113 ASSISTANT SUPERINTENDENT, PERSONNEL	84,143	84,143
1150 OFFICE CLERICAL, PERSONNEL	73,349	63,750
2100 FICA	12,048	11,313
2210 RETIREMENT	23,388	14,094
2300 HOSPITALIZATION	14,256	15,855
2400 GROUP LIFE INS	1,244	414
2700 WORKER COMPENSATION	419	364
3100 CONTRACTED SERVICES	13,950	11,350
3102 CONT.SERV. - EMPL EVALUATION/TESTING	750	500
3110 HEALTH SERVICES, EMPLOYEES	14,750	15,800
3500 PRINTING & BINDING	750	500
3600 PERSONNEL ADVERTISING	200	0
3800 LICENSE RENEWAL & BACKGROUND CHECK	27,500	27,500
5504 CONFERENCE REIMB	3,230	2,500
5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP	540	660
6001 OFFICE SUPPLIES - PERSONNEL	700	500
TOTAL-PERSONNEL SERVICES	271,217	249,243
21600 FISCAL SERVICES		
1130 OTHER PROFESSIONALS, BUSINESS DEPT	153,520	153,520
1150 OFFICE CLERICAL, BUSINESS DEPT	159,991	158,121

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
2100 FICA	23,985	23,841
2210 RETIREMENT	46,556	29,700
2300 HOSPITALIZATION	28,512	31,710
2400 GROUP LIFE INS	2,478	873
2700 WORKER COMPENSATION	781	720
3100 PROFESSIONAL SERVICES	14,000	14,000
5501 TRAVEL	275	275
5504 CONFERENCE REIMB	750	750
5801 DUES & ASSOCIATION MEMBERSHIPS	70	35
<b>TOTAL-FISCAL SERVICES</b>	<b>430,918</b>	<b>413,545</b>
21900 DATA PROCESSING SERVICES		
1130 OTHER PROFESSIONALS, DP	60,635	60,635
1152 COMPUTER OPERATOR, DP	139,059	141,584
2100 FICA	15,277	15,470
2210 RETIREMENT	29,655	19,272
2300 HOSPITALIZATION	19,008	21,140
2400 GROUP LIFE INS	1,578	566
2700 WORKER COMPENSATION	500	462
3300 COMPUTER MAINTENANCE SERVICES	64,532	62,685
5504 CONFERENCE & TRAINING	4,775	3,500
5801 MEMBERSHIPS & DUES	200	200
6014 DATA PROCESSING SUPPLIES	1,000	400
6050 NON-CAPITAL TECH HARDWARE, DATA PRO	3,000	3,000
<b>TOTAL-DATA PROCESSING SERVICES</b>	<b>339,219</b>	<b>328,914</b>
22100 ATTENDANCE SERVICES		
1130 ATTENDANCE PROFESSIONAL, STIMULUS	128,392	0
2100 FICA, STIMULUS	9,822	0
2210 RETIREMENT, STIMULUS	11,978	0
2300 HOSPITALIZATION, STIMULUS	4,752	0
2400 GROUP LIFE INS, STIMULUS	637	0
<b>TOTAL-ATTENDANCE SERVICES</b>	<b>155,581</b>	<b>0</b>
22200 HEALTH SERVICES		
1131 SCHOOL NURSES	187,269	216,618
1140 CLINIC AIDES	334,799	314,009
2100 FICA	39,932	40,591
2210 RETIREMENT	77,528	50,569
2300 HOSPITALIZATION	104,544	117,594



SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
2400 GROUP LIFE INS	4,123	1,484
2700 WORKER COMPENSATION	1,301	1,227
3100 MEDICAL SERVICES	1,500	11,000
3101 ITCV, CONTRACTED SERVICES, ASST. TECH.	0	1,000
3102 ITCV, EVALUATIONS	4,000	6,000
3103 ITCV, OCCUPATIONAL THERAPY	3,500	3,000
3104 ITCV, PHYSICAL THERAPY	27,700	22,000
3105 ITCV, SPEECH & LANGUAGE	39,663	52,995
3106 HEALTH SERVICES - VISION SERVICE	0	2,000
3300 MAINTENANCE SERVICES	500	425
5501 TRAVEL - MILEAGE	500	425
5504 CONFERENCE/EDUC/INSERVICE	700	595
5801 CERTIFICATION MEMBERSHIP DUES	2,000	2,125
6001 OFFICE SUPPLIES, ITCV	500	0
6004 MEDICAL & LAB SUPPLIES	9,000	8,075
6040 SOFTWARES / ON-LINE SUPPLIES	7,200	7,200
6050 NON-CAPITALIZED TECH HARDWARE-ITCV	2,578	0
<b>TOTAL-HEALTH SERVICES</b>	<b>848,837</b>	<b>858,932</b>
22300 PSYCHOLOGICAL SERVICES		
1130 PSYCHOLOGISTS	266,357	266,357
2100 FICA	20,374	20,374
2210 RETIREMENT	39,554	25,384
2300 HOSPITALIZATION	23,760	26,647
2400 GROUP LIFE INS	2,104	747
2700 WORKER COMPENSATION	668	616
3100 PSYCHOLOGICAL SERVICES	2,550	2,168
5501 TRAVEL-MILEAGE	1,275	1,084
5504 CONFERENCE REIMB, PSYCHOLOGISTS	2,000	1,700
6013 EDUCATIONAL SUPPLIES	6,000	5,100
6040 PSYCHOLOGICAL SERV. - SOFTWARE	1,000	0
<b>TOTAL-PSYCHOLOGICAL SERVICES</b>	<b>365,642</b>	<b>350,177</b>
22400 SPEECH/AUDIOLOGY SERVICES		
2100 FICA	403	343
3100 INTERPRETING SERVICES	5,265	4,475
3300 AUDIOMETER MAINTENANCE	1,500	871
6004 MEDICAL/MED LAB SUPPLIES	3,300	0
6013 EDUCATIONAL SUPPLIES	0	3,209
<b>TOTAL-SPEECH/AUDIOLOGY SERVICES</b>	<b>10,468</b>	<b>8,898</b>

## SCHOOL OPERATING FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
31000 GARAGE MANAGEMENT		
1130 OTHER PROFESSIONALS, TRANSPORTATION	195,696	195,696
1150 OFFICE CLERICAL, TRANSPORTATION	34,066	34,066
2100 FICA	17,577	17,577
2210 RETIREMENT	34,119	21,896
2300 HOSPITALIZATION	19,008	21,140
2400 GROUP LIFE INS	1,814	643
2700 WORKER COMPENSATION	575	531
3300 MAINTENANCE OFFICE EQUIPMENT	7,700	6,522
5203 TELECOMMUNICATIONS, TRANSPORTATION	12,000	10,450
5400 LEASES & RENTALS	6,000	6,000
5504 CONFERENCE REIMB	500	0
6001 OFFICE SUPPLIES, GARAGE	3,000	2,500
6040 TECH SOFTWARE, TRANSPORTATION MGT	0	1,489
TOTAL-GARAGE MANAGEMENT	332,055	318,510
32000 VEHICLE OPERATION SERVICE		
1140 AIDES, BUS	51,875	65,000
1170 BUS DRIVERS, REGULAR	2,020,071	2,012,301
1171 SUBSTITUTE BUS DRIVERS	140,000	146,280
1173 BUS DRIVERS, ACTIVITY	95,806	99,400
2100 FICA	174,535	176,315
2300 HOSPITALIZATION	736,085	839,636
2700 WORKER COMPENSATION	72,562	58,260
2800 OTHER BENEFITS	27,700	27,200
3100 PROFESSIONAL SERVICES	14,101	16,601
3430 TRANSPORTATION BY PARENTS	10,000	9,000
3800 BUS DRIVER BACKGROUND CHECKS	250	0
5300 INSURANCE, BUSES	70,672	63,355
5504 CONFERENCE REIMB, DRIVERS	2,000	1,000
6001 OFFICE SUPPLIES	300	300
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	771,507	755,818
TOTAL-VEHICLE OPERATION SERVICE	4,189,464	4,272,466
34000 VEHICLE MAINTENANCE SERVICE		
1165 MECHANICS	336,480	338,523
1465 GARAGE PART-TIME	10,000	10,000
2100 FICA	26,506	26,662
2210 RETIREMENT	42,462	42,417
2300 HOSPITALIZATION	42,768	47,565
2400 GROUP LIFE INS	2,660	948

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
2700 WORKER COMPENSATION	9,605	8,965
2800 OTHER BENEFITS	4,100	4,100
3300 OUTSIDE MAINTENANCE SERVICES	50,000	50,000
3700 LAUNDRY & DRY CLEANING	10,500	10,500
5504 CONFERENCE REIMB, GARAGE	1,500	1,500
6009 VEHICLE PARTS, SUPPLIES	329,135	329,135
8100 REPLACEMENT, BUSES/EQUIP	231,830	1,000
TOTAL-VEHICLE MAINTENANCE SERVICE	1,097,546	871,315
41000 OPERATIONS MANAGEMENT		
1130 OTHER PROFESSIONALS, MAINTENANCE	76,866	76,866
1150 OFFICE CLERICAL, MAINTENANCE	29,691	29,691
2100 FICA	8,153	8,153
2210 RETIREMENT	15,824	10,155
2300 HOSPITALIZATION	9,504	10,570
2400 GROUP LIFE INS	842	298
2700 WORKER COMPENSATION	267	246
5201 POSTAL SERVICES	6,000	6,000
5202 DELIVERY SERVICES	2,800	2,800
5203 TELEPHONE SERVICES	124,000	122,000
5300 INSURANCE	61,507	63,378
5410 EQUIPMENT LEASE-CONTRACTUAL	3,000	3,000
6001 OFFICE SUPPLIES, MAINTENANCE	2,000	1,500
TOTAL-OPERATIONS MANAGEMENT	340,454	334,657
42000 BUILDING SERVICE		
1130 OTHER PROFESSIONALS, MAINTENANCE	59,964	59,964
1160 MAINTENANCE WORKERS	744,127	719,825
1191 CUSTODIANS	1,398,460	1,397,800
1460 MAINTENANCE PART-TIME/OVER-TIME	16,000	6,000
1491 CUSTODIANS PART-TIME	54,000	54,000
2100 FICA	182,273	179,600
2210 RETIREMENT	292,905	278,995
2300 HOSPITALIZATION	396,317	438,657
2400 GROUP LIFE INS	18,130	6,331
2700 WORKER COMPENSATION	31,354	31,434
2800 OTHER BENEFITS	36,000	28,000
3300 OUTSIDE MAINTENANCE SERVICES	663,480	301,568
3391 CONTRACTED CUSTODIAL SERVICE	110,122	110,122
3700 LAUNDRY & DRY CLEANING	16,506	17,298
5101 ELECTRICAL SERVICES	2,470,675	2,470,675
5102 HEATING SERVICES	1,313,152	1,094,000

