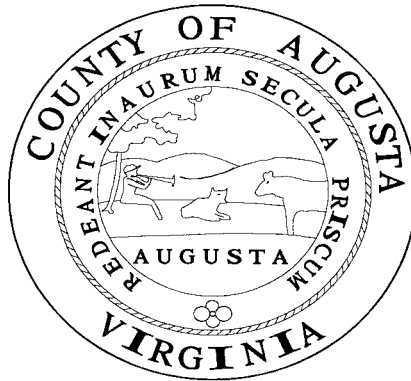


# **COUNTY OF AUGUSTA, VIRGINIA**

## **2011-2012 BUDGET**



**JEREMY L. SHIFFLETT, BEVERLEY MANOR**

**GERALD W. GARBER, MIDDLE RIVER**

**LARRY C. HOWDYSHELL, 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, 2012

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COUNTY OF AUGUSTA

ADVERTISED BUDGET

2011-2012

<u>FUND</u>	<u>BALANCE 7/1/2011</u>	<u>REVENUE</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>	<u>EXPENDITURES</u>	<u>TRANSFERS OUT</u>	<u>BALANCE 6/30/2012</u>
GENERAL OPERATING FUND	7,443,885	72,353,585	146,525	79,943,995	29,700,534	43,317,257	6,926,204
FIRE REVOLVING LOAN FUND	1,289,571	400,000	-	1,689,571	400,000	-	1,289,571
DRUG ENFORCEMENT FUND	304,507	13,000	-	317,507	88,430	-	229,077
INDUSTRIAL DEVELOPMENT FUND	-	95,000	-	95,000	95,000	-	-
REVENUE RECOVERY FUND	179,406	530,600	160,000	870,006	563,200	120,000	186,806
VIRGINIA PUBLIC ASSISTANCE	4,300	9,585,207	821,293	10,410,800	10,406,500	-	4,300
CSA	-	2,184,000	1,116,000	3,300,000	3,300,000	-	-
SCHOOL OPERATING FUND	3,000	56,986,595	31,865,816	88,855,411	88,852,411	-	3,000
SCHOOL CAFETERIA FUND	1,113,637	4,813,552	-	5,927,189	4,813,552	-	1,113,637
SCHOOL CAPITAL IMPROVEMENT	614,094	15,012,330	-	15,626,424	6,956,054	-	8,670,370
SCHOOL DEBT FUND	-	195,375	8,174,100	8,369,475	8,369,475	-	-
HEAD START FUND	(16)	2,037,983	-	2,037,967	2,037,983	-	(16)
GOVERNOR'S SCHOOL FUND	154,525	1,146,659	-	1,301,184	1,209,659	-	91,525
COUNTY CAPITAL IMPROVEMENT	33,069,112	-	2,045,087	35,114,199	2,045,087	891,564	32,177,548
<b>TOTALS</b>	<b>44,176,021</b>	<b>165,353,886</b>	<b>44,328,821</b>	<b>253,858,728</b>	<b>158,837,885</b>	<b>44,328,821</b>	<b>50,692,022</b>
							<u>50,692,022</u>

COUNTY OF AUGUSTA  
RECOMMENDED BUDGET  
2011-2012

FUND	BALANCE 7/1/2011	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2012
GENERAL OPERATING FUND	7,443,885	72,353,585	146,525	79,943,995	28,865,621	44,152,170	6,926,204
FIRE REVOLVING LOAN FUND	1,289,571	400,000	-	1,689,571	400,000	-	1,289,571
DRUG ENFORCEMENT FUND	304,507	13,000	-	317,507	88,430	-	229,077
INDUSTRIAL DEVELOPMENT FUND	-	95,000	-	95,000	95,000	-	-
REVENUE RECOVERY FUND	179,406	530,600	160,000	870,006	563,200	120,000	186,806
5 VIRGINIA PUBLIC ASSISTANCE	4,300	9,585,207	821,293	10,410,800	10,406,500	-	4,300
CSA	-	2,184,000	1,116,000	3,300,000	3,300,000	-	-
SCHOOL OPERATING FUND	3,000	56,986,595	31,865,816	88,855,411	88,852,411	-	3,000
SCHOOL CAFETERIA FUND	1,113,637	4,813,552	-	5,927,189	4,813,552	-	1,113,637
SCHOOL CAPITAL IMPROVEMENT	614,094	15,012,330	-	15,626,424	6,956,054	-	8,670,370
SCHOOL DEBT FUND	-	195,375	8,174,100	8,369,475	8,369,475	-	-
HEAD START FUND	(16)	2,037,983	-	2,037,967	2,037,983	-	(16)
GOVERNOR'S SCHOOL FUND	154,525	1,146,659	-	1,301,184	1,209,659	-	91,525
COUNTY CAPITAL IMPROVEMENT	33,069,112	-	2,880,000	35,949,112	2,880,000	891,564	32,177,548
<b>TOTALS</b>	<b>44,176,021</b>	<b>165,353,886</b>	<b>45,163,734</b>	<b>254,693,641</b>	<b>158,837,885</b>	<b>45,163,734</b>	<b>50,692,022</b>
						<u>50,692,022</u>	

COUNTY OF AUGUSTA

REVISED BUDGET

2010-2011

<u>FUND</u>	<u>BALANCE 7/1/2010</u>	<u>REVENUE</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>	<u>EXPENDITURES</u>	<u>TRANSFERS OUT</u>	<u>BALANCE 6/30/2011</u>
GENERAL OPERATING FUND	6,603,498	72,919,410	344,000	79,866,908	28,099,864	44,323,159	7,443,885
FIRE REVOLVING LOAN FUND	1,129,571	360,000	-	1,489,571	200,000	-	1,289,571
DRUG ENFORCEMENT FUND	367,307	59,000	-	426,307	121,800	-	304,507
INDUSTRIAL DEVELOPMENT FUND	-	52,000	-	52,000	52,000	-	-
REVENUE RECOVERY FUND	61,756	630,600	160,000	852,356	552,950	120,000	179,406
9 VIRGINIA PUBLIC ASSISTANCE	4,300	10,061,183	802,017	10,867,500	10,863,200	-	4,300
CSA	-	2,305,500	1,154,500	3,460,000	3,460,000	-	-
SCHOOL OPERATING FUND	3,000	59,335,998	32,248,808	91,587,806	91,584,806	-	3,000
SCHOOL CAFETERIA FUND	1,113,637	4,711,825	-	5,825,462	4,711,825	-	1,113,637
SCHOOL CAPITAL IMPROVEMENT	644,893	31,355	856,511	1,532,759	918,665	-	614,094
SCHOOL DEBT FUND	-	-	8,347,300	8,347,300	8,347,300	-	-
HEAD START FUND	(16)	2,272,349	-	2,272,333	2,272,349	-	(16)
GOVERNOR'S SCHOOL FUND	217,525	1,180,183	-	1,397,708	1,243,183	-	154,525
COUNTY CAPITAL IMPROVEMENT	35,836,682	-	3,297,594	39,134,276	3,297,593	2,767,571	33,069,112
<b>TOTALS</b>	<b>45,982,153</b>	<b>153,919,403</b>	<b>47,210,730</b>	<b>247,112,286</b>	<b>155,725,535</b>	<b>47,210,730</b>	<b>44,176,021</b>

44,176,021



# AUGUSTA COUNTY, VIRGINIA

## ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2012

Real Estate (Net of Land Use Value) .....	\$6,628,879,000
Mobile Homes .....	\$34,227,000
Personal Property – Vehicles & Motorcycles.....	\$428,668,000
Personal Property – Other Personal Property.....	\$116,217,000
Machinery & Tools .....	\$160,326,000
Public Service Corporations	
Real Estate .....	\$247,198,000
Personal Property .....	<u>\$ 926,000</u>
	<u>\$248,124,000</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$7,616,441,000</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 to 11-12	0.48	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 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	\$25,676,839	37.30%	\$334.23
Social Services	1,937,293	2.82%	25.22
School Operating	31,865,816	46.29%	414.79
School Debt	7,309,061	10.62%	95.14
County Capital Improvements	2,045,087	2.97%	26.62
<u>TOTALS**</u>	<u>\$68,834,096</u>	<u>100.00%</u>	<u>\$896.00</u>

\*\* Includes \$31,736,000 in Real Estate Taxes.

**COUNTY OF AUGUSTA  
BUDGET HEARING AND TAX RATES  
FOR FISCAL YEAR ENDING JUNE 30, 2011  
AND JUNE 30, 2012**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday, April 20, 2011 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.

	<b>REVISED 2010-2011</b>	<b>PROPOSED 2011-2012</b>
<b><u>FUNDING SOURCES:</u></b>		
General Property Taxes	\$ 43,490,100	\$ 43,142,600
Other Local Revenues	18,703,086	18,444,286
State Revenues	24,402,033	23,835,532
Federal Revenues	283,360	262,775
Sales Tax (state/local)	15,000,000	15,000,000
State School Revenues	40,379,138	40,353,096
Federal School Revenues	11,661,686	9,315,597
Borrowing-Schools	-	15,000,000
<b>Total Revenues</b>	<b><u>\$ 153,919,403</u></b>	<b><u>\$ 165,353,886</u></b>
Transfers From Other Funds	\$ 47,210,730	\$ 44,328,821
Fund Balances and Reserves	45,982,153	44,176,021
<b>Total Sources</b>	<b><u>\$ 247,112,286</u></b>	<b><u>\$ 253,858,728</u></b>
<b><u>FUNDING USES:</u></b>		
General Government Administration	\$ 3,478,130	\$ 3,698,359
Judicial Administration	1,732,193	1,746,810
Public Safety	14,723,109	15,678,679
Public Works	3,344,125	3,403,745
Health & Public Assistance	14,963,200	14,449,010
Recreation & Library	2,674,155	2,733,902
Community Development	1,535,175	1,541,209
Non-departmental & Contingencies	899,727	1,301,950
Education-Operating Funds	99,812,163	96,913,605
Education-Capital Improvements	918,665	6,956,054
Education-School Debt	8,347,300	8,369,475
County Capital Improvements	3,297,593	2,045,087
<b>Total Expenditures</b>	<b><u>\$ 155,725,535</u></b>	<b><u>\$ 158,837,885</u></b>
Transfers to Other Funds	\$ 47,210,730	\$ 44,328,821
Fund Balances and Reserves	44,176,021	50,692,022
<b>Total Uses</b>	<b><u>\$ 247,112,286</u></b>	<b><u>\$ 253,858,728</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  
FY11-12 Budget  
March 28, 2011**

The Board of Supervisors endorsed the following revisions to the County Administrator's budget at their Monday, March 28, 2011, work session:

**Expenditures**

11010-3125	BOS – Census, Surveys & Reports	<\$ 20,900>
81020-5603	Tourism – Radio	< 2,000>
81050-5501	Economic Development – Travel	2,000
92040-9999	Contingency	20,900
80000-MISC.	CIP Accounts	< 834,913>
30000-MISC.	Public Safety Accounts	834,913

**BOARD OF SUPERVISORS  
FY11-12 BUDGET  
May 4, 2011**

The Board of Supervisors approved the following revisions to their advertised budget and public hearing of Wednesday, April 20, 2011:

**Expenditures**

30000-MISC	Public Safety Accounts	<\$257,039>
32020-9152	Riverheads Fire & Rescue	\$ 23,410
35010-5684	SPCA	\$ 28,000
51010-5601	Health Department	\$ 22,000
92020-5684	Bio-Solid Inspections	<\$ 2,500>
92040-9999	Contingency	\$257,039

H:/BOS-notes-revisions

# COUNTY OF AUGUSTA, VA


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



March 28, 2011

## MEMORANDUM

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator 

SUBJECT: **FISCAL YEAR 2011-12 OPERATING BUDGET**

It is my pleasure and honor to submit to you the Fiscal Year 2011-12 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 2010, we had 791 building permits issued valued at \$61,559,301.

	2009	2010
New Construction	\$37,569,090	42,674,222
Alterations/Repair	<u>18,129,751</u>	<u>18,885,079</u>
Total	\$55,698,841	\$61,559,301

While lower than in past years, we issued permits for 116 new single family units and 184 multi-family units in 2010. A number of non-residential permits over \$100,000 were also issued in 2010:

**Beverley Manor:**

SPCA – Spay & Neuter Clinic	\$ 391,000
Eagles, LLC	\$ 675,600
W&W Developers, Inc.	\$ 192,000
Orvin H. Kiser, Jr. – Sports Facility	\$ 500,000
Orvin H. Kiser, Jr. – Day Care Center	\$ 300,000

**Middle River:**

Railside Industries – Unloading Canopy	\$ 125,000
Railside Industries – Storage Building	\$ 153,000
Shenandoah Valley Airport	\$1,686,000

**North River:**

Commonwealth of Virginia (BRCC)	\$ 122,000
Elk Development Company	\$ 260,000
Salem Evangelical Lutheran Church Addition	\$1,287,678
Weyers Cave Landing, LP	\$ 207,500

**Riverheads:**

Raphine Christian Church	\$ 450,000
KRIS Company, LLC – Dollar General	\$ 105,631
Ricky L. Campbell – Fire Station	\$ 506,900

**South River:**

Graves Enterprises, LLC	\$ 491,885
Precision Associates, LLC	\$ 100,000
Virginia Regional Transit	\$3,200,000
Roller Eavers Partnership	\$ 304,000

**Wayne:**

Foursquare Gospel Addition	\$2,200,000
Equipment Repair Building-Valley Restaurant	\$ 150,000
Widewaters Fishersville-Advance Auto Parts	\$ 179,400
Augusta Regional Free Clinic Addition	\$ 535,000
Augusta Professional Park – Medical Office	\$2,000,000
Brummy Land, LLC – Dentist Office	\$1,150,000
Augusta Professional Park – Interior Remodel	\$ 300,000
Augusta Professional Park – Doctors' Office	\$ 200,000
Augusta Health Care, Inc.	\$ 130,000
Blue Ridge Chapel Church of the Brethren	\$1,296,570

Over the last forty years, there have been six (6) recessions as defined by the National Bureau of Economic Research. The most recent recession had by far the longest duration of any listed and its effect continues to be felt to this day:

<b>Began</b>	<b>Ended</b>	<b>Duration</b>
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	June 2009	18 months

On the positive side, for Fiscal Year 2011-12, the Director of Finance and I project an increase in school eligible revenues totaling \$540,676.

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

Schools	\$270,338	50%
County	<u>270,338</u>	50%
	\$540,676	

Direct cuts from the State (aid to the Commonwealth) totals \$351,000 (up 11% over current fiscal year). This amount does not reflect the “cost” of enacting the Line Duty Act which mandates that localities start paying for benefits to Law Enforcement, Correctional Officers, Fire, Rescue and Volunteers. The State estimate for these benefits is \$233.89 per participant which would total \$57,000. Additionally, this year’s budget reflects implementation of the Veterans Disability Real Estate Tax exemption (estimated cost \$67,200). Both of these programs were enacted by the State with responsibility for funding/implementing mandated to localities.

To fulfill the Board’s directive for staff to balance the budget based on current revenues, I have cut \$3.4 million from Agency requests. Our budget strategy has included:

- No Cost of Living/Merit Increase (third 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 evaluating use of existing and part-time employees to perform duties

In appreciation of the serious economic realities facing our State and County, I cannot recommend funding these additional budget requests without restructuring the way we have traditionally funded Capital and Operating budgets. Since 1993, the Board has provided dedicated local revenues for capital outlays to avoid or reduce our dependency on Bonding of Capital projects. This philosophy has contributed to our low debt per capita. For Fiscal Year 2010, our average debt per capita was \$964 or 36% of the State average for counties (\$2,667). When comparing with cities, we were 23% of the State average (\$4,229). In light of economic and financial realities, the Board has the option of reallocating dedicated capital funds to the Operating budget. As noted below, if you revise the CIP, up to \$1.55 million could be reallocated. On the Operating (expense) side, the alternative budget proposals totaling \$2.2 million are submitted for your prioritization and consideration:

### **Alternative Budget**

**CIP** – The Board could remove reoccurring revenue (high-lighted in red) and partially replace with FY11 anticipated Fund Balances (estimated):

	<u>Original Budget</u>	<u>Fund Balance</u>
80000-8005 Landfill	\$ 340,000	\$
80000-misc Infrastructure	700,000	350,000
80000-misc Rec. Matching	70,000	35,000
80000-8057 Fire Apparatus	30,000	
80000-8139 TIC	10,000	
80000-8145 Econ. Dev.	200,000	40,000
80000-8149 ACSA	200,000	
80000-8152 F&R Equipment	200,000	
80000-8162 BRCC	85,000	
80000-8162 Roads	500,000	
80000-8166 Vehicles	299,000	
80000-8198 Bldgs.	<u>246,000</u>	
	\$2,880,000	
	<u>- 1,550,000</u>	
	\$1,330,000	<u>\$ 425,000</u>

**Operating Budget** – Requests received but not included in “balanced budget” proposal:

Fire & Rescue Volunteer Personnel	\$ 904,306.83.
Fire & Rescue Volunteer Other	351,201.00
Fire & Rescue Career	745,070.23
Sheriff's Department	155,926.94
ECC	43,173.19
IT	<u>39,039.46</u>
	\$2,238,717.65

While it pains me to even suggest that the Board look at reallocating dedicated Capital funding, I am encouraged by Development interests in Weyers Cave, Verona (Marketplace) and Fishersville (Crescent Development, Augusta Health Cardiac Center and Interstate Business Park). When these projects come to fruition, I would recommend that the dedicated Capital funding be restored from increased Real Estate, Meals, Lodging, Sales, and Machinery & Tools taxes. However; competing for this potentially new funding will be other critical Operating needs:

- School Operating and Capital needs
- Fire and Rescue needs
- Frozen Personnel Positions (26)
- Employees Compensation/Benefits:
  - o Cost of Living
  - o Merit Recognition
  - o Employees Health Insurance
  - o Dependent Health Insurance
  - o VRS (Retirement)



Should we be unsuccessful in attracting sufficient growth to generate “new” revenues to address future Capital and Operating needs, the Board may need to consider going to the Bond Market to finance future capital needs and/or look at increasing the County’s 48¢ tax rate.

Additionally, as the State continues to work through its financial issues, I expect to see continued erosion of State funding and/or increased State mandates for localities, i.e., CSA, Jail costs, Constitutional offices, Schools, VRS, etc.

**BUDGET EXPENDITURE DETAILS**

**Personnel** – The County, a number of years ago, established an Insurance Trust Fund to assist in leveling out fluctuations in employee Health Insurance premiums. This account has also been used for expenses relating to consortium consulting fees, unemployment insurance, worker compensation insurance, and employee dependent care health insurance supplements. This account, for a number of years, was kept in the black with “savings” from amounts budgeted for health insurance premiums as well as transfers from the October, 1997 Trigon stock sale. With increasing Health Insurance premiums and reductions in interest earnings, it is now necessary that we allocate funds in our operating budget for these reoccurring expenses:

Unemployment Insurance	\$ 12,000
Workers Comp Insurance	4,000
Consortium Fees	7,700
Dependent Care Supplements	<u>330,000</u>
	<b>\$353,700</b>

**Comprehensive Services Act** – The State of Virginia continues to define and redefine services allowable under CSA. It is the belief of many County Administrators and City Managers that the State Code is inherently flawed in that it requires membership of service agencies that deal daily with special education and mentally challenged children to serve on the Agency which makes the decisions regarding services. Their support leans towards insuring the children are served above the control of the funding source. This role conflicts with the responsibility to live within an approved budget. Fortunately, due to changes we have instituted locally, our costs have actually decreased over the past several years; however, if the State is successful in transferring additional “mandated services” without increased funding, this trend could be reversed.

