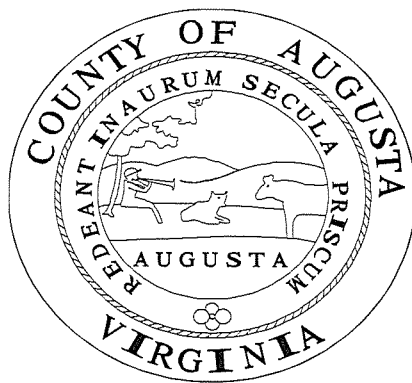


COUNTY OF AUGUSTA,

VIRGINIA

2012-2013 BUDGET



DAVID A. KARAFFA, BEVERLEY MANOR

LARRY J. WILLS, MIDDLE RIVER

MARSHALL W. PATTIE, NORTH RIVER

TRACY C. PYLES, JR., PASTURES

MICHAEL L. SHULL, RIVERHEADS

DAVID R. BEYELER, SOUTH RIVER

JEFFREY A. MOORE, WAYNE

Click on table of contents item to go to the corresponding page.

COUNTY OF AUGUSTA, VIRGINIA

BUDGET

FISCAL YEAR ENDING JUNE 30, 2013

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COUNTY OF AUGUSTA

ADVERTISED BUDGET

2012-2013

<u>FUND</u>	<u>BALANCE 7/1/2012</u>	<u>REVENUE</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>	<u>EXPENDITURES</u>	<u>TRANSFERS OUT</u>	<u>BALANCE 6/30/2013</u>
GENERAL OPERATING FUND	6,500,000	76,893,970	164,000	83,557,970	31,203,960	46,262,010	6,092,000
FIRE REVOLVING LOAN FUND	1,682,894	357,800	-	2,040,694	505,000	-	1,535,694
DRUG ENFORCEMENT FUND	167,886	11,200	-	179,086	95,620	-	83,466
INDUSTRIAL DEVELOPMENT FUND	-	74,000	-	74,000	74,000	-	-
REVENUE RECOVERY FUND	221,271	567,500	160,000	948,771	578,300	164,000	206,471
VIRGINIA PUBLIC ASSISTANCE	4,300	9,518,042	834,869	10,357,211	10,352,911	-	4,300
↳ CSA	-	2,295,000	1,205,000	3,500,000	3,500,000	-	-
SCHOOL OPERATING FUND	3,000	56,221,407	34,865,816	91,090,223	91,087,223	-	3,000
SCHOOL CAFETERIA FUND	1,388,062	4,713,225	-	6,101,287	4,713,225	-	1,388,062
SCHOOL CAPITAL IMPROVEMENT	7,276,434	21,231	-	7,297,665	6,728,561	-	569,104
SCHOOL DEBT FUND	-	337,500	8,757,460	9,094,960	9,094,960	-	-
HEAD START FUND	(16)	2,218,306	-	2,218,290	2,218,306	-	(16)
GOVERNOR'S SCHOOL FUND	133,579	1,234,289	-	1,367,868	1,264,289	-	103,579
COUNTY CAPITAL IMPROVEMENT	29,394,838	-	2,021,021	31,415,859	2,021,021	1,582,156	27,812,682
TOTALS	46,772,248	154,463,470	48,008,166	249,243,884	163,437,376	48,008,166	37,798,342
							<u><u>37,798,342</u></u>

COUNTY OF AUGUSTA
ADVERTISED REVISED BUDGET

2011-2012

FUND	BALANCE 7/1/2011	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2012
GENERAL OPERATING FUND	8,965,972	74,605,290	159,185	83,730,447	29,483,410	47,747,037	6,500,000
FIRE REVOLVING LOAN FUND	1,298,394	384,500	-	1,682,894	-	-	1,682,894
DRUG ENFORCEMENT FUND	325,791	26,100	-	351,891	184,005	-	167,886
INDUSTRIAL DEVELOPMENT FUND	-	88,000	-	88,000	88,000	-	-
REVENUE RECOVERY FUND	161,371	575,500	160,000	896,871	553,600	122,000	221,271
VIRGINIA PUBLIC ASSISTANCE	4,300	9,585,207	821,293	10,410,800	10,406,500	-	4,300
7 CSA	-	2,244,000	1,146,000	3,390,000	3,390,000	-	-
SCHOOL OPERATING FUND	3,000	59,941,143	31,865,816	91,809,959	91,806,959	-	3,000
SCHOOL CAFETERIA FUND	1,388,062	4,673,705	-	6,061,767	4,673,705	-	1,388,062
SCHOOL CAPITAL IMPROVEMENT	7,421,350	7,592,057	-	15,013,407	7,736,973	-	7,276,434
SCHOOL DEBT FUND	-	312,188	8,543,115	8,855,303	8,855,303	-	-
HEAD START FUND	(16)	2,244,746	-	2,244,730	2,244,746	-	(16)
GOVERNOR'S SCHOOL FUND	198,578	1,171,478	-	1,370,056	1,236,477	-	133,579
COUNTY CAPITAL IMPROVEMENT	30,665,812	-	6,444,602	37,110,414	6,444,602	1,270,974	29,394,838
TOTALS	50,432,614	163,443,914	49,140,011	263,016,539	167,104,280	49,140,011	46,772,248

46,772,248

COUNTY OF AUGUSTA
RECOMMENDED REVISED BUDGET

2011-2012

FUND	BALANCE 7/1/2011	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2012
GENERAL OPERATING FUND	8,965,972	73,665,290	159,185	82,790,447	29,483,410	46,807,037	6,500,000
FIRE REVOLVING LOAN FUND	1,298,394	384,500	-	1,682,894	-	-	1,682,894
DRUG ENFORCEMENT FUND	325,791	26,100	-	351,891	184,005	-	167,886
INDUSTRIAL DEVELOPMENT FUND	-	88,000	-	88,000	88,000	-	-
REVENUE RECOVERY FUND	161,371	575,500	160,000	896,871	553,600	122,000	221,271
VIRGINIA PUBLIC ASSISTANCE	4,300	9,585,207	821,293	10,410,800	10,406,500	-	4,300
∞ CSA	-	2,244,000	1,146,000	3,390,000	3,390,000	-	-
SCHOOL OPERATING FUND	3,000	59,941,143	31,865,816	91,809,959	91,806,959	-	3,000
SCHOOL CAFETERIA FUND	1,388,062	4,673,705	-	6,061,767	4,673,705	-	1,388,062
SCHOOL CAPITAL IMPROVEMENT	7,421,350	7,592,057	-	15,013,407	7,736,973	-	7,276,434
SCHOOL DEBT FUND	-	312,188	8,543,115	8,855,303	8,855,303	-	-
HEAD START FUND	(16)	2,244,746	-	2,244,730	2,244,746	-	(16)
GOVERNOR'S SCHOOL FUND	198,578	1,171,478	-	1,370,056	1,236,477	-	133,579
COUNTY CAPITAL IMPROVEMENT	30,665,812	-	5,504,602	36,170,414	5,504,602	1,270,974	29,394,838
TOTALS	50,432,614	162,503,914	48,200,011	261,136,539	166,164,280	48,200,011	46,772,248
							<u><u>46,772,248</u></u>

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2013

Real Estate (Net of Land Use Value)	\$6,728,209,000	
Mobile Homes	\$38,798,000	
Personal Property – Vehicles & Motorcycles.....	\$427,961,000	
Personal Property – Other Personal Property.....	\$121,893,000	
Machinery & Tools	\$163,804,000	
Public Service Corporations		
Real Estate	\$261,674,000	
Personal Property	<u>\$1,237,000</u>	<u>\$262,911,000</u>
TOTAL ESTIMATED ASSESSED VALUATIONS		<u>\$7,743,576,000</u>

TAX RATES SOURCE

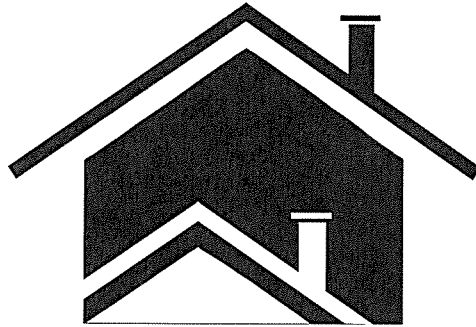
Fiscal Period	Real Estate	Personal Property	Public Service Corp.	Machinery & Tools
77-78 to 80-81	0.50	3.10	3.10 Per. Prop. 0.50 Real Estate	3.10
81-82	0.45	3.10	3.10 Per. Prop. 0.45 Real Estate	3.10
82-83	0.48	3.10	3.10 Per. Prop. 0.48 Real Estate	3.10
83-84	0.55	3.10	3.10 Per. Prop. 0.55 Real Estate	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
12-13	0.48	2.50 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
(at approved tax rate of 48 cents)



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$26,597,298	37.56%	\$336.55
Social Services	2,096,596	2.96%	26.53
School Operating	34,285,816	48.42%	433.85
School Debt	7,264,304	10.26%	91.92
County Capital Improvements	<u>564,726</u>	<u>0.80%</u>	<u>7.15</u>
<u>TOTALS**</u>	<u>\$70,808,740</u>	<u>100.00%</u>	<u>\$896.00</u>

** Includes \$31,132,000 in Real Estate Taxes.

**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2012
AND JUNE 30, 2013**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday, April 18, 2012, 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.

	REVISED 2011-2012	PROPOSED 2012-2013
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 45,134,300	\$ 47,527,000
Other Local Revenues	17,997,258	17,917,911
State Revenues	23,949,587	23,928,962
Federal Revenues	796,038	698,730
Sales Tax (state/local)	15,612,014	15,450,000
State School Revenues	40,467,047	39,662,180
Federal School Revenues	11,942,671	9,278,687
Borrowing-Schools	7,545,000	-
Total Revenues	<u>\$ 163,443,915</u>	<u>\$ 154,463,470</u>
Transfers From Other Funds	\$ 49,140,011	\$ 48,008,166
Fund Balances and Reserves	50,432,614	46,772,248
Total Sources	<u>\$ 263,016,540</u>	<u>\$ 249,243,884</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 3,594,965	\$ 4,048,808
Judicial Administration	1,703,150	1,779,511
Public Safety	15,400,803	16,915,666
Public Works	3,355,760	3,450,521
Health & Public Assistance	14,560,500	14,632,211
Recreation & Library	2,729,350	2,779,137
Community Development	1,512,345	1,565,061
Non-departmental & Contingencies	1,248,643	1,138,876
Education-Operating Funds	99,961,887	99,283,043
Education-Capital Improvements	7,736,973	6,728,561
Education-School Debt	8,855,303	9,094,960
County Capital Improvements	6,444,602	2,021,021
Total Expenditures	<u>\$ 167,104,281</u>	<u>\$ 163,437,376</u>
Transfers to Other Funds	\$ 49,140,011	\$ 48,008,166
Fund Balances and Reserves	46,772,248	37,798,342
Total Uses	<u>\$ 263,016,540</u>	<u>\$ 249,243,884</u>

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.