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
5103 WATER & SEWER SERVICES	434,600	367,850
5300 INSURANCE	140,284	141,135
5501 TRAVEL - MAINTENANCE-CUSTODIAL	600	300
5504 CONFERENCES/TRAINING REIMB	3,000	0
6005 JANITORIAL, LAUNDRY, HSKPING SUPPLIES	209,040	209,040
6007 REPAIR & MAINTENANCE SUPPLIES	358,802	358,802
8100 CAPITAL REPLACEMENT	1,786,980	0
TOTAL-BUILDING SERVICE	10,736,771	8,271,396
43000 GROUNDS SERVICE		
3300 MAINTENANCE SERVICE	44,000	31,000
6007 REPAIR & MAINT SUPPLIES	20,760	20,000
8100 CAPITAL REPLACEMENT	1,200	1,200
TOTAL-GROUNDS SERVICE	65,960	52,200
44000 EQUIPMENT SERVICE		
1160 TRADES	104,690	91,994
2100 FICA	8,009	7,037
2210 RETIREMENT	13,212	11,527
2300 HOSPITALIZATION	14,256	15,855
2400 GROUP LIFE INS	827	257
2700 WORKER COMPENSATION	1,498	1,405
3300 OUTSIDE MAINTENANCE SERVICES	16,904	16,000
6007 REPAIR & MAINT. SUPPLIES	44,836	40,500
8100 CAPITAL REPLACEMENT	2,500	4,500
TOTAL-EQUIPMENT SERVICE	206,732	189,075
45000 VEHICLE SERVICE		
3300 MAINTENANCE SERVICE	15,000	15,000
5300 INSURANCE	18,567	24,247
6008 VEHICLE & POWER EQUIPMENT FUELS	84,871	85,785
6009 VEHICLE & POWER EQUIP SUPPLIES	25,000	25,000
TOTAL-VEHICLE SERVICE	143,438	150,032
GRAND TOTAL SCHOOL OPERATING FUND	100,789,663	90,353,377

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	65,187,844	59,348,161
12100 GUIDANCE SERVICES	2,436,803	2,310,280
12200 SCHOOL SOCIAL WORKER SERVICES	364,710	346,260
12300 HOMEBOUND INSTRUCTION	84,493	68,031
13100 IMPROVEMENT OF INSTRUCTION	1,676,016	1,529,667
13200 MEDIA SERVICES	1,806,166	1,712,284
13800 TECHNOLOGY SERVICES	2,893,885	2,189,055
14100 OFFICE OF THE PRINCIPAL	5,992,036	5,498,743
21100 BOARD SERVICES	160,137	164,813
21200 EXECUTIVE ADMIN.SERVICES	653,271	516,723
21400 PERSONNEL SERVICES	271,217	249,243
21600 FISCAL SERVICES	430,918	413,545
21900 DATA PROCESSING SERVICES	339,219	328,914
22100 ATTENDANCE SERVICES	155,581	0
22200 HEALTH SERVICES	848,837	858,932
22300 PSYCHOLOGICAL SERVICES	365,642	350,177
22400 SPEECH/AUDIOLOGY SERVICES	10,468	8,898
31000 GARAGE MANAGEMENT	332,055	318,510
32000 VEHICLE OPERATION SERVICE	4,189,464	4,272,466
34000 VEHICLE MAINTENANCE SERVICE	1,097,546	871,315
41000 OPERATIONS MANAGEMENT	340,454	334,657
42000 BUILDING SERVICE	10,736,771	8,271,396
43000 GROUNDS SERVICE	65,960	52,200
44000 EQUIPMENT SERVICE	206,732	189,075
45000 VEHICLE SERVICE	143,438	150,032
GRAND TOTAL SCHOOL OPERATING FUND	100,789,663	90,353,377

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
51000 SCHOOL FOOD SERVICES		
1124 SUPERVISOR, FOOD SERVICE	72,266	72,266
1130 OTHER PROFESSIONAL, FOOD SERVICE	40,810	32,962
1150 OFFICE CLERICAL, FOOD SERVICE	49,124	49,124
1193 FOOD SERVICE WORKERS	1,273,040	1,295,399
1290 FOOD SERVICE WORKERS OVERTIME	6,000	6,000
1590 FOOD SERVICE SUBSTITUTE WORKERS	55,000	50,000
2100 FICA, FOOD SERVICE	108,934	109,662
2210 RETIREMENT, FOOD SERVICE	24,087	14,262
2300 HOSPITALIZATION, FOOD SERVICE	583,206	678,342
2400 GROUP LIFE INS, FOOD SERVICE	1,281	1,574
2700 WORKER COMPENSATION, FOOD SERVICE	18,980	18,980
2800 OTHER BENEFITS, FOOD SERVICE	18,000	16,000
3100 PROFESSIONAL SERVICES	25,000	25,000
3300 MAINTENANCE SERVICE	110,000	110,000
5501 TRAVEL-MILEAGE	6,000	6,500
5504 CONFERENCE REIMB	2,800	2,500
6001 OFFICE SUPPLIES	3,000	2,000
6002 FOOD & FOOD SERVICE SUPPLIES	2,430,000	2,489,977
6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI	45,000	45,000
6011 UNIFORMS & WEARING APPAREL	3,700	4,000
6040 TECHNOLOGY SOFTWARE- CAFETERIA	3,000	1,000
6050 NON-CAPITALIZED TECH. HARDWARE	6,000	6,000
8100 CAPITAL REPLACEMENT	30,000	30,000
8200 CAPITAL OUTLAY/ADDITIONAL	20,000	0
TOTAL-SCHOOL FOOD SERVICES	4,935,228	5,066,548
GRAND TOTAL SCHOOL CAFETERIA FUND	4,935,228	5,066,548

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
42000 BUILDING SERVICES		
8131 HANDICAP ACCESSIBILITY RENOVATIONS	5,501	0
TOTAL-BUILDING SERVICES	5,501	0
62440 STUARTS DRAFT HIGH SCHOOL		
8266 SDHS- BUILDING RENOVATIONS	33,033	0
TOTAL-STUARTS DRAFT HIGH SCHOOL	33,033	0
62450 WILSON MEMORIAL HIGH SCHOOL		
8266 WMHS-BLDGS, ADDITIONS & RENOVATIONS	33,033	0
TOTAL-WILSON MEMORIAL HIGH SCHOOL	33,033	0
62510 BUFFALO GAP HIGH, SPEC CAPITAL PROJ		
8266 BUFFALO GAP HIGH, SPEC CAPITAL PROJ	10,000	0
TOTAL-BUFFALO GAP HIGH, SPEC CAPITAL PROJ	10,000	0
62520 FORT DEFIANCE HIGH, SPEC CAPITAL PR		
8266 FORT DEFIANCE HIGH, SPEC CAPTIAL PR	10,000	0
TOTAL-FORT DEFIANCE HIGH, SPEC CAPITAL PR	10,000	0
62530 RIVERHEADS HIGH, SPEC CAPITAL PROJ		
8266 RIVERHEADS HIGH, SPEC CAPITAL PROJ	10,000	0
TOTAL-RIVERHEADS HIGH, SPEC CAPITAL PROJ	10,000	0
62540 STUARTS DRAFT HIGH, SPEC CAPITAL PR		
8266 STUARTS DRAFT HIGH, SPEC CAPITAL PR	10,000	0
TOTAL-STUARTS DRAFT HIGH, SPEC CAPITAL PR	10,000	0
62550 WISON MEM HIGH, SPEC CAPITAL PROJ		
8266 WILSON MEM HIGH, SPEC CAPITAL PROJ	10,000	0
TOTAL-WISON MEM HIGH, SPEC CAPITAL PROJ	10,000	0

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	121,567	0



SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
42000 BUILDING SERVICES	5,501	0
62440 STUARTS DRAFT HIGH SCHOOL	33,033	0
62450 WILSON MEMORIAL HIGH SCHOOL	33,033	0
62510 BUFFALO GAP HIGH, SPEC CAPITAL PROJ	10,000	0
62520 FORT DEFIANCE HIGH, SPEC CAPITAL PR	10,000	0
62530 RIVERHEADS HIGH, SPEC CAPITAL PROJ	10,000	0
62540 STUARTS DRAFT HIGH, SPEC CAPITAL PR	10,000	0
62550 WISON MEM HIGH, SPEC CAPITAL PROJ	10,000	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	121,567	0

SCHOOL DEBT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
92050 DEBT SERVICE		
3099 HANDLING CHARGES	8,452	6,772
9105 BOND REDEMPTION - #5 1992 A	95,000	90,000
9106 BOND REDEMPTION - #6 1993 A	130,000	120,000
9107 BOND REDEMPTION - #7 1993 B	80,000	55,000
9108 BOND REDEMPTION - #8 1994 A	615,000	615,000
9110 BOND REDEMPTION - #10 1995 A	300,000	300,000
9111 BOND REDEMPTION - #11 1995 B	552,434	562,104
9112 BOND REDEMPTION - #12 1998 A	644,733	652,059
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	290,220	295,360
9115 BOND REDEMPTION - #15 2004 A	295,000	295,000
9116 BOND REDEMPTION - #16 2004 B	294,895	300,311
9117 BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
9119 PRINCIPAL PAYMENT-VVTECA 1991 S	41,192	42,607
9121 BOND REDEMPTION - #18 2007 B	564,022	570,452
9238 INTEREST PAYMENT-VVTECA 1991 S	7,083	4,318
9239 INTEREST ON BOND #5 1992 A	17,404	11,993
9240 INTEREST ON BOND #6 1993 A	21,450	14,575
9241 INTEREST ON BOND #7 1993 B	7,990	4,625
9242 INTEREST ON BOND #8 1994 A	173,053	134,769
9243 INTEREST ON BOND #10 1995 A	99,450	84,150
9244 INTEREST ON BOND #11 1995 B	194,441	166,021
9246 INTEREST ON BOND #12 1998 A	319,017	289,190
9247 INTEREST ON BOND #13 1999 A	62,050	56,440
9248 INTEREST ON BOND #14 1999 B	202,905	186,515
9249 INTEREST ON BOND #15 2004 A	231,923	216,878
9250 INTEREST ON BOND #16 2004 B	254,480	237,814
9251 INTEREST ON BOND #17 2006 B	1,099,578	1,031,748
9252 INTEREST ON BOND #18 2007 B	602,228	573,299
TOTAL-DEBT SERVICE	8,634,000	8,347,000
GRAND TOTAL SCHOOL DEBT FUND	8,634,000	8,347,000