**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 2012, the revenue projection is:

Meals	10% Moral	\$220,000
Lodging	50% Code	<u>217,500</u>
		<b>\$437,500</b>

**Capital Improvements Program** – A separate memorandum is provided highlighting the 2012-2016 CIP. The Board has dedicated the following revenue sources for Capital Improvements:

General Operating	FY11-12
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,000,000
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	246,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000*
	- 278,000**
	- 751,750***
	- 623,000****
	<u>-7,256,250*****</u>
	\$2,880,000

- \* 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.

**Fire and Rescue** – Since 1990 career staffing has increased from 8 to 50. Each year, additional requests are received from Volunteer agencies for additional career staffing. It is our hope that the State’s Fire and Emergency Services Study will be complete early enough to allow for Board discussion prior to adoption of this budget.

**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 FY11-12.

Real Estate	1¢ =	\$662,888
TPP	1¢ =	\$ 42,867 (@\$2.25)

**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.

## 2011-12 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2010-11 REVISED	2011-12 PROPOSED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	91,584,806	88,852,411	(2,732,395)
43- SCHOOL CAFETERIA FUND	4,711,825	4,813,552	101,727
44- SCHOOL CAP. IMP. FUND	918,665	6,956,054	6,037,389
45- SCHOOL DEBT FUND	8,347,300	8,369,475	22,175
47- SCHOOL HEAD START FUND	2,272,349	2,037,983	(234,366)
48- GOVERNOR'S SCHOOL FUND	1,243,183	1,209,659	(33,524)
<b>TOTAL SCHOOL USES</b>	<b>109,078,128</b>	<b>112,239,134</b>	<b>3,161,006</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	28,099,864	29,771,444	1,671,580
12- FIRE REVOLVING LOAN FUND	200,000	400,000	200,000
13- DRUG ENFORCEMENT FUND	121,800	88,430	(33,370)
14- INDUSTRIAL DEVELOPMENT FUND	52,000	95,000	43,000
15- REVENUE RECOVERY FUND	552,950	563,200	10,250
23- SOCIAL SERVICES FUND	10,863,200	10,406,500	(456,700)
24- COMPREHENSIVE SERVICES FUND	3,460,000	3,300,000	(160,000)
70- COUNTY CAP. IMP. FUND	3,297,593	2,045,087	(1,252,506)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>46,647,407</b>	<b>46,669,661</b>	<b>22,254</b>
<b>TOTAL USES</b>	<b>155,725,535</b>	<b>158,908,795</b>	<b>3,183,260</b>
TRANSFERS TO OTHER FUNDS	47,210,730	44,328,821	(2,881,909)
FUND BALANCES & RESERVES	44,176,021	50,621,112	6,445,091
<b>GRAND-TOTAL ALL FUNDS</b>	<b>247,112,286</b>	<b>253,858,728</b>	<b>6,746,442</b>

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
11010 BOARD OF SUPERVISORS		
1600 COMPENSATION OF MEMBERS	75,750	75,750
2100 EMPLOYERS SHARE-FICA	5,795	5,795
2300 EMPLOYERS SHARE-HOSPITALIZATION	33,450	34,885
3120 CONTRACTUAL-STATE ASSEMBLY	20,000	20,000
3125 CENSUS, SURVEYS, REPORTS	11,500	11,500
5501 TRAVEL EXPENSES	17,700	17,810
5502 EXPENSES-STATE ASSEMBLY	750	750
TOTAL-BOARD OF SUPERVISORS	164,945	166,490
12010 COUNTY ADMINISTRATOR		
1100 SALARIES & WAGES	390,700	392,120
1300 SALARIES & WAGES/PART-TIME	3,000	3,000
2100 EMPLOYERS SHARE-FICA	30,120	30,000
2210 EMPLOYERS SHARE-RETIREMENT	53,920	53,920
2300 EMPLOYERS SHARE-HOSPITALIZATION	22,285	23,260
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,055	1,055
2700 WORKERS COMPENSATION INS.	410	450
3121 AUDITING-CONTRACTUAL	46,400	47,560
3124 COST ALLOCATION PLAN	3,000	4,000
3600 ADVERTISING	5,000	5,000
5201 POSTAL SERVICES	1,000	1,000
5203 TELEPHONE SERVICES	2,880	3,000
5305 MOTOR VEHICLE INSURANCE	1,680	1,200
5307 LIABILITY INS.-PUBLIC OFFICIAL	0	3,700
5501 TRAVEL EXPENSES	1,865	2,925
5801 DUES & SUBSCRIPTIONS	18,305	18,530
6001 OFFICE SUPPLIES	8,000	9,600
6008 MOTOR VEHICLE FUEL	1,600	1,900
6009 MOTOR VEHICLE MAINT. & SUPPLIES	1,250	750
TOTAL-COUNTY ADMINISTRATOR	592,470	602,970
12030 PERSONNEL		
1100 SALARIES & WAGES	115,550	115,550
2100 EMPLOYERS SHARE-FICA	8,840	8,840
2210 EMPLOYERS SHARE-RETIREMENT	16,550	16,550
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,145	11,630
2400 GROUP LIFE INSURANCE	325	325
2700 WORKERS COMPENSATION INS.	125	140
3600 ADVERTISING	2,500	2,500
5201 POSTAGE SERVICES	1,200	1,200
5203 TELEPHONE SERVICES	600	600

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
5501 TRAVEL EXPENSES	700	700
5504 IN-SERVICE TRAINING & EDUCATION	11,000	11,000
5801 DUES & SUBSCRIPTIONS	1,090	1,090
6001 OFFICE SUPPLIES	2,500	2,500
TOTAL-PERSONNEL	172,125	172,625
12040 COUNTY ATTORNEY		
1100 SALARIES & WAGES	140,035	140,035
2100 EMPLOYERS SHARE-FICA	10,715	10,715
2210 EMPLOYERS SHARE-RETIREMENT	20,100	20,100
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,145	11,630
2400 EMPLOYERS SHARE-GROUP LIFE INS.	395	395
2700 WORKERS COMPENSATION INS.	130	145
3120 CONTRACT SERVICES	53,000	40,000
5201 POSTAGE	300	300
5203 TELEPHONE SERVICES	1,350	1,350
5501 TRAVEL EXPENSES/EDUCATION	1,500	1,500
5801 DUES & SUBSCRIPTIONS	950	950
6001 OFFICE SUPPLIES	1,200	1,200
6004 LAW BOOKS	4,165	3,420
TOTAL-COUNTY ATTORNEY	244,985	231,740
12090 COMMISSIONER OF THE REVENUE		
1100 SALARIES & WAGES	486,845	488,700
1300 SALARIES & WAGES/PART-TIME	9,400	0
2100 EMPLOYERS SHARE-FICA	37,930	37,390
2210 EMPLOYERS SHARE-RETIREMENT	69,640	67,750
2300 EMPLOYERS SHARE-HOSPITALIZATION	61,285	63,955
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,365	1,325
2700 WORKERS COMPENSATION INS.	1,480	1,630
3320 MAINTENANCE SERVICE CONTRACTS	480	480
3500 BOOKBINDING	700	700
3501 CONTRACTUAL ASSESSMENTS-NADA	7,000	7,000
3600 ADVERTISING	1,200	1,200
4100 DATA PROCESSING SERVICES	20,880	20,880
5201 POSTAL SERVICES	30,000	31,000
5203 TELEPHONE SERVICES	3,500	3,000
5305 MOTOR VEHICLE INSURANCE	1,120	1,200
5501 TRAVEL EXPENSES	4,200	5,700
5801 DUES & SUBSCRIPTIONS	1,655	1,715
6001 OFFICE SUPPLIES	17,000	17,000
6008 MOTOR VEHICLE FUEL	2,100	2,500

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
6009 MOTOR VEHICLE MAINT. & SUPPLIES	600	600
TOTAL-COMMISSIONER OF THE REVENUE	758,380	753,725
12130 TREASURER		
1100 SALARIES & WAGES	347,185	346,685
1300 SALARIES & WAGES/PART-TIME	400	0
2100 EMPLOYERS SHARE-FICA	26,590	26,525
2210 EMPLOYERS SHARE-RETIREMENT	49,645	49,645
2300 EMPLOYERS SHARE-HOSPITALIZATION	44,570	46,515
2400 EMPLOYERS SHARE-GROUP LIFE INS.	975	975
2700 WORKERS COMPENSATION INS.	370	410
3500 BOOKBINDING	700	700
3600 ADVERTISING	500	500
4100 DATA PROCESSING SERVICES	8,300	8,500
5201 POSTAL SERVICES	44,000	44,000
5203 TELEPHONE SERVICES	1,550	1,550
5307 MONEY & SECURITIES INSURANCE	1,035	1,100
5501 TRAVEL EXPENSES	3,200	3,200
5801 DUES & SUBSCRIPTIONS	1,565	1,200
6001 OFFICE SUPPLIES	10,500	10,000
6018 DOG TAGS	1,200	500
6099 DELINQUENT TAX COLLECTION EXPENSES	400	400
TOTAL-TREASURER	542,685	542,405
12150 CENTRAL ACCOUNTING		
1100 SALARIES & WAGES	225,000	226,245
2100 EMPLOYERS SHARE-FICA	17,215	17,310
2210 EMPLOYERS SHARE-RETIREMENT	32,220	32,400
2300 EMPLOYERS SHARE-HOSPITALIZATION	27,855	29,070
2400 EMPLOYERS SHARE-GROUP LIFE INS.	630	635
2700 WORKERS COMPENSATION INS.	235	260
4100 DATA PROCESSING SERVICES	3,355	3,440
5201 POSTAL SERVICES	4,050	4,050
5203 TELEPHONE SERVICES	1,300	1,300
5501 TRAVEL EXPENSES	3,770	2,270
5801 DUES & SUBSCRIPTIONS	390	640
6001 OFFICE SUPPLIES	4,250	4,250
TOTAL-CENTRAL ACCOUNTING	320,270	321,870

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
12200 MANAGEMENT INFORMATION SYSTEMS		
1100 SALARIES & WAGES	209,775	209,775
1300 SALARIES & WAGES/PART-TIME	5,000	12,500
2100 EMPLOYERS SHARE-FICA	16,435	17,005
2210 EMPLOYERS SHARE-RETIREMENT	30,040	30,045
2300 EMPLOYERS SHARE-HOSPITALIZATION	27,855	29,070
2400 EMPLOYERS SHARE-GROUP LIFE INS.	590	590
2700 WORKERS COMPENSATION INS.	240	240
3320 MAINTENANCE SERVICE CONTRACTS	50,400	59,400
3321 MAINTENANCE SERVICE - GIS	20,100	21,105
3322 CONTRACT SERVICES	27,600	26,100
3323 CONTRACT SERVICES-GIS	0	5,000
5201 POSTAL SERVICES	200	200
5203 TELEPHONE SERVICES	69,600	73,100
5305 MOTOR VEHICLE INSURANCE	560	600
5501 TRAVEL & TRAINING EXPENSES	9,000	7,500
5502 TRAVEL & TRAINING - GIS	0	1,970
5801 DUES & SUBSCRIPTIONS	200	200
6001 OFFICE SUPPLIES	4,000	5,600
6002 OFFICE SUPPLIES - GIS	400	4,600
6008 MOTOR VEHICLE FUEL	500	600
6009 MOTOR VEHICLE MAINT & SUPPLIES	300	400
8003 COMPUTER HARDWARE	4,875	0
8004 COMPUTER SOFTWARE	250	250
TOTAL-MANAGEMENT INFORMATION SYSTEMS	477,920	505,850
13010 BOARD OF ELECTIONS		
1100 SALARIES & WAGES	79,680	79,680
1300 SALARIES & WAGES/PART-TIME	12,300	23,195
1600 COMPENSATION OF MEMBERS	11,030	11,030
2100 EMPLOYERS SHARE-FICA	7,880	8,875
2210 EMPLOYERS SHARE-RETIREMENT	11,410	11,410
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,145	11,630
2400 EMPLOYERS SHARE-GROUP LIFE INS.	225	230
2700 WORKERS COMPENSATION INS.	110	125
3200 COMP. OF ELECTION OFFICIALS	31,175	31,580
3201 CUSTODIAN & MECH.-VOTING MACHINES	2,690	4,700
3320 MAINTENANCE SERVICE CONTRACTS	10,270	10,275
3600 ADVERTISING	550	1,200
3900 PRIMARY ELECTIONS	0	81,410
3902 REDISTRICTING	0	56,980
5201 POSTAL SERVICES	4,350	4,355
5203 TELEPHONE SERVICES	1,210	1,260
5300 INSURANCE - VOTING MACHINES	310	350



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
5402 RENT OF VOTING PRECINCTS	1,125	1,130
5501 TRAVEL EXPENSES	4,500	4,500
5801 DUES & SUBSCRIPTIONS	270	270
6001 OFFICE SUPPLIES	4,600	4,795
6007 REPAIRS & MAINTENANCE-VOTING MACH	2,700	2,700
6028 BALLOTS & VOTING MACHINE SUPPLIES	6,820	9,850
8002 FURNITURE & EQUIPMENT	0	115
TOTAL-BOARD OF ELECTIONS	204,350	361,645
21010 CIRCUIT COURT		
1100 SALARIES & WAGES	35,190	35,190
1300 SHARE OF SALARY-LAW CLERK	20,535	21,000
2100 EMPLOYERS SHARE-FICA	2,695	2,695
2210 EMPLOYERS SHARE-RETIREMENT	5,040	5,040
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,571	5,815
2400 EMPLOYERS SHARE-GROUP LIFE INS.	100	100
2700 WORKERS COMPENSATION INS.	40	45
3200 COMPENSATION-JURORS & WITNESSES	6,000	6,000
3201 COMPENSATION OF JURY COMMISSIONERS	3,500	3,500
3320 MAINTENANCE SERVICE CONTRACTS	250	250
5201 POSTAL SERVICES	1,250	1,150
5203 TELEPHONE SERVICES	900	1,000
5501 TRAVEL EXPENSES	100	0
5801 DUES & SUBSCRIPTIONS	700	700
6001 OFFICE SUPPLIES	3,000	3,100
TOTAL-CIRCUIT COURT	84,871	85,585
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	400	400
TOTAL-GENERAL DISTRICT COURT	5,600	5,600
21030 MAGISTRATE		
5201 POSTAGE	50	50
5203 TELEPHONE SERVICES	4,300	4,300
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	500	600
5801 DUES & SUBSCRIPTIONS	200	175
6001 OFFICE SUPPLIES	300	400
TOTAL-MAGISTRATE	5,350	5,525

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
21060 CLERK OF THE CIRCUIT COURT		
1100 SALARIES & WAGES	443,300	463,420
1300 PART-TIME WAGES	14,700	0
1301 PART-TIME SAL. & WAGES-GRANT	400	0
2100 EMPLOYERS SHARE-FICA	35,100	35,450
2210 EMPLOYERS SHARE-RETIREMENT	63,470	66,365
2300 EMPLOYERS SHARE-HOSPITALIZATION	55,710	58,140
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,250	1,300
2700 WORKERS COMPENSATION INS.	505	555
3121 AUDITING-APA	2,650	2,800
5201 POSTAL SERVICES	6,000	6,000
5203 TELEPHONE SERVICES	8,300	8,300
5501 TRAVEL EXPENSES	925	1,000
5801 DUES & SUBSCRIPTIONS	600	600
6001 OFFICE SUPPLIES	20,000	20,000
6014 STATE LIBRARY GRANT	54,505	43,025
9999 TECHNOLOGY TRUST FUND	48,400	48,400
TOTAL-CLERK OF THE CIRCUIT COURT	755,815	755,355
22010 COMMONWEALTH ATTORNEY		
1100 SALARIES & WAGES	527,100	552,545
2100 EMPLOYERS SHARE-FICA	40,325	42,270
2210 EMPLOYERS SHARE-RETIREMENT	73,490	77,135
2300 EMPLOYERS SHARE-HOSPITALIZATION	55,710	58,140
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,437	1,510
2700 WORKERS COMPENSATION INS.	495	545
3320 MAINTENANCE SERVICE CONTRACTS	100	100
5201 POSTAL SERVICES	1,600	1,600
5203 TELEPHONE SERVICES	4,800	4,800
5501 TRAVEL EXPENSES	2,500	2,500
5801 DUES & SUBSCRIPTIONS	2,000	2,000
6001 OFFICE SUPPLIES	14,000	14,000
6017 VICTIM/WITNESS GRANT	70,500	70,500
6018 DOMESTIC VIOLENCE GRANT	41,600	41,400
6019 SANE GRANT	16,300	25,700
8002 FURNITURE & EQUIPMENT	28,600	0
TOTAL-COMMONWEALTH ATTORNEY	880,557	894,745
31020 SHERIFF		
1100 SALARIES & WAGES	2,865,700	2,861,497
1104 COURTROOM SECURITY	144,545	144,545
1200 OVER-TIME	180,000	180,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
2100 EMPLOYERS SHARE-FICA	244,050	243,733
2210 EMPLOYERS SHARE-RETIREMENT	431,060	425,740
2300 EMPLOYERS SHARE-HOSPITALIZATION	406,685	424,435
2400 EMPLOYERS SHARE-GROUP LIFE INS.	8,430	8,325
2700 WORKERS COMPENSATION INS.	36,875	40,590
3110 PHYSICALS-NEW EMPLOYEES	500	500
3202 COMPENSATION OF CORONERS	2,000	2,200
3320 MAINTENANCE SERVICE CONTRACTS	57,100	61,400
3321 RADIO MAINTENANCE CONTRACT	7,850	8,240
5201 POSTAL SERVICES	3,800	3,800
5203 TELEPHONE SERVICES	52,000	52,000
5305 MOTOR VEHICLE INSURANCE	48,625	52,200
5501 TRAVEL & TRAINING	5,450	17,150
5801 DUES & SUBSCRIPTIONS	4,700	4,720
6001 OFFICE SUPPLIES	23,400	24,090
6005 CRIME PREVENTION SUPPLIES	0	6,550
6008 MOTOR VEHICLE FUEL	215,000	250,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	100,000	112,000
6010 POLICE SUPPLIES	11,700	22,625
6011 WEARING APPAREL-UNIFORMS	24,000	29,600
6012 RADAR EQUIPMENT	0	2,500
6013 AMMO RANGE SUPPLIES	19,200	14,900
6014 K-9 UNIT	4,450	6,200
6016 TACTICAL UNIT EXPENSES	9,700	23,800
6018 PUBLIC SAFETY GRANTS	23,500	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	32,500	38,440
8001 EQUIPMENT-COMPUTER	300	9,640
8002 FURNITURE & EQUIPMENT	500	0
TOTAL-SHERIFF	4,963,620	5,076,420
31040 EMERGENCY OPERATIONS CENTER		
1100 SALARIES & WAGES	730,650	736,950
1200 SALARIES & WAGES OVERTIME	60,000	65,000
1300 SALARIES & WAGES/PART-TIME	13,000	13,000
2100 EMPLOYERS SHARE-FICA	61,480	62,730
2210 EMPLOYERS SHARE-RETIREMENT	104,630	109,825
2300 EMPLOYERS SHARE-HOSPITALIZATION	105,850	105,535
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,050	2,065
2700 WORKERS COMPENSATION INS.	2,200	2,325
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	151,000	155,585
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	208,000	210,000
5305 MOTOR VEHICLE INSURANCE	820	900