Proposed tax rates:	<u>Current</u>	<u>Proposed</u>
Real Estate	\$ 0.48	\$ 0.51
Personal Property-auto and motorcycle	\$ 2.25	\$ 2.57
Personal Property-other, machinery & tools	\$ 1.90	\$ 1.90

Patrick J. Coffield, Clerk
Board of Supervisors

**BOARD OF SUPERVISORS
FY12-13 Budget
March 28, 2012**

The Board of Supervisors endorsed the following revisions to the County Administrator's budget at their Wednesday, March 28, 2012, work session:

Expenditures

All Department Payroll	VRS Changes 5.7%/5%	\$286,500 (5%/5% \$196,000)
12040-3120	County Attorney Contractual Services	\$ 30,000
12090-1101	Commissioner of Revenue/Business Auditor	\$ 16,800
31200-1100 MISC	Sheriff – 2 positions	\$ 90,600
31040-1100 MISC	ECC – 1 position	\$ 43,900
32010-MISC	F&R Priority Budget	
	A) Frozen Captain POS	\$ 77,400
	B) Mt. Solon F&R Request	\$182,500
	C) Training	\$ 28,000
	D) OMD	\$ 3,000
	E) Pay for Participation – Vol. Inc.	\$232,000 (once plan approved)
	F) Riverheads Vol. Contribution	\$ 22,195
81050-5501	Economic Development – Travel	\$ 3,250
		<u>\$1,016,145</u>
12100-3329 MISC	Reassessment Contract, etc.	\$408,000

H:/BOS-notes-revisions – 3-28-12

BOARD OF SUPERVISORS
FY12-13 Budget
May 2, 2012

The Board of Supervisors endorsed the following revisions to their advertised budget and public hearing of Wednesday, April 18, 2012:

Expenditures

12090-1101	Commissioner of Revenue/Business Auditor	<\$ 16,800>
31200-1100 MISC	Sheriff – 2 positions	<\$ 90,600>
31040-1100 MISC	ECC – 1 position	<\$ 43,900>
32010-MISC	Fire and Rescue:	
	• Captain POS	<\$ 77,400>
	• OMD	<\$ 3,000>
	• Riverheads Vol. Contribution	<\$ 22,195>
	• Company 10 Volunteers	\$ 21,798
80000-8013	North River Infrastructure	\$ 10,392

School Funding

	<u>Original</u>	<u>Revised</u>	<u>Revised w/TPP</u>
Growth	\$ 607,079	\$ 607,079	\$1,123,579
CIP “reoccurring”	\$1,542,737	\$1,812,921	\$1,296,421
CIP “non-reoccurring”	<u>\$ 850,184</u>	<u>\$ 580,000</u>	<u>\$ 580,000</u>
	\$3,000,000	\$3,000,000	\$3,000,000

H:/BOS-notes-revisions – 5-2-12

COUNTY OF AUGUSTA, VA

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



March 26, 2012

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator JC

SUBJECT: **FISCAL YEAR 2012-13 OPERATING BUDGET**

It is my pleasure and honor to submit to you the Fiscal Year 2012-13 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 2011, we had 763 building permits issued valued at \$97,490,319.

	2009	2010	2011
New Construction	\$37,569,090	\$42,674,222	\$35,522,048
Alterations/Repair	<u>18,129,751</u>	<u>18,885,079</u>	<u>61,968,271</u>
Total	\$55,698,841	\$61,559,301	\$97,490,319

While lower than in past years, we issued permits for 123 new single family units and 96 multi-family units in 2011. A number of non-residential permits over \$100,000 were also issued in 2011:

Beverley Manor:

W & W Developers	\$ 135,000
CMA Properties, Inc.	\$ 150,000
CMA Properties, Inc.	\$ 350,000
Eagles, LLC	\$ 722,000
Juvenile Detention Facility	\$ 975,000
ACSB – Bleachers	\$ 170,000
Obaugh Ford, Inc.	\$ 275,000
TAP Investments, LLC	\$ 200,000
Fried V. Neuman, Inc.	\$ 645,000
Kathryn A. Dobyns	\$ 223,494
Augusta Plaza Shopping Center	\$ 379,000

Middle River:

James & Barbara Begoon \$ 250,000

North River:

David L. Gardner \$ 120,000

Pastures:

ACSA \$1,800,000

Augusta County School Board – Press box \$ 198,900

French M. Croft \$ 500,000

Riverheads:

Good News Ministries, Inc. \$ 392,000

Maynard & Shirley Miller \$ 100,000

Montague Terrace, LLC \$ 150,000

South River:

VA Regional Transit \$ 441,641

Sher-Lynd Baptist Church \$ 650,000

Michael J. McGinnis, Jr., Trustee \$ 300,000

Windmill Square, LLC \$ 379,000

Wayne:

Augusta Professional Park – Ph. 3 Cardiac Unit \$ 225,000

Augusta Professional Park – Ph. 4 Cardiac Unit \$ 225,000

Verizon Wireless \$ 200,000

Augusta Health Care, Inc. \$ 159,000

Widewaters Fishersville Co. \$ 104,076

Augusta Professional Park – Child Support \$ 350,000

Augusta County School Board – Cassell Elem. \$ 610,000

Shields Enterprises, LC \$ 105,000

Augusta Health Care, Inc. – MRI Unit \$ 275,000

Augusta County School Board – Wilson Elem. \$13,100,000

Augusta Professional Park – Hope Clinic \$1,900,000

University of VA Health Services Foundation \$1,500,000

Augusta County School Board – Wilson Elem. \$6,500,000

University of VA Health Services Foundation \$1,100,000

Augusta Health Care, Inc. – Heart & Vascular \$22,000,000

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

Began	Ended	Duration
November 1973	March 1975	16 months
January 1980	July 1980	6 months
July 1981	November 1982	16 months
July 1990	March 1991	8 months
March 2001	November 2001	8 months
December 2007	June 2009	18 months

On the positive side, for Fiscal Year 2012-13, the Director of Finance and I project an increase in growth from new construction/revenues totaling \$1,214,157.

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

Schools	\$607,079	50%
County	<u>607,078</u>	50%
	\$1,214,157	

This represents a 125% increase over the FY11-12 growth (\$540,676) estimate.

To fulfill the Board's directive for staff to balance the budget based on current revenues, I have cut \$4.5 million from Agency requests. Our budget strategy has included:

- No Cost of Living/Merit Increase (fourth consecutive year)
- Continued reductions in part-time staffing
- Sharing of staff by agencies
- Continued reductions in travel and training
- Continued reduction in office supplies
- Extending mileage of County vehicles prior to replacement
- Continued freezing of positions and use of existing and part-time employees to perform reassigned duties
- Utilizing e-government processes

BUDGET EXPENDITURE DETAILS

The budget, as presented, is balanced with anticipated expenditures covered by estimated revenues. The Board requested that I provide an explanation of primary expenditure increases as well as list what could be considered in the event additional new revenues were identified.

Major Budget Increases:

1. Virginia Retirement System (VRS) rate increase	\$ 342,000
2. Group Life Insurance	\$ 115,000
3. Employee Health Care increase	\$ 154,000
4. Fuel	\$ 49,000
5. Comprehensive Services Act (CSA) (Partially funded from reserves)	\$ 89,000

Supplemental Budget Proposal(s)

1. Cost of Living/Merit (@ 3%) ½ year	\$ 196,000
2. Law Enforcement Frozen Positions	\$ 330,000
3. Fire and Rescue Positions	\$1,222,000
a. Frozen	\$129,000
b. Master Plan Year 1	\$1,093,000
4. Other Positions	\$1,157,000
a. Frozen	\$833,000
b. New	\$324,000
5. Depreciation Accounts Deficits	\$5,017,000
6. VRS State Changes	\$ 196,000
7. Reassessment	\$ 415,000

Schools – The Board’s commitment of March 14, 2012 was to cover \$3 million of School Board’s BY2012-13 shortfall. To fund this commitment, I would propose:

Growth	\$ 607,079
CIP “reoccurring”	\$1,542,737
CIP “non-reoccurring”	<u>\$ 850,184</u>
	\$3,000,000

The proposed accounts to offset “non-reoccurring” funding:

DSS Building Fund	#80000-8150	\$500,000
Fire Training Center	#80000-8059	<u>350,184</u>
		\$850,184

To cover the second year of the two-year commitment, will require that a similar action be taken next fiscal year.

Tourism – In 1992, the Board, when implementing the Meals Tax, indicated it would commit 10% of revenues for Tourism and Economic Development (moral obligation). Additionally, by State Code, one-half of the 4% lodging tax must be designated for Tourism. For Fiscal Year 2013, the revenue projection is:

Meals	10%	\$222,500
Lodging	50%	<u>222,500</u>
		\$445,000

Capital Improvements Program – A separate memorandum is provided highlighting the 2013-2017 CIP. The Board has dedicated the following revenue sources for Capital Improvements:

<u>General Operating</u>	<u>FY12-13</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,033,000
Meals Tax (90%) (1992/1998)	2,002,000
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	285,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000*
	- 278,000**
	- 751,750***
	- 623,000****
	- 834,913*****
	<u>-7,256,250*****</u>
	\$2,139,087
FY12-13 Proposed Reduction	<u>-1,542,737</u>
	\$ 596,350

- * Reflects FY93-94 CIP reductions to offset operating budget needs.
- ** Reflects FY03-04 CIP reductions to offset operating budget needs.
- *** Reflects FY09-10 CIP reductions to offset operating budget needs.
- **** Reflects FY10-11 CIP reductions to offset operating budget needs.
- ***** Reflects FY11-12 CIP reductions to offset operating budget needs.
- ***** School Debt – Phases I, II, III, IV and V.

BUDGET REVENUE DETAILS

The FY12-13 budget is balanced assuming that the County's current tax rates are not changed. The following is a partial listing of tax rates and the revenue collected for each 1¢:

Real Estate	48¢	=\$669,507 (1¢)
TPP	\$2.25	=\$ 42,372 (1¢)
	\$1.90	=\$ 12,189 (1¢)

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.