HEAD START FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, HEAD START	515,974	546,564
1151 AIDES, HEAD START	166,532	176,384
1520 SUBSTITUTE TEACHER, HEAD START	42,831	41,018
2100 FICA	51,945	54,377
2210 RETIREMENT	101,404	105,833
2300 HOSPITALIZATION INSURANCE	136,124	148,430
2400 GROUP LIFE INSURANCE	5,530	5,829
2700 WORKER COMPENSATION	7,021	5,821
2800 TUITION ASSISTANCE- HEAD START	25,347	17,090
3100 PROFESSIONAL SERVICES	31,061	26,425
3300 MAINTENANCE SERVICE, HEAD START	7,519	6,331
3800 PURCHASED SERVICE, GOVT AGENCY HS	2,278	0
5000 OTHER CHARGES	2,591	2,003
5001 TELEPHONE SERVICES	10,544	8,426
5002 MILEAGE	11,308	12,559
5003 INSURANCE	6,201	5,500
5004 POLICY COUNCIL EXPENSES	3,849	2,210
5005 MEALS & SNACKS	5,240	1,200
5007 FACILITY UPKEEP - HEAD START	20,368	3,933
5504 CONFERENCE REIMB - HEADSTART	3,448	2,816
5801 DUES/MEMBERSHIPS, HEAD START CDA	421	0
6013 EDUCATIONAL SUPPLIES - HEADSTART	80,681	27,930
6040 TECHNOLOGY SOFTWARE - HEAD START	16,384	9,683
6050 NON CAPITALIZED TECH HARDWARE, HS	43,944	500
8100 CAPITAL EQUIPMENT, HEALTH & SAFETY	43,400	0
TOTAL-CLASSROOM INSTRUCTION	1,341,945	1,210,862
12200 SOCIAL WORKER SERVICES		
1130 FAMILY SERVICE WORKERS-HEADSTART	54,834	55,930
1151 ASST FAM SERV WORKERS-HEAD START	141,129	151,365
2100 FICA - HEADSTART	14,727	15,858
2210 RETIREMENT - HEADSTART	27,304	27,881
2300 HOSPITALIZATION - HEADSTART	25,286	27,144
2400 GROUP LIFE INS - HEADSTART	1,482	1,536
2800 CONTINUING EDUCATION - TT&A	1,160	1,000
3100 PURCHASED SERVICE, HEAD START	7,410	5,978
5000 SOCIAL/FAMILY SERV HS - OTHER	904	1,331
5504 CONFERENCE - HS, TT&A	5,740	6,167
6013 INSTRUCTIONAL SUPPLIES, HEAD START	2,109	1,511
6040 TECHNOLOGY SOFTWARE, HEAD START	306	0
6050 NON-CAPITALIZED COMP HARDWARE - HS	5,782	0
TOTAL-SOCIAL WORKER SERVICES	288,173	295,701

HEAD START FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 SUPERVISORS, HEAD START	98,175	100,091
1150 OFFICE CLERICAL, HEAD START	29,516	30,106
2100 FICA	9,758	9,959
2210 RETIREMENT	18,999	19,386
2300 HOSPITALIZATION INSURANCE	15,389	16,331
2400 GROUP LIFE INSURANCE	1,036	1,068
2800 TUITION ASSISTANCE - HS, TT&A	0	200
5504 CONFERENCE - HS, TT&A	2,106	1,935
6013 EDUCATIONAL SUPPLIES, HEAD START	515	801
6040 TECHNOLOGY SOFTWARE - HS	153	0
6050 NON-CAPITAL TECH HARDWARE-SUPERVISO	2,077	0
TOTAL-IMPROVEMENT OF INSTRUCTION	177,724	179,877
21600 FISCAL SERVICES		
1130 DIRECTOR, HEAD START	79,091	80,673
1150 CLERICAL, HEAD START	37,862	38,619
2100 FICA	8,928	9,125
2210 RETIREMENT	17,395	17,762
2300 HOSPITALIZATION INSURANCE	10,114	10,858
2400 GROUP LIFE INSURANCE	944	979
3100 PROFESSIONAL SERVICES	22,449	23,121
5400 COPIER LEASE, HEAD START	5,736	5,656
5504 CONFERENCE - HS, TT&A	1,844	2,500
6001 OFFICE SUPPLIES	9,172	9,590
6040 TECHNOLOGY SOFTWARE - HS	102	0
6050 NON CAPITALIZED COMPUTER HARDWARE	2,193	0
TOTAL-FISCAL SERVICES	195,830	198,883
22100 ATTENDANCE SERVICES		
1130 ATTENDANCE PROFESSIONAL-HEAD START	44,606	55,930
2100 FICA - ATTENDANCE - HEAD START	3,352	4,279
2210 VRS- ATTENDANCE- HEAD START	8,156	8,328
2300 HOSPITALIZATION- ATTENDANCE- HEAD S	3,077	5,429
2400 GROUP LIFE- ATTENDANCE- HEAD START	443	459
3100 PROFESSIONAL SERVICE- HS ATTENDANCE	1,707	1,000
5504 CONFERENCE EXPENSE, HS TT&A	1,992	500
6001 OFFICE SUPPLIES- HS ATTENDANCE	1,729	1,055
6040 TECHNOLOGY SOFTWARE - HS	51	0
6050 NON-CAPITALIZED TECH HARDWARE - HS	359	0
TOTAL-ATTENDANCE SERVICES	65,472	76,980

HEAD START FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
22200 HEALTH SERVICES		
1131 HEALTH NURSES (RN) HS	32,049	32,687
2100 FICA	2,427	2,501
2300 HOSPITALIZATION INSURANCE	3,517	5,451
3100 PROFESSIONAL SERVICES, HEAD START	16,407	13,667
5000 HEALTH SERVICES- HS - OTHER	1,000	800
5504 CONFERENCE - HS, T&A	425	850
6013 INSTRUCTIONAL SUPPLIES, HEAD START	8,318	5,293
6040 TECHNOLOGY SOFTWARE - HS	51	0
6050 NON-CAPITALIZED TECH HARDWARE	1,359	0
TOTAL-HEALTH SERVICES	65,553	61,249
32000 VEHICLE OPERATION SERVICE		
1130 OTHER PROFESSIONALS	42,662	43,515
2100 FICA	3,267	3,329
2210 RETIREMENT	6,346	6,480
2300 HOSPITALIZATION INSURANCE	5,057	5,429
2400 GROUP LIFE INSURANCE	344	357
5504 CONFERENCE/EDUC/INSERVICES	600	600
6009 VEHICLE PARTS/SUPPLIES, HEAD START	2,869	0
6013 EDUCATIONAL SUPPLIES, HEAD START	210	310
6040 TECHNOLOGY SOFTWARE - HS	51	0
6050 NON-CAPITALIZED TECH HARDWARE	1,359	0
TOTAL-VEHICLE OPERATION SERVICE	62,765	60,020
45000 TRANSPORTATION SERVICES		
3300 VEHICLE MAINT/REPAIRS	9,451	3,630
6009 VEHICLE REPAIR PARTS-HEAD START	6,917	0
TOTAL-TRANSPORTATION SERVICES	16,368	3,630
GRAND TOTAL HEAD START FUND	2,213,830	2,087,202

HEAD START FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,341,945	1,210,862
12200 SOCIAL WORKER SERVICES	288,173	295,701
13100 IMPROVEMENT OF INSTRUCTION	177,724	179,877
21600 FISCAL SERVICES	195,830	198,883
22100 ATTENDANCE SERVICES	65,472	76,980
22200 HEALTH SERVICES	65,553	61,249
32000 VEHICLE OPERATION SERVICE	62,765	60,020
45000 TRANSPORTATION SERVICES	16,368	3,630
GRAND TOTAL HEAD START FUND	2,213,830	2,087,202

## GOVERNOR'S SCHOOL FUND

## EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, GOVERNORS SCHOOL	562,115	519,141
1421 PART TIME TEACHERS	28,000	71,774
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	1,000	1,000
2100 FICA	44,259	45,205
2210 RETIREMENT, GOVERNORS SCHOOL	77,100	47,969
2300 HOSPITALIZATION INS, GOVERNORS SCH	52,080	57,200
2400 GROUP LIFE INS, GOVERNORS SCHOOL	4,102	5,295
2700 WORKERS COMPENSATION	2,016	2,100
2800 TUITION ASSISTANCE-GOV SCHOOL	4,050	3,600
3100 CONTRACTED SERVICES	8,000	8,000
3120 PROFESSIONAL SERVICES	35,000	35,000
3300 MAINTENANCE SERVICE	2,250	1,000
3500 PRINTING & BINDING	5,000	4,000
3830 TUITION - DUAL ENROLLMENT	97,000	90,000
5420 RENTAL SPACE	9,000	5,000
5501 TRAVEL-MILEAGE	2,160	0
5504 CONV/EDUC/INSERVICE	14,309	4,000
5801 DUES/MEMBERSHIPS	2,250	2,250
6012 TEXTBOOKS	13,500	10,000
6013 EDUCATIONAL SUPPLIES	45,000	30,000
6040 SOFTWARE/ON-LINE CONTENT	17,910	15,000
6050 NON CAPITALIZED COMPUTER HARDWARE	63,000	63,000
6060 NON-CAPITALIZED TECH INFRASTRUCTURE	4,500	4,500
TOTAL-CLASSROOM INSTRUCTION	1,093,601	1,025,034
13100 IMPROVEMENT/INSTRUCTION		
1130 DIRECTOR, GOVERNORS SCHOOL	93,953	93,953
1150 CLERICAL, GOVERNORS SCHOOL	23,205	25,584
2100 FICA, GOVERNORS SCHOOL	8,962	9,145
2210 RETIREMENT, GOVERNORS SCHOOL	17,398	11,045
2300 HOSPITALIZATION INS, GOVERNORS SCH	9,894	11,358
2400 GROUP LIFE INS, GOVERNORS SCHOOL	925	1,219
2700 WORKERS COMPENSATION	560	600
3600 ADVERTISING	500	500
5400 EQUIPMENT RENTAL	8,000	8,000
5504 CONV/EDUC/INSERVICE	1,000	500
6001 SUPPLIES	8,550	5,000
TOTAL-IMPROVEMENT/INSTRUCTION	172,947	166,904
41000 OPERATIONS MANAGEMENT		
5201 POSTAL SERVICES	2,000	1,000