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
5400 COMMUNICATIONS SITE LEASE	22,685	24,200
5401 EQUIPMENT LEASE (MICROWAVE)	32,400	32,400
5501 TRAVEL EXPENSES	3,475	8,500
5801 DUES & SUBSCRIPTIONS	540	540
6001 OFFICE SUPPLIES	4,500	6,500
6007 MAINTENANCE SUPPLIES	300	300
6008 VEHICLE & POWER EQUIP. FUEL	200	250
6009 TRANSPORTATION-VEHICLES	500	900
6013 EDUCATION & TRAINING MATERIALS	750	750
6015 EMERGENCY MANAGEMENT EXPENSE	500	500
7002 C.S.C.J.T.C.-ASSESSMENT	8,500	11,160
8002 FURNITURE & FIXTURES	1,200	0
TOTAL-EMERGENCY OPERATIONS CENTER	1,520,080	1,554,765
32010 FIRE DEPARTMENT		
1100 SALARIES & WAGES	1,874,700	2,226,881
1200 SALARIES & WAGES - OVERTIME	35,000	41,076
1300 SALARIES & WAGES/PART-TIME	150,000	122,000
2100 EMPLOYERS SHARE-FICA	157,600	182,830
2210 EMPLOYERS SHARE-RETIREMENT	263,165	300,524
2300 EMPLOYERS SHARE-HOSPITALIZATION	252,090	325,590
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,145	5,883
2700 WORKERS COMPENSATION INS.	48,815	60,369
3110 PHYSICALS	4,200	6,600
3120 PROFESSIONAL SERVICES OMD	12,000	12,000
3130 ROCKINGHAM COUNTY CONTRACTUAL	100,000	24,000
3310 REPAIRS & MAINT.-CONTRACTUAL	15,200	19,100
3320 MAINTENANCE SERVICE CONTRACTS	15,000	19,100
3700 LAUNDRY SERVICES	2,500	2,500
5201 POSTAL SERVICES	2,000	2,500
5203 TELEPHONE SERVICES	7,500	9,800
5305 MOTOR VEHICLE INSURANCE	9,200	12,500
5501 TRAVEL& TRAINING EXPENSES	7,000	10,000
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	1,400	1,400
6001 OFFICE SUPPLIES	8,000	15,000
6006 LINEN SUPPLIES	400	800
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	5,000	8,500
6008 VEHICLE & POWERED EQUIP.-FUEL	39,000	76,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	41,900	42,500
6010 ADMIN VEHICLE MAINT. & REPAIRS	4,500	6,500
6011 WEARING APPAREL	21,200	25,620
6012 EMS SUPPLIES	4,500	17,000
6014 FIRE FIGHTING SUPPLIES	30,000	47,500

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	700	1,100
6016 HAZARDOUS MAT.SUPPLIES-REIMB.	100	100
8001 EQUIPMENT	18,800	28,000
8002 FURNITURE & FIXTURES	500	500
8003 EMS 50/50 GRANT	10,000	10,000
TOTAL-FIRE DEPARTMENT	3,147,915	3,664,573
32020 EMERGENCY SERVICES-VOLUNTEER		
3121 AUDITING - CONTRACTUAL	74,800	63,000
3205 VOLUNTEER FIRE & EMS TRAINING	75,000	75,000
3320 MAINTENANCE CONTRACTS	34,300	35,500
3800 STATE ASSIST. - FOREST FIRE CONTROL	10,920	10,920
5203 TELEPHONE SERVICES	13,500	14,000
5306 INSURANCE - CASUALTY & PROPERTY	164,500	180,000
5308 ACCIDENT & HEALTH INS.	46,625	46,830
5602 MEMBER REIMBURSEMENT-FUEL	2,875	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	5,000	5,000
6004 MEDICAL SUPPLIES	0	1,750
6005 REVENUE RECOVERY SUPPLIES	500	500
6010 \$75 PP TAX DEDUCTION PER PERSON	39,000	39,500
6012 EMS SUPPLIES-REHAB	750	750
6013 FIRE PREVENTION	3,500	3,500
6016 FOAM REIMBURSEMENT/REPLACEMENT	10,000	10,000
8001 FIRE/EMS EQUIPMENT	1,500	2,000
9101 BRIDGEWATER VOL. FIRE DEPT.	24,821	28,586
9102 CHURCHVILLE VOL. FIRE DEPT.	76,567	72,820
9103 CRAIGSVILLE VOL. FIRE DEPT.	50,095	70,220
9104 DEERFIELD VOL. FIRE DEPT.	49,120	50,420
9105 DOOMS VOL. FIRE DEPT.	83,517	76,120
9106 GROTTOS VOL. FIRE DEPT.	57,867	58,570
9107 MIDDLEBROOK VOL. FIRE DEPT.	58,970	60,520
9108 RAPHINE VOL. FIRE DEPT.	56,520	48,092
9109 STUARTS DRAFT VOL. FIRE DEPT.	92,620	92,120
9110 VERONA VOL. FIRE DEPT.	85,470	79,270
9111 WEYERS CAVE VOL. FIRE DEPT.	80,370	81,820
9112 PRESTON L.YANCEY VOL.FIRE DEPT.	88,020	87,920
9113 SWOOPE VOL. FIRE DEPT.	64,467	62,520
9114 WALKERS CREEK VOL. FIRE DEPT.	10,670	10,880
9115 WILSON FIRE STATION	56,120	57,720
9116 MT.SOLON VOL. FIRE DEPT.	60,720	59,920
9117 NEW HOPE VOL.FIRE DEPT.	59,770	59,170
9118 WINTERGREEN FIRE DEPT.	10,670	10,880

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
9124 FAIRFIELD FIRST AID CREW, INC.	27,220	0
9130 WINTERGREEN RESCUE SQUAD	11,210	12,305
9151 AUGUSTA COUNTY VOLUNTEERS	10,000	10,213
9152 RIVERHEADS VOLUNTEERS	0	34,290
9160 NON-COUNTY AGENCY CONTRIBUTION	0	21,000
TOTAL-EMERGENCY SERVICES-VOLUNTEER	1,692,824	1,728,876
32030 FIRE & EMS TRAINING		
1100 SALARIES & WAGES	110,550	110,100
1200 SALARIES & WAGES - OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	8,840	8,805
2210 EMPLOYERS SHARE-RETIREMENT	15,770	15,770
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,145	11,630
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	310	310
2700 WORKERS COMPENSATION INS.	2,825	3,110
3110 PHYSICALS	0	550
3310 REPAIR & MAINTENANCE-CONTRACTUAL	2,850	2,850
3320 MAINTENANCE SERVICE CONTRACTS	9,520	10,500
5100 ELECTRIC SERVICES	600	700
5102 HEATING SERVICES	2,000	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	5,000	5,000
5801 DUES & SUBSCRIPTIONS	100	100
6001 OFFICE SUPPLIES	2,000	2,000
6005 JANITORIAL SUPPLIES	300	300
6007 REPAIR & MAINTENANCE SUPPLIES	750	750
6008 VEHICLE & POWERED EQUIP.-FUEL	5,000	6,500
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	25,000	25,000
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	3,000	3,000
8001 FIRE & EMS EQUIPMENT	2,000	3,000
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
TOTAL-FIRE & EMS TRAINING	254,810	259,225
33030 J&D COURT		
5203 TELEPHONE SERVICES	4,000	4,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
5501 TRAVEL EXPENSES	500	500
5801 DUES & SUBSCRIPTIONS	815	860
6001 OFFICE SUPPLIES	7,475	8,615
8002 FURNITURE & FIXTURES	0	29,050
TOTAL-J&D COURT	12,790	43,025
33040 COURT SERVICES		
5203 TELEPHONE SERVICES	2,600	2,750
TOTAL-COURT SERVICES	2,600	2,750
33050 JUVENILE & PROBATION		
6015 OFFICE ON YOUTH	131,500	131,500
6016 OFFICE ON YOUTH-GOSAP/JAG PASS-THRU	19,000	0
7001 DETENTION HOME-OPERATING EXP	11,400	12,000
7002 MRRJ-OPERATING EXPENDITURES	1,210,000	1,210,000
7004 SAW FIRING RANGE	0	2,500
TOTAL-JUVENILE & PROBATION	1,371,900	1,356,000
34010 BUILDING INSPECTIONS		
1100 SALARIES & WAGES	277,485	277,010
2100 EMPLOYERS SHARE-FICA	21,230	21,195
2210 EMPLOYERS SHARE-RETIREMENT	39,670	39,670
2300 EMPLOYERS SHARE-HOSPITALIZATION	33,430	34,885
2400 EMPLOYERS SHARE-GROUP LIFE INS.	780	780
2700 WORKERS COMPENSATION INS.	3,445	3,780
5201 POSTAL SERVICES	1,500	1,500
5203 TELEPHONE SERVICES	3,750	3,750
5305 MOTOR VEHICLE INSURANCE	2,795	3,000
5501 TRAVEL EXPENSES	1,000	1,000
5801 DUES & SUBSCRIPTIONS	325	325
6001 OFFICE SUPPLIES	4,000	4,200
6008 MOTOR VEHICLE FUEL	11,000	14,700
6009 MOTOR VEHICLE MAINT & SUPPLIES	5,000	5,000
8002 FURNITURE & EQUIPMENT	250	0
TOTAL-BUILDING INSPECTIONS	405,660	410,795
35010 ANIMAL CONTROL		
1100 SALARIES & WAGES	104,090	104,090

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
1200 SALARIES & WAGES- OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	8,345	8,345
2210 EMPLOYERS SHARE-RETIREMENT	14,905	14,905
2300 EMPLOYERS SHARE-HOSPITALIZATION	16,715	17,445
2400 EMPLOYERS SHARE-GROUP LIFE INS.	295	295
2700 WORKERS COMPENSATION INS.	980	1,080
3110 VET BILLS	3,000	3,000
5203 TELEPHONE SERVICES	1,400	1,400
5305 MOTOR VEHICLE INSURANCE	1,680	1,800
5501 TRAVEL EXPENSES	750	750
5684 AUGUSTA COUNTY SPCA	300,000	186,000
5802 LIVESTOCK & FOWL CLAIMS	3,000	3,000
6001 OFFICE SUPPLIES	600	600
6008 MOTOR VEHICLE FUEL	10,000	12,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	2,600	1,500
6011 WEARING APPAREL	600	600
6030 DMV ANIMAL FRIENDLY PLATES	2,200	2,000
8001 EQUIPMENT	0	220
TOTAL-ANIMAL CONTROL	476,160	364,030
41020 HIGHWAYS & ROADS		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	6,000	12,000
8001 EQUIPMENT	10,000	0
TOTAL-HIGHWAYS & ROADS	16,000	12,000
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	114,000	124,000
TOTAL-STREET LIGHTS	114,000	124,000
42010 SANITATION & WASTE REMOVAL		
1100 SALARIES & WAGES	140,800	140,800
1300 SALARIES & WAGES-PART TIME	10,975	10,975
2100 EMPLOYERS SHARE-FICA	11,610	11,610
2700 WORKERS COMPENSATION INS.	5,540	6,095
3310 MAINTENANCE & UPKEEP OF SITES	32,000	18,000
3311 LEASE PAYMENTS	14,900	15,200
3322 CONTAINERIZATION PROGRAM-CONTR.	624,000	648,000
3500 AUGUSTA COUNTY CLEAN UP	25,000	25,000
3600 ADVERTISING	1,130	0
3800 SANITARY LANDFILL #1-CONTRACT	876,000	882,000



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
3900 LEACHEATE EXPENSES	38,000	39,000
5100 ELECTRIC SERVICES	6,200	7,100
TOTAL-SANITATION & WASTE REMOVAL	1,786,155	1,803,780
42020 RECYCLING PROGRAM		
3201 PAYMENT FOR JUNK CARS	300	300
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	134,000	139,000
3323 RECYCLING-CONTRACTUAL	2,500	2,200
TOTAL-RECYCLING PROGRAM	137,300	142,000
43010 MAINTENANCE OF BLDGS.& GROUNDS		
1100 SALARIES & WAGES	267,500	267,000
1200 OVER-TIME	8,000	8,000
1300 SALARIES & WAGES/PART-TIME	16,710	16,710
2100 EMPLOYERS SHARE-FICA	22,355	22,320
2210 EMPLOYERS SHARE-RETIREMENT	38,235	38,235
2300 EMPLOYERS SHARE-HOSPITALIZATION	44,590	46,515
2400 EMPLOYERS SHARE-GROUP LIFE INS.	750	750
2700 WORKERS COMPENSATION INS.	5,665	6,235
3310 REPAIRS & MAINT-CONTRACTUAL	166,000	160,000
3325 CONTRACTUAL - MAINTENANCE	30,000	30,000
5100 ELECTRIC SERVICES	335,000	355,000
5102 HEATING SERVICES	182,000	182,000
5103 WATER & SEWER SERVICES	17,000	17,000
5104 REFUSE COLLECTION CHARGES	16,000	16,000
5203 TELEPHONE SERVICES	3,000	3,000
5300 INSTITUTIONAL INS. PREMIUMS	58,855	72,000
5305 MOTOR VEHICLE INSURANCE	3,910	4,200
5501 TRAVEL EXPENSES	2,000	2,000
6001 OFFICE SUPPLIES	500	500
6005 JANITORIAL SUPPLIES	35,000	35,000
6007 REPAIR & MAINT. SUPPLIES	21,500	21,500
6008 VEHICLE & POWERED EQUIP.-FUEL	8,100	10,000
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	7,000	7,000
8001 EQUIPMENT	1,000	1,000
TOTAL-MAINTENANCE OF BLDGS.& GROUNDS	1,290,670	1,321,965
51010 HEALTH DEPARTMENT		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	390,000	514,510
TOTAL-HEALTH DEPARTMENT	390,000	514,510

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
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	422,300	427,610
1300 SALARIES & WAGES/PART-TIME	57,300	56,000
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	182,630	182,630
1550 SAL.& WAGES-KIDS CAMP	58,820	58,820
1600 COMPENSATION OF BOARD MEMBERS	3,400	3,400
2100 EMPLOYERS SHARE-FICA	55,160	55,470
2210 EMPLOYERS SHARE-RETIREMENT	60,290	61,235
2300 EMPLOYERS SHARE-HOSPITALIZATION	58,035	63,955
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,180	1,200
2700 WORKERS COMPENSATION INS.	13,800	15,180
3201 INSTRUCTION-FEE BASED PROGRAMS	88,000	98,000
3205 CREDIT CARD FEES	9,000	9,000
3320 MAINTENANCE SERVICE CONTRACTS	22,000	22,000
3330 MILL PLACE CONTRACT	0	15,000
3600 ADVERTISING	30,000	30,000
3800 CONTRACT SERVICES-LIFEGUARDS	20,450	20,450
5100 ELECTRIC SERVICES	14,900	17,300
5103 WATER & SEWERAGE SERVICES	2,500	2,500
5201 POSTAL SERVICES	6,000	6,000
5203 TELEPHONE SERVICES	6,500	6,500
5305 MOTOR VEHICLE INSURANCE	6,170	6,630
5501 TRAVEL EXPENSES	0	2,800
5801 DUES & SUBSCRIPTIONS	960	960
6001 OFFICE SUPPLIES	16,000	16,000
6002 SUPPLIES-CARE PROGRAMS	10,000	10,000
6003 KIDS CAMP SUPPLIES	9,000	9,000
6005 JANITORIAL & HOUSEKEEPING SUPPLIES	2,500	2,500
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	43,000	43,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	25,000	30,000
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	12,000	12,000
6021 ATHLETIC SUPPLIES	4,500	8,000
6024 ADULT PROGRAM SUPPLIES	100,000	108,000
8001 EQUIPMENT	8,500	11,000
TOTAL-PARKS & RECREATION	1,349,895	1,412,140
71020 NATURAL CHIMNEYS		
1100 SALARIES & WAGES	27,570	33,085

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
1300 SALARIES & WAGES/PART-TIME	41,000	41,000
2100 EMPLOYERS SHARE-FICA	5,040	5,670
2210 EMPLOYERS SHARE-RETIREMENT	3,555	4,740
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,575	5,815
2400 EMPLOYERS SHARE-GROUP LIFE INS.	70	95
2700 WORKERS COMPENSATION INS.	755	830
3320 MAINTENANCE SERVICE CONTRACTS	9,000	9,000
3600 ADVERTISING	1,500	1,500
3800 CONTRACT SERVICES-LIFEGUARDS	10,000	10,000
5100 ELECTRIC SERVICES	22,500	26,100
5104 REFUSE COLLECTION CHARGES	8,000	8,000
5201 POSTAL SERVICES	500	500
5203 TELEPHONE SERVICES	4,000	4,000
5300 FACILITY INSURANCE	2,245	2,615
5305 MOTOR VEHICLE INSURANCE	1,680	1,200
5801 DUES & SUBSCRIPTIONS	75	75
6001 OFFICE SUPPLIES	1,000	1,000
6004 EVENT AND PROGRAM SUPPLIES	1,500	3,000
6005 JANITORIAL SUPPLIES	2,500	2,500
6007 REPAIR AND MAINTENANCE SUPPLIES	12,000	12,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	2,600	3,100
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	1,600	1,600
TOTAL-NATURAL CHIMNEYS	164,265	177,425
73010 LIBRARY		
1100 SALARIES & WAGES	446,245	441,650
1300 SALARIES & WAGES/PART-TIME	95,580	87,700
2100 EMPLOYERS SHARE-FICA	41,425	40,495
2210 EMPLOYERS SHARE-RETIREMENT	63,205	63,245
2300 EMPLOYERS SHARE-HOSPITALIZATION	72,425	75,585
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,240	1,240
2700 WORKERS COMPENSATION INS.	710	785
3125 COLLECTION AGENCY FEE	5,200	5,810
3310 REPAIRS & MAINT.-CONTRACTUAL	3,000	3,000
3320 MAINTENANCE SERVICE CONTRACTS	26,335	28,185
3324 JANITORIAL SERVICES-CONTRACTUAL	1,000	3,000
5100 ELECTRIC SERVICES	26,750	32,000
5102 HEATING SERVICES	12,000	12,000
5103 WATER & SEWERAGE SERVICES	2,250	2,250
5104 REFUSE COLLECTION CHARGES	1,800	1,500
5201 POSTAL SERVICES	900	900
5203 TELEPHONE SERVICES	30,120	31,425
5305 MOTOR VEHICLE INSURANCE	560	600
5501 TRAVEL EXPENSES	500	1,500