2012-13 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2011-12 REVISED	2012-13 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	91,806,959	91,087,223	(719,736)
43- SCHOOL CAFETERIA FUND	4,673,705	4,713,225	39,520
44- SCHOOL CAP. IMP. FUND	7,736,973	6,728,561	(1,008,412)
45- SCHOOL DEBT FUND	8,855,303	9,094,960	239,657
47- SCHOOL HEAD START FUND	2,244,746	2,218,306	(26,440)
48- GOVERNOR'S SCHOOL FUND	1,236,477	1,264,289	27,812
TOTAL SCHOOL USES	116,554,163	115,106,564	(1,447,599)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	29,483,410	30,925,528	1,442,118
12- FIRE REVOLVING LOAN FUND	0	505,000	505,000
13- DRUG ENFORCEMENT FUND	184,005	95,620	(88,385)
14- INDUSTRIAL DEVELOPMENT FUND	88,000	74,000	(14,000)
15- REVENUE RECOVERY FUND	553,600	578,300	24,700
23- SOCIAL SERVICES FUND	10,406,500	10,444,022	37,522
24- COMPREHENSIVE SERVICES FUND	3,390,000	3,500,000	110,000
70- COUNTY CAP. IMP. FUND	5,504,602	564,726	(4,939,876)
TOTAL GENERAL GOVERNMENT	49,610,117	46,687,196	(2,922,921)
TOTAL USES	166,164,280	161,793,760	(4,370,520)
TRANSFERS TO OTHER FUNDS	48,200,011	46,608,598	(1,591,413)
FUND BALANCES & RESERVES	46,772,248	37,218,342	(9,553,906)
GRAND-TOTAL ALL FUNDS	261,136,539	245,620,700	(15,515,839)

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
11010 BOARD OF SUPERVISORS		
1600 COMPENSATION OF MEMBERS	70,550	75,747
2100 EMPLOYERS SHARE-FICA	5,400	5,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	34,885	23,840
3120 CONTRACTUAL-STATE ASSEMBLY	20,000	20,000
3125 CENSUS, SURVEYS, REPORTS	11,500	11,500
5501 TRAVEL EXPENSES	24,205	18,610
5502 EXPENSES-STATE ASSEMBLY	750	750
TOTAL-BOARD OF SUPERVISORS	167,290	155,447
12010 COUNTY ADMINISTRATOR		
1100 SALARIES & WAGES	396,260	349,020
1300 SALARIES & WAGES/PART-TIME	4,000	3,000
2100 EMPLOYERS SHARE-FICA	30,000	26,930
2210 EMPLOYERS SHARE-RETIREMENT	53,920	39,920
2300 EMPLOYERS SHARE-HOSPITALIZATION	23,260	22,450
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,055	4,215
2700 WORKERS COMPENSATION INS.	395	370
3121 AUDITING-CONTRACTUAL	47,100	49,240
3124 COST ALLOCATION PLAN	4,000	4,000
3600 ADVERTISING	9,000	5,000
5201 POSTAL SERVICES	1,000	1,000
5203 TELEPHONE SERVICES	3,000	3,000
5305 MOTOR VEHICLE INSURANCE	1,115	1,200
5307 LIABILITY INS.-PUBLIC OFFICIAL	3,700	3,700
5501 TRAVEL EXPENSES	2,575	2,575
5801 DUES & SUBSCRIPTIONS	18,770	18,770
6001 OFFICE SUPPLIES	9,600	8,000
6008 MOTOR VEHICLE FUEL	2,100	2,300
6009 MOTOR VEHICLE MAINT. & SUPPLIES	900	900
TOTAL-COUNTY ADMINISTRATOR	611,750	545,590
12030 PERSONNEL		
1100 SALARIES & WAGES	117,550	122,135
2100 EMPLOYERS SHARE-FICA	9,000	9,345
2210 EMPLOYERS SHARE-RETIREMENT	16,550	15,270
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,630	11,920
2400 GROUP LIFE INSURANCE	325	1,615
2700 WORKERS COMPENSATION INS.	120	135
3600 ADVERTISING	1,000	1,000
5201 POSTAGE SERVICES	1,200	1,100
5203 TELEPHONE SERVICES	600	600

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
5501 TRAVEL EXPENSES	700	700
5504 IN-SERVICE TRAINING & EDUCATION	11,000	11,000
5801 DUES & SUBSCRIPTIONS	1,070	1,070
6001 OFFICE SUPPLIES	2,000	2,000
TOTAL-PERSONNEL	172,745	177,890
12040 COUNTY ATTORNEY		
1100 SALARIES & WAGES	142,035	148,020
2100 EMPLOYERS SHARE-FICA	10,865	11,325
2210 EMPLOYERS SHARE-RETIREMENT	20,100	18,505
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,630	11,920
2400 EMPLOYERS SHARE-GROUP LIFE INS.	395	1,955
2700 WORKERS COMPENSATION INS.	110	120
3120 CONTRACT SERVICES	40,000	35,000
5201 POSTAGE	300	300
5203 TELEPHONE SERVICES	1,100	1,100
5501 TRAVEL EXPENSES/EDUCATION	1,500	1,500
5801 DUES & SUBSCRIPTIONS	950	990
6001 OFFICE SUPPLIES	1,450	1,700
6004 LAW BOOKS	3,420	3,720
TOTAL-COUNTY ATTORNEY	233,855	236,155
12090 COMMISSIONER OF THE REVENUE		
1100 SALARIES & WAGES	498,700	500,055
1300 SALARIES & WAGES/PART-TIME	8,000	0
2100 EMPLOYERS SHARE-FICA	38,150	38,250
2210 EMPLOYERS SHARE-RETIREMENT	67,750	62,510
2300 EMPLOYERS SHARE-HOSPITALIZATION	63,955	65,560
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,325	6,600
2700 WORKERS COMPENSATION INS.	1,120	1,235
3320 MAINTENANCE SERVICE CONTRACTS	480	480
3500 BOOKBINDING	650	650
3501 CONTRACTUAL ASSESSMENTS-NADA	7,000	7,000
3600 ADVERTISING	1,200	1,200
4100 DATA PROCESSING SERVICES	19,720	21,220
5201 POSTAL SERVICES	31,000	32,000
5203 TELEPHONE SERVICES	4,000	4,000
5305 MOTOR VEHICLE INSURANCE	1,115	1,200
5501 TRAVEL EXPENSES	5,700	5,700
5801 DUES & SUBSCRIPTIONS	1,630	1,570
6001 OFFICE SUPPLIES	17,000	17,000
6008 MOTOR VEHICLE FUEL	2,700	3,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
6009 MOTOR VEHICLE MAINT. & SUPPLIES	600	600
TOTAL-COMMISSIONER OF THE REVENUE	771,795	769,830
12100 BOARD OF ASSESSORS		
3329 CONTRACTUAL SERVICES	0	408,000
TOTAL-BOARD OF ASSESSORS	0	408,000
12130 TREASURER		
1100 SALARIES & WAGES	348,800	337,310
2100 EMPLOYERS SHARE-FICA	26,700	25,805
2210 EMPLOYERS SHARE-RETIREMENT	49,000	42,165
2300 EMPLOYERS SHARE-HOSPITALIZATION	46,515	41,720
2400 EMPLOYERS SHARE-GROUP LIFE INS.	975	4,455
2700 WORKERS COMPENSATION INS.	365	405
3500 BOOKBINDING	750	750
3600 ADVERTISING	450	500
4100 DATA PROCESSING SERVICES	8,725	8,300
5201 POSTAL SERVICES	44,500	45,500
5203 TELEPHONE SERVICES	1,550	1,550
5307 MONEY & SECURITIES INSURANCE	1,010	1,050
5501 TRAVEL EXPENSES	2,800	3,200
5801 DUES & SUBSCRIPTIONS	1,290	1,300
6001 OFFICE SUPPLIES	10,500	10,000
6018 DOG TAGS	1,100	500
6099 DELINQUENT TAX COLLECTION EXPENSES	400	950
TOTAL-TREASURER	545,430	525,460
12150 CENTRAL ACCOUNTING		
1100 SALARIES & WAGES	231,245	258,380
2100 EMPLOYERS SHARE-FICA	17,690	19,765
2210 EMPLOYERS SHARE-RETIREMENT	32,040	32,300
2300 EMPLOYERS SHARE-HOSPITALIZATION	29,070	29,800
2400 EMPLOYERS SHARE-GROUP LIFE INS.	635	3,415
2700 WORKERS COMPENSATION INS.	235	260
4100 DATA PROCESSING SERVICES	3,615	3,975
5201 POSTAL SERVICES	3,300	3,300
5203 TELEPHONE SERVICES	1,300	1,300
5501 TRAVEL EXPENSES	2,625	2,500
5801 DUES & SUBSCRIPTIONS	640	640
6001 OFFICE SUPPLIES	3,900	4,000
TOTAL-CENTRAL ACCOUNTING	326,295	359,635

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
12200 MANAGEMENT INFORMATION SYSTEMS		
1100 SALARIES & WAGES	214,775	271,045
1300 SALARIES & WAGES/PART-TIME	21,000	26,100
2100 EMPLOYERS SHARE-FICA	18,000	22,730
2210 EMPLOYERS SHARE-RETIREMENT	30,045	33,880
2300 EMPLOYERS SHARE-HOSPITALIZATION	29,070	35,760
2400 EMPLOYERS SHARE-GROUP LIFE INS.	590	3,580
2700 WORKERS COMPENSATION INS.	225	250
3320 MAINTENANCE SERVICE CONTRACTS	65,065	83,315
3321 MAINTENANCE SERVICE - GIS	18,830	22,110
3322 CONTRACT SERVICES	26,500	27,955
3323 CONTRACT SERVICES-GIS	1,000	7,000
5201 POSTAL SERVICES	100	200
5203 TELEPHONE SERVICES	64,660	61,620
5305 MOTOR VEHICLE INSURANCE	560	600
5501 TRAVEL & TRAINING EXPENSES	7,000	6,000
5502 TRAVEL & TRAINING - GIS	1,970	2,000
5801 DUES & SUBSCRIPTIONS	200	300
6001 OFFICE SUPPLIES	3,000	5,100
6002 OFFICE SUPPLIES - GIS	3,500	4,600
6008 MOTOR VEHICLE FUEL	600	700
6009 MOTOR VEHICLE MAINT & SUPPLIES	400	500
8002 OFFICE FURNITURE	1,000	0
TOTAL-MANAGEMENT INFORMATION SYSTEMS	508,090	615,345
13010 BOARD OF ELECTIONS		
1100 SALARIES & WAGES	80,680	84,225
1300 SALARIES & WAGES/PART-TIME	23,195	25,600
1600 COMPENSATION OF MEMBERS	11,030	11,030
2100 EMPLOYERS SHARE-FICA	8,875	9,245
2210 EMPLOYERS SHARE-RETIREMENT	11,410	10,530
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,630	11,920
2400 EMPLOYERS SHARE-GROUP LIFE INS.	230	1,115
2700 WORKERS COMPENSATION INS.	105	120
3200 COMP. OF ELECTION OFFICIALS	31,610	46,270
3201 CUSTODIAN & MECH.-VOTING MACHINES	4,700	3,900
3320 MAINTENANCE SERVICE CONTRACTS	10,275	10,535
3600 ADVERTISING	1,200	550
3900 PRIMARY ELECTIONS	30,000	0
3901 TOWN ELECTIONS	0	1,100
3902 REDISTRICTING	2,040	0
5201 POSTAL SERVICES	4,355	4,450
5203 TELEPHONE SERVICES	1,260	1,260
5300 INSURANCE - VOTING MACHINES	285	350