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
5202 DELIVERY SERVICES	180	0
5203 TELEPHONE SERVICES	30,000	30,000
TOTAL-OPERATIONS MANAGEMENT	32,180	31,000
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,298,728	1,222,938



GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,093,601	1,025,034
13100 IMPROVEMENT/INSTRUCTION	172,947	166,904
41000 OPERATIONS MANAGEMENT	32,180	31,000
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,298,728	1,222,938

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
80000 CAPITAL OUTLAYS		
8005 ACQ. & DEVELOPMENT-LANDFILL SITE	640,000	400,000
8011 INFRASTRUCTURE-BEVERLEY MANOR	100,000	100,000
8012 INFRASTRUCTURE-MIDDLE RIVER	100,000	100,000
8013 INFRASTRUCTURE-NORTH RIVER	100,000	100,000
8014 INFRASTRUCTURE-PASTURES	100,000	100,000
8015 INFRASTRUCTURE-RIVERHEADS	100,000	100,000
8016 INFRASTRUCTURE-SOUTH RIVER	100,000	100,000
8017 INFRASTRUCTURE-WAYNE	100,000	100,000
8021 MATCHING GRANTS-BEVERLEY MANOR	15,000	15,000
8022 MATCHING GRANTS-MIDDLE RIVER	15,000	15,000
8023 MATCHING GRANTS-NORTH RIVER	15,000	15,000
8024 MATCHING GRANTS-PASTURES	15,000	15,000
8025 MATCHING GRANTS-RIVERHEADS	15,000	15,000
8026 MATCHING GRANTS-SOUTH RIVER	15,000	15,000
8027 MATCHING GRANTS-WAYNE	15,000	15,000
8057 VEHICLE REPLACE.-FIRE APPARATUS	0	28,050
8134 COUNTY SCHOOLS	1,018,996	0
8136 JUVENILE DETENTION CENTER	136,000	0
8139 TOURIST INFORMATION CENTER	10,000	10,000
8145 ECONOMIC DEVELOPMENT	200,000	100,000
8149 A.C.S.A. CONTRIBUTION	100,000	200,000
8152 FIRE & RESCUE EQUIPMENT	0	200,000
8161 BLUE RIDGE COMMUNITY COLLEGE	85,000	85,000
8162 SECONDARY ROADS-REVENUE SHARING	1,115,000	650,000
8166 VEHICLE SINKING FUND	0	100,000
8198 BUILDING SINKING FUND	330,000	438,000
TOTAL-CAPITAL OUTLAYS	4,439,996	3,016,050
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	299,000	272,890
0041 TRANSFERS TO SCHOOL FUND	0	650,000
0044 TRANSFERS TO SCH. CAP. IMPROV.	50,000	0
0045 TRANSFERS TO SCHOOL DEBT FUND	1,321,023	1,037,060
TOTAL-TRANSFERS TO OTHER FUNDS	1,670,023	1,959,950
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	6,110,019	4,976,000
GRAND TOTAL ALL FUNDS	211,873,280	199,462,788

## 2010-11 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2009-10 REVISED	2010-11 PROPOSED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	68,950,318	58,104,569	(10,845,749)
43- SCHOOL CAFETERIA FUND	4,935,228	5,066,548	131,320
44- SCHOOL CAP. IMP. FUND	0	0	0
45- SCHOOL DEBT FUND	0	0	0
47- SCHOOL HEAD START FUND	2,213,830	2,087,202	(126,628)
48- GOVERNOR'S SCHOOL FUND	1,298,728	1,172,937	(125,791)
<b>TOTAL SCHOOL SOURCES</b>	<b>77,398,104</b>	<b>66,431,256</b>	<b>(10,966,848)</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	71,636,125	71,757,055	120,930
12- FIRE REVOLVING LOAN FUND	398,000	400,000	2,000
13- DRUG ENFORCEMENT FUND	80,000	11,500	(68,500)
14- INDUSTRIAL DEVELOPMENT FUND	46,000	46,000	0
15- REVENUE RECOVERY FUND	0	1,078,801	1,078,801
23- SOCIAL SERVICES FUND	11,485,615	9,754,699	(1,730,916)
24- COMPREHENSIVE SERVICES FUND	0	2,611,984	2,611,984
70- COUNTY CAP. IMP. FUND	0	0	0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>83,645,740</b>	<b>85,660,039</b>	<b>2,014,299</b>
<b>TOTAL SOURCES</b>	<b>161,043,844</b>	<b>152,091,295</b>	<b>(8,952,549)</b>
TRANSFERS FROM OTHER FUNDS	47,291,226	46,221,265	(1,069,961)
FUND BALANCES & RESERVES	46,907,320	43,369,110	(3,538,210)
<b>GRAND TOTAL-ALL FUNDS</b>	<b>255,242,390</b>	<b>241,681,670</b>	<b>(13,560,720)</b>

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
<b>11 GENERAL PROPERTY TAXES</b>		
11010-0002 DELINQUENT TAXES-REAL ESTATE	425,000	400,000
11010-0003 LAND REDEMPTIONS	2,000	2,000
11010-0005 LAND USE ROLL-BACK TAXES	60,000	60,000
11010-2009 2009 CURRENT TAXES-R.E.	15,745,000	0
11010-2010 2010 CURRENT TAXES-R.E.	14,700,000	15,860,000
11010-2011 2011 CURRENT TAXES-R.E.	0	14,700,000
11020-0003 CURRENT TAXES-P.P.-PUB. SERV. CORP.	15,200	15,200
11020-2007 2007 R.E.-PUBLIC SERVICE	1,100	0
11020-2009 2009 R.E.-PUBLIC SERVICE	571,000	0
11020-2010 2010 R.E.-PUBLIC SERVICE	486,000	486,000
11020-2011 2011 R.E.-PUBLIC SERVICE	0	486,000
11030-0001 CURRENT TAXES-PERSONAL PROPERTY	6,410,000	6,630,000
11030-0002 DELINQUENT TAXES-PERSONAL PROPERTY	65,000	65,000
11030-0003 MOBILE HOME TAXES	144,000	137,000
11040-0001 CURRENT TAXES-MACHINERY & TOOLS	2,986,000	2,986,000
11060-0001 PENALTIES	300,000	300,000
11060-0002 INTEREST	220,000	220,000
<b>TOTAL-GENERAL PROPERTY TAXES</b>	<b>42,130,300</b>	<b>42,347,200</b>
<b>12 OTHER LOCAL TAXES</b>		
12010-0001 LOCAL SALES & USE TAXES	4,300,000	4,400,000
12020-0001 CONSUMER UTILITY TAXES	1,670,000	1,670,000
12030-0001 BUSINESS & PROFESSIONAL LICENSES	2,600,000	2,500,000
12030-0007 UTILITY LICENSE TAX	270,000	270,000
12060-0001 BANK FRANCHISE TAXES	217,000	217,000
12070-0001 RECORDATION TAXES	675,000	600,000
12070-0002 WILLS & ADMINISTRATION TAX	15,000	15,000
12100-0001 LODGING TAXES	420,000	420,000
12110-0001 MEALS TAX	2,220,000	2,250,000
12190-0001 INTEREST & PENALTY-LOCAL TAXES	42,000	40,000
<b>TOTAL-OTHER LOCAL TAXES</b>	<b>12,429,000</b>	<b>12,382,000</b>
<b>13 PERMITS, PRIV. FEES-REG. LICENSES</b>		
13010-0001 ANIMAL LICENSES	40,000	40,000
13030-0004 LAND USE APPLICATION FEES	31,000	22,000
13030-0005 TRANSFER FEES	3,000	3,000
13030-0006 CELLULAR TOWER FEES	14,700	14,700
13030-0007 ZONING & SUBDIVISION PERMITS	30,000	30,000
13030-0008 BUILDING PERMITS	125,000	135,000
13030-0009 TEMP.CERTIFICATES OF OCCUPANCY	3,000	3,000
13030-0010 ELECTRICAL PERMITS	45,000	45,000