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
5688 BOOK STATIONS	10,600	10,600
5801 DUES & SUBSCRIPTIONS	1,130	1,180
6001 OFFICE SUPPLIES	4,000	4,000
6005 JANITORIAL SUPPLIES	3,000	3,000
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	650	600
6008 MOTOR VEHICLE FUEL	1,100	1,500
6009 MOTOR VEHICLE MAINT.& SUPPLIES	200	200
6016 BOOKS (LOCAL ONLY)	10,000	10,000
6017 BOOKS (STATE & FEDERAL AID)	92,100	102,852
6018 PERIODICALS (MAGS.,NEWSPAPERS)	14,000	8,000
6019 AUDIOVISUAL MATERIALS	50,000	43,000
6021 LIBRARY MATERIALS & SUPPLIES	20,000	20,500
8001 EQUIPMENT	18,930	2,400
TOTAL-LIBRARY	1,056,955	1,040,702
73020 CHURCHVILLE BRANCH LIBRARY		
1100 SALARIES & WAGES	61,065	61,065
2100 EMPLOYERS SHARE-FICA	4,670	4,670
2210 EMPLOYERS SHARE-RETIREMENT	8,745	8,745
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,145	11,630
2400 EMPLOYERS SHARE-GROUP LIFE INS.	175	175
2700 WORKERS COMPENSATION INS.	70	80
3310 REPAIRS & MAINT.-CONTRACTUAL	400	400
3320 MAINTENANCE SERVICE CONTRACTS	600	600
5100 ELECTRIC SERVICES	6,700	6,700
5103 WATER & SEWERAGE SERVICES	400	400
5203 TELEPHONE SERVICES	7,370	7,470
6001 OFFICE SUPPLIES	900	900
6005 JANITORIAL SUPPLIES	400	400
6007 REPAIR & MAINT. SUPPLIES	400	400
TOTAL-CHURCHVILLE BRANCH LIBRARY	103,040	103,635
81010 COMMUNITY DEVELOPMENT		
1100 SALARIES & WAGES	551,750	554,090
1300 SALARIES & WAGES/PART-TIME	17,000	13,050
1600 COMP.-PLANNING BOARD MEMBERS-CO.	6,000	6,000
1700 COMP. OF ZONING BOARD OF APPEALS	5,700	5,800
1800 COMP. OF PLANNING DIST VI MEMBERS	1,000	1,000
2100 EMPLOYERS SHARE-FICA	43,510	43,400
2210 EMPLOYERS SHARE-RETIREMENT	79,020	79,350
2300 EMPLOYERS SHARE-HOSPITALIZATION	66,855	69,770
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,545	1,555

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
2700 WORKERS COMPENSATION INS.	7,775	8,555
3110 PROFESSIONAL SERVICES-TOWERS	8,500	14,700
3320 MAINTENANCE SERVICE CONTRACTS	3,200	1,000
3600 ADVERTISING	12,000	12,000
5201 POSTAL SERVICES	5,000	5,000
5203 TELEPHONE SERVICES	5,500	5,755
5305 MOTOR VEHICLE INSURANCE	2,795	2,400
5501 TRAVEL EXPENSES	6,000	8,000
5604 PLANNING DISTRICT VI	63,610	53,800
5801 DUES & SUBSCRIPTIONS	1,800	2,625
6001 OFFICE SUPPLIES	12,000	12,000
6002 DRAFTING SUPPLIES	1,300	1,700
6008 MOTOR VEHICLE FUEL	8,000	9,700
6009 MOTOR VEHICLE MAINT. & SUPPLIES	3,000	2,600
8002 FURNITURE & FIXTURES	0	1,450
TOTAL-COMMUNITY DEVELOPMENT	912,860	915,300
81020 TOURISM & ECON.DEVELOPMENT		
5603 TOURISM DEVELOPMENT	62,000	60,000
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
TOTAL-TOURISM & ECON.DEVELOPMENT	199,265	197,265
81050 ECONOMIC DEVELOPMENT		
1100 SALARIES & WAGES	85,000	85,000
2100 EMPLOYERS SHARE-FICA	6,505	6,505
2210 EMPLOYERS SHARE-RETIREMENT	12,175	12,175
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,575	5,815
2400 EMPLOYERS SHARE-GROUP LIFE INS.	240	240
2700 WORKERS COMPENSATION INS.	965	1,065
3600 ADVERTISING/MARKETING	6,455	6,300
5201 POSTAL SERVICES	125	125
5203 TELEPHONE SERVICES	500	600
5501 TRAVEL EXPENSES	3,000	5,000
5674 SHENANDOAH VALLEY PARTNERSHIP	46,275	46,275
5675 SMALL BUSINESS DEVELOPMENT CENTER	5,000	5,000
5801 DUES & SUBSCRIPTIONS	750	750
6001 OFFICE SUPPLIES	600	150
TOTAL-ECONOMIC DEVELOPMENT	173,165	175,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
82010 ENVIRONMENTAL MANAGEMENT SYSTEM		
1100 SALARY AND WAGES	48,810	48,810
2100 EMPLOYERS SHARE-FICA	3,735	3,735
2300 EMPLOYERS SHARE-HOSPITALIZATION	4,460	4,655
2700 WORKERS COMPENSATION INS.	55	60
3120 CONTRACT SERVICES	650	200
3600 RECYCLING COMMITTEE	950	2,800
5203 TELEPHONE SERVICES	400	400
5501 TRAVEL EXPENSES	0	250
5801 DUES & SUBSCRIPTIONS	100	650
6001 OFFICE SUPPLIES	100	100
6014 ENVIROMENTAL SUPPLIES	25	50
TOTAL-ENVIRONMENTAL MANAGEMENT SYSTEM	59,285	61,710
83010 EXTENSION OFFICE		
1100 SALARIES & WAGES -V.P.I.	120,000	74,834
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	5,000	3,500
6001 OFFICE SUPPLIES	600	600
6002 4-H PROGRAM SUPPLIES	2,000	2,000
TOTAL-EXTENSION OFFICE	130,600	83,934
83050 COUNTY FARM		
6003 AGRICULTURE SUPPLIES & MAINT.	3,000	3,000
6007 AGRICULTURAL DEVELOPMENT FUND	5,000	10,000
TOTAL-COUNTY FARM	8,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS		
1100 HEADWATERS CONSERVATION TECHNICIAN	14,158	16,466
1600 COMP.-VARIOUS BDS. & COMMISSIONS	9,000	9,000
2220 LINE OF DUTY	0	57,000
2300 HOSPITALIZATION-DEPENDENT CARE	0	330,000
2600 UNEMPLOYMENT	0	12,000
2700 WORKERS COMPENSATION INS.	136,000	4,000
2800 OTHER BENEFITS	2,900	2,900
2801 HOSPITALIZATION-RETIREEES	55,000	55,000
3130 CONSULTING SERVICES-CONSORTIUM FEES	0	7,700
5683 HEADWATERS SOIL CONSERV.DISTRICT	22,414	24,188
5684 INSPECTION COSTS - BIOSOLIDS	2,500	0
8002 FURNITURE & FIXTURES	5,000	5,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
9996 STATE CUTS	315,000	351,000
9998 PAY & CLASS. PLAN-COMP.BD.	0	20,000
9999 PAY & CLASS. PLAN-COUNTY	5,500	30,000
TOTAL-OTHER OPERATIONAL FUNCTIONS	567,472	924,254
92030 CONTRIBUTIONS		
5602 MENTAL HEALTH SERVICES BOARD	117,860	117,860
5604 VALLEY EDUCATION ALLIANCE	943	1,000
5665 VALLEY PROGRAM FOR AGING SERVICES	15,404	15,404
5673 BLUE RIDGE COMMUNITY COLLEGE	5,000	5,000
5703 COORD. AREA TRANSPORTATION SERV.	31,751	31,750
5711 COMMUNITY CENTERS (FROM P&R)	11,250	11,250
5714 CRAIGSVILLE MEALS TAX	26,345	25,170
5715 VERONA FOOD PANTRY	20,300	39,540
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	19,960	19,960
5750 LIONS OF VA-TAX EXEMPTION	950	960
5751 OAK GROVE THEATER-TAX EXEMPTION	2,170	2,170
5760 CAP-SAW CONTRIBUTION	34,232	34,232
TOTAL-CONTRIBUTIONS	286,165	304,296
92040 CONTINGENCIES		
9999 CONTINGENCIES	46,090	327,939
TOTAL-CONTINGENCIES	46,090	327,939
94000 TRANSFERS TO OTHER FUNDS		
0015 TRANSFERS TO REVENUE RECOVERY FUND	160,000	160,000
0023 TRANSFERS TO VPA FUND	802,017	821,293
0024 TRANSFERS TO CSA FUND	1,154,500	1,116,000
0041 TRANSFERS TO SCHOOL FUND	31,598,808	31,865,816
0045 TRANSFERS TO SCHOOL DEBT FUND	7,310,240	7,309,061
0070 TRANSFERS TO CO. CAPITAL IMPROV.	3,297,594	2,045,087
TOTAL-TRANSFERS TO OTHER FUNDS	44,323,159	43,317,257
GRAND TOTAL GENERAL OPERATING FUND	72,423,023	73,088,701

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
11010 BOARD OF SUPERVISORS	164,945	166,490
12010 COUNTY ADMINISTRATOR	592,470	602,970
12030 PERSONNEL	172,125	172,625
12040 COUNTY ATTORNEY	244,985	231,740
12090 COMMISSIONER OF THE REVENUE	758,380	753,725
12130 TREASURER	542,685	542,405
12150 CENTRAL ACCOUNTING	320,270	321,870
12200 MANAGEMENT INFORMATION SYSTEMS	477,920	505,850
13010 BOARD OF ELECTIONS	204,350	361,645
21010 CIRCUIT COURT	84,871	85,585
21020 GENERAL DISTRICT COURT	5,600	5,600
21030 MAGISTRATE	5,350	5,525
21060 CLERK OF THE CIRCUIT COURT	755,815	755,355
22010 COMMONWEALTH ATTORNEY	880,557	894,745
31020 SHERIFF	4,963,620	5,076,420
31040 EMERGENCY OPERATIONS CENTER	1,520,080	1,554,765
32010 FIRE DEPARTMENT	3,147,915	3,664,573
32020 EMERGENCY SERVICES-VOLUNTEER	1,692,824	1,728,876
32030 FIRE & EMS TRAINING	254,810	259,225
33030 J&D COURT	12,790	43,025
33040 COURT SERVICES	2,600	2,750
33050 JUVENILE & PROBATION	1,371,900	1,356,000
34010 BUILDING INSPECTIONS	405,660	410,795
35010 ANIMAL CONTROL	476,160	364,030
41020 HIGHWAYS & ROADS	16,000	12,000
41040 STREET LIGHTS	114,000	124,000
42010 SANITATION & WASTE REMOVAL	1,786,155	1,803,780
42020 RECYCLING PROGRAM	137,300	142,000
43010 MAINTENANCE OF BLDGS.& GROUNDS	1,290,670	1,321,965
51010 HEALTH DEPARTMENT	390,000	514,510
51020 TAX RELIEF FOR THE ELDERLY	250,000	250,000
71010 PARKS & RECREATION	1,349,895	1,412,140
71020 NATURAL CHIMNEYS	164,265	177,425
73010 LIBRARY	1,056,955	1,040,702
73020 CHURCHVILLE BRANCH LIBRARY	103,040	103,635
81010 COMMUNITY DEVELOPMENT	912,860	915,300
81020 TOURISM & ECON.DEVELOPMENT	199,265	197,265
81050 ECONOMIC DEVELOPMENT	173,165	175,000
82010 ENVIRONMENTAL MANAGEMENT SYSTEM	59,285	61,710
83010 EXTENSION OFFICE	130,600	83,934
83050 COUNTY FARM	8,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS	567,472	924,254
92030 CONTRIBUTIONS	286,165	304,296
92040 CONTINGENCIES	46,090	327,939
94000 TRANSFERS TO OTHER FUNDS	44,323,159	43,317,257
GRAND TOTAL GENERAL OPERATING FUND	72,423,023	73,088,701



FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
50000 DISBURSEMENT OF LOANS		
5300 DISBURSEMENTS (LOANS)	200,000	400,000
TOTAL-DISBURSEMENT OF LOANS	200,000	400,000
GRAND TOTAL FIRE REVOLVING LOAN FUND	200,000	400,000

DRUG ENFORCEMENT FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
31030 OPERATIONS		
1100 SALARIES & WAGES	45,555	45,555
1200 OVER-TIME	19,000	19,000
2100 EMPLOYERS SHARE-FICA	4,940	4,940
2210 EMPLOYERS SHARE-RETIREMENT	6,530	6,530
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,575	5,775
2400 EMPLOYERS SHARE-GROUP LIFE INS.	130	130
5501 TRAINING & TRAVEL	3,370	0
6010 POLICE SUPPLIES	1,500	1,500
8001 COMPUTER EQUIPMENT	30,200	0
9999 DRUG BUYS	5,000	5,000
TOTAL-OPERATIONS	121,800	88,430
GRAND TOTAL DRUG ENFORCEMENT FUND	121,800	88,430

INDUSTRIAL DEVELOPMENT FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
53000 CAPITAL CONTRIBUTIONS		
8000 PAYMENTS TO IDA	52,000	95,000
TOTAL-CAPITAL CONTRIBUTIONS	52,000	95,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	52,000	95,000

REVENUE RECOVERY FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
32020 VOLUNTEER CONTRIBUTIONS		
9001 DEERFIELD RESCUE SQUAD	15,300	4,415
9002 CHURCHVILLE RESCUE SQUAD	77,700	80,140
9003 STUARTS DRAFT RESCUE SQUAD	169,550	183,615
9004 CRAIGSVILLE/AUG.SPRINGS RESCUE SQD	62,450	66,140
9005 NEW HOPE RESCUE SQUAD	26,030	26,970
9006 MOUNT SOLON RESCUE SQUAD	29,420	34,920
TOTAL-VOLUNTEER CONTRIBUTIONS	380,450	396,200
32040 SERVICE FEES		
3100 PROFESSIONAL SERVICES	41,000	34,000
TOTAL-SERVICE FEES	41,000	34,000
92040 CONTINGENCIES		
9991 STAUNTON AUGUSTA RESCUE	16,500	16,500
9992 WAYNESBORO FIRST AID CREW	15,000	15,500
9993 AUGUSTA AGENCY CONTRIBUTION	100,000	101,000
TOTAL-CONTINGENCIES	131,500	133,000
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	120,000	120,000
TOTAL-TRANSFERS TO OTHER FUNDS	120,000	120,000
GRAND TOTAL REVENUE RECOVERY FUND	672,950	683,200

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
53010 ADMINISTRATION		
1100 SALARIES & WAGES	4,554,000	4,461,000
2100 EMPLOYERS SHARE-FICA	348,300	341,000
2210 EMPLOYERS SHARE-RETIREMENT	624,300	608,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	752,000	808,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	47,800	47,000
2600 UNEMPLOYMENT COMPENSATION	3,000	2,500
2700 WORKERS COMPENSATION INS.	14,000	16,000
3110 PROFESSIONAL HEALTH SERVICES	2,000	1,800
3120 LEGAL/OTHER PROFESSIONAL SERVICES	215,000	275,000
3310 REPAIRS & MAINT.-CONTRACTUAL	32,000	29,000
5201 POSTAL SERVICES	48,000	53,000
5203 TELEPHONE SERVICES	63,800	63,000
5305 MOTOR VEHICLE INSURANCE	13,000	14,000
5306 SURETY BOND	500	450
5307 PUBLIC OFFICIAL LIABILITY INS.	2,400	2,350
5402 RENT-BUILDING	208,800	205,000
5501 TRAVEL EXPENSES/TRAINING	26,000	20,000
5504 IN-SERVICE TRAINING & EDUCATION	3,000	3,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	8,000	6,000
6001 OFFICE SUPPLIES	73,700	75,000
6008 MOTOR VEHICLE FUEL	32,000	36,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	12,000	13,000
8002 FURNITURE & FIXTURES	3,000	1,400
8005 MOTOR VEHICLES	16,600	0
TOTAL-ADMINISTRATION	7,103,200	7,081,500
53020 PUBLIC ASSISTANCE		
5701 GENERAL RELIEF	25,000	20,000
5702 AUXILIARY GRANTS	175,000	150,000
5706 AID TO DEPT.CHILDREN-FOSTER CARE	900,000	600,000
5710 NON-VIEW D/C FED & HEADSTART	320,000	300,000
5711 VIEW/ADC/TRANS DAY CARE	480,000	330,000
5713 NON-VIEW DAY CARE 90%	220,000	30,000
5714 SPECIAL ADOPTION PAYMENTS	420,000	460,000
5715 ADOPTION SUBSIDY PAYMENTS	450,000	580,000
5717 ADULT & APS SERVICES	25,000	25,000
5718 CLIENT PURCHASED SVCS	115,000	110,000
5725 VIEW PURCHASED SVCS	175,000	210,000
5750 FAMILY OUTREACH GRANT	225,000	290,000
TOTAL-PUBLIC ASSISTANCE	3,530,000	3,105,000

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
53070 FAMILY RESOURCE CENTER		
5760 FAMILY RESOURCE CENTER	80,000	80,000
5790 INFO & REFERRAL GRANT	150,000	140,000
TOTAL-FAMILY RESOURCE CENTER	230,000	220,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,863,200	10,406,500

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
53010 ADMINISTRATION	7,103,200	7,081,500
53020 PUBLIC ASSISTANCE	3,530,000	3,105,000
53070 FAMILY RESOURCE CENTER	230,000	220,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,863,200	10,406,500

COMPREHENSIVE SERVICES ACT

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
53060 COMPREHENSIVE SERVICES ACT		
5715 FAMILY COMPREHENSIVE SERVICE	3,460,000	3,300,000
TOTAL-COMPREHENSIVE SERVICES ACT	3,460,000	3,300,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,460,000	3,300,000



SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, ELEM, REGULAR	35,513,667	34,526,628
1124 SITE COORDINATOR, BMMS 21ST CENTURY	26,910	8,000
1128 TEACHERS, MIDD, VOC EXT	226,707	226,707
1130 ITCV COORDINATOR	104,243	98,478
1150 CLERK, SUMMER SCHOOL - ARRA	6,089	0
1151 AIDES, ELEM, REGULAR	1,814,676	1,606,274
1520 SUBSTITUTE TEACHERS, ELEM, REGULAR	723,430	723,430
1551 SUBSTITUTE AIDES, ELEM, REGULAR	73,895	73,895
1621 TEACHER SUPPLEMENTS, ELEM PROJECT	734,035	742,229
1650 NAT'L BD CERTIFIED INCENTIVE BONUS	5,000	5,000
2100 FICA, UNDESIGNATED PROGRAM	2,908,576	2,781,626
2210 RETIREMENT, ELEM, REGULAR	3,548,664	4,312,153
2300 HOSPITALIZATION, ELEM, REGULAR	4,873,730	4,845,375
2400 GROUP LIFE INS, ELEM, REGULAR	104,263	101,205
2600 UNEMPLOYMENT INSURANCE	0	50,000
2700 WORKERS COMPENSATION	100,780	105,890
2800 OTHER BENEFITS	677,993	205,000
3100 PROF SERVICES, DRUG GRANT	1,024,899	588,003
3300 MAINTENANCE SERVICE, SPEC ED	37,842	38,353
3600 ADVERTISING, TITLE I GRANT	612	500
3810 TUITION, PRIVATE SCHOOL	233,464	213,982
5005 MEALS/SNACKS, VA PRESCHOOL INIT	145	0
5203 TELECOMMUNICATIONS-AFTER SCHL REM	575	883
5501 TRAVEL, ELEM, REGULAR	28,192	26,785
5504 CONFERENCE/INSERVICE, ARRA	91,258	79,448
5801 DUES/MEMBERSHIP, ELEM	17,892	16,636
6001 TEXTBOOK REPAIR SUPPLIES	12,000	12,000
6002 FOOD/PREP, BMES- 21ST CENTURY	100	100
6007 REPAIR SUPPLIES - SPEC ED	8,300	10,819
6012 TEXTBOOKS- SPECIAL ED	106,300	105,450
6013 EDUC SUPPLIES, REGULAR	1,079,910	917,342
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	22,000	10,000
6017 MATERIALS & SUPPLIES-OUTREACH	11,723	11,733
6040 TECHNOLOGY SOFTWARE/SPEC ED	240,854	216,667
6050 NON-CAPITALIZED TECH HARDWARE-SPEC.	284,213	119,203
7100 SVRP TUITION/ OT, PT & SPEECH	1,183,956	1,182,989
7201 VVTC TUITION	2,404,372	2,332,292
7202 VVTC - LOCAL COLLECTIONS	488,235	454,385
7203 VVTC - FLOW THROUGH FUNDS	395,988	313,640
7204 VVTC CARL PERKINS FLOW THROUGH	0	14,000
7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED	361,812	327,018
8100 CAPITAL REPLACEMENT, HIGH, BAND	0	4,500
TOTAL-CLASSROOM INSTRUCTION	59,477,300	57,408,618