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
5402 RENT OF VOTING PRECINCTS	1,125	1,130
5501 TRAVEL EXPENSES	5,830	4,635
5801 DUES & SUBSCRIPTIONS	295	295
6001 OFFICE SUPPLIES	4,795	5,200
6007 REPAIRS & MAINTENANCE-VOTING MACH	2,700	2,700
6028 BALLOTS & VOTING MACHINE SUPPLIES	9,850	7,650
8002 FURNITURE & EQUIPMENT	240	0
TOTAL-BOARD OF ELECTIONS	257,715	243,810
21010 CIRCUIT COURT		
1100 SALARIES & WAGES	39,000	41,645
1300 SHARE OF SALARY-LAW CLERK	20,060	21,000
2100 EMPLOYERS SHARE-FICA	2,985	3,185
2210 EMPLOYERS SHARE-RETIREMENT	5,440	5,205
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,815	5,960
2400 EMPLOYERS SHARE-GROUP LIFE INS.	110	550
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	1,150	1,200
5203 TELEPHONE SERVICES	1,000	1,000
5801 DUES & SUBSCRIPTIONS	700	700
6001 OFFICE SUPPLIES	3,100	3,100
TOTAL-CIRCUIT COURT	89,150	93,340
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	2,000	2,000
5501 TRAVEL & TRAINING	0	200
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	115	115
5801 DUES & SUBSCRIPTIONS	460	460
6001 OFFICE SUPPLIES	400	400

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
8002 FURNITURE & EQUIPMENT	0	750
TOTAL-MAGISTRATE	3,025	3,975
21060 CLERK OF THE CIRCUIT COURT		
1100 SALARIES & WAGES	462,500	485,190
1300 PART-TIME WAGES	3,100	3,200
2100 EMPLOYERS SHARE-FICA	35,625	37,365
2210 EMPLOYERS SHARE-RETIREMENT	65,230	60,650
2300 EMPLOYERS SHARE-HOSPITALIZATION	58,140	59,600
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,280	6,405
2700 WORKERS COMPENSATION INS.	470	515
3121 AUDITING-APA	2,715	2,800
5201 POSTAL SERVICES	5,600	6,000
5203 TELEPHONE SERVICES	8,300	8,300
5501 TRAVEL EXPENSES	800	1,100
5801 DUES & SUBSCRIPTIONS	545	600
6001 OFFICE SUPPLIES	17,000	18,000
6014 STATE LIBRARY GRANT	28,550	25,000
8002 FURNITURE & FIXTURES	750	500
9999 TECHNOLOGY TRUST FUND	30,000	40,000
TOTAL-CLERK OF THE CIRCUIT COURT	720,605	755,225
22010 COMMONWEALTH ATTORNEY		
1100 SALARIES & WAGES	545,000	584,040
2100 EMPLOYERS SHARE-FICA	41,700	44,680
2210 EMPLOYERS SHARE-RETIREMENT	77,135	71,170
2300 EMPLOYERS SHARE-HOSPITALIZATION	58,140	59,600
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,510	7,515
2700 WORKERS COMPENSATION INS.	415	460
3320 MAINTENANCE SERVICE CONTRACTS	200	200
5201 POSTAL SERVICES	1,600	1,600
5203 TELEPHONE SERVICES	4,800	4,800
5501 TRAVEL EXPENSES	2,500	2,500
5801 DUES & SUBSCRIPTIONS	2,600	2,600
6001 OFFICE SUPPLIES	14,000	14,000
6017 VICTIM/WITNESS GRANT	71,920	71,920
6018 DOMESTIC VIOLENCE GRANT	45,020	48,215
6019 SANE GRANT	18,230	18,210
TOTAL-COMMONWEALTH ATTORNEY	884,770	931,510

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
31020 SHERIFF		
1100 SALARIES & WAGES	2,935,050	2,997,260
1104 COURTROOM SECURITY	151,670	156,095
1200 OVER-TIME	180,000	198,720
2100 EMPLOYERS SHARE-FICA	250,000	256,435
2210 EMPLOYERS SHARE-RETIREMENT	425,740	394,170
2300 EMPLOYERS SHARE-HOSPITALIZATION	424,435	441,040
2400 EMPLOYERS SHARE-GROUP LIFE INS.	8,325	41,625
2700 WORKERS COMPENSATION INS.	33,950	37,345
3110 PHYSICALS-NEW EMPLOYEES	500	1,000
3202 COMPENSATION OF CORONERS	3,200	3,000
3320 MAINTENANCE SERVICE CONTRACTS	64,440	71,600
3321 RADIO MAINTENANCE CONTRACT	8,240	8,500
5201 POSTAL SERVICES	3,800	3,000
5203 TELEPHONE SERVICES	52,000	51,000
5305 MOTOR VEHICLE INSURANCE	46,260	54,000
5501 TRAVEL & TRAINING	17,150	17,150
5801 DUES & SUBSCRIPTIONS	4,720	5,135
6001 OFFICE SUPPLIES	23,150	25,000
6005 CRIME PREVENTION SUPPLIES	3,500	9,950
6008 MOTOR VEHICLE FUEL	260,000	286,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	112,000	110,000
6010 POLICE SUPPLIES	15,200	19,400
6011 WEARING APPAREL-UNIFORMS	29,600	29,500
6012 RADAR EQUIPMENT	7,000	0
6013 AMMO RANGE SUPPLIES	19,850	14,900
6014 K-9 UNIT	5,900	11,600
6016 TACTICAL UNIT EXPENSES	10,700	10,700
6017 FIRING RANGE MAINTENANCE	2,500	0
6018 PUBLIC SAFETY GRANTS	17,000	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	40,300	39,680
8001 EQUIPMENT-COMPUTER	1,200	2,400
8002 FURNITURE & EQUIPMENT	1,700	900
TOTAL-SHERIFF	5,159,080	5,302,105
31040 EMERGENCY COMMUNICATIONS CENTER		
1100 SALARIES & WAGES	749,750	736,915
1200 SALARIES & WAGES OVERTIME	65,000	65,000
1300 SALARIES & WAGES/PART-TIME	13,000	13,000
2100 EMPLOYERS SHARE-FICA	63,325	62,340
2210 EMPLOYERS SHARE-RETIREMENT	104,645	92,115
2300 EMPLOYERS SHARE-HOSPITALIZATION	105,535	107,280
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,050	9,730
2700 WORKERS COMPENSATION INS.	1,965	2,165

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	155,585	160,935
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	210,000	210,000
5305 MOTOR VEHICLE INSURANCE	900	900
5400 COMMUNICATIONS SITE LEASE	24,110	25,580
5401 EQUIPMENT LEASE (MICROWAVE)	32,400	32,400
5501 TRAVEL EXPENSES	8,500	6,050
5801 DUES & SUBSCRIPTIONS	540	465
6001 OFFICE SUPPLIES	6,500	6,500
6007 MAINTENANCE SUPPLIES	300	300
6008 VEHICLE & POWER EQUIP. FUEL	250	250
6009 TRANSPORTATION-VEHICLES	900	1,000
6013 EDUCATION & TRAINING MATERIALS	750	750
6015 EMERGENCY MANAGEMENT EXPENSE	500	500
7002 C.S.C.J.T.C.-ASSESSMENT	11,160	11,160
TOTAL-EMERGENCY COMMUNICATIONS CENTER	1,562,515	1,550,185
32010 FIRE DEPARTMENT		
1100 SALARIES & WAGES	2,304,000	2,560,770
1200 SALARIES & WAGES - OVERTIME	41,076	40,000
1300 SALARIES & WAGES/PART-TIME	161,000	128,270
2100 EMPLOYERS SHARE-FICA	197,200	208,295
2210 EMPLOYERS SHARE-RETIREMENT	292,000	296,255
2300 EMPLOYERS SHARE-HOSPITALIZATION	325,590	357,600
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,695	31,290
2700 WORKERS COMPENSATION INS.	59,075	65,970
3110 PHYSICALS	12,500	11,400
3120 PROFESSIONAL SERVICES OMD	12,000	12,000
3130 ROCKINGHAM COUNTY CONTRACTUAL	36,000	30,000
3310 REPAIRS & MAINT.-CONTRACTUAL	19,100	21,900
3320 MAINTENANCE SERVICE CONTRACTS	19,100	25,500
3700 LAUNDRY SERVICES	1,800	2,500
5201 POSTAL SERVICES	1,800	3,000
5203 TELEPHONE SERVICES	9,800	13,500
5305 MOTOR VEHICLE INSURANCE	12,500	24,645
5501 TRAVEL& TRAINING EXPENSES	10,000	25,000
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	1,400	1,400
6001 OFFICE SUPPLIES	9,000	11,450
6006 LINEN SUPPLIES	400	1,000
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	4,500	5,000
6008 VEHICLE & POWERED EQUIP.-FUEL	55,000	76,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	47,500	75,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
6010 ADMIN VEHICLE MAINT. & REPAIRS	6,500	6,500
6011 WEARING APPAREL	25,620	28,525
6012 EMS SUPPLIES	12,000	21,000
6014 FIRE FIGHTING SUPPLIES	47,500	59,165
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	1,100	1,000
6016 HAZARDOUS MAT.SUPPLIES-REIMB.	100	0
8001 EQUIPMENT	28,000	35,000
8002 FURNITURE & FIXTURES	500	1,500
8003 EMS 50/50 GRANT	10,000	10,000
TOTAL-FIRE DEPARTMENT	3,770,156	4,191,235
32020 EMERGENCY SERVICES-VOLUNTEER		
3121 AUDITING - CONTRACTUAL	63,000	65,000
3205 VOLUNTEER FIRE & EMS TRAINING	75,000	75,000
3320 MAINTENANCE CONTRACTS	35,500	48,150
3800 STATE ASSIST. - FOREST FIRE CONTROL	10,920	10,920
5203 TELEPHONE SERVICES	14,000	14,000
5306 INSURANCE - CASUALTY & PROPERTY	180,000	181,000
5308 ACCIDENT & HEALTH INS.	46,830	49,105
5602 MEMBER REIMBURSEMENT-FUEL	90,000	75,000
5603 MEMBER PAY FOR PARTICIPATION	0	232,000
5649 E.M.S. COUNCIL-\$4 FOR LIFE	80,600	80,600
5650 CENTRAL SHEN. E.M.S. COUNCIL	26,250	30,870
6003 MARKETING & RECRUITMENT	5,000	5,000
6004 MEDICAL SUPPLIES	1,750	1,750
6005 REVENUE RECOVERY SUPPLIES	500	500
6010 \$75 PP TAX DEDUCTION PER PERSON	39,500	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	2,000	2,000
9101 BRIDGEWATER VOL. FIRE DEPT.	28,586	34,554
9102 CHURCHVILLE VOL. FIRE DEPT.	72,820	69,840
9103 CRAIGSVILLE VOL. FIRE DEPT.	70,220	75,240
9104 DEERFIELD VOL. FIRE DEPT.	50,420	51,890
9105 DOOMS VOL. FIRE DEPT.	76,120	79,290
9106 GROTTOS VOL. FIRE DEPT.	58,570	57,690
9107 MIDDLEBROOK VOL. FIRE DEPT.	60,520	57,140
9108 RAPHINE VOL. FIRE DEPT.	48,092	47,407
9109 STUARTS DRAFT VOL. FIRE DEPT.	92,120	88,290
9110 VERONA VOL. FIRE DEPT.	79,270	84,790
9111 WEYERS CAVE VOL. FIRE DEPT.	81,820	82,540
9112 PRESTON L.YANCEY VOL.FIRE DEPT.	0	10,000
9113 SWOOPE VOL. FIRE DEPT.	62,520	63,740