## GENERAL OPERATING FUND

## REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
13030-0011 EROSION & SEDIMENT FEES (BLDG INSP)	70,000	70,000
13030-0012 PLUMBING PERMITS	25,000	25,000
13030-0013 REINSPECTION FEES	500	500
13030-0014 MECHANICAL PERMITS	30,000	30,000
13030-0015 PRECIOUS METAL PERMITS	600	600
13030-0016 DANCE HALL PERMITS	400	400
13030-0018 EMERGENCY FALSE ALARM FEES	6,000	6,000
13030-0019 AGRICULTURAL STRUCTURAL PERMITS	1,100	1,100
13030-0032 SPEC. USE PERMITS & VAR. FEES	18,000	18,000
13030-0034 ZONING APPLICATION FEES	10,000	10,000
13030-0035 AMUSEMENT DEVICE PERMITS	600	600
13030-0036 EROSION & SEDIMENT CONTROL FEES	30,000	30,000
13030-0037 SITE PLAN FEES	8,000	8,000
13030-0038 SANITATION FEES	30,000	30,000
13030-0039 ADMINISTRATIVE PERMITS	5,000	5,000
TOTAL-PERMITS, PRIV. FEES-REG. LICENSES	526,900	527,900
14 FINES & FORFEITURES		
14010-0001 COUNTY FINES & FORFEITURES	190,000	190,000
14010-0004 DOG VIOLATION FINES	17,675	18,000
TOTAL-FINES & FORFEITURES	207,675	208,000
15 REV. USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	950,000	1,000,000
15020-0001 RENTAL ON GENERAL PROPERTY	335,000	338,000
15020-0005 SALE OF GOVERNMENT VEHICLES	12,500	3,000
15020-0006 SALE OF MATERIALS & SUPPLIES	15,000	15,000
15020-0007 SALE OF SALVAGE & SURPLUS	100	100
15020-0008 SALE OF RECYCLABLE MATERIALS	13,000	8,000
15020-0011 BERRY FARM OPERATION	8,200	9,000
15020-0012 PAYMENT IN LIEU OF TAXES	355,000	355,000
TOTAL-REV. USE OF MONEY & PROPERTY	1,688,800	1,728,100
16 CHARGES FOR SERVICES		
16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.	68,000	68,000
16010-0003 SHERIFF'S FEES	3,600	3,600
16010-0004 CRIMINAL RECORDS CHECK-SHERIFF	2,400	2,400
16010-0005 COURTHOUSE FEES	66,000	114,000
16010-0006 TREASURER'S COLLECTIONS FEES	40,000	40,000
16010-0007 CONCEALED WEAPONS PERMITS	9,000	9,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
16010-0008 COURTHOUSE SECURITY FEES	160,000	160,000
16010-0009 TREASURER'S ADMINISTRATIVE FEE	4,000	4,000
16020-0001 COMMONWEALTH ATTORNEY FEES	3,000	3,000
16050-0002 MISCELLANEOUS JAIL FEES	15,000	10,000
16080-0001 LANDFILL TIPPING FEES	1,125,000	1,125,000
16130-0006 RECREATION FEES	290,000	290,000
16130-0007 C.A.R.E. PROGRAM FEES	310,000	312,000
16130-0008 KIDS CAMP FEES	104,000	104,000
16130-0010 POOL FEES	17,000	20,000
16140-0001 CAMPING FEES-NAT CHIM	89,500	200,000
16140-0003 EVENT FEES-NAT CHIM	500	0
16140-0004 RENTAL FEES-NAT CHIM	2,500	2,500
16140-0010 POOL FEES-NAT CHIM	3,000	11,000
16150-0001 LIBRARY FINES & FEES	14,000	14,000
16150-0002 LIBRARY COLLECTION FEES	5,200	5,200
TOTAL-CHARGES FOR SERVICES	2,331,700	2,497,700
18 MISCELLANEOUS		
18990-0006 MISCELLANEOUS	5,000	5,000
TOTAL-MISCELLANEOUS	5,000	5,000
19 RECOVERED COSTS		
19120-0003 MRRJA RECOVERED COSTS	95,000	101,000
19120-0004 LIBRARY E-RATE REIMBURSEMENT	16,000	0
19120-0005 OTHER RECOVERED COSTS	2,500	2,500
19330-0001 REIMB.-J & D COURT COST	8,000	11,500
TOTAL-RECOVERED COSTS	121,500	115,000
20 REVENUE FROM THE COMMONWEALTH		
22010-0003 MOTOR VEHICLE CARRIER TAXES	78,000	78,000
22010-0005 MOBILE HOME TITLING TAXES	100,000	130,000
22010-0006 TIMBER SALES-STATE	600	600
22010-0008 MOTOR VEHICLE LEASING TAXES	35,000	35,000
22010-0009 JUNK VEHICLE PAYMENTS	300	300
22010-0010 STATE RECORDATION TAX	230,000	230,000
22010-0011 PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
22010-0012 STATE COMMUNICATIONS TAXES	2,560,000	2,560,000
23000-0001 CLERK OF CIRCUIT COURT EXPENSES	338,000	353,700
23000-0002 CIR. CT. STENOGRAPHER REIMBURSEMENT	72,000	72,000
23010-0001 COMMONWEALTH ATTORNEY EXPENSES	518,000	505,300

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
23010-0002 VICTIM-WITNESS GRANT	70,500	59,925
23010-0004 SANE GRANT	16,400	16,300
23010-0005 VALLEY CHILDREN'S CENTER	57,000	57,000
23020-0001 SHERIFF'S DEPT. EXPENSES	2,689,000	2,632,300
23030-0001 COMM. OF REVENUE EXPENSES	218,000	197,200
23040-0001 TREASURERS EXPENSES	177,000	150,100
23060-0001 REGISTRAR/ELECTORAL BD. EXPENSES	61,000	48,700
24040-0002 WIRELESS E-911 PSAP FUNDING	168,000	168,000
24040-0004 EMS GRANT-MOTOR VEHICLE FEES	69,000	69,000
24040-0007 LITTER CONTROL GRANTS	14,000	14,000
24040-0009 LIBRARY AID	177,000	156,100
24040-0010 PERFORMING ARTS-GRANT	5,000	5,000
24040-0012 SPAY/NEUTER REIMB & DMV PLATES	2,000	2,000
24040-0013 DEPT OF HEALTH-F&R INSTR GRANT	8,000	0
24040-0014 TECHNOLOGY TRUST FUND	64,600	55,130
24040-0015 GRANT-RESTORATION OF OLD RECORDS	34,000	4,500
TOTAL-REVENUE FROM THE COMMONWEALTH	12,058,400	11,896,155
33 REVENUE FROM THE FEDERAL GOVT		
33010-0001 GROUND TRANSPORTATION GRANT DMV	36,000	0
33010-0002 DEQ RENT ROYALTIES	900	0
33010-0003 JUSTICE ASSISTANCE GRANTS (JAG)	40,000	0
33010-0004 GOSAP GRANT-OOY	10,000	0
33010-0012 DOMESTIC VIOLENCE GRANT	43,650	41,600
33011-0012 DOMESTIC VIOLENCE GRANT-ARRA	6,300	8,400
TOTAL-REVENUE FROM THE FEDERAL GOVT	136,850	50,000
41 NON-REVENUE RECEIPTS		
41050-0015 TRANSFER FROM REVENUE RECOVERY	0	220,000
41050-0070 TRANSFER FROM CO. CAP. IMPR	299,000	272,890
TOTAL-NON-REVENUE RECEIPTS	299,000	492,890
00		
00000-9900 FUND BALANCE	2,008,020	602,838-
TOTAL-	2,008,020	602,838-
GRAND TOTAL GENERAL OPERATING FUND	73,943,145	71,647,107

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
11 GENERAL PROPERTY TAXES	42,130,300	42,347,200
12 OTHER LOCAL TAXES	12,429,000	12,382,000
13 PERMITS, PRIV. FEES-REG. LICENSES	526,900	527,900
14 FINES & FORFEITURES	207,675	208,000
15 REV. USE OF MONEY & PROPERTY	1,688,800	1,728,100
16 CHARGES FOR SERVICES	2,331,700	2,497,700
18 MISCELLANEOUS	5,000	5,000
19 RECOVERED COSTS	121,500	115,000
20 REVENUE FROM THE COMMONWEALTH	12,058,400	11,896,155
33 REVENUE FROM THE FEDERAL GOVT	136,850	50,000
41 NON-REVENUE RECEIPTS	299,000	492,890
00	2,008,020	602,838-
GRAND TOTAL GENERAL OPERATING FUND	73,943,145	71,647,107



FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
51 LOAN REPAYMENT & STATE FUNDS		
51000-0001 FIREMAN'S INSURANCE FUND	178,000	180,000
51000-0002 REPAYMENT OF LOANS	220,000	220,000
TOTAL-LOAN REPAYMENT & STATE FUNDS	398,000	400,000
00		
00000-9900 FUND BALANCE	198,000-	200,000-
TOTAL-	198,000-	200,000-
GRAND TOTAL FIRE REVOLVING LOAN FUND	200,000	200,000

DRUG ENFORCEMENT FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
41 NON-REVENUE RECEIPTS		
41000-0002 SEIZED FUNDS-STATE	20,000	11,500
41000-0003 SEIZED FUNDS-FEDERAL	60,000	0
TOTAL-NON-REVENUE RECEIPTS	80,000	11,500
00		
00000-9900 FUND BALANCE	13,400-	61,705
TOTAL-	13,400-	61,705
GRAND TOTAL DRUG ENFORCEMENT FUND	66,600	73,205

INDUSTRIAL DEVELOPMENT FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
14 LOCAL FUNDS		
14000-0002 LOCAL FUNDS	46,000	46,000
TOTAL-LOCAL FUNDS	46,000	46,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	46,000	46,000

REVENUE RECOVERY FUND

REVENUE ESTIMATES

2009-2010 REVISED	2010-2011 PROPOSED
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18 LOCAL FUNDS		
18990-0001 REVENUE RECOVERY RECEIPTS	0	1,078,801
TOTAL-LOCAL FUNDS	0	1,078,801
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	0	160,000
TOTAL-NON-REVENUE RECEIPTS	0	160,000
00 NON-REVENUE RECEIPTS		
00000-9900 FUND BALANCE	0	118,590-
TOTAL-	0	118,590-
GRAND TOTAL REVENUE RECOVERY FUND	0	1,120,211

VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
24 FROM STATE FUNDS		
24010-0002 PUBLIC ASSISTANCE	2,908,475	3,293,250
24010-0003 FAMILY RESOURCE CENTER	220,000	230,000
24010-0007 ADMINISTRATIVE REIMBURSEMENT	5,953,568	6,123,449
24010-0009 COMPREHENSIVE SERVICES ACT	2,283,572	0
TOTAL-FROM STATE FUNDS	11,365,615	9,646,699
33 REVENUE FROM THE FEDERAL GOVT		
33050-0012 ARRA FUNDS	120,000	108,000
TOTAL-REVENUE FROM THE FEDERAL GOVT	120,000	108,000
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	2,028,885	693,801
TOTAL-NON-REVENUE RECEIPTS	2,028,885	693,801
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	13,514,500	10,448,500

COMPREHENSIVE SERVICES ACT

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
24 FROM STATE FUNDS		
24010-0009 COMPREHENSIVE SERVICES ACT	0	2,611,984
TOTAL-FROM STATE FUNDS	0	2,611,984
41 TRANSFERS FROM OTHER FUNDS		
41050-0011 TRANSFERS FROM GENERAL FUND	0	1,262,716
TOTAL-TRANSFERS FROM OTHER FUNDS	0	1,262,716
GRAND TOTAL COMPREHENSIVE SERVICES ACT	0	3,874,700