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
12100 GUIDANCE SERVICES		
1123 COUNSELORS, ELEM	1,543,360	1,526,232
1150 GUIDANCE CLERICAL, MIDD	194,799	194,799
1520 GUIDANCE SUBSTITUTE, ELEM	1,820	1,820
2100 FICA	133,105	131,794
2210 RETIREMENT	163,174	202,224
2300 HOSPITALIZATION INSURANCE	234,808	241,892
2400 GROUP LIFE INSURANCE	4,797	4,749
2700 WORKERS COMPENSATION	4,442	4,667
5400 LEASES & RENTALS, MIDD	10,400	10,400
5504 CONFERENCE/EDUC/INSERVICE	6,295	5,300
5801 GUIDANCE SERVICES, DUES, HIGH	200	0
6013 EDUCATIONAL SUPPLIES	10,625	9,875
TOTAL-GUIDANCE SERVICES	2,307,825	2,333,752
12200 SCHOOL SOCIAL WORKER SERVICES		
1130 OTHER PROFESSIONALS - FSA	37,001	37,001
1134 VISITING TEACHERS	229,102	190,216
1151 FAMILY SERVICE WORKER	29,833	29,833
2100 FICA	22,642	19,667
2210 RETIREMENT	28,203	30,665
2300 HOSPITALIZATION INSURANCE	37,572	33,226
2400 GROUP LIFE INSURANCE	831	722
2700 WORKERS COMPENSATION	660	693
3100 PROFESSIONAL SERVICES	723	651
5004 PARENT ACTIVITY- VPI	945	1,000
5203 TELECOMMUNICATIONS- VPI	1,000	1,000
5501 TRAVEL, SOCIAL WORKER	362	326
5504 CONFERENCE REIMB	234	210
6013 EDUCATIONAL SUPPLIES	1,445	1,301
TOTAL-SCHOOL SOCIAL WORKER SERVICES	390,553	346,511
12300 HOMEBOUND INSTRUCTION		
1121 HOMEBOUND INSTRUCTORS, ELEM	44,479	40,031
2100 FICA, HOMEBOUND, ELEM	3,403	3,063
5501 TRAVEL - MILEAGE	149	134
6040 TECHNOLOGY SOFTWARE, HOMEBOUND	20,000	18,000
TOTAL-HOMEBOUND INSTRUCTION	68,031	61,228

## SCHOOL OPERATING FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1113 ASSIST SUPERINTENDENT, INSTRUCTION	100,965	0
1124 CURR SUPERVISOR, REGULAR	714,217	720,032
1130 OTHER PROFESSIONAL, ESL	25,080	25,080
1140 TEXTBOOK CREW	26,350	0
1150 OFFICE CLERICAL, REGULAR	284,698	284,698
2100 FICA, REGULAR	87,599	78,779
2210 RETIREMENT, REGULAR	104,818	119,864
2300 HOSPITALIZATION, REGULAR	101,004	99,558
2400 GROUP LIFE INS, REGULAR	3,081	2,815
2700 WORKERS COMPENSATION	3,007	3,159
3100 PROFESSIONAL SERVICES, TITLE 1	7,000	0
3500 IMPROV INST. PRINTING SERV SPEC ED	1,500	1,350
5400 LEASES & RENTALS	19,200	18,675
5501 TRAVEL - MILEAGE	500	450
5504 CONFERENCE REIMB, REGULAR	8,800	8,250
6001 OFFICE SUPPLIES, SPECIAL ED	1,850	2,765
6007 REPAIR SUPPLIES - SPEC ED	850	765
6013 EDUCATIONAL SUPPLIES, SPECIAL ED	11,700	2,430
6016 PARENTAL INVOLVE, TITLE I	4,000	13,000
6040 TECHNOLOGY SOFTWARE	29,808	26,827
6050 NONCAPITALIZED TECH HARDWARE	6,095	11,125
TOTAL-IMPROVEMENT OF INSTRUCTION	1,542,122	1,419,622
13200 MEDIA SERVICES		
1122 LIBRARIANS, ELEM	1,040,930	1,034,333
1150 OFFICE CLERICAL, MEDIA CENTER	156,799	156,799
2100 FICA, MEDIA CENTER	91,626	91,121
2210 RETIREMENT, MEDIA CENTER	114,145	142,101
2300 HOSPITALIZATION, MEDIA CENTER	166,920	171,756
2400 GROUP LIFE INS, MEDIA CENTER	3,356	3,338
2700 WORKERS COMPENSATION	3,043	3,197
6012 BOOKS & SUBSCRIPTIONS, BMES	116,735	115,075
6013 EDUCATIONAL SUPPLIES, MEDIA CENTER	2,720	0
6040 SOFTWARE/ON-LINE SUPPLIES	25,100	25,100
TOTAL-MEDIA SERVICES	1,721,374	1,742,820
13800 TECHNOLOGY SERVICES		
1124 SUPERVISORS, TECHNOLOGY	356,085	356,085
1140 TECHNICAL, TECHNOLOGY	745,999	717,367
1150 OFFICE CLERICAL, TECHNOLOGY	32,326	32,326
2100 FICA, TECHNOLOGY	86,784	84,594

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
2210 RETIREMENT, TECHNOLOGY	106,193	129,518
2300 HOSPITALIZATION INS, TECHNOLOGY	139,116	138,395
2400 GROUP LIFE INS, TECHNOLOGY	3,123	3,043
2700 WORKERS COMPENSATION, TECHNOLOGY	2,870	3,015
2800 OTHER BENEFITS, TECHNOLOGY	2,000	2,000
3300 MAINTENANCE SERVICE, TECHNOLOGY	2,200	2,200
5400 LEASE & RENTAL, TECHNOLOGY	567,000	540,000
6001 OFFICE SUPPLIES	4,000	4,000
6040 SOFTWARE/ON-LINE, TECHNOLOGY	144,430	383,065
6050 NON-CAPITALIZED TECH HARDWARE	10,000	65,000
6060 INFRASTRUCTURE, TECHLOGY	0	30,000
<b>TOTAL-TECHNOLOGY SERVICES</b>	<b>2,202,126</b>	<b>2,490,608</b>
14100 OFFICE OF THE PRINCIPAL		
1126 PRINCIPALS, ELEM	1,591,870	1,591,870
1127 ASSISTANT PRINCIPALS, ELEM	1,396,461	1,305,782
1150 OFFICE CLERICAL, ELEM	926,931	918,134
1627 ELEM ASSIST PRINCIPAL SUPPLEMENT	6,659	6,659
1628 ATHLETIC ASSISTANT SUPPLEMENT	16,302	16,302
2100 FICA, ELEM	301,196	293,664
2210 RETIREMENT, ELEM	373,127	455,232
2300 HOSPITALIZATION, ELEM	432,144	437,154
2400 GROUP LIFE INS, ELEM	10,957	10,678
2700 WORKERS COMPENSATION	9,901	10,403
2800 UNUSED LEAVE - ELEM	50,000	50,000
3100 OFFICE OF PRINCIPAL CONTRACTED SVCS	150	150
5400 LEASES & RENTALS, ELEM	443,500	443,500
5501 TRAVEL, ELEM	26,400	26,400
5504 CONFERENCE REIMB, ELEM	3,150	3,150
<b>TOTAL-OFFICE OF THE PRINCIPAL</b>	<b>5,588,748</b>	<b>5,569,078</b>
21100 BOARD SERVICES		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HOSPITALIZATION	10,632	16,593
3100 PROFESSIONAL SERVICES	102,767	102,767
3500 PRINTING & BINDING	16	0
3600 ADVERTISING	1,500	1,500
5504 CONFERENCE REIMB	13,000	13,000
5801 DUES & ASSOCIATION MEMBERSHIPS	14,350	14,350
<b>TOTAL-BOARD SERVICES</b>	<b>164,875</b>	<b>170,820</b>

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
21200 EXECUTIVE ADMIN.SERVICES		
1112 SUPERINTENDENT	141,700	141,700
1113 ASSISTANT SUPERINTENDENT	94,155	94,155
1150 OFFICE CLERICAL	114,044	114,044
2100 FICA	23,715	24,603
2210 RETIREMENT	31,973	40,027
2300 HOSPITALIZATION	29,238	30,421
2400 GROUP LIFE INS	940	940
2700 WORKER COMPENSATION	861	905
3100 PROFESSIONAL SERVICES	850	830
3300 MAINTENANCE OFFICE EQUIP.	3,500	3,500
3500 PRINTING & BINDING	12,500	12,500
5400 LEASES & RENTALS	14,000	14,000
5504 CONFERENCE REIMB	17,650	14,000
5801 DUES & ASSOCIATION MEMBERSHIPS	8,909	8,919
6001 OFFICE SUPPLIES, CENTRAL OFFICE	23,682	22,800
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	13,500	12,500
TOTAL-EXECUTIVE ADMIN.SERVICES	531,217	535,844
21400 PERSONNEL SERVICES		
1113 ASSISTANT SUPERINTENDENT, PERSONNEL	87,245	87,245
1150 OFFICE CLERICAL, PERSONNEL	71,280	71,280
2100 FICA	12,127	12,127
2210 RETIREMENT	15,107	18,912
2300 HOSPITALIZATION	15,948	16,593
2400 GROUP LIFE INS	444	444
2700 WORKER COMPENSATION	377	396
3100 CONTRACTED SERVICES	400	400
3102 CONT.SERV.- EMPL EVALUATION/TESTING	700	700
3110 HEALTH SERVICES, EMPLOYEES	15,800	15,800
3500 PRINTING & BINDING	530	530
3800 LICENSE RENEWAL & BACKGROUND CHECK	26,870	26,870
5504 CONFERENCE REIMB	2,500	2,500
5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP	660	660
6001 OFFICE SUPPLIES - PERSONNEL	500	500
6040 SOFTWARE, PERSONNEL SERVICES	11,350	11,350
TOTAL-PERSONNEL SERVICES	261,838	266,307
21600 FISCAL SERVICES		
1130 OTHER PROFESSIONALS, BUSINESS DEPT	153,520	153,520
1137 ACCOUNTANT	158,121	159,936
2100 FICA	23,841	23,980

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
2210 RETIREMENT	29,700	37,395
2300 HOSPITALIZATION	31,896	33,186
2400 GROUP LIFE INS	873	878
2700 WORKER COMPENSATION	796	836
3100 PROFESSIONAL SERVICES	19,500	22,500
5501 TRAVEL	275	275
5504 CONFERENCE REIMB	250	250
5801 DUES & ASSOCIATION MEMBERSHIPS	35	35
TOTAL-FISCAL SERVICES	418,807	432,791
21900 DATA PROCESSING SERVICES		
1130 OTHER PROFESSIONALS, DP	60,635	60,635
1152 COMPUTER OPERATOR, DP	139,059	139,059
2100 FICA	15,277	15,277
2210 RETIREMENT	19,031	23,824
2300 HOSPITALIZATION	21,264	22,124
2400 GROUP LIFE INS	559	559
2700 WORKER COMPENSATION	516	542
3300 COMPUTER MAINTENANCE SERVICES	62,685	49,004
5504 CONFERENCE & TRAINING	3,500	4,775
5801 MEMBERSHIPS & DUES	200	200
6014 DATA PROCESSING SUPPLIES	400	1,000
6050 NON-CAPITAL TECH HARDWARE, DATA PRO	3,000	3,000
TOTAL-DATA PROCESSING SERVICES	326,126	319,999
22200 HEALTH SERVICES		
1131 SCHOOL NURSES	213,261	213,261
1140 CLINIC AIDES	316,839	318,654
2100 FICA	40,649	41,378
2210 RETIREMENT	50,519	63,455
2300 HOSPITALIZATION	118,464	121,892
2400 GROUP LIFE INS	1,483	1,489
2700 WORKER COMPENSATION	1,355	1,424
3100 MEDICAL SERVICES	2,740	1,666
3101 ITCV, CONTRACTED SERVICES, ASST. TECH.	1,000	0
3102 ITCV, EVALUATIONS	1,000	500
3103 ITCV, OCCUPATIONAL THERAPY	1,084	1,000
3104 ITCV, PHYSICAL THERAPY	10,000	11,000
3105 ITCV, SPEECH & LANGUAGE	19,000	13,000
3106 HEALTH SERVICES - VISION SERVICE	2,000	1,000
3300 MAINTENANCE SERVICES	425	425
3500 PRINTING & BINDING	760	684

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
5501 TRAVEL - MILEAGE	225	200
5504 CONFERENCE/EDUC/INSERVICE	295	260
5801 CERTIFICATION MEMBERSHIP DUES	2,125	2,125
6001 OFFICE SUPPLIES, ITCV	100	818
6004 MEDICAL & LAB SUPPLIES	8,075	6,300
6040 SOFTWARES / ON-LINE SUPPLIES	7,200	7,200
TOTAL-HEALTH SERVICES	798,599	807,731
22300 PSYCHOLOGICAL SERVICES		
1130 PSYCHOLOGISTS	217,474	217,474
2100 FICA	16,636	16,636
2210 RETIREMENT	20,725	25,944
2300 HOSPITALIZATION	21,480	22,154
2400 GROUP LIFE INS	610	610
2700 WORKER COMPENSATION	680	714
3100 PSYCHOLOGICAL SERVICES	2,168	1,951
5501 TRAVEL-MILEAGE	1,084	976
5504 CONFERENCE REIMB, PSYCHOLOGISTS	1,700	1,530
6013 EDUCATIONAL SUPPLIES	5,100	4,590
TOTAL-PSYCHOLOGICAL SERVICES	287,657	292,579
22400 SPEECH/AUDIOLOGY SERVICES		
2100 FICA	293	293
3100 INTERPRETING SERVICES	3,821	3,439
3300 AUDIOMETER MAINTENANCE	1,525	1,440
6013 EDUCATIONAL SUPPLIES	3,209	2,821
TOTAL-SPEECH/AUDIOLOGY SERVICES	8,848	7,993
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	21,896	27,410
2300 HOSPITALIZATION	21,264	22,124
2400 GROUP LIFE INS	643	643
2700 WORKER COMPENSATION	586	616
3300 MAINTENANCE OFFICE EQUIPMENT	6,848	6,848
5203 TELECOMMUNICATIONS, TRANSPORTATION	7,200	7,200
5400 LEASES & RENTALS	6,000	6,000
5504 CONFERENCE REIMB	26	0

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
6001 OFFICE SUPPLIES, GARAGE	2,500	2,000
6040 TECH SOFTWARE, TRANSPORTATION MGT	1,489	1,489
TOTAL-GARAGE MANAGEMENT	315,791	321,669
32000 VEHICLE OPERATION SERVICE		
1140 AIDES, BUS	65,000	65,000
1170 BUS DRIVERS, REGULAR	1,989,519	1,988,502
1171 SUBSTITUTE BUS DRIVERS	146,280	146,280
1173 BUS DRIVERS, ACTIVITY	99,400	95,000
2100 FICA	174,806	174,145
2300 HOSPITALIZATION	840,528	842,232
2700 WORKER COMPENSATION	66,383	69,748
2800 OTHER BENEFITS	23,766	30,466
3100 PROFESSIONAL SERVICES	16,601	21,000
3430 TRANSPORTATION BY PARENTS	5,000	5,000
5300 INSURANCE, BUSES	56,013	56,013
5504 CONFERENCE REIMB, DRIVERS	1,000	200
6001 OFFICE SUPPLIES	300	300
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	837,865	960,716
TOTAL-VEHICLE OPERATION SERVICE	4,324,461	4,456,602
34000 VEHICLE MAINTENANCE SERVICE		
1165 MECHANICS	338,523	342,322
1465 GARAGE PART-TIME	10,000	10,000
2100 FICA	26,662	26,953
2210 RETIREMENT	35,951	36,355
2300 HOSPITALIZATION	47,844	49,779
2400 GROUP LIFE INS	948	959
2700 WORKER COMPENSATION	9,960	10,465
2800 OTHER BENEFITS	4,100	4,100
3300 OUTSIDE MAINTENANCE SERVICES	98,000	30,000
3700 LAUNDRY & DRY CLEANING	10,500	10,500
5504 CONFERENCE REIMB, GARAGE	1,500	500
6009 VEHICLE PARTS, SUPPLIES	330,135	330,135
TOTAL-VEHICLE MAINTENANCE SERVICE	914,123	852,068
41000 OPERATIONS MANAGEMENT		
1130 OTHER PROFESSIONALS, MAINTENANCE	76,866	76,866
1150 OFFICE CLERICAL, MAINTENANCE	29,691	29,691



SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
2100 FICA	8,153	8,153
2210 RETIREMENT	10,155	12,712
2300 HOSPITALIZATION	10,632	11,062
2400 GROUP LIFE INS	298	298
2700 WORKER COMPENSATION	272	286
5201 POSTAL SERVICES	6,000	6,000
5202 DELIVERY SERVICES	2,800	1,700
5203 TELEPHONE SERVICES	122,000	115,000
5300 INSURANCE	32,136	32,136
5410 EQUIPMENT LEASE-CONTRACTUAL	3,000	3,000
6001 OFFICE SUPPLIES, MAINTENANCE	2,000	1,700
TOTAL-OPERATIONS MANAGEMENT	304,003	298,604
42000 BUILDING SERVICE		
1130 OTHER PROFESSIONALS, MAINTENANCE	59,964	59,964
1160 MAINTENANCE WORKERS	713,512	719,423
1191 CUSTODIANS	1,399,197	1,410,638
1460 MAINTENANCE PART-TIME/OVER-TIME	6,000	6,000
1491 CUSTODIANS PART-TIME	54,000	54,000
2100 FICA	179,223	180,548
2210 RETIREMENT	238,071	243,429
2300 HOSPITALIZATION	451,860	464,605
2400 GROUP LIFE INS	6,316	6,364
2700 WORKER COMPENSATION	33,170	34,851
2800 OTHER BENEFITS	28,000	28,000
3300 OUTSIDE MAINTENANCE SERVICES	301,568	283,705
3391 CONTRACTED CUSTODIAL SERVICE	110,122	110,122
3700 LAUNDRY & DRY CLEANING	17,298	17,903
5101 ELECTRICAL SERVICES	2,470,675	2,470,675
5102 HEATING SERVICES	1,094,000	1,094,000
5103 WATER & SEWER SERVICES	367,850	381,968
5300 INSURANCE	170,828	204,402
5501 TRAVEL - MAINTENANCE-CUSTODIAL	300	300
5504 CONFERENCES/TRAINING REIMB	1,000	1,000
6005 JANITORIAL, LAUNDRY, HSKPING SUPPLIES	209,040	209,040
6007 REPAIR & MAINTENANCE SUPPLIES	357,302	321,573
8100 CAPITAL REPLACEMENT, ARRA	957,470	0
TOTAL-BUILDING SERVICE	9,226,766	8,302,510
43000 GROUNDS SERVICE		
3300 MAINTENANCE SERVICE	31,000	31,000
6007 REPAIR & MAINT SUPPLIES	20,000	19,200