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
9114 WALKERS CREEK VOL. FIRE DEPT.	10,880	11,098
9115 WILSON FIRE STATION	57,720	56,840
9116 MT.SOLON VOL. FIRE DEPT.	59,920	59,740
9117 NEW HOPE VOL.FIRE DEPT.	59,170	60,140
9118 WINTERGREEN FIRE DEPT.	10,880	11,098
9130 WINTERGREEN RESCUE SQUAD	12,305	12,373
9151 AUGUSTA COUNTY VOLUNTEERS	10,213	31,798
9152 RIVERHEADS VOLUNTEERS	34,290	24,798
9160 NON-COUNTY AGENCY CONTRIBUTION	21,000	21,000
TOTAL-EMERGENCY SERVICES-VOLUNTEER	1,742,556	2,015,941
32030 FIRE & EMS TRAINING		
1100 SALARIES & WAGES	112,100	116,380
1200 SALARIES & WAGES - OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	8,960	9,285
2210 EMPLOYERS SHARE-RETIREMENT	15,770	14,550
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,630	11,920
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	310	1,540
2700 WORKERS COMPENSATION INS.	3,255	3,580
3110 PHYSICALS	550	550
3310 REPAIR & MAINTENANCE-CONTRACTUAL	2,850	2,900
3320 MAINTENANCE SERVICE CONTRACTS	10,500	10,765
5100 ELECTRIC SERVICES	700	550
5102 HEATING SERVICES	2,000	2,800
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	30,600
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	7,200	7,900
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	3,000	3,000
6011 WEARING APPAREL	1,000	1,200
6012 EMS SUPPLIES	1,000	3,000
6013 TRAINING MATERIALS-TEXT BOOKS & SUP	25,000	31,000
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	3,500	3,500
8001 FIRE & EMS EQUIPMENT	2,500	3,400
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
TOTAL-FIRE & EMS TRAINING	262,225	283,820

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
33030 J&D COURT		
5203 TELEPHONE SERVICES	3,500	3,500
5501 TRAVEL EXPENSES	500	500
5801 DUES & SUBSCRIPTIONS	860	885
6001 OFFICE SUPPLIES	8,615	8,600
8002 FURNITURE & FIXTURES	26,950	950
TOTAL-J&D COURT	40,425	14,435
33040 COURT SERVICES		
5203 TELEPHONE SERVICES	2,750	2,800
TOTAL-COURT SERVICES	2,750	2,800
33050 JUVENILE & PROBATION		
6015 OFFICE ON YOUTH	131,500	131,500
7001 DETENTION HOME-OPERATING EXP	12,000	2,220
7002 MRRJ-OPERATING EXPENDITURES	1,210,000	1,210,000
7004 SAW FIRING RANGE	2,500	0
TOTAL-JUVENILE & PROBATION	1,356,000	1,343,720
34010 BUILDING INSPECTIONS		
1100 SALARIES & WAGES	276,825	267,140
2100 EMPLOYERS SHARE-FICA	21,180	20,440
2210 EMPLOYERS SHARE-RETIREMENT	38,790	31,820
2300 EMPLOYERS SHARE-HOSPITALIZATION	34,885	41,720
2400 EMPLOYERS SHARE-GROUP LIFE INS.	760	3,360
2700 WORKERS COMPENSATION INS.	3,165	3,485
5201 POSTAL SERVICES	1,500	0
5203 TELEPHONE SERVICES	3,750	0
5305 MOTOR VEHICLE INSURANCE	2,785	2,400
5501 TRAVEL EXPENSES	1,000	500
5801 DUES & SUBSCRIPTIONS	325	0
6001 OFFICE SUPPLIES	4,200	0
6008 MOTOR VEHICLE FUEL	14,700	15,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	5,000	2,000
TOTAL-BUILDING INSPECTIONS	408,865	387,865
35010 ANIMAL CONTROL		
1100 SALARIES & WAGES	107,090	110,025

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
1200 SALARIES & WAGES- OVERTIME	5,000	5,000
2100 EMPLOYERS SHARE-FICA	8,575	8,800
2210 EMPLOYERS SHARE-RETIREMENT	14,905	13,755
2300 EMPLOYERS SHARE-HOSPITALIZATION	17,445	17,880
2400 EMPLOYERS SHARE-GROUP LIFE INS.	295	1,455
2700 WORKERS COMPENSATION INS.	915	1,110
3110 VET BILLS	3,000	3,000
5203 TELEPHONE SERVICES	1,500	1,500
5305 MOTOR VEHICLE INSURANCE	1,675	1,800
5501 TRAVEL EXPENSES	750	750
5684 ANIMAL SERVICES CENTER OPERATIONS	177,000	182,000
5802 LIVESTOCK & FOWL CLAIMS	3,000	3,000
6001 OFFICE SUPPLIES	600	600
6008 MOTOR VEHICLE FUEL	12,500	13,750
6009 MOTOR VEHICLE MAINT & SUPPLIES	1,500	1,500
6011 WEARING APPAREL	600	600
6030 DMV ANIMAL FRIENDLY PLATES	2,055	2,000
8001 EQUIPMENT	220	500
TOTAL-ANIMAL CONTROL	358,625	369,025
41020 HIGHWAYS & ROADS		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	12,000	12,000
8001 EQUIPMENT	0	7,950
TOTAL-HIGHWAYS & ROADS	12,000	19,950
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	114,000	116,000
TOTAL-STREET LIGHTS	114,000	116,000
42010 SANITATION & WASTE REMOVAL		
1100 SALARIES & WAGES	140,800	140,800
1300 SALARIES & WAGES-PART TIME	11,475	10,975
2100 EMPLOYERS SHARE-FICA	11,645	11,610
2700 WORKERS COMPENSATION INS.	5,950	6,545
3310 MAINTENANCE & UPKEEP OF SITES	18,000	18,000
3311 LEASE PAYMENTS	14,500	15,000
3322 CONTAINERIZATION PROGRAM-CONTR.	654,000	671,000
3500 AUGUSTA COUNTY CLEAN UP	25,000	25,000
3800 SANITARY LANDFILL #1-CONTRACT	882,000	868,000
3900 LEACHEATE EXPENSES	39,000	37,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
5100 ELECTRIC SERVICES	6,200	6,400
TOTAL-SANITATION & WASTE REMOVAL	1,808,570	1,810,330
42020 RECYCLING PROGRAM		
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	139,000	143,000
3323 RECYCLING-CONTRACTUAL	2,250	2,250
TOTAL-RECYCLING PROGRAM	141,750	145,750
43010 MAINTENANCE OF BLDGS.& GROUNDS		
1100 SALARIES & WAGES	275,470	288,170
1200 OVER-TIME	8,000	8,000
1300 SALARIES & WAGES/PART-TIME	17,900	17,140
2100 EMPLOYERS SHARE-FICA	23,055	23,970
2210 EMPLOYERS SHARE-RETIREMENT	38,300	36,025
2300 EMPLOYERS SHARE-HOSPITALIZATION	46,515	47,680
2400 EMPLOYERS SHARE-GROUP LIFE INS.	750	3,805
2700 WORKERS COMPENSATION INS.	5,000	5,500
3310 REPAIRS & MAINT-CONTRACTUAL	160,000	160,000
3325 CONTRACTUAL - MAINTENANCE	30,000	30,000
5100 ELECTRIC SERVICES	356,000	369,000
5102 HEATING SERVICES	120,000	169,000
5103 WATER & SEWER SERVICES	15,500	19,500
5104 REFUSE COLLECTION CHARGES	15,000	17,400
5105 STORMWATER MAINTENANCE	1,100	1,100
5203 TELEPHONE SERVICES	3,000	3,300
5300 INSTITUTIONAL INS. PREMIUMS	58,050	69,000
5305 MOTOR VEHICLE INSURANCE	3,900	4,200
5501 TRAVEL EXPENSES	2,000	2,000
6001 OFFICE SUPPLIES	400	400
6005 JANITORIAL SUPPLIES	38,000	38,000
6007 REPAIR & MAINT. SUPPLIES	22,500	25,000
6008 VEHICLE & POWERED EQUIP.-FUEL	10,000	11,000
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	6,000	7,000
8001 EQUIPMENT	23,000	1,000
TOTAL-MAINTENANCE OF BLDGS.& GROUNDS	1,279,440	1,357,190
51010 HEALTH DEPARTMENT		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	501,000	516,300
TOTAL-HEALTH DEPARTMENT	501,000	516,300