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
10 FROM LOCAL FUNDS		
15020-0001 RENTS	10,800	16,502
16120-0001 TUITION-DAY SCHOOL	28,500	23,700
16120-0002 SPECIAL FEES FROM PUPILS	52,500	175,000
16120-0003 TEXTBOOK RESALE & FINES	500	330
16120-0006 TUITION-ADULT	206,822	236,070
16120-0007 TUITION-SUMMER SCHOOL	0	12,918
18030-0003 OTHER REBATES & REFUNDS	23,463	253,213
18990-0003 DONATIONS & SPECIAL GIFTS	100	100
18990-0005 SALE OF SUPPLIES	227,559	247,406
18990-0009 SALE OF OTHER EQUIPMENT	3,200	1,575
18990-0010 INSURANCE ADJUSTMENTS	14,000	14,000
18990-0012 LOCAL- OTHER FUNDS	60,769	58,716
19010-0002 PAYMENTS-OTHER DIVISIONS	161,834	155,014
19010-0100 BENEFITS-OTHER STATE AGENCIES	183,200	232,971
TOTAL-FROM LOCAL FUNDS	973,247	1,427,515
24 FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	10,500,000	10,138,063
24020-0002 BASIC AID ENTITLEMENT	32,555,150	28,340,293
24020-0003 GED / ISAEP FUNDING	15,717	15,717
24020-0004 REMEDIAL SUMMER	244,192	69,356
24020-0005 REGULAR FOSTER CHILDREN	86,438	119,789
24020-0007 EDUCATION OF THE GIFTED	318,884	307,391
24020-0008 REMEDIAL EDUCATION	559,818	573,796
24020-0009 ENROLLMENT LOSS	131,046	0
24020-0012 SPECIAL EDUCATION SOQ	2,536,898	2,015,116
24020-0013 COMPOSITE INDEX TRANSITION	0	699,708
24020-0014 TEXTBOOK PAYMENTS	839,869	358,895
24020-0017 VOCATIONAL EDUCATION SOQ	1,417,262	1,373,011
24020-0018 CAREER & TECHNICAL EDUCATION- ADULT	4,073	4,073
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,785,749	1,680,401
24020-0023 TEACHER RETIREMENT INSTRUCTIONAL	2,295,964	997,311
24020-0028 EARLY READING INTERVENTION	135,692	100,024
24020-0033 LOTTERY	643,933	0
24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL	63,777	61,478
24020-0046 HOMEBOUND	57,995	65,357
24020-0048 REGIONAL TUITION PROGRAMS	695,416	688,155
24020-0052 CAREER & TECHNICAL EDUCATION EQUIP	26,521	26,521
24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP	51,906	51,906
24020-0059 SPECIAL EDUCATION FOSTER CHILDREN	52,186	72,320
24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER	34,306	34,306
24020-0065 AT RISK	438,925	318,923
24020-0070 CAREER & TECH ED EQUIP- REGIONAL	8,427	8,427

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN	5,000	5,000
24020-0075 PRIMARY CLASS SIZE	962,011	312,733
24020-0076 TECHNOLOGY	596,000	596,000
24020-0081 AT RISK FOUR-YEAR OLDS	546,802	454,296
24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL	72,980	72,980
24020-0091 CLINICAL FACULTY & MENTOR TEACHER	8,459	7,810
24030-0009 ENGLISH AS SECOND LANGUAGE	138,029	91,693
24040-0005 SOL ALGEBRA READINESS	90,342	69,709
24040-0050 ITCV GRANT	257,125	181,844
24040-0067 CAREER SWITCHER MENTORING GRANT	3,000	3,000
<b>TOTAL-FROM STATE FUNDS</b>	<b>58,179,892</b>	<b>49,915,402</b>
<b>33 FROM FEDERAL FUNDS</b>		
33020-0665 FEDERAL LAND USE (FOREST RESERVE)	214,041	203,969
33020-4002 ADULT LITERACY - FEDERAL	140,213	149,588
33020-4010 TITLE I GRANTS TO LEAs	1,189,124	1,118,236
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,233,256	2,283,152
33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)	128,430	129,750
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	61,061	62,361
33020-4186 DRUG FREE SCHOOLS	33,045	27,973
33020-4287 21ST CENTURY COMMUNITY LEARNING CTR	150,790	150,790
33020-4318 TITLE II PART D ENH EDU TECH.	12,300	12,368
33020-4330 ADVANCED PLACEMENT	500	0
33020-4365 TITLE III-PART A	29,000	25,000
33020-4367 ESEA - TITLE II PART A	350,753	347,945
33020-4386 ARRA ED TECH GRANT, TITLE II PART D	33,334	0
33020-4389 ARRA TITLE I GRANTS TO LEA	401,597	330,714
33020-4391 ARRA IDEA PART B FLOW THROUGH	1,294,012	1,370,142
33020-4392 ARRA IDEA PART B PRESCHOOL GRANT	43,205	51,024
33020-4394 ARRA ST FISCAL STABILIZATION FUND	3,115,108	52,057
33020-4480 ITCV, ARRA GRANT	0	59,083
<b>TOTAL-FROM FEDERAL FUNDS</b>	<b>9,429,769</b>	<b>6,374,152</b>
<b>41 NON-REVENUE RECEIPTS</b>		
41000-9900 FROM INSURANCE TRUST FUND	367,500	387,500
41050-0011 TRANSFERS FROM GENERAL FUND	31,839,255	31,598,808
41050-0070 TRANSFERS FROM CO. CAP. IMPROV	0	650,000
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>32,206,755</b>	<b>32,636,308</b>
<b>GRAND TOTAL SCHOOL OPERATING FUND</b>	<b>100,789,663</b>	<b>90,353,377</b>



SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
RECAPITULATION:		
10 FROM LOCAL FUNDS	973,247	1,427,515
24 FROM STATE FUNDS	58,179,892	49,915,402
33 FROM FEDERAL FUNDS	9,429,769	6,374,152
41 NON-REVENUE RECEIPTS	32,206,755	32,636,308
GRAND TOTAL SCHOOL OPERATING FUND	100,789,663	90,353,377

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
10 FROM LOCAL FUNDS		
15010-0001 INTEREST ON BANK DEPOSITS	33,111	34,000
16120-0041 STUDENT LUNCHES	1,800,000	1,814,114
16120-0042 STUDENT BREAKFASTS	165,000	180,259
16120-0043 ADULT LUNCHES	180,000	200,000
16120-0044 ADULT BREAKFASTS	7,000	9,500
16120-0045 A LA CARTE	560,000	595,069
16120-0047 OTHER REVENUES - CATERING	13,000	17,000
16120-0048 OTHER REVENUES - VENDING	8,000	7,500
16120-0049 OTHER REVENUES - MISCELLANEOUS	9,023	0
TOTAL-FROM LOCAL FUNDS	2,775,134	2,857,442
18 OTHER LOCAL REVENUE		
18990-0012 LOCAL - OTHER FUNDS	20,000	22,062
TOTAL-OTHER LOCAL REVENUE	20,000	22,062
19 PAYMENTS-OTHER DIVISIONS		
19010-0002 PAYMENTS-OTHER DIV - CAFETERIA	18,429	22,788
24020-0015 REIMB.-STATE FOOD PROGRAM	60,940	60,940
24030-0047 SCHOOL BREAKFAST-STATE	14,425	16,316
33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST	446,000	460,000
33020-0555 REIMB.-FEDERAL SCHOOL LUNCH	1,600,300	1,627,000
TOTAL-PAYMENTS-OTHER DIVISIONS	2,140,094	2,187,044
GRAND TOTAL SCHOOL CAFETERIA FUND	4,935,228	5,066,548

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
41 NON-REVENUE RECEIPTS		
41050-0070 TRANSFERS FROM CO. CAP. IMPROV.	50,000	0
TOTAL-NON-REVENUE RECEIPTS	50,000	0
00		
00000-9900 FUND BALANCE	71,567	0
TOTAL-	71,567	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	121,567	0

SCHOOL DEBT FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	7,312,977	7,309,940
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	1,321,023	1,037,060
TOTAL-NON-REVENUE RECEIPTS	8,634,000	8,347,000
GRAND TOTAL SCHOOL DEBT FUND	8,634,000	8,347,000

HEAD START FUND

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
19 RECOVERIES		
19010-0001 TUITION-OTHER DIVISIONS	43,135	0
TOTAL-RECOVERIES	43,135	0
33 FEDERAL FUNDS		
33020-0097 OTHER FEDERAL FUNDS, ARRA EXPANSION	103,621	108,464
33020-0098 OTHER FEDERAL FUNDS, ARRA COLA	138,001	0
33020-0099 HEAD START FEDERAL REVENUE	1,929,073	1,978,738
TOTAL-FEDERAL FUNDS	2,170,695	2,087,202
GRAND TOTAL HEAD START FUND	2,213,830	2,087,202

## GOVERNOR'S SCHOOL FUND

## REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
16 FROM LOCAL FUNDS		
16120-0002 SPECIAL FEES FROM STUDENTS	106,000	99,000
TOTAL-FROM LOCAL FUNDS	106,000	99,000
18 MISCELLANEOUS REVENUE		
18030-0003 OTHER REBATES & REFUNDS, GOV SCHL	10,000	10,000
18990-0012 OTHER FUNDS	2,600	2,600
TOTAL-MISCELLANEOUS REVENUE	12,600	12,600
19 RECOVERED COSTS		
19010-0001 TUITION FROM OTHER DIVISIONS	704,643	594,948
TOTAL-RECOVERED COSTS	704,643	594,948
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	449,485	440,389
24020-0076 TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS	475,485	466,389
00		
00000-9900 FUND BALANCE	0	50,000
TOTAL-	0	50,000
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,298,728	1,222,937

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2009-2010 REVISED	2010-2011 PROPOSED
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	4,439,996	3,016,050
TOTAL-NON-REVENUE RECEIPTS	4,439,996	3,016,050
00		
00000-9900 FUND BALANCE	1,670,023	1,959,950
TOTAL-	1,670,023	1,959,950
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	6,110,019	4,976,000
GRAND TOTAL ALL FUNDS	211,873,280	199,462,787

# COUNTY OF AUGUSTA, VA

Government Center Lane  
O. Box 590, Verona, Virginia 24482-0590  
(540) 245-5618, FAX 245-5621




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March 29, 2010

## MEMORANDUM

TO: **BOARD OF SUPERVISORS**

FROM: Patrick J. Coffield, County Administrator 

COPY: Augusta County Planning Commission

SUBJECT: **CAPITAL IMPROVEMENTS PLAN AND BUDGET**

The recommended Capital Improvements Budget for Fiscal Year 2010-11, along with the Capital Improvements Plan for the five years 2010-11 through 2014-15, is submitted for the Board of Supervisors' consideration (**see attachment**). I am also forwarding the CIP to the Planning Commission for their review and consideration as it relates to the Comprehensive Plan.