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
8100 CAPITAL REPLACEMENT	1,200	0
TOTAL-GROUNDS SERVICE	52,200	50,200
44000 EQUIPMENT SERVICE		
1160 TRADES	93,530	94,901
2100 FICA	7,155	7,260
2210 RETIREMENT	9,932	10,078
2300 HOSPITALIZATION	15,948	16,593
2400 GROUP LIFE INS	262	266
2700 WORKER COMPENSATION	1,364	1,433
3300 OUTSIDE MAINTENANCE SERVICES	16,000	16,000
6007 REPAIR & MAINT. SUPPLIES	40,500	35,550
8100 CAPITAL REPLACEMENT	4,500	4,500
TOTAL-EQUIPMENT SERVICE	189,191	186,581
45000 VEHICLE SERVICE		
3300 MAINTENANCE SERVICE	15,000	15,000
5300 INSURANCE	25,988	25,988
6008 VEHICLE & POWER EQUIPMENT FUELS	96,237	111,888
6009 VEHICLE & POWER EQUIP SUPPLIES	25,000	25,000
TOTAL-VEHICLE SERVICE	162,225	177,876
GRAND TOTAL SCHOOL OPERATING FUND	91,584,806	88,852,411

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	59,477,300	57,408,618
12100 GUIDANCE SERVICES	2,307,825	2,333,752
12200 SCHOOL SOCIAL WORKER SERVICES	390,553	346,511
12300 HOMEBOUND INSTRUCTION	68,031	61,228
13100 IMPROVEMENT OF INSTRUCTION	1,542,122	1,419,622
13200 MEDIA SERVICES	1,721,374	1,742,820
13800 TECHNOLOGY SERVICES	2,202,126	2,490,608
14100 OFFICE OF THE PRINCIPAL	5,588,748	5,569,078
21100 BOARD SERVICES	164,875	170,820
21200 EXECUTIVE ADMIN.SERVICES	531,217	535,844
21400 PERSONNEL SERVICES	261,838	266,307
21600 FISCAL SERVICES	418,807	432,791
21900 DATA PROCESSING SERVICES	326,126	319,999
22200 HEALTH SERVICES	798,599	807,731
22300 PSYCHOLOGICAL SERVICES	287,657	292,579
22400 SPEECH/AUDIOLOGY SERVICES	8,848	7,993
31000 GARAGE MANAGEMENT	315,791	321,669
32000 VEHICLE OPERATION SERVICE	4,324,461	4,456,602
34000 VEHICLE MAINTENANCE SERVICE	914,123	852,068
41000 OPERATIONS MANAGEMENT	304,003	298,604
42000 BUILDING SERVICE	9,226,766	8,302,510
43000 GROUNDS SERVICE	52,200	50,200
44000 EQUIPMENT SERVICE	189,191	186,581
45000 VEHICLE SERVICE	162,225	177,876
GRAND TOTAL SCHOOL OPERATING FUND	91,584,806	88,852,411

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
51000 SCHOOL FOOD SERVICES		
1124 SUPERVISOR, FOOD SERVICE	72,266	72,266
1130 OTHER PROFESSIONAL, FOOD SERVICE	34,911	34,911
1150 OFFICE CLERICAL, FOOD SERVICE	49,124	49,124
1193 FOOD SERVICE WORKERS	1,253,575	1,247,198
1290 FOOD SERVICE WORKERS OVERTIME	5,000	4,000
1590 FOOD SERVICE SUBSTITUTE WORKERS	49,000	44,000
2100 FICA, FOOD SERVICE	111,987	109,973
2210 RETIREMENT, FOOD SERVICE	14,896	18,646
2300 HOSPITALIZATION, FOOD SERVICE	608,628	615,021
2400 GROUP LIFE INS, FOOD SERVICE	438	438
2600 UNEMPLOYMENT	0	1,275
2700 WORKER COMPENSATION, FOOD SERVICE	22,000	22,000
2800 OTHER BENEFITS, FOOD SERVICE	21,000	21,000
3100 PROFESSIONAL SERVICES	20,000	20,000
3300 MAINTENANCE SERVICE	90,000	100,000
5501 TRAVEL-MILEAGE	6,500	6,500
5504 CONFERENCE REIMB	3,500	3,000
6001 OFFICE SUPPLIES	2,000	2,000
6002 FOOD & FOOD SERVICE SUPPLIES	2,255,000	2,345,200
6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI	44,000	44,000
6011 UNIFORMS & WEARING APPAREL	3,000	3,000
6050 NON-CAPITALIZED TECH. HARDWARE	5,000	5,000
6070 NON-CAPITALIZED SNP EQUIPMENT	25,000	30,000
8100 CAPITAL REPLACEMENT	15,000	15,000
TOTAL-SCHOOL FOOD SERVICES	4,711,825	4,813,552
GRAND TOTAL SCHOOL CAFETERIA FUND	4,711,825	4,813,552

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
42000 BUILDING SERVICES		
8120 TRACK REPLACEMENT/UPGRADE	62,154	0
TOTAL-BUILDING SERVICES	62,154	0
62320 WILSON ELEMENTARY SCHOOL ADDIT		
8263 WILSON ELEM. PROFESSIONAL SERVICES	816,511	39,300
8266 WILSON ELEM. CONSTRUCTION COSTS	0	6,916,754
TOTAL-WILSON ELEMENTARY SCHOOL ADDIT	816,511	6,956,054
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
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	918,665	6,956,054

SCHOOL DEBT FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
92050 DEBT SERVICE		
3099 HANDLING CHARGES	7,072	7,241
9105 BOND REDEMPTION - #5 1992 A	90,000	90,000
9106 BOND REDEMPTION - #6 1993 A	120,000	110,000
9107 BOND REDEMPTION - #7 1993 B	55,000	35,000
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	562,104	572,281
9112 BOND REDEMPTION - #12 1998 A	652,059	659,730
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	295,360	300,423
9115 BOND REDEMPTION - #15 2004 A	295,000	295,000
9116 BOND REDEMPTION - #16 2004 B	300,311	305,254
9117 BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
9119 PRINCIPAL PAYMENT-VVTECA 1991 S	42,607	44,119
9121 BOND REDEMPTION - #18 2007 B	570,452	577,218
9122 BOND REDEMPTION - #19 QSCB 2011	0	100,000
9238 INTEREST PAYMENT-VVTECA 1991 S	4,318	1,456
9239 INTEREST ON BOND #5 1992 A	11,993	6,728
9240 INTEREST ON BOND #6 1993 A	14,575	8,240
9241 INTEREST ON BOND #7 1993 B	4,625	2,375
9242 INTEREST ON BOND #8 1994 A	134,769	96,486
9243 INTEREST ON BOND #10 1995 A	84,150	68,850
9244 INTEREST ON BOND #11 1995 B	166,021	137,094
9246 INTEREST ON BOND #12 1998 A	289,190	259,020
9247 INTEREST ON BOND #13 1999 A	56,440	50,975
9248 INTEREST ON BOND #14 1999 B	186,515	170,203
9249 INTEREST ON BOND #15 2004 A	216,878	201,833
9250 INTEREST ON BOND #16 2004 B	237,814	221,622
9251 INTEREST ON BOND #17 2006 B	1,031,748	963,918
9252 INTEREST ON BOND #18 2007 B	573,299	544,034
9253 INTEREST ON BOND #19 QSCB 2011	0	195,375
TOTAL-DEBT SERVICE	8,347,300	8,369,475
GRAND TOTAL SCHOOL DEBT FUND	8,347,300	8,369,475

HEAD START FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, HEAD START	545,396	511,928
1151 AIDES, HEAD START	168,039	164,772
1520 SUBSTITUTE TEACHER, HEAD START	36,612	46,358
2100 FICA	54,389	50,849
2210 RETIREMENT	67,152	79,278
2300 HOSPITALIZATION INSURANCE	143,842	139,533
2400 GROUP LIFE INSURANCE	1,995	1,866
2600 UNEMPLOYMENT INSURANCE	0	1,205
2700 WORKER COMPENSATION	4,995	4,835
2800 TUITION ASSISTANCE- HEAD START	13,808	24,725
3100 PROFESSIONAL SERVICES	20,373	7,596
3300 MAINTENANCE SERVICE, HEAD START	81,534	11,831
3800 PURCHASED SERVICES, GOV'T AGENCY HS	294	1,500
5000 OTHER CHARGES	5,818	4,863
5001 TELEPHONE SERVICES	6,871	8,154
5002 MILEAGE	10,224	11,000
5003 INSURANCE	8,549	8,549
5004 POLICY COUNCIL EXPENSES	4,591	3,283
5005 MEALS & SNACKS	375	300
5007 FACILITY UPKEEP - HEAD START	49,997	21,433
5504 CONFERENCE REIMB - HEADSTART	5,051	3,870
6013 EDUCATIONAL SUPPLIES - HEADSTART	75,957	35,873
6040 TECHNOLOGY SOFTWARE - HEAD START	14,523	9,185
6050 NON CAPITALIZED TECH HARDWARE, HS	3,772	500
 TOTAL-CLASSROOM INSTRUCTION	 1,324,157	 1,153,286
 12200 SOCIAL WORKER SERVICES		
1130 FAMILY SERVICE WORKERS-HEADSTART	54,836	54,835
1150 CLERICAL, HEAD START	17,622	25,143
1151 ASST FAM SERV WORKERS-HEAD START	149,829	151,515
2100 FICA - HEADSTART	16,579	17,709
2210 RETIREMENT - HEADSTART	19,093	24,900
2300 HOSPITALIZATION - HEADSTART	35,119	39,730
2400 GROUP LIFE INS - HEADSTART	561	585
2800 CONTINUING EDUCATION - HEAD START	940	300
3100 PURCHASED SERVICE, HEAD START	10,124	12,300
5000 SOCIAL/FAMILY SERV HS - OTHER	2,095	1,100
5504 CONFERENCE - HS, TT&A	5,926	4,511
6013 INSTRUCTIONAL SUPPLIES, HEAD START	24,009	3,000
6040 TECHNOLOGY SOFTWARE, HEAD START	255	0
6050 NON-CAPITALIZED COMP HARDWARE - HS	7,260	0
 TOTAL-SOCIAL WORKER SERVICES	 344,248	 335,628

HEAD START FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 SUPERVISORS, HEAD START	48,676	54,550
1150 OFFICE CLERICAL, HEAD START	12,298	0
2100 FICA	4,528	4,173
2210 RETIREMENT	5,938	6,508
2300 HOSPITALIZATION INSURANCE	7,004	5,531
2400 GROUP LIFE INSURANCE	174	153
2800 TUITION ASSISTANCE - HS, TT&A	200	0
5504 CONFERENCE - HS, TT&A	2,628	930
6013 EDUCATIONAL SUPPLIES, HEAD START	2,293	801
6050 NON-CAPITAL TECH HARDWARE-SUPERVISO	3,818	0
TOTAL-IMPROVEMENT OF INSTRUCTION	87,557	72,646
21600 FISCAL SERVICES		
1130 DIRECTOR, HEAD START	79,091	79,091
1150 CLERICAL, HEAD START	37,862	37,862
2100 FICA	8,928	8,947
2210 RETIREMENT	11,146	13,952
2300 HOSPITALIZATION INSURANCE	10,632	11,062
2400 GROUP LIFE INSURANCE	327	327
3100 PROFESSIONAL SERVICES	25,271	27,663
5400 COPIER LEASE, HEAD START	5,661	5,656
5504 CONFERENCE - HS, TT&A	1,369	1,862
6001 OFFICE SUPPLIES	22,278	10,590
6050 NON CAPITALIZED COMPUTER HARDWARE	2,433	1,000
TOTAL-FISCAL SERVICES	204,998	198,012
22100 ATTENDANCE SERVICES		
1130 ATTENDANCE PROFESSIONAL-HEAD START	53,780	54,835
1150 EDUCATION & PLANNING SECRETARY	17,218	29,516
2100 FICA - ATTENDANCE - HEAD START	5,290	6,453
2210 VRS- ATTENDANCE- HEAD START	6,866	10,063
2300 HOSPITALIZATION- ATTENDANCE- HEAD S	6,412	11,062
2400 GROUP LIFE- ATTENDANCE- HEAD START	202	236
2800 TUITION ASSISTANCE, HEAD START	300	0
3100 PROFESSIONAL SERVICE- HS ATTENDANCE	2,100	3,400
5504 CONFERENCE EXPENSE, HS TT&A	706	501
6001 OFFICE SUPPLIES- HS ATTENDANCE	18,892	1,000
TOTAL-ATTENDANCE SERVICES	111,766	117,066



HEAD START FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
22200 HEALTH SERVICES		
1131 HEALTH NURSES (RN) HEAD START	32,047	32,046
2100 FICA	2,396	2,451
2300 HOSPITALIZATION INSURANCE	5,014	5,536
3100 PROFESSIONAL SERVICES, HEAD START	9,793	14,500
5000 HEALTH SERVICES- HS - OTHER	579	1,000
5504 CONFERENCE - HS, T&A	743	575
6013 INSTRUCTIONAL SUPPLIES, HEAD START	19,174	6,000
TOTAL-HEALTH SERVICES	69,746	62,108
32000 VEHICLE OPERATION SERVICE		
1130 OTHER PROFESSIONALS	42,662	42,662
2100 FICA	3,267	3,264
2210 RETIREMENT	4,066	5,090
2300 HOSPITALIZATION INSURANCE	5,316	5,531
2400 GROUP LIFE INSURANCE	120	120
5504 CONFERENCE	0	1,000
6013 EDUCATIONAL SUPPLIES, HEAD START	4,493	310
6050 NON-CAPITALIZED TECH HARDWARE	853	0
TOTAL-VEHICLE OPERATION SERVICE	60,777	57,977
42000 BUILDING SERVICE		
5000 OTHER CHARGES, HEAD START	25,130	23,260
TOTAL-BUILDING SERVICE	25,130	23,260
45000 TRANSPORTATION SERVICES		
3300 VEHICLE MAINT/REPAIRS	8,925	9,500
6009 VEHICLE REPAIR PARTS-HEAD START	1,901	2,000
8100 VEHICLE - CAPITAL	22,204	6,500
8200 CAPITAL, VEHICLE, ADDITIONAL HS	10,940	0
TOTAL-TRANSPORTATION SERVICES	43,970	18,000
GRAND TOTAL HEAD START FUND	2,272,349	2,037,983

HEAD START FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,324,157	1,153,286
12200 SOCIAL WORKER SERVICES	344,248	335,628
13100 IMPROVEMENT OF INSTRUCTION	87,557	72,646
21600 FISCAL SERVICES	204,998	198,012
22100 ATTENDANCE SERVICES	111,766	117,066
22200 HEALTH SERVICES	69,746	62,108
32000 VEHICLE OPERATION SERVICE	60,777	57,977
42000 BUILDING SERVICE	25,130	23,260
45000 TRANSPORTATION SERVICES	43,970	18,000
GRAND TOTAL HEAD START FUND	2,272,349	2,037,983

## GOVERNOR'S SCHOOL FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, GOVERNORS SCHOOL	559,291	551,291
1421 PART TIME TEACHERS	30,700	22,699
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	1,000	1,000
2100 FICA	45,211	43,986
2210 RETIREMENT, GOVERNORS SCHOOL	53,299	65,769
2300 HOSPITALIZATION INS, GOVERNORS SCH	58,872	60,896
2400 GROUP LIFE INS, GOVERNORS SCHOOL	1,566	1,544
2600 UNEMPLOYMENT INSURANCE	0	508
2700 WORKERS COMPENSATION	2,100	2,100
2800 TUITION ASSISTANCE-GOV SCHOOL	3,600	2,250
3100 CONTRACTED SERVICES	8,000	9,000
3120 PROFESSIONAL SERVICES	35,000	35,000
3300 MAINTENANCE SERVICE	12,000	1,000
3500 PRINTING & BINDING	4,000	3,000
3830 TUITION - DUAL ENROLLMENT	103,000	100,000
5420 RENTAL SPACE	5,000	5,000
5501 TRAVEL-MILEAGE	1,500	1,500
5504 CONV/EDUC/INSERVICE	8,000	4,000
5801 DUES/MEMBERSHIPS	3,000	3,000
6012 TEXTBOOKS	5,000	0
6013 EDUCATIONAL SUPPLIES	30,000	20,000
6040 SOFTWARE/ON-LINE CONTENT	10,000	10,000
6050 NON CAPITALIZED COMPUTER HARDWARE	63,000	63,000
6060 NON-CAPITALIZED TECH INFRASTRUCTURE	4,500	2,500
TOTAL-CLASSROOM INSTRUCTION	1,047,639	1,009,043
13100 IMPROVEMENT/INSTRUCTION		
1130 DIRECTOR, GOVERNORS SCHOOL	93,953	75,814
1150 CLERICAL, GOVERNORS SCHOOL	24,365	25,525
2100 FICA, GOVERNORS SCHOOL	9,051	7,752
2210 RETIREMENT, GOVERNORS SCHOOL	11,276	12,090
2300 HOSPITALIZATION INS, GOVERNORS SCH	10,668	11,067
2400 GROUP LIFE INS, GOVERNORS SCHOOL	331	284
2600 UNEMPLOYMENT INSURANCE	0	103
2700 WORKERS COMPENSATION	600	600
3600 ADVERTISING	500	500
5400 EQUIPMENT RENTAL	8,000	8,000
5504 CONV/EDUC/INSERVICE	500	500
6001 SUPPLIES	5,000	4,000
TOTAL-IMPROVEMENT/INSTRUCTION	164,244	146,235

## GOVERNOR'S SCHOOL FUND

## EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
13800		
1140 COMPUTER TECHNICIAN	0	17,030
2100 SOCIAL SECURITY	0	1,303
2210 VA RETIREMENT SYSTEM	0	2,032
2300 HOSPITALIZATION INSURANCE	0	2,768
2400 GROUP LIFE INSURANCE	0	48
TOTAL-	0	23,181
41000 OPERATIONS MANAGEMENT		
5201 POSTAL SERVICES	1,300	1,200
5203 TELEPHONE SERVICES	30,000	30,000
TOTAL-OPERATIONS MANAGEMENT	31,300	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,243,183	1,209,659

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,047,639	1,009,043
13100 IMPROVEMENT/INSTRUCTION	164,244	146,235
13800	0	23,181
41000 OPERATIONS MANAGEMENT	31,300	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,243,183	1,209,659