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
51020 TAX RELIEF FOR THE ELDERLY		
5799 TAX RELIEF FOR THE ELDERLY	263,000	263,000
TOTAL-TAX RELIEF FOR THE ELDERLY	263,000	263,000
71010 PARKS & RECREATION		
1100 SALARIES & WAGES	427,700	449,700
1300 SALARIES & WAGES/PART-TIME	57,500	57,500
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	170,000	170,000
1550 SAL.& WAGES-KIDS CAMP	53,000	53,000
1600 COMPENSATION OF BOARD MEMBERS	3,400	3,400
2100 EMPLOYERS SHARE-FICA	54,200	55,860
2210 EMPLOYERS SHARE-RETIREMENT	59,820	56,210
2300 EMPLOYERS SHARE-HOSPITALIZATION	63,955	65,560
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,200	5,940
2700 WORKERS COMPENSATION INS.	12,730	14,005
3201 INSTRUCTION-FEE BASED PROGRAMS	75,000	75,000
3205 CREDIT CARD FEES	8,500	8,500
3320 MAINTENANCE SERVICE CONTRACTS	26,000	33,680
3330 MILL PLACE CONTRACT	7,220	0
3600 ADVERTISING	30,000	30,000
3800 CONTRACT SERVICES-LIFEGUARDS	22,330	20,450
5100 ELECTRIC SERVICES	16,500	16,500
5103 WATER & SEWERAGE SERVICES	2,500	2,500
5201 POSTAL SERVICES	5,500	5,500
5203 TELEPHONE SERVICES	6,500	6,500
5305 MOTOR VEHICLE INSURANCE	6,155	7,200
5501 TRAVEL EXPENSES	100	1,800
5801 DUES & SUBSCRIPTIONS	700	700
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	3,000	3,000
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	47,500	51,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	32,000	35,200
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	12,000	12,000
6021 ATHLETIC SUPPLIES	8,000	8,000
6024 ADULT PROGRAM SUPPLIES	108,000	108,000
8001 EQUIPMENT	11,000	8,700
TOTAL-PARKS & RECREATION	1,367,010	1,400,405
71020 NATURAL CHIMNEYS		
1100 SALARIES & WAGES	33,800	34,970

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
1300 SALARIES & WAGES/PART-TIME	36,000	36,000
2100 EMPLOYERS SHARE-FICA	5,350	5,430
2210 EMPLOYERS SHARE-RETIREMENT	4,740	4,375
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,815	5,960
2400 EMPLOYERS SHARE-GROUP LIFE INS.	95	465
2700 WORKERS COMPENSATION INS.	1,075	1,185
3320 MAINTENANCE SERVICE CONTRACTS	10,000	10,000
3600 ADVERTISING	1,500	1,500
3800 CONTRACT SERVICES-LIFEGUARDS	10,870	10,870
5100 ELECTRIC SERVICES	26,000	26,000
5104 REFUSE COLLECTION CHARGES	8,000	8,000
5201 POSTAL SERVICES	250	250
5203 TELEPHONE SERVICES	3,000	3,000
5300 FACILITY INSURANCE	2,615	2,700
5305 MOTOR VEHICLE INSURANCE	1,115	1,200
5501 TRAVEL EXPENSES	200	500
5801 DUES & SUBSCRIPTIONS	70	70
6001 OFFICE SUPPLIES	1,000	1,000
6004 EVENT AND PROGRAM SUPPLIES	3,000	3,000
6005 JANITORIAL SUPPLIES	2,000	2,000
6007 REPAIR AND MAINTENANCE SUPPLIES	12,000	12,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	3,100	3,100
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	1,600	1,600
8001 EQUIPMENT	700	0
TOTAL-NATURAL CHIMNEYS	173,895	175,175
73010 LIBRARY		
1100 SALARIES & WAGES	450,400	463,375
1300 SALARIES & WAGES/PART-TIME	100,000	98,300
2100 EMPLOYERS SHARE-FICA	42,000	42,970
2210 EMPLOYERS SHARE-RETIREMENT	62,630	57,925
2300 EMPLOYERS SHARE-HOSPITALIZATION	75,585	77,480
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,225	6,120
2700 WORKERS COMPENSATION INS.	805	885
3125 COLLECTION AGENCY FEE	5,810	5,900
3310 REPAIRS & MAINT.-CONTRACTUAL	3,000	3,000
3320 MAINTENANCE SERVICE CONTRACTS	30,670	32,815
3324 JANITORIAL SERVICES-CONTRACTUAL	3,620	5,000
3600 ADVERTISING	75	100
5100 ELECTRIC SERVICES	29,000	30,000
5102 HEATING SERVICES	7,000	7,500
5103 WATER & SEWERAGE SERVICES	2,500	3,000
5104 REFUSE COLLECTION CHARGES	2,300	2,660
5201 POSTAL SERVICES	500	700

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
5203 TELEPHONE SERVICES	35,385	36,410
5305 MOTOR VEHICLE INSURANCE	560	600
5501 TRAVEL EXPENSES	1,500	1,500
5688 BOOK STATIONS	10,600	10,600
5801 DUES & SUBSCRIPTIONS	1,180	1,200
6001 OFFICE SUPPLIES	4,000	4,000
6005 JANITORIAL SUPPLIES	3,200	3,500
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	800	1,000
6008 MOTOR VEHICLE FUEL	1,500	1,600
6009 MOTOR VEHICLE MAINT.& SUPPLIES	200	800
6016 BOOKS (LOCAL ONLY)	26,960	10,000
6017 BOOKS (STATE & FEDERAL AID)	100,725	100,110
6018 PERIODICALS (MAGS.,NEWSPAPERS)	10,000	8,000
6019 AUDIOVISUAL MATERIALS	43,000	43,000
6021 LIBRARY MATERIALS & SUPPLIES	19,700	20,500
8001 EQUIPMENT	9,900	0
8200 IMPROVEMENT TO SITES	0	9,120
TOTAL-LIBRARY	1,086,330	1,089,670
73020 CHURCHVILLE BRANCH LIBRARY		
1100 SALARIES & WAGES	63,065	64,545
2100 EMPLOYERS SHARE-FICA	4,825	4,940
2210 EMPLOYERS SHARE-RETIREMENT	8,745	8,070
2300 EMPLOYERS SHARE-HOSPITALIZATION	11,630	11,920
2400 EMPLOYERS SHARE-GROUP LIFE INS.	175	855
2700 WORKERS COMPENSATION INS.	65	75
3310 REPAIRS & MAINT.-CONTRACTUAL	400	400
3320 MAINTENANCE SERVICE CONTRACTS	600	600
3324 JANITORIAL SERVICES-CONTRACT	0	200
5100 ELECTRIC SERVICES	6,900	8,000
5103 WATER & SEWERAGE SERVICES	250	300
5203 TELEPHONE SERVICES	3,760	3,840
6001 OFFICE SUPPLIES	900	900
6005 JANITORIAL SUPPLIES	400	500
6007 REPAIR & MAINT. SUPPLIES	400	400
TOTAL-CHURCHVILLE BRANCH LIBRARY	102,115	105,545
81010 COMMUNITY DEVELOPMENT		
1100 SALARIES & WAGES	543,195	564,835
1300 SALARIES & WAGES/PART-TIME	3,300	0
1600 COMP.-PLANNING BOARD MEMBERS-CO.	6,000	6,000
1700 COMP. OF ZONING BOARD OF APPEALS	5,800	5,800

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
1800 COMP. OF PLANNING DIST VI MEMBERS	1,000	1,000
2100 EMPLOYERS SHARE-FICA	41,810	43,210
2210 EMPLOYERS SHARE-RETIREMENT	76,070	70,605
2300 EMPLOYERS SHARE-HOSPITALIZATION	69,770	65,560
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,490	7,460
2700 WORKERS COMPENSATION INS.	6,465	7,115
3110 PROFESSIONAL SERVICES-TOWERS	14,700	14,700
3320 MAINTENANCE SERVICE CONTRACTS	1,000	250
3600 ADVERTISING	12,000	15,000
5201 POSTAL SERVICES	5,000	8,800
5203 TELEPHONE SERVICES	5,755	9,505
5305 MOTOR VEHICLE INSURANCE	2,230	2,400
5501 TRAVEL EXPENSES	8,000	10,000
5604 PLANNING DISTRICT VI	48,800	53,610
5801 DUES & SUBSCRIPTIONS	2,625	2,695
6001 OFFICE SUPPLIES	12,000	19,600
6002 DRAFTING SUPPLIES	1,700	1,700
6008 MOTOR VEHICLE FUEL	11,000	12,100
6009 MOTOR VEHICLE MAINT. & SUPPLIES	2,600	2,600
8002 FURNITURE & FIXTURES	1,450	4,800
TOTAL-COMMUNITY DEVELOPMENT	883,760	929,345
81020 TOURISM & ECON.DEVELOPMENT		
5603 TOURISM DEVELOPMENT	60,000	60,000
5677 GREATER AUGUSTA CHAMBER OF COMMERCE	1,055	1,055
5679 SHENANDOAH VALLEY AIRPORT	124,405	124,405
5698 FINE ARTS GRANT	10,000	10,000
5706 FARMERS MARKET	2,000	500
TOTAL-TOURISM & ECON.DEVELOPMENT	197,460	195,960
81050 ECONOMIC DEVELOPMENT		
1100 SALARIES & WAGES	86,000	102,530
2100 EMPLOYERS SHARE-FICA	6,580	7,845
2210 EMPLOYERS SHARE-RETIREMENT	12,175	12,820
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,815	5,960
2400 EMPLOYERS SHARE-GROUP LIFE INS.	240	1,355
2700 WORKERS COMPENSATION INS.	1,125	1,240
3600 ADVERTISING/MARKETING	12,500	15,500
5201 POSTAL SERVICES	50	125
5203 TELEPHONE SERVICES	300	500
5501 TRAVEL EXPENSES	3,650	8,250
5674 SHENANDOAH VALLEY PARTNERSHIP	46,275	46,114