A CIP offers a systematic approach to planning and financing capital improvements. Although capital improvement programming cannot totally eliminate inefficiencies and the element of chance, a well-prepared CIP can offer advantages such as:

- ..Anticipating future capital facility needs
- ..Correlating projects to community goals, financial capabilities and anticipated growth
- ..Eliminating duplication and poorly planned expenditures
- ..Encouraging cooperation with other governmental units
- ..Establishing work schedules and cost estimates
- ..Facilitating Federal and State Grants
- ..Facilitating private sector improvements consistent with the Comprehensive Plan
- ..Developing public support for capital expenditures



A funded or partially funded CIP can also serve as a “rainy day” fund for operating budgets in times of fiscal stress. Over the past 20 years, there has been three times that CIP earmarked funding has been used to offset operating budget revenue needs:

FY93-94	\$400,000
FY03-04	\$278,000
FY09-10	\$751,750

The relationship between Capital and Operating budgets is always fluid. In years that “year end” fund balances occur, the CIP’s depreciation accounts have been the primary beneficiary. These accounts include: Fire Apparatus, Emergency Communications Equipment, Geological Information System (GIS), Information Technology (IT), Library Automation, Vehicle Depreciation, and Building Maintenance (HVAC, Roof, Carpet and Tile, Lighting, etc.). Additionally, year-end fund balances have contributed to major construction projects which have allowed the County to avoid “bonding” needed infrastructure projects. A testimonial to this strategy is best highlighted when you compare Augusta County’s debt per capita as compared to other jurisdictions within the Commonwealth. For audit year 2008-09, the State’s “Comparative Report of Local Government” lists Augusta’s debt per capita at \$1,026. The average for cities in Virginia was \$4,050 and for counties \$3,040 (25% of city average/34% of county average).

### 2010-11 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2010-11 identifies needs totaling \$19,476,000. The amount of funds represented by the five-year CIP is \$80,870,000. Because the CIP is a multi-year planning document, the Board has the flexibility to modify its five-year priorities as circumstances dictate. To fund the capital budget, year-end fund balances and reassessments revenues have been supplemented by designated revenues, i.e., one third of consumer utility taxes, one third of BPOL license taxes, 90% of meal taxes, a portion of lodging taxes, rental income and the 1997 NADA TPP adjustment.

For Fiscal Year 2010-11, the following funding sources are proposed for capital projects:

<u>General Operating</u>	<u>FY10-11</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	666,000
Meals Tax (90%) (1992/1998)	1,980,000
General Reassessment (1993)	2,300,000
General Reassessment (1997)	1,210,000
TPP NADA Adjustment (1997)	950,000
General Reassessment (1/2-2001)	919,000
General Reassessment (2005)	2,424,000
Rental Income	338,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000*
	- 278,000**
	- 751,750***
	- 623,000****
	-7,256,250*****
	\$2,638,000

\* Reflects FY 93-94 CIP reductions to offset operating budget increases.

- \*\* Reflects FY 03-04 CIP reductions to offset operating budget increases.
- \*\*\* Reflects FY 09-10 CIP reductions to offset operating budget increases.
- \*\*\*\* Reflects FY10-11 CIP reductions to offset operating budget increases.
- \*\*\*\*\* School Debt – Phases I, II, III, IV and V.

In 1993 and 1997, the Board authorized 100% of the general reassessment for capital improvements. In 2001, the Board authorized 50% of the general reassessment for capital improvements (the remaining 50% was earmarked for teacher salaries). With the decision to proceed with construction of Wilson Middle School, and renovations/expansions to Stuarts Draft and Wilson Memorial High Schools, \$2,424,000 of the 2005 reassessment was earmarked for capital projects.

As previously noted, in the previous economic downturns, the County has redirected capital funds for operating purposes (FY93-94, FY03-04, and FY09-10). I am recommending that \$623,000 be redirected for FY10-11.

Of the funding identified for capital 73.4% or \$7,256,250 is earmarked for School Debt repayment. This represents a significant commitment to public education and it is over and above the County's annual funding for School Board operations.

As previously stated, the CIP is a plan (versus the Capital budget) and it is a valuable exercise to identify needs regardless of the current funding availability. Doing so ensures that capital and infrastructure needs are not ignored and reminds us what future needs are on the horizon.

The following is an overview of the CIP by project area:

## **PUBLIC WORKS**

The seven infrastructure accounts allow Board members the flexibility to address unique problems and needs in their magisterial districts. These accounts have also been used to study problems, leverage other funding sources and expedite projects.

Stormwater management continues to be a State and local problem. Regional detention facilities, especially for areas in industrial, commercial, and small lot residential subdivisions, continue to hold promise when a public/private partnership presents itself as a viable option. Currently, we are concerned with slowing the flow of water. For many communities under the Chesapeake Bay Act, detention and treatment is required. This account provides seed money or leverage to accomplish these goals. Additionally, up to \$40,000 a year is earmarked to fund Stormwater projects under this program, individual projects up to \$20,000 are eligible for this funding. Projects above this amount require Supervisor funding from their individual infrastructure accounts or public-private partnerships. New ordinance will place an increased responsibility on County to maintain existing and new stormwater management facilities

Roads continue to be a priority of the Board and our citizens. Statewide, the competition for secondary road and revenue sharing funding is intense. Augusta County has aggressively sought additional VDOT funds by participating in the Revenue Sharing program (50% local match). VDOT's Secondary Road budget has been reduced by over 91% since 2003.

## **EDUCATION**

Since 1992, the County has authorized \$117.09 million in bonds for school construction projects. Projects include:

### **PHASE I (\$2.5M)**

Stuarts Draft Middle  
Cassell Elementary  
Riverheads Elementary  
Beverley Manor Middle  
Wilson Elementary

### **PHASE II (\$14.6M)**

Stuarts Draft Elementary  
Clymore Elementary

### **PHASE III (\$25.2M)**

Ft. Defiance High  
Buffalo Gap High  
Riverheads High

### **PHASE IV (\$25.2M)**

North River Elementary  
Craigsville Elementary  
Stump Elementary  
Churchville Elementary

### **PHASE V (\$56.2M)**

Wilson Middle School  
Stuarts Draft High  
Wilson High

In June 1990, school debt totalled \$5,639,604. As of January 2010, school debt totalled \$62.8 million. Since 1990, principal and interest costs have increased from \$876,000 in FY09 to \$8,347,000 in FY11.

The School Board's current capital list includes:

1. Relocation of Central Office to Verona
2. Elementary schools (Cassell, Verona, Ladd, Riverheads, Wilson, and Beverley Manor)
3. Middle Schools (Wilson, Buffalo Gap and Riverheads)
4. Land acquisitions

The estimated cost for these projects totals \$84.7 million.

## **PUBLIC SAFETY**

With the opening of the Regional Jail in 2006, the rated capacity increased from 90 to 402. With double bunking, and the use of dormitory style bunking, we are able to house 904 prisoners. The bonded cost of the Regional Jail was \$37 million. The debt payment is \$2.47 million annually of which Augusta County's share is \$937,000 based upon a three-year average of prisoner days (38%). Because of excess capacity, bed rentals are currently "covering" the debt payments and a portion of the operating costs. We are currently carrying a two-year debt fund reserve for Augusta County. The DOC's "out-of-compliance" backlog in local and regional jails continues to exist and is forecasted to increase over the next several years. Local jails which are considering expansions include Rockingham/Harrisonburg, Page-Shenandoah and Rockbridge-Buena Vista—Lexington. However, they may not be able to receive State capital funding (50% for regional jails) or

the necessary State funding to operate the new or expanded facilities; therefore, putting a "value" on our vacant beds. Additionally, the 2010 General Assembly has approved "redefining" the definition of State responsible inmates from felons with sentences of one year or more to felons with sentences of two years or more. This will significantly impact our budget in that currently the "per diem" for State responsible is \$14 per day and with this change will go to \$4 per day (local responsible per diem was previously \$8 per day).

The existing emergency communications (radio) system was installed eleven (11) years ago at a cost of \$2.5 million. The FCC has promulgated new regulations that will split the band width of UHF radio frequencies from 25 mgh to 12.5 mgh. This regulation opens up many more frequencies that could be available to the public and private sector. The regional cost to comply with this upgrade could cost in excess of \$20 million.

Phase I:	Narrow Banding	\$772,000
Phase II:	Option 1 UHF/no trunking	\$5-7 million
	Option 2 UHF/trunking	\$12-15 million
	Option 3 MHZ/trunking	\$20 million

The recommendations proposed in the Fire and Rescue Emergency Services Study impacts not only the operating budget, but the capital budget as well. We recognize this, and have created capital accounts for fire apparatus (replacement), Regional Training Center, and volunteer equipment.

The City of Staunton is responsible for planning for the eventual move of the Juvenile and Domestic Relations Courts and Court Services Unit. This move would allow for expanded use of the "current" District Courts Building by General District Court, Circuit Court and Commonwealth Attorney's office. This could continue to push back the need to construct a new court complex (Circuit and General District) which could cost in excess of \$33 million.

## **LANDFILL**

Over \$14.5 million has been expended by the County to purchase additional land, to close the "old" landfill, develop a public use site, and construct an environmentally responsible "new" Regional Landfill. The current landfill was opened in the fall of 1998 (cell number one is full and cells number two and three are in use). Construction of cell four is complete. It is highly probable that the cost to construct cell five (8 acres) can be pushed beyond the Five-year plan. This possible delay can be attributed to a number of factors:

- o Reduced Tonnage (economy driven)
- o Improved compaction (new equipment)
- o Change in daily cover from 6 inches of topsoil to a spray substance
- o DEQ approval of slope modification resulting in additional fill area

The Regional Landfill includes Staunton and Waynesboro, which share in capital and operating costs. The member jurisdictions are also required to provide funding for closure and post closure expenses.

## OTHER CATEGORIES

This category represents funding for a variety of County projects. The following is a brief synopsis:

- A) **IT/GIS** – The technology needs of the county staff and residents continues to grow. We are seeing a rise in the demands for more e-government access. The GIS digitized mapping website will cause a rise in GIS data requests and support. Document imaging is also expanding into other areas of the government center. We recently designed a new county website which provides improved GIS and e-government software capabilities.
  