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
80000 CAPITAL OUTLAYS		
8005 ACQ. & DEVELOPMENT-LANDFILL SITE	400,000	340,000
8011 INFRASTRUCTURE-BEVERLEY MANOR	100,000	0
8012 INFRASTRUCTURE-MIDDLE RIVER	100,000	0
8013 INFRASTRUCTURE-NORTH RIVER	100,000	0
8014 INFRASTRUCTURE-PASTURES	100,000	0
8015 INFRASTRUCTURE-RIVERHEADS	100,000	0
8016 INFRASTRUCTURE-SOUTH RIVER	100,000	0
8017 INFRASTRUCTURE-WAYNE	100,000	0
8021 MATCHING GRANTS-BEVERLEY MANOR	15,000	0
8022 MATCHING GRANTS-MIDDLE RIVER	15,000	0
8023 MATCHING GRANTS-NORTH RIVER	15,000	0
8024 MATCHING GRANTS-PASTURES	15,000	0
8025 MATCHING GRANTS-RIVERHEADS	15,000	0
8026 MATCHING GRANTS-SOUTH RIVER	15,000	0
8027 MATCHING GRANTS-WAYNE	15,000	0
8057 FIRE & RESCUE EQUIP/APPARTUS	28,050	15,087
8134 COUNTY SCHOOLS	281,543	0
8139 TOURIST INFORMATION CENTER	10,000	0
8145 ECONOMIC DEVELOPMENT	100,000	160,000
8149 A.C.S.A. CONTRIBUTION	200,000	200,000
8152 FIRE & RESCUE EQUIPMENT-VOLUNTEER	200,000	200,000
8161 BLUE RIDGE COMMUNITY COLLEGE	85,000	85,000
8162 SECONDARY ROADS-REVENUE SHARING	650,000	500,000
8166 VEHICLE SINKING FUND	100,000	299,000
8198 BUILDING SINKING FUND	438,000	246,000
TOTAL-CAPITAL OUTLAYS	3,297,593	2,045,087
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	224,000	26,525
0041 TRANSFERS TO SCHOOL FUND	650,000	0
0044 TRANSFERS TO SCH. CAP. IMPROV.	856,511	0
0045 TRANSFERS TO SCHOOL DEBT FUND	1,037,060	865,039
TOTAL-TRANSFERS TO OTHER FUNDS	2,767,571	891,564
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	6,065,164	2,936,651
GRAND TOTAL ALL FUNDS	202,936,265	203,237,616

## 2011-12 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2010-11 REVISED	2011-12 PROPOSED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	59,335,998	56,986,595	(2,349,403)
43- SCHOOL CAFETERIA FUND	4,711,825	4,813,552	101,727
44- SCHOOL CAP. IMP. FUND	31,355	15,012,330	14,980,975
45- SCHOOL DEBT FUND	0	195,375	195,375
47- SCHOOL HEAD START FUND	2,272,349	2,037,983	(234,366)
48- GOVERNOR'S SCHOOL FUND	1,180,183	1,146,659	(33,524)
<b>TOTAL SCHOOL SOURCES</b>	<b>67,531,710</b>	<b>80,192,494</b>	<b>12,660,784</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	72,919,410	72,353,585	(565,825)
12- FIRE REVOLVING LOAN FUND	360,000	400,000	40,000
13- DRUG ENFORCEMENT FUND	59,000	13,000	(46,000)
14- INDUSTRIAL DEVELOPMENT FUND	52,000	95,000	43,000
15- REVENUE RECOVERY FUND	630,600	530,600	(100,000)
23- SOCIAL SERVICES FUND	10,061,183	9,585,207	(475,976)
24- COMPREHENSIVE SERVICES FUND	2,305,500	2,184,000	(121,500)
70- COUNTY CAP. IMP. FUND	0	0	0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>86,387,693</b>	<b>85,161,392</b>	<b>(1,226,301)</b>
<b>TOTAL SOURCES</b>	<b>153,919,403</b>	<b>165,353,886</b>	<b>11,434,483</b>
TRANSFERS FROM OTHER FUNDS	47,210,730	44,328,821	(2,881,909)
FUND BALANCES & RESERVES	45,982,153	44,176,021	(1,806,132)
<b>GRAND TOTAL-ALL FUNDS</b>	<b>247,112,286</b>	<b>253,858,728</b>	<b>6,746,442</b>

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
<b>11 GENERAL PROPERTY TAXES</b>		
11010-0002 DELINQUENT TAXES-REAL ESTATE	460,000	400,000
11010-0003 LAND REDEMPTIONS	1,500	1,500
11010-0005 LAND USE ROLL-BACK TAXES	65,000	65,000
11010-2010 2010 CURRENT TAXES-R.E.	15,915,000	0
11010-2011 2011 CURRENT TAXES-R.E.	14,815,000	15,861,000
11010-2012 2012 CURRENT TAXES-R.E.	0	14,815,000
11020-0003 CURRENT TAXES-P.P.-PUB. SERV. CORP.	17,600	14,100
11020-2010 2010 R.E.-PUBLIC SERVICE	700,000	0
11020-2011 2011 R.E.-PUBLIC SERVICE	593,000	509,000
11020-2012 2012 R.E.-PUBLIC SERVICE	0	551,000
11030-0001 CURRENT TAXES-PERSONAL PROPERTY	7,087,000	7,142,000
11030-0002 DELINQUENT TAXES-PERSONAL PROPERTY	115,000	70,000
11030-0003 MOBILE HOME TAXES	158,000	148,000
11040-0001 CURRENT TAXES-MACHINERY & TOOLS	3,043,000	3,046,000
11060-0001 PENALTIES	290,000	290,000
11060-0002 INTEREST	230,000	230,000
<b>TOTAL-GENERAL PROPERTY TAXES</b>	<b>43,490,100</b>	<b>43,142,600</b>
<b>12 OTHER LOCAL TAXES</b>		
12010-0001 LOCAL SALES & USE TAXES	4,450,000	4,450,000
12020-0001 CONSUMER UTILITY TAXES	1,675,000	1,675,000
12030-0001 BUSINESS & PROFESSIONAL LICENSES	3,000,000	3,000,000
12030-0007 UTILITY LICENSE TAX	270,000	270,000
12060-0001 BANK FRANCHISE TAXES	230,000	230,000
12070-0001 RECORDATION TAXES	610,000	610,000
12070-0002 WILLS & ADMINISTRATION TAX	16,000	16,000
12100-0001 LODGING TAXES	435,000	435,000
12110-0001 MEALS TAX	2,200,000	2,200,000
12190-0001 INTEREST & PENALTY-LOCAL TAXES	40,000	40,000
<b>TOTAL-OTHER LOCAL TAXES</b>	<b>12,926,000</b>	<b>12,926,000</b>
<b>13 PERMITS, PRIV. FEES-REG. LICENSES</b>		
13010-0001 ANIMAL LICENSES	45,000	40,000
13030-0004 LAND USE APPLICATION FEES	29,000	17,000
13030-0005 TRANSFER FEES	2,000	2,000
13030-0006 CELLULAR TOWER FEES	8,500	14,700
13030-0007 ZONING & SUBDIVISION PERMITS	25,000	25,000
13030-0008 BUILDING PERMITS	155,000	135,000
13030-0009 TEMP.CERTIFICATES OF OCCUPANCY	3,500	3,500
13030-0010 ELECTRICAL PERMITS	45,000	45,000
13030-0011 EROSION & SEDIMENT FEES (BLDG INSP)	37,000	37,000



GENERAL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
13030-0012 PLUMBING PERMITS	30,000	30,000
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	500	500
13030-0018 EMERGENCY FALSE ALARM FEES	5,000	5,000
13030-0019 AGRICULTURAL STRUCTURAL PERMITS	1,100	1,100
13030-0032 SPEC. USE PERMITS & VAR. FEES	15,000	15,000
13030-0034 ZONING APPLICATION FEES	6,000	6,000
13030-0035 AMUSEMENT DEVICE PERMITS	600	600
13030-0036 EROSION & SEDIMENT CONTROL FEES	63,000	63,000
13030-0037 SITE PLAN FEES	8,000	8,000
13030-0038 SANITATION FEES	20,000	20,000
13030-0039 ADMINISTRATIVE PERMITS	3,500	3,500
TOTAL-PERMITS, PRIV. FEES-REG. LICENSES	533,800	503,000
14 FINES & FORFEITURES		
14010-0001 COUNTY FINES & FORFEITURES	230,000	230,000
14010-0004 DOG VIOLATION FINES	25,000	25,000
TOTAL-FINES & FORFEITURES	255,000	255,000
15 REV. USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	500,000	500,000
15020-0001 RENTAL ON GENERAL PROPERTY	305,000	285,000
15020-0005 SALE OF GOVERNMENT VEHICLES	10,000	4,000
15020-0006 SALE OF MATERIALS & SUPPLIES	15,000	15,000
15020-0007 SALE OF SALVAGE & SURPLUS	3,000	1,500
15020-0008 SALE OF RECYCLABLE MATERIALS	25,000	10,000
15020-0011 BERRY FARM OPERATION	7,000	7,000
TOTAL-REV. USE OF MONEY & PROPERTY	865,000	822,500
16 CHARGES FOR SERVICES		
16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.	34,000	34,000
16010-0003 SHERIFF'S FEES	3,600	3,600
16010-0004 CRIMINAL RECORDS CHECK-SHERIFF	4,000	3,000
16010-0005 COURTHOUSE FEES	114,000	114,000
16010-0006 TREASURER'S COLLECTIONS FEES	70,000	70,000
16010-0007 CONCEALED WEAPONS PERMITS	6,000	6,000
16010-0008 COURTHOUSE SECURITY FEES	165,000	165,000
16010-0009 TREASURER'S ADMINISTRATIVE FEE	4,000	4,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
16020-0001 COMMONWEALTH ATTORNEY FEES	4,000	4,000
16050-0002 MISCELLANEOUS JAIL FEES	15,000	15,000
16080-0001 LANDFILL TIPPING FEES	1,000,000	1,000,000
16130-0006 RECREATION FEES	250,000	268,000
16130-0007 C.A.R.E. PROGRAM FEES	312,000	312,000
16130-0008 KIDS CAMP FEES	104,000	104,000
16130-0010 POOL FEES	20,000	20,000
16140-0001 CAMPING FEES-NAT CHIM	175,000	175,000
16140-0003 EVENT FEES-NAT CHIM	3,500	3,500
16140-0004 RENTAL FEES-NAT CHIM	4,500	4,500
16140-0010 POOL FEES-NAT CHIM	10,000	10,000
16150-0001 LIBRARY FINES & FEES	12,000	12,000
16150-0002 LIBRARY COLLECTION FEES	5,200	5,810
TOTAL-CHARGES FOR SERVICES	2,315,800	2,333,410
18 MISCELLANEOUS		
18990-0006 MISCELLANEOUS	5,000	5,000
TOTAL-MISCELLANEOUS	5,000	5,000
19 RECOVERED COSTS		
19020-0001 REVENUE RECOVERY-ROCKINGHAM COUNTY	40,000	48,000
19120-0003 MRRJA RECOVERED COSTS	101,000	86,450
19120-0004 LIBRARY E-RATE REIMBURSEMENT	18,000	0
19120-0005 OTHER RECOVERED COSTS	5,000	5,000
19330-0001 REIMB.-J & D COURT COST	24,000	6,400
TOTAL-RECOVERED COSTS	188,000	145,850
20 REVENUE FROM THE COMMONWEALTH		
22010-0003 MOTOR VEHICLE CARRIER TAXES	78,200	78,200
22010-0005 MOBILE HOME TITLING TAXES	130,000	130,000
22010-0006 TIMBER SALES-STATE	3,000	1,300
22010-0008 MOTOR VEHICLE LEASING TAXES	40,000	40,000
22010-0009 JUNK VEHICLE PAYMENTS	300	300
22010-0010 STATE RECORDATION TAX	160,000	160,000
22010-0011 PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
22010-0012 STATE COMMUNICATIONS TAXES	2,600,000	2,600,000
23000-0001 CLERK OF CIRCUIT COURT EXPENSES	364,700	362,300
23000-0002 CIR. CT. STENOGRAPHER REIMBURSEMENT	41,000	41,000
23010-0001 COMMONWEALTH ATTORNEY EXPENSES	528,800	525,800
23010-0002 VICTIM-WITNESS GRANT	70,500	70,500

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
23010-0005 VALLEY CHILDREN'S CENTER	17,500	0
23020-0001 SHERIFF'S DEPT. EXPENSES	2,709,300	2,649,800
23030-0001 COMM. OF REVENUE EXPENSES	202,200	199,600
23040-0001 TREASURERS EXPENSES	153,800	150,300
23060-0001 REGISTRAR/ELECTORAL BD. EXPENSES	54,100	51,600
24040-0002 WIRELESS E-911 PSAP FUNDING	140,000	168,500
24040-0004 EMS GRANT-MOTOR VEHICLE FEES	69,000	69,000
24040-0007 LITTER CONTROL GRANTS	16,600	16,600
24040-0009 LIBRARY AID	156,200	153,900
24040-0010 PERFORMING ARTS-GRANT	5,150	5,000
24040-0012 SPAY/NEUTER REIMB & DMV PLATES	2,200	2,000
24040-0014 TECHNOLOGY TRUST FUND	48,400	48,400
24040-0015 GRANT-RESTORATION OF RECORDS	54,100	43,025
TOTAL-REVENUE FROM THE COMMONWEALTH	11,941,050	11,863,125
33 REVENUE FROM THE FEDERAL GOVT		
33010-0001 GROUND TRANSPORTATION GRANT DMV	44,400	33,000
33010-0002 DEQ RENT ROYALTIES	900	0
33010-0003 JUSTICE ASSISTANCE GRANTS (JAG)	36,800	0
33010-0005 HOMELAND SECURITY GRANTS	20,260	0
33010-0006 PAYMENT IN LIEU OF TAXES	238,000	264,000
33010-0011 SANE GRANT	16,300	25,700
33010-0012 DOMESTIC VIOLENCE GRANT	34,600	34,400
33011-0012 DOMESTIC VIOLENCE GRANT-ARRA	8,400	0
TOTAL-REVENUE FROM THE FEDERAL GOVT	399,660	357,100
41 NON-REVENUE RECEIPTS		
41050-0015 TRANSFER FROM REVENUE RECOVERY	120,000	120,000
41050-0070 TRANSFER FROM CO. CAP. IMPR	224,000	26,525
TOTAL-NON-REVENUE RECEIPTS	344,000	146,525
00		
00000-9900 FUND BALANCE	840,387-	588,591
TOTAL-	840,387-	588,591
GRAND TOTAL GENERAL OPERATING FUND	72,423,023	73,088,701

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
11 GENERAL PROPERTY TAXES	43,490,100	43,142,600
12 OTHER LOCAL TAXES	12,926,000	12,926,000
13 PERMITS, PRIV. FEES-REG. LICENSES	533,800	503,000
14 FINES & FORFEITURES	255,000	255,000
15 REV. USE OF MONEY & PROPERTY	865,000	822,500
16 CHARGES FOR SERVICES	2,315,800	2,333,410
18 MISCELLANEOUS	5,000	5,000
19 RECOVERED COSTS	188,000	145,850
20 REVENUE FROM THE COMMONWEALTH	11,941,050	11,863,125
33 REVENUE FROM THE FEDERAL GOVT	399,660	357,100
41 NON-REVENUE RECEIPTS	344,000	146,525
00	840,387-	588,591
GRAND TOTAL GENERAL OPERATING FUND	72,423,023	73,088,701

FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
51 LOAN REPAYMENT & STATE FUNDS		
51000-0001 FIREMAN'S INSURANCE FUND	166,000	166,000
51000-0002 REPAYMENT OF LOANS	194,000	234,000
TOTAL-LOAN REPAYMENT & STATE FUNDS	360,000	400,000
00		
00000-9900 FUND BALANCE	160,000-	0
TOTAL-	160,000-	0
GRAND TOTAL FIRE REVOLVING LOAN FUND	200,000	400,000

DRUG ENFORCEMENT FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
15		
15010-0001 INTEREST ON BANK DEPOSITS	1,500	1,500
TOTAL-	1,500	1,500
41 NON-REVENUE RECEIPTS		
41000-0001 SEIZED FUNDS-LOCAL	7,500	0
41000-0002 SEIZED FUNDS-STATE	20,000	11,500
41000-0003 SEIZED FUNDS-FEDERAL	30,000	0
TOTAL-NON-REVENUE RECEIPTS	57,500	11,500
00		
00000-9900 FUND BALANCE	62,800	75,430
TOTAL-	62,800	75,430
GRAND TOTAL DRUG ENFORCEMENT FUND	121,800	88,430

INDUSTRIAL DEVELOPMENT FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
14 LOCAL FUNDS		
14000-0002 LOCAL FUNDS	52,000	95,000
TOTAL-LOCAL FUNDS	52,000	95,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	52,000	95,000

REVENUE RECOVERY FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
15		
15010-0001 INTEREST ON BANK DEPOSITS	600	600
TOTAL-	600	600
18 MISCELLENEOUS REVENUE		
18990-0001 REVENUE RECOVERY RECEIPTS	630,000	530,000
TOTAL-MISCELLENEOUS REVENUE	630,000	530,000
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFER FROM GENERAL FUND	160,000	160,000
TOTAL-NON-REVENUE RECEIPTS	160,000	160,000
00		
00000-9900 FUND BALANCE	117,650-	7,400-
TOTAL-	117,650-	7,400-
GRAND TOTAL REVENUE RECOVERY FUND	672,950	683,200



VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
24 FROM STATE FUNDS		
24010-0002 PUBLIC ASSISTANCE	3,293,250	2,980,950
24010-0003 FAMILY RESOURCE CENTER	230,000	220,000
24010-0007 ADMINISTRATIVE REIMBURSEMENT	6,429,933	6,384,257
TOTAL-FROM STATE FUNDS	9,953,183	9,585,207
33 REVENUE FROM THE FEDERAL GOVT		
33050-0012 ARRA FUNDS	108,000	0
TOTAL-REVENUE FROM THE FEDERAL GOVT	108,000	0
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	802,017	821,293
TOTAL-NON-REVENUE RECEIPTS	802,017	821,293
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,863,200	10,406,500

COMPREHENSIVE SERVICES ACT

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
24 FROM STATE FUNDS		
24010-0009 COMPREHENSIVE SERVICES ACT	2,305,500	2,184,000
TOTAL-FROM STATE FUNDS	2,305,500	2,184,000
41 TRANSFERS FROM OTHER FUNDS		
41050-0011 TRANSFERS FROM GENERAL FUND	1,154,500	1,116,000
TOTAL-TRANSFERS FROM OTHER FUNDS	1,154,500	1,116,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,460,000	3,300,000