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
5675 SMALL BUSINESS DEVELOPMENT CENTER	5,000	7,500
5801 DUES & SUBSCRIPTIONS	750	1,270
6001 OFFICE SUPPLIES	150	250
TOTAL-ECONOMIC DEVELOPMENT	180,610	211,259
82010 ENVIRONMENTAL MANAGEMENT SYSTEM		
1100 SALARY AND WAGES	49,615	29,600
2100 EMPLOYERS SHARE-FICA	3,795	2,265
2210 EMPLOYERS SHARE-RETIREMENT	0	2,690
2300 EMPLOYERS SHARE-HOSPITALIZATION	4,655	5,960
2400 EMPLOYERS SHARE-GROUP LIFE INS.	0	285
2700 WORKERS COMPENSATION INS.	50	55
3120 CONTRACT SERVICES	0	200
3600 RECYCLING COMMITTEE	2,800	3,050
5203 TELEPHONE SERVICES	400	400
5501 TRAVEL EXPENSES	0	100
5801 DUES & SUBSCRIPTIONS	100	200
6001 OFFICE SUPPLIES	100	50
6014 ENVIROMENTAL SUPPLIES	50	50
TOTAL-ENVIRONMENTAL MANAGEMENT SYSTEM	61,565	44,905
83010 EXTENSION OFFICE		
1100 SALARIES & WAGES -V.P.I.	78,850	85,560
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	3,500	3,500
6001 OFFICE SUPPLIES	600	600
6002 4-H PROGRAM SUPPLIES	2,000	2,000
TOTAL-EXTENSION OFFICE	87,950	94,660
83050 COUNTY FARM		
6003 AGRICULTURE SUPPLIES & MAINT.	3,000	3,000
6007 AGRICULTURAL DEVELOPMENT FUND	10,000	10,000
TOTAL-COUNTY FARM	13,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS		
1100 HEADWATERS CONSERVATION TECHNICIAN	16,466	16,470
1600 COMP.-VARIOUS BDS. & COMMISSIONS	8,000	8,000
2220 LINE OF DUTY	65,160	83,345

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
2300 HOSPITALIZATION-DEPENDENT CARE	330,000	330,000
2600 UNEMPLOYMENT	5,000	5,000
2700 WORKERS COMPENSATION INS.	3,000	3,000
2800 OTHER BENEFITS	2,900	2,900
2801 HOSPITALIZATION-RETIREEES	57,500	62,500
3130 CONSULTING SERVICES-CONSORTIUM FEES	7,700	7,700
5683 HEADWATERS SOIL CONSERV.DISTRICT	24,721	24,725
8002 FURNITURE & FIXTURES	5,000	5,000
9996 STATE CUTS	357,000	164,000
9998 PAY & CLASS. PLAN-SICK OR COMP BD	0	20,000
9999 PAY & CLASS. PLAN-PT OR COUNTY	5,000	30,000
TOTAL-OTHER OPERATIONAL FUNCTIONS	887,447	762,640
92030 CONTRIBUTIONS		
5602 MENTAL HEALTH SERVICES BOARD	117,860	117,860
5604 VALLEY EDUCATION ALLIANCE	1,000	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.	31,750	33,176
5707 CATS-TAX EXEMPTION	0	5,672
5711 COMMUNITY CENTERS (FROM P&R)	11,250	11,250
5714 CRAIGSVILLE MEALS TAX	25,170	20,530
5715 VERONA FOOD PANTRY	39,540	39,540
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	21,860	21,860
5750 LIONS OF VA-TAX EXEMPTION	960	900
5751 OAK GROVE THEATER-TAX EXEMPTION	2,170	2,170
5760 CAP-SAW CONTRIBUTION	34,232	41,650
TOTAL-CONTRIBUTIONS	306,196	316,012
92040 CONTINGENCIES		
9998 CDBG-FIELDS OF GOLD AGRITOURISM	30,000	10,000
9999 CONTINGENCIES	25,000	60,489
TOTAL-CONTINGENCIES	55,000	70,489
94000 TRANSFERS TO OTHER FUNDS		
0015 TRANSFERS TO REVENUE RECOVERY FUND	160,000	160,000
0023 TRANSFERS TO VPA FUND	821,293	891,596
0024 TRANSFERS TO CSA FUND	1,146,000	1,116,000
0041 TRANSFERS TO SCHOOL FUND	31,865,816	34,285,816
0045 TRANSFERS TO SCHOOL DEBT FUND	7,309,326	7,264,304

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
0070 TRANSFERS TO CO. CAPITAL IMPROV.	5,504,602	564,726
TOTAL-TRANSFERS TO OTHER FUNDS	46,807,037	44,282,442
GRAND TOTAL GENERAL OPERATING FUND	76,290,447	75,207,970

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
11010 BOARD OF SUPERVISORS	167,290	155,447
12010 COUNTY ADMINISTRATOR	611,750	545,590
12030 PERSONNEL	172,745	177,890
12040 COUNTY ATTORNEY	233,855	236,155
12090 COMMISSIONER OF THE REVENUE	771,795	769,830
12100 BOARD OF ASSESSORS	0	408,000
12130 TREASURER	545,430	525,460
12150 CENTRAL ACCOUNTING	326,295	359,635
12200 MANAGEMENT INFORMATION SYSTEMS	508,090	615,345
13010 BOARD OF ELECTIONS	257,715	243,810
21010 CIRCUIT COURT	89,150	93,340
21020 GENERAL DISTRICT COURT	5,600	5,600
21030 MAGISTRATE	3,025	3,975
21060 CLERK OF THE CIRCUIT COURT	720,605	755,225
22010 COMMONWEALTH ATTORNEY	884,770	931,510
31020 SHERIFF	5,159,080	5,302,105
31040 EMERGENCY COMMUNICATIONS CENTER	1,562,515	1,550,185
32010 FIRE DEPARTMENT	3,770,156	4,191,235
32020 EMERGENCY SERVICES-VOLUNTEER	1,742,556	2,015,941
32030 FIRE & EMS TRAINING	262,225	283,820
33030 J&D COURT	40,425	14,435
33040 COURT SERVICES	2,750	2,800
33050 JUVENILE & PROBATION	1,356,000	1,343,720
34010 BUILDING INSPECTIONS	408,865	387,865
35010 ANIMAL CONTROL	358,625	369,025
41020 HIGHWAYS & ROADS	12,000	19,950
41040 STREET LIGHTS	114,000	116,000
42010 SANITATION & WASTE REMOVAL	1,808,570	1,810,330
42020 RECYCLING PROGRAM	141,750	145,750
43010 MAINTENANCE OF BLDGS. & GROUNDS	1,279,440	1,357,190
51010 HEALTH DEPARTMENT	501,000	516,300
51020 TAX RELIEF FOR THE ELDERLY	263,000	263,000
71010 PARKS & RECREATION	1,367,010	1,400,405
71020 NATURAL CHIMNEYS	173,895	175,175
73010 LIBRARY	1,086,330	1,089,670
73020 CHURCHVILLE BRANCH LIBRARY	102,115	105,545
81010 COMMUNITY DEVELOPMENT	883,760	929,345
81020 TOURISM & ECON.DEVELOPMENT	197,460	195,960
81050 ECONOMIC DEVELOPMENT	180,610	211,259
82010 ENVIRONMENTAL MANAGEMENT SYSTEM	61,565	44,905
83010 EXTENSION OFFICE	87,950	94,660
83050 COUNTY FARM	13,000	13,000
92020 OTHER OPERATIONAL FUNCTIONS	887,447	762,640
92030 CONTRIBUTIONS	306,196	316,012
92040 CONTINGENCIES	55,000	70,489

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
94000 TRANSFERS TO OTHER FUNDS	46,807,037	44,282,442
GRAND TOTAL GENERAL OPERATING FUND	76,290,447	75,207,970

FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
50000 DISBURSEMENT OF LOANS		
5300 DISBURSEMENTS (LOANS)	0	400,000
6014 GEAR PURCHASES	0	105,000
TOTAL-DISBURSEMENT OF LOANS	0	505,000
GRAND TOTAL FIRE REVOLVING LOAN FUND	0	505,000

DRUG ENFORCEMENT FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
31030 OPERATIONS		
1100 SALARIES & WAGES	46,555	48,155
1200 OVER-TIME	19,000	19,000
2100 EMPLOYERS SHARE-FICA	5,015	5,140
2210 EMPLOYERS SHARE-RETIREMENT	6,530	6,020
2300 EMPLOYERS SHARE-HOSPITALIZATION	5,775	5,960
2400 EMPLOYERS SHARE-GROUP LIFE INS.	130	635
6010 POLICE SUPPLIES	14,000	710
8001 COMPUTER EQUIPMENT	72,600	0
8005 MOTOR VEHICLES	4,400	0
9999 DRUG BUYS	10,000	10,000
TOTAL-OPERATIONS	184,005	95,620
GRAND TOTAL DRUG ENFORCEMENT FUND	184,005	95,620

INDUSTRIAL DEVELOPMENT FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
53000 CAPITAL CONTRIBUTIONS		
8000 PAYMENTS TO IDA	88,000	74,000
TOTAL-CAPITAL CONTRIBUTIONS	88,000	74,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	88,000	74,000

REVENUE RECOVERY FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
32020 VOLUNTEER CONTRIBUTIONS		
9001 DEERFIELD RESCUE SQUAD	29,400	27,500
9002 CHURCHVILLE RESCUE SQUAD	70,500	27,200
9003 STUARTS DRAFT RESCUE SQUAD	154,600	170,200
9004 CRAIGSVILLE/AUG.SPRINGS RESCUE SQD	88,800	97,300
9005 NEW HOPE RESCUE SQUAD	24,500	24,300
9006 MOUNT SOLON RESCUE SQUAD	30,100	21,300
TOTAL-VOLUNTEER CONTRIBUTIONS	397,900	367,800
32040 SERVICE FEES		
3100 PROFESSIONAL SERVICES	35,500	35,500
TOTAL-SERVICE FEES	35,500	35,500
92040 CONTINGENCIES		
9991 STAUNTON AUGUSTA RESCUE	25,300	25,600
9992 WAYNESBORO FIRST AID CREW	14,500	14,400
9993 AUGUSTA AGENCY CONTRIBUTION	80,400	135,000
TOTAL-CONTINGENCIES	120,200	175,000
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	122,000	164,000
TOTAL-TRANSFERS TO OTHER FUNDS	122,000	164,000
GRAND TOTAL REVENUE RECOVERY FUND	675,600	742,300