- B) **BLUE RIDGE COMMUNITY COLLEGE** – The current capital program identifies projects totaling over \$40 million; \$17 million of these recently completed projects include a Large Animal Teaching Facility, a Small Animal Teaching Facility renovation, a Fine Arts Building, renovating and equipping a new Aviation Facility at the Shenandoah Valley Regional Airport (leased), a Science Building addition/renovation, a new Maintenance Building, a new Bookstore Building, addition of a new 150 vehicle Parking Lot, and creation of a Campus Commons area. Projects under construction include a new Advanced Technology Center, a 120 vehicle Parking Lot, and internal road improvements totaling over \$9 million. Now being designed, and planned for completion in 2012, is a \$9 million Recreation and Fitness Center. Not yet funded by the State, but in the planning stage is a \$5 million Student Services/Classroom building. Localities served by the Community College are responsible for the site work associated with projects, i.e., utility extensions, parking lots, external lighting, sidewalks, etc. Augusta County's share is \$845,000 or \$84,500 a year over the next 10-year period.
  
- C) **LIBRARY** – Library technology and usage continues to evolve. Phase II of the Library Master Plan for the main library in Fishersville is under construction.
  
- D) **RECREATION FACILITIES** - The Parks and Recreation Commission continue to serve as a resource for the allocation of recreation grants to community groups which have dedicated their time and energy to promoting recreation opportunities for our citizens. Since the program was initiated, \$1.9 million has been authorized leveraging an estimated \$4.5 million in community, individual and corporate contributions. Staff continues to work on a number of park projects. In 2009, a playground was installed at Crimora Park and we began construction in Augusta Springs of a new park. In 2009, Natural Chimneys Park, with its 145 camping sites, was transferred to County operation. Park projects at Verona and Deerfield are under discussion. The County's recreation master plan continues as the "blue print" for future recreation facilities.
  
- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** – The Airport has been successful over the past several years for leveraging local funds to secure State and Federal grants to market and improve facilities at the airport. Projects completed this past year include construction of the north corporate hangar area, and rehabilitation of the General Aviation and Air Carrier aprons where transient corporate and airline aircraft are parked. Local funds were used to leverage

approximately \$3.3 million in Federal and State funding toward these projects. Augusta County partners with Rockingham County, Staunton, Waynesboro and Harrisonburg to operate the Airport.

- F) **AUGUSTA COUNTY SERVICE AUTHORITY** – The County’s Infrastructure Accounts have traditionally covered minor water and sewer extensions. The County’s Comprehensive Plan, as well as Economic Development initiatives, often requires a financial commitment from the Service Authority. In such circumstances, it would be appropriate to participate in cost sharing proposals. Additionally, the issue of fire flow may require public-private and County-ACSA partnerships to address.
- G) **BUILDING SINKING FUND** – The Building Sinking Fund has been established based upon depreciation costs associated with HVAC, carpet and tile, roofs and painting. Replacement costs associated with solid waste container sites are also included in this account. Revenues generated from the rental of space at Government Center to State and Federal agencies contributes funding for this sinking fund.
- H) **COURTS** – Funding addresses master planning, minor renovations, security and design costs for new court facilities.
- I) **GOVERNMENT CENTER** – The County is working with the School Board to eventually relocate the School Administration offices, bus garage and maintenance center to Verona. The economy is affecting the timing of these projects.
- J) **SOCIAL SERVICES BUILDING** – The current offices are located in a circa 1965 warehouse. The roofing system, along with HVAC systems, makes it extremely difficult to maintain. An opportunity may present itself to relocate to Fishersville with the School Administration’s move to Government Center. If the decision is to remain at the current location, the roofing system needs to be replaced.
- K) **ECONOMIC DEVELOPMENT** – This account has been used to purchase and develop Phase One of Mill Place Commerce Park. Additionally, funding from this account was used this past year to grade several sites in the Commerce Park to make them “shovel ready”. Funding from this account can be used to provide the required local match should Governor’s Opportunity Fund (GOF) or Rail Access, or similar projects present themselves.
- L) **TOURIST INFORMATION CENTERS** –The City of Staunton has indicated that the current plan to construct a new TIC at the Frontier Culture Museum has been tabled for the foreseeable future. However, efforts continue with the City of Waynesboro and the principal property owner of Afton Mountain to demolish existing structures and locate a temporary structure on site and, hopefully, replace it sometime in the future with a permanent facility on the mountain.
- M) **GOVERNMENT CENTER SECURITY** – Funding to monitor activities at various governmental buildings and to upgrade locking/security systems. Since 2001, Homeland security has also been a high priority and we continue to see a need

for security equipment, such as cameras, controlled door access, etc.

- N) **FLOOD CONTROL DAMS** – NRCS has completed Dam Rehabilitation Studies at three locations. Improvements to Robinson Hollow and Inch Run Dams are complete. Construction is underway for improving Toms Branch. A study is underway for Mills Creek Dam and a request has been submitted to add three other dams to the list. The non-Federal share for bringing dams into compliance is 35%. The State and City of Waynesboro are currently participating with Augusta County in helping to offset the state and local costs.
- O) **SOLID WASTE TRANSFER STATIONS** – The recycling committee and staff continues to seek a site in Déerfield to construct a new transfer station. Additional sites are needed to relieve demand on existing facilities in Verona and Mt. Sidney.
- P) **VEHICLE SINKING FUND** – A depreciation account has been established for the replacement of law enforcement and other County vehicles.

PJC/rra

c:/budget/cap10

**COUNTY OF AUGUSTA**  
**CAPITAL IMPROVEMENTS PLAN**  
**FISCAL YEARS 2011-2015**

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
<u>PUBLIC WORKS:</u>						
INFRASTRUCTURE	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
STORMWATER MANAGEMENT	50,000	50,000	50,000	50,000	50,000	250,000
LANDFILL	400,000	400,000	400,000	400,000	400,000	2,000,000
SECONDARY ROADS	245,000	245,000	245,000	245,000	245,000	1,225,000
REVENUE SHARING-ROADS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
<b>SUB-TOTAL</b>	<b>3,095,000</b>	<b>3,095,000</b>	<b>3,095,000</b>	<b>3,095,000</b>	<b>3,095,000</b>	<b>15,475,000</b>

<u>SCHOOL PROJECTS:</u>	<u>8,470,000</u>	<u>8,470,000</u>	<u>8,470,000</u>	<u>8,470,000</u>	<u>8,470,000</u>	<u>42,350,000</u>
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<u>PUBLIC SAFETY:</u>						
JAIL EXPANSION (DEBT)	937,000	937,000	937,000	937,000	937,000	4,685,000
JUV. DETENTION HOME (DEBT)	94,000	94,000	94,000	94,000	94,000	470,000
COURTHOUSE	200,000	200,000	200,000	200,000	200,000	1,000,000
EMERGENCY COMMUNICATIONS	1,312,000	158,000	151,000	140,000	100,000	1,861,000
FIRE APARATUS	983,000	228,000	220,000	217,000	207,000	1,855,000
FIRE/ RESCUE TRAINING CENTER II	100,000	100,000	100,000	100,000	100,000	500,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
FIRING RANGE	52,000	52,000	52,000	52,000	52,000	260,000
<b>SUB-TOTAL</b>	<b>3,878,000</b>	<b>1,969,000</b>	<b>1,954,000</b>	<b>1,940,000</b>	<b>1,890,000</b>	<b>11,631,000</b>



**COUNTY OF AUGUSTA**  
**CAPITAL IMPROVEMENTS PLAN**  
**FISCAL YEARS 2011-2015**

PROJECT	FISCAL YEAR ENDING JUNE 30TH					TOTAL
	2011	2012	2013	2014	2015	
<b>OTHER COUNTY PROJECTS:</b>						
G. I. S.	10,000	10,000	10,000	10,000	10,000	50,000
BLUE RIDGE COMM. COLLEGE	85,000	85,000	85,000	85,000	85,000	425,000
LIBRARY AUTOMATION/TECHNOLOGY	97,000	5,000	4,000	4,000	1,000	111,000
RECREATIONAL MATCHING GRANTS	210,000	210,000	210,000	210,000	210,000	1,050,000
RECREATIONAL COMM. CENTERS	20,000	20,000	20,000	20,000	20,000	100,000
SHEN. VAL. REG. AIRPORT COMM.	125,000	125,000	125,000	125,000	125,000	625,000
AUGUSTA COUNTY SERVICE AUTH.	200,000	200,000	200,000	200,000	200,000	1,000,000
BUILDING SINKING FUND	330,000	330,000	330,000	330,000	330,000	1,650,000
SOCIAL SERVICES BUILDING	100,000	100,000	100,000	100,000	100,000	500,000
INFORMATION TECHNOLOGY	846,000	156,000	126,000	107,000	51,000	1,286,000
ECONOMIC DEVELOPMENT	300,000	300,000	300,000	300,000	300,000	1,500,000
TOURIST INFORMATION CENTERS	10,000	10,000	10,000	10,000	10,000	50,000
GOVERNMENT CENTER SECURITY	154,000	39,000	39,000	39,000	39,000	310,000
VEHICLE SINKING FUND	403,000	29,000	24,000	20,000	11,000	487,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
SOLID WASTE TRANSFER STATIONS	225,000	0	0	0	0	225,000
GOVERNMENT CENTER	818,000	194,000	186,000	184,000	163,000	1,545,000
<b>SUB-TOTAL</b>	<b>4,033,000</b>	<b>1,913,000</b>	<b>1,869,000</b>	<b>1,844,000</b>	<b>1,755,000</b>	<b>11,414,000</b>
<b>USES - GRAND TOTAL</b>	<b>19,476,000</b>	<b>15,447,000</b>	<b>15,388,000</b>	<b>15,349,000</b>	<b>15,210,000</b>	<b>80,870,000</b>
SCHOOL BORROWING	8,470,000	8,470,000	8,470,000	8,470,000	8,470,000	42,350,000
V. D. O. T.	745,000	745,000	745,000	745,000	745,000	3,725,000
RENTS	338,000	338,000	338,000	338,000	338,000	1,690,000
REVENUE RECOVERY	200,000	200,000	200,000	200,000	200,000	1,000,000
GENERAL FUND REVENUE	2,090,000	2,090,000	2,090,000	2,090,000	2,090,000	10,450,000
GENERAL FUND BALANCE	7,623,000	3,594,000	3,535,000	3,496,000	3,357,000	21,605,000
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
<b>SOURCES - GRAND TOTAL</b>	<b>19,476,000</b>	<b>15,447,000</b>	<b>15,388,000</b>	<b>15,349,000</b>	<b>15,210,000</b>	<b>80,870,000</b>