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
10 FROM LOCAL FUNDS		
15020-0001 RENTS	29,725	37,400
16120-0001 TUITION-DAY SCHOOL	38,675	20,000
16120-0002 SPECIAL FEES FROM PUPILS	175,000	175,000
16120-0003 TEXTBOOK RESALE & FINES	17,079	4,270
16120-0006 TUITION-ADULT	242,732	239,833
16120-0007 TUITION-SUMMER SCHOOL	6,300	12,918
18030-0003 OTHER REBATES & REFUNDS	270,216	378,604
18990-0005 SALE OF SUPPLIES	219,485	207,902
18990-0009 SALE OF OTHER EQUIPMENT	2,000	2,000
18990-0010 INSURANCE ADJUSTMENTS	13,000	13,000
18990-0012 LOCAL- OTHER FUNDS	58,756	59,999
19010-0002 PAYMENTS-OTHER DIVISIONS	151,640	120,292
19010-0100 BENEFITS-OTHER STATE AGENCIES	249,532	251,926
TOTAL-FROM LOCAL FUNDS	1,474,140	1,523,144
24 FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	10,550,000	10,550,000
24020-0002 BASIC AID ENTITLEMENT	28,322,195	27,897,330
24020-0003 GED / ISAEP FUNDING	15,717	15,717
24020-0004 REMEDIAL SUMMER	59,706	64,230
24020-0005 REGULAR FOSTER CHILDREN	36,432	53,439
24020-0006 ADULT SECONDARY EDUCATION	22,137	0
24020-0007 EDUCATION OF THE GIFTED	309,613	305,168
24020-0008 REMEDIAL EDUCATION	577,944	569,648
24020-0012 SPECIAL EDUCATION SOQ	2,029,683	2,000,548
24020-0014 TEXTBOOK PAYMENTS	361,490	275,058
24020-0017 VOCATIONAL EDUCATION SOQ	1,382,936	1,363,086
24020-0018 CAREER & TECHNICAL EDUCATION- ADULT	4,073	4,073
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,692,549	1,668,254
24020-0023 TEACHER RETIREMENT INSTRUCTIONAL	1,004,521	1,512,279
24020-0028 EARLY READING INTERVENTION	90,022	90,022
24020-0033 LOTTERY	0	890,286
24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL	61,923	61,034
24020-0046 HOMEBOUND	41,179	43,650
24020-0048 REGIONAL TUITION PROGRAMS	683,298	655,669
24020-0052 CAREER & TECHNICAL EDUCATION EQUIP	24,556	24,556
24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP	51,906	51,906
24020-0059 SPECIAL EDUCATION FOSTER CHILDREN	43,114	32,262
24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER	91,446	91,446
24020-0065 AT RISK	321,168	317,279
24020-0070 CAREER & TECH ED EQUIP- REGIONAL	8,427	8,427
24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN	5,000	5,000
24020-0075 PRIMARY CLASS SIZE	298,040	302,711

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
24020-0076 TECHNOLOGY	596,000	596,000
24020-0081 AT RISK FOUR-YEAR OLDS	454,296	466,147
24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL	70,347	70,347
24020-0091 CLINICAL FACULTY & MENTOR TEACHER	7,810	7,810
24020-0098 RACE TO GED	42,801	0
24030-0009 ENGLISH AS SECOND LANGUAGE	89,560	94,252
24030-0073 COMPOSITE INDEX HOLD HARMLESS	685,060	0
24040-0005 SOL ALGEBRA READINESS	73,809	73,809
24040-0015 SOL REMEDIATION- PROJECT GRADUATION	35,725	0
24040-0018 PROJECT GRADUATION SUMMER REGIONAL	18,350	0
24040-0050 ITCV GRANT	211,333	174,394
TOTAL-FROM STATE FUNDS	50,374,166	50,335,837
33 FROM FEDERAL FUNDS		
33020-0665 FEDERAL LAND USE (FOREST RESERVE)	200,778	200,778
33020-4002 ADULT LITERACY - FEDERAL	146,958	143,420
33020-4010 TITLE I GRANTS TO LEAs	1,227,149	1,223,363
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,239,763	2,406,570
33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)	134,938	134,938
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	66,026	64,460
33020-4186 DRUG FREE SCHOOLS	27,973	0
33020-4287 21ST CENTURY COMMUNITY LEARNING CTR	134,848	47,382
33020-4318 TITLE II PART D ENH EDU TECH.	12,368	11,000
33020-4365 TITLE III-PART A	25,000	18,000
33020-4367 ESEA - TITLE II PART A	307,593	352,449
33020-4389 ARRA TITLE I GRANTS TO LEA	355,749	13,534
33020-4391 ARRA IDEA PART B FLOW THROUGH	1,275,402	247,019
33020-4392 ARRA IDEA PART B PRESCHOOL GRANT	51,064	694
33020-4394 ARRA ST FISCAL STABILIZATION FUND	1,117,250	264,007
33020-4480 ITCV, ARRA GRANT	22,173	0
TOTAL-FROM FEDERAL FUNDS	7,345,032	5,127,614
41 NON-REVENUE RECEIPTS		
41000-9900 FROM INSURANCE TRUST FUND	142,660	0
41050-0011 TRANSFERS FROM GENERAL FUND	31,598,808	31,865,816
41050-0070 TRANSFERS FROM CO. CAP. IMPROV	650,000	0
TOTAL-NON-REVENUE RECEIPTS	32,391,468	31,865,816
GRAND TOTAL SCHOOL OPERATING FUND	91,584,806	88,852,411

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
RECAPITULATION:		
10 FROM LOCAL FUNDS	1,474,140	1,523,144
24 FROM STATE FUNDS	50,374,166	50,335,837
33 FROM FEDERAL FUNDS	7,345,032	5,127,614
41 NON-REVENUE RECEIPTS	32,391,468	31,865,816
GRAND TOTAL SCHOOL OPERATING FUND	91,584,806	88,852,411

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
10 FROM LOCAL FUNDS		
15010-0001 INTEREST ON BANK DEPOSITS	23,000	23,000
16120-0041 STUDENT LUNCHES	1,626,986	1,630,000
16120-0042 STUDENT BREAKFASTS	165,000	165,000
16120-0043 ADULT LUNCHES	180,000	180,000
16120-0044 ADULT BREAKFASTS	6,000	8,000
16120-0045 A LA CARTE	550,000	538,172
16120-0046 OTHER REVENUES - REBATES	300	400
16120-0047 OTHER REVENUES - CATERING	14,000	16,000
16120-0048 OTHER REVENUES - VENDING	3,000	3,500
TOTAL-FROM LOCAL FUNDS	2,568,286	2,564,072
19 PAYMENTS-OTHER DIVISIONS		
19010-0002 PAYMENTS-OTHER DIV - CAFETERIA	22,062	22,062
24020-0015 REIMB.-STATE FOOD PROGRAM	59,754	60,000
24030-0047 SCHOOL BREAKFAST-STATE	17,418	17,418
33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST	448,500	500,000
33020-0555 REIMB.-FEDERAL SCHOOL LUNCH	1,584,959	1,650,000
33020-0582 FRESH FRUIT & VEGETABLES GRANT	10,846	0
TOTAL-PAYMENTS-OTHER DIVISIONS	2,143,539	2,249,480
GRAND TOTAL SCHOOL CAFETERIA FUND	4,711,825	4,813,552

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
18		
18990-0013 EDUCATIONAL BROADBAND LEASE	31,355	12,330
TOTAL-	31,355	12,330
41 NON-REVENUE RECEIPTS		
41040-0010 VPSA BONDS UNSUBSIDIZED	0	15,000,000
41050-0070 TRANSFERS FROM CO. CAP. IMPROV.	856,511	0
TOTAL-NON-REVENUE RECEIPTS	856,511	15,000,000
00		
00000-9900 FUND BALANCE	30,799	8,056,276-
TOTAL-	30,799	8,056,276-
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	918,665	6,956,054

SCHOOL DEBT FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
41 NON-REVENUE RECEIPTS		
41040-0006 QSCB REIMBURSEMENT OF INTEREST	0	195,375
41050-0011 TRANSFERS FROM GENERAL FUND	7,310,240	7,309,061
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	1,037,060	865,039
TOTAL-NON-REVENUE RECEIPTS	8,347,300	8,369,475
GRAND TOTAL SCHOOL DEBT FUND	8,347,300	8,369,475



HEAD START FUND

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
33 FEDERAL FUNDS		
33020-0096 OTHER FEDERAL FUND, ARRA EXP YR 2	97,818	11,032
33020-0097 OTHER FEDERAL FUNDS, ARRA EXPANSION	33,712	0
33020-0098 OTHER FEDERAL FUNDS, ARRA COLA	42,599	0
33020-0099 HEAD START FEDERAL REVENUE	2,098,220	2,026,951
TOTAL-FEDERAL FUNDS	2,272,349	2,037,983
GRAND TOTAL HEAD START FUND	2,272,349	2,037,983

## GOVERNOR'S SCHOOL FUND

## REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
16 FROM LOCAL FUNDS		
16120-0002 SPECIAL FEES FROM STUDENTS	99,000	110,000
TOTAL-FROM LOCAL FUNDS	99,000	110,000
18 MISCELLANEOUS REVENUE		
18030-0003 OTHER REBATES & REFUNDS, GOV SCHL	10,000	10,000
TOTAL-MISCELLANEOUS REVENUE	10,000	10,000
19 RECOVERED COSTS		
19010-0001 TUITION FROM OTHER DIVISIONS	593,383	536,818
TOTAL-RECOVERED COSTS	593,383	536,818
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	451,800	463,841
24020-0076 TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS	477,800	489,841
00		
00000-9900 FUND BALANCE	63,000	63,000
TOTAL-	63,000	63,000
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,243,183	1,209,659

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2010-2011 REVISED	2011-2012 PROPOSED
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	3,297,594	2,045,087
TOTAL-NON-REVENUE RECEIPTS	3,297,594	2,045,087
00		
00000-9900 FUND BALANCE	2,767,570	891,564
TOTAL-	2,767,570	891,564
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	6,065,164	2,936,651
GRAND TOTAL ALL FUNDS	202,936,265	203,237,616

# COUNTY OF AUGUSTA, VA

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




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March 28, 2011

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

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 2011-12, along with the Capital Improvements Plan for the five years 2011-12 through 2015-16, 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 four 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
FY10-11	\$623,000

The relationship between Capital and Operating budgets is always fluid. In years that “year end” fund balances occur, the CIP’s depreciation accounts (DA) 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 2009-10, the State’s “Comparative Report of Local Government” lists Augusta’s debt per capita at \$964. The average for cities in Virginia was \$4,229 and for counties \$2,666 (23% of city average/36% of county average).

### 2010-11 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2011-12 identifies needs totaling \$17,943,000. The amount of funds represented by the five-year CIP is \$74,875,000. 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 2011-12, the following funding sources are proposed for capital projects:

<u>General Operating</u>	<u>FY11-12</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,000,000
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	246,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000*
	- 278,000**
	- 751,750***
	- 623,000****
	<u>-7,256,250****</u>
	\$2,880,000

- \* 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, FY09-10, and FY10-11).

Of the funding identified for capital 72% 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. While the current "funded" balance in the CIP is \$33 million, that is misleading when considering the Depreciation Accounts are underfunded by over \$4.6 million.

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. Up to \$40,000 a year has been earmarked in the past to fund Stormwater projects under this program, individual projects up to \$20,000 have been eligible for this funding. Projects above this amount require Supervisor funding from their individual infrastructure accounts or public-private partnerships. Our new ordinance increases 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. On a positive note, over \$7.8 million has been allocated to reconstruct 3.6 miles along Route I-81. Additionally, we are in line to receive over \$36 million to rebuild I-64, Exit 91 interchange.

## **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 June 2010, school debt totalled \$62.7 million. Since 1990, principal and interest costs have increased from \$876,000 in FY09 to \$8,067,000 in FY12.

The School Board's current capital list includes:

- Wilson Elementary School Renovation/New Construction
- Pod Elementary Schools Renovation/New Construction
  - Cassell, Riverheads, Verona
  - Discussion about long-term future of Ladd
- Activities Center at Fort Defiance High School
- Potential School Closures
  - Ladd Elementary
  - Beverley Manor Elementary
  - Craigsville Elementary
- Central Office Move to Verona

The Board, on September 22, 2010, authorized School Board to proceed with Capital Improvements within currently authorized debt appropriation (\$7,256,250). The School Board's first priority will be Wilson Elementary School.

## 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 (37.7%). Because of excess capacity, bed rentals are currently "covering" the debt payments and a portion of the operating costs. We are currently carrying a 20-month 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, Shenandoah/Warren/Rappahannock 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 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 significantly impacted our budget in that the previous "per diem" for State responsible was \$14 per day and with this change went to \$4 per day (local responsible per diem was previously \$8 per day).

The existing emergency communications (radio) system was installed twelve (12) 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 kHz to 12.5 kHz. 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. Estimated costs for the narrowband migration:

Phase I:	Narrowbanding	\$772,000
Phase II:	Option 1 UHF/no trunking	\$5-7 million
	Option 2 UHF/trunking	\$12-15 million
	Option 3 700 or 800 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 \$15 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. Phase 1 of the "new" landfill was opened in the fall of 1998. ACSA is currently filling in Phases 1-3 which are contiguous and expects to continue filling in these phases for the next 1-2 years. Construction of Phase 4 is complete. ACSA believes that the construction costs for Phase 5 are at the end of or just beyond the five-year plan. The delay can be attributed to a number of factors:

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

The Regional Landfill includes Staunton and Waynesboro, which share in capital and operating costs. All three member jurisdictions are also required to set aside funding for closure and post closure expenses of the new landfill. The County and Staunton are obligated to fund all post closure expenses on the old landfill.

## 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. We continue to seek ways to use technology to better improve communicating with our constituents, i.e., Facebook, Twitter and on-line surveys.
- B) **BLUE RIDGE COMMUNITY COLLEGE** – The current capital program identifies projects totaling over \$44 million; \$23 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, the addition of two Parking Lots providing a total of 275 vehicle spaces, the creation of a Campus Commons area and a just completed Advanced Technologies Center. Now being designed, and planned for completion in late 2012, is a \$9 million Recreation and Fitness Center. Not yet funded by the State, but in the planning stage is a \$10 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 and roadways, 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 has been successfully completed.
- D) **RECREATION FACILITIES** - The Parks and Recreation Commission continues 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 currently underway in the current year include rehabilitation of the passenger terminal, rehabilitation of taxiway pavements, upgrade of the airfield lighting control system and design for the rehabilitation of the vehicle parking area. Local funds were used to leverage approximately \$2.2 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** – Functionality of the Government Center continues to evolve. This account allows for funding of renovations and improvements to accomplish Governmental space needs.

- 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. The HVAC systems were replaced this past year.
- K) **ECONOMIC DEVELOPMENT** – This account has been used to purchase and develop Phase One of Mill Place Commerce Park. Additionally, funding from this account has been used in the past 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), Industrial Road Access, Rail Access, or as similar projects present themselves.
- L) **TOURIST INFORMATION CENTERS** –The City of Staunton has indicated that their plan to construct a new TIC at the Frontier Culture Museum has been tabled for the foreseeable future. Efforts continue with the City of Waynesboro and the principal property owner of Afton Mountain to demolish existing structures to improve aesthetically, our Gateway on I-64. A temporary TIC has been placed on site and, hopefully, some day we will be able to replace it 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 improvements to Robinson Hollow, Inch Run Dams and Toms Branch. A study has been completed 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 has been requested to participate with Augusta County in helping to offset the non-local costs for Mills Creek.
- O) **SOLID WASTE TRANSFER STATIONS** – The recycling committee and staff continues to seek a site in Deerfield 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.

COUNTY OF AUGUSTA  
CAPITAL IMPROVEMENTS PLAN  
FISCAL YEARS 2012-2016

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
<u>PUBLIC WORKS:</u>						
INFRASTRUCTURE	700,000	700,000	700,000	700,000	700,000	3,500,000
STORMWATER MANAGEMENT	50,000	50,000	50,000	50,000	50,000	250,000
LANDFILL	340,000	340,000	340,000	340,000	340,000	1,700,000
SECONDARY ROADS	245,000	245,000	245,000	245,000	245,000	1,225,000
REVENUE SHARING-ROADS	500,000	500,000	500,000	500,000	500,000	2,500,000
<u>SUB-TOTAL</u>	<u>1,835,000</u>	<u>1,835,000</u>	<u>1,835,000</u>	<u>1,835,000</u>	<u>1,835,000</u>	<u>9,175,000</u>

<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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PUBLIC SAFETY:

JAIL EXPANSION (DEBT)	937,000	937,000	937,000	937,000	937,000	4,685,000
JUV. DETENTION HOME (DEBT)	100,000	100,000	100,000	100,000	100,000	500,000
COURTHOUSE	200,000	200,000	200,000	200,000	200,000	1,000,000
EMERGENCY COMMUNICATIONS (DA)	1,653,000	1,171,000	161,000	116,000	87,000	3,188,000
FIRE APPARATUS (DA)	1,386,000	298,000	294,000	284,000	191,000	2,453,000
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
<u>SUB-TOTAL</u>	<u>4,628,000</u>	<u>3,058,000</u>	<u>2,044,000</u>	<u>1,989,000</u>	<u>1,867,000</u>	<u>13,586,000</u>

OTHER COUNTY PROJECTS:

G. I. S. (DA)	88,000	6,000	4,000	4,000	1,000	103,000
BLUE RIDGE COMM. COLLEGE	85,000	85,000	85,000	85,000	85,000	425,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	68,000	9,000	6,000	5,000	4,000	92,000
RECREATIONAL MATCHING GRANTS	70,000	70,000	70,000	70,000	70,000	350,000
RECREATIONAL COMM. CENTERS	20,000	20,000	20,000	20,000	20,000	100,000
RECREATION (DA)	123,000	61,000	59,000	49,000	49,000	341,000
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 (DA)	358,000	224,000	222,000	201,000	193,000	1,198,000
SOCIAL SERVICES BUILDING	100,000	100,000	100,000	100,000	100,000	500,000

COUNTY OF AUGUSTA  
CAPITAL IMPROVEMENTS PLAN  
FISCAL YEARS 2012-2016

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
<u>OTHER COUNTY PROJECTS (CONTINUED):</u>						
INFORMATION TECHNOLOGY (DA)	260,000	184,000	168,000	109,000	16,000	737,000
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 (DA)	205,000	40,000	40,000	33,000	14,000	332,000
VEHICLE SINKING FUND (DA)	533,000	27,000	24,000	12,000	10,000	606,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
BUILDING SINKING FUND (DA)	358,000	224,000	222,000	201,000	193,000	1,198,000
ELECTIONS (DA)	7,000	25,000	25,000	25,000	25,000	107,000
<b>SUB-TOTAL</b>	<b>3,010,000</b>	<b>1,810,000</b>	<b>1,780,000</b>	<b>1,649,000</b>	<b>1,515,000</b>	<b>9,764,000</b>
<b>USES - GRAND TOTAL</b>	<b>17,943,000</b>	<b>15,173,000</b>	<b>14,129,000</b>	<b>13,943,000</b>	<b>13,687,000</b>	<b>74,875,000</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	246,000	246,000	246,000	246,000	246,000	1,230,000
REVENUE RECOVERY	200,000	200,000	200,000	200,000	200,000	1,000,000
GENERAL FUND REVENUE	2,424,000	2,424,000	2,424,000	2,424,000	2,424,000	12,120,000
GENERAL FUND BALANCE	5,848,000	3,078,000	2,034,000	1,848,000	1,592,000	14,400,000
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
<b>SOURCES - GRAND TOTAL</b>	<b>17,943,000</b>	<b>15,173,000</b>	<b>14,129,000</b>	<b>13,943,000</b>	<b>13,687,000</b>	<b>74,875,000</b>