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
53010 ADMINISTRATION		
1100 SALARIES & WAGES	4,561,000	4,705,894
2100 EMPLOYERS SHARE-FICA	341,000	360,001
2210 EMPLOYERS SHARE-RETIREMENT	608,000	562,884
2300 EMPLOYERS SHARE-HOSPITALIZATION	808,000	885,052
2400 EMPLOYERS SHARE-GROUP LIFE INS.	12,500	59,441
2600 UNEMPLOYMENT COMPENSATION	2,500	3,000
2700 WORKERS COMPENSATION INS.	16,000	18,000
3110 PROFESSIONAL HEALTH SERVICES	1,800	1,900
3120 LEGAL/OTHER PROFESSIONAL SERVICES	275,000	280,000
3310 REPAIRS & MAINT.-CONTRACTUAL	29,000	28,000
5201 POSTAL SERVICES	53,000	55,000
5203 TELEPHONE SERVICES	63,000	60,000
5305 MOTOR VEHICLE INSURANCE	14,000	14,000
5306 SURETY BOND	450	500
5307 PUBLIC OFFICIAL LIABILITY INS.	2,350	2,350
5402 RENT-BUILDING	205,000	205,000
5501 TRAVEL EXPENSES/TRAINING	20,000	22,000
5504 IN-SERVICE TRAINING & EDUCATION	3,000	2,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	6,000	5,000
6001 OFFICE SUPPLIES	75,000	80,000
6008 MOTOR VEHICLE FUEL	36,000	35,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	13,000	18,000
8002 FURNITURE & FIXTURES	1,400	1,500
8005 MOTOR VEHICLES	34,500	17,500
TOTAL-ADMINISTRATION	7,181,500	7,422,022
53020 PUBLIC ASSISTANCE		
5701 GENERAL RELIEF	20,000	7,000
5702 AUXILIARY GRANTS	150,000	130,000
5706 AID TO DEPT.CHILDREN-FOSTER CARE	600,000	640,000
5710 NON-VIEW D/C FED & HEADSTART	230,000	0
5711 VIEW/ADC/TRANS DAY CARE	270,000	0
5714 SPECIAL ADOPTION PAYMENTS	460,000	550,000
5715 ADOPTION SUBSIDY PAYMENTS	580,000	720,000
5717 ADULT & APS SERVICES	25,000	22,000
5718 CLIENT PURCHASED SVCS	110,000	118,000
5725 VIEW PURCHASED SVCS	210,000	200,000
5750 FAMILY OUTREACH GRANT	350,000	350,000
TOTAL-PUBLIC ASSISTANCE	3,005,000	2,737,000

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
53070 FAMILY RESOURCE CENTER		
5760 FAMILY RESOURCE CENTER	80,000	140,000
5790 INFO & REFERRAL GRANT	140,000	145,000
TOTAL-FAMILY RESOURCE CENTER	220,000	285,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,406,500	10,444,022

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
53010 ADMINISTRATION	7,181,500	7,422,022
53020 PUBLIC ASSISTANCE	3,005,000	2,737,000
53070 FAMILY RESOURCE CENTER	220,000	285,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,406,500	10,444,022

COMPREHENSIVE SERVICES ACT

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
53060 COMPREHENSIVE SERVICES ACT		
5715 FAMILY COMPREHENSIVE SERVICE	3,390,000	3,500,000
TOTAL-COMPREHENSIVE SERVICES ACT	3,390,000	3,500,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,390,000	3,500,000

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, ELEM, REGULAR	34,458,005	34,873,557
1124 SITE COORDINATOR, BMES-21ST CENTURY	10,000	0
1128 TEACHERS, MIDD, VOC EXT	224,904	224,904
1130 ITCV COORDINATOR	93,022	93,022
1151 AIDES, ELEM, REGULAR	1,916,426	1,803,793
1520 SUBSTITUTE TEACHERS, ELEM, REGULAR	701,900	701,900
1551 SUBSTITUTE AIDES, ELEM, REGULAR	57,579	57,579
1621 TEACHER SUPPLEMENTS, ELEM PROJECT	767,942	762,941
1650 NAT'L BD CERTIFIED INCENTIVE BONUS	7,500	5,000
1660 BONUS	730,874	0
2100 FICA, UNDESIGNATED PROGRAM	2,838,394	2,704,733
2210 RETIREMENT, ELEM, REGULAR	4,335,928	5,781,155
2300 HOSPITALIZATION, ELEM, REGULAR	4,491,262	4,614,383
2400 GROUP LIFE INS, ELEM, REGULAR	101,764	421,006
2600 UNEMPLOYMENT INSURANCE	6,611	7,510
2700 WORKERS COMPENSATION	106,020	121,923
2800 OTHER BENEFITS	205,000	205,000
3100 PROFESSIONAL SERVICE, RTI	605,357	628,931
3300 MAINTENANCE SERVICE, SPEC ED	43,245	40,890
3600 ADVERTISING, VOCATIONAL, HIGH	3,911	500
3800 PURCHASED SERVICES, VSDB, FLOW-THRU	20,127	0
3810 TUITION, OTHER DIVISIONS	196,655	187,921
5203 TELECOMMUNICATIONS, AFTER SCHL REM	883	540
5501 TRAVEL, ELEM, REGULAR	23,585	23,533
5504 CONFERENCE/INSERVICE RTI	102,106	113,424
5801 DUES/MEMBERSHIP, ELEM	17,058	17,086
6001 TEXTBOOK REPAIR SUPPLIES	12,000	12,000
6002 FOOD/PREP, BMES- 21ST CENTURY	100	0
6007 REPAIR SUPPLIES - SPEC ED	8,319	1,000
6008 FUEL, INFANT & TODDLER AUGUSTA/HIGH	300	300
6012 TEXTBOOKS, ELEM	217,571	106,950
6013 EDUC SUPPLIES, REGULAR	1,056,015	944,689
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	19,925	10,000
6017 MATERIALS & SUPPLIES-OUTREACH	11,733	13,808
6040 SOFTWARE, ON-LINE RTI	303,264	229,688
6050 NON-CAPITALIZED TECH HARDWARE-SPEC.	144,790	92,903
6070 CONSUMABLE EQUIP, MID CAREER & TECH	34,840	39,720
7100 SVRP TUITION/ OT, PT & SPEECH	1,196,935	1,195,040
7201 VVTC TUITION	2,322,048	2,015,329
7202 VVTC - LOCAL COLLECTIONS	474,423	480,924
7203 VVTC - FLOW THROUGH FUNDS	412,870	336,863
7204 VVTC - CARL PERKINS	17,849	18,000
7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED	351,624	356,553
TOTAL-CLASSROOM INSTRUCTION	58,650,664	59,244,998

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
12100 GUIDANCE SERVICES		
1123 COUNSELORS, ELEM	1,530,434	1,530,434
1150 GUIDANCE CLERICAL, MIDD	192,095	192,095
1520 GUIDANCE SUBSTITUTE, ELEM	1,820	0
1660 BONUS	32,516	0
2100 FICA	134,398	131,772
2210 RETIREMENT	202,403	277,224
2300 HOSPITALIZATION INSURANCE	224,792	234,906
2400 GROUP LIFE INSURANCE	4,751	20,191
2700 WORKERS COMPENSATION	4,673	5,374
5400 LEASES & RENTALS, MIDD	5,100	5,100
5504 CONFERENCE/EDUC/INSERVICE	5,300	6,295
6013 EDUCATIONAL SUPPLIES	8,742	10,625
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	1,133	0
TOTAL-GUIDANCE SERVICES	2,348,157	2,414,016
12200 SCHOOL SOCIAL WORKER SERVICES		
1130 OTHER PROFESSIONALS - FSA	66,834	66,834
1134 VISITING TEACHERS	228,902	228,902
1660 BONUS	5,677	0
2100 FICA	23,061	22,627
2210 RETIREMENT	35,280	48,323
2300 HOSPITALIZATION INSURANCE	36,112	37,578
2400 GROUP LIFE INSURANCE	830	3,519
2700 WORKERS COMPENSATION	694	798
3100 PROFESSIONAL SERVICES	651	600
5004 PARENT ACTIVITY- VPI	750	1,000
5203 TELECOMMUNICATIONS-SOCIAL WORKERS	1,000	1,360
5501 TRAVEL, SOCIAL WORKER	326	300
5504 CONFERENCE REIMB	210	300
6013 EDUCATIONAL SUPPLIES	1,101	500
6040 TECH SOFTWARE, SOCIAL WORKERS	0	500
TOTAL-SCHOOL SOCIAL WORKER SERVICES	401,428	413,141
12300 HOMEBOUND INSTRUCTION		
1121 HOMEBOUND INSTRUCTORS, ELEM	35,531	35,531
2100 FICA, HOMEBOUND, ELEM	2,719	2,719
5501 TRAVEL - MILEAGE	250	250
6040 TECHNOLOGY SOFTWARE, HOMEBOUND	10,000	10,000
TOTAL-HOMEBOUND INSTRUCTION	48,500	48,500

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 CURR SUPERVISOR, REGULAR	716,091	649,376
1130 OTHER PROFESSIONAL, REG	97,887	97,887
1150 OFFICE CLERICAL, REGULAR	284,698	284,698
1626 TITLE I PARENT LIASON	0	5,000
1660 BONUS	20,911	0
2100 FICA, REGULAR	85,647	79,327
2210 RETIREMENT, REGULAR	128,080	164,523
2300 HOSPITALIZATION, REGULAR	99,104	95,562
2400 GROUP LIFE INS, REGULAR	3,007	11,981
2700 WORKERS COMPENSATION	3,162	3,636
3100 PROF SERVICES, DISTRICT, SPECIAL ED	11,073	43,816
3500 IMPROV INST. PRINTING SERV SPEC ED	1,350	1,350
5400 LEASES & RENTALS	20,750	20,750
5501 TRAVEL - MILEAGE	450	400
5504 CONFERENCE REIMB, REGULAR	8,250	8,250
6001 OFFICE SUPPLIES, SPECIAL ED	18,693	4,000
6007 REPAIR SUPPLIES - SPEC ED	765	400
6013 EDUCATIONAL SUPPLIES, SPECIAL ED	1,057	1,500
6016 PARENTAL INVOLVE, TITLE I	13,000	3,000
6040 TECHNOLOGY SOFTWARE	56,265	44,000
6050 NONCAPITALIZED TECH HARDWARE	11,125	11,125
TOTAL-IMPROVEMENT OF INSTRUCTION	1,581,365	1,530,581
13200 MEDIA SERVICES		
1122 LIBRARIANS, ELEM	1,031,998	1,031,998
1150 OFFICE CLERICAL, MEDIA CENTER	154,802	154,802
1660 BONUS	23,887	0
2100 FICA, MEDIA CENTER	92,616	90,789
2210 RETIREMENT, MEDIA CENTER	141,584	193,923
2300 HOSPITALIZATION, MEDIA CENTER	159,336	167,027
2400 GROUP LIFE INS, MEDIA CENTER	3,325	14,121
2700 WORKERS COMPENSATION	3,201	3,681
5504 CONFERENCE/EDUC/INSERVICE	0	7,700
6012 BOOKS & SUBSCRIPTIONS, BMES	116,116	114,825
6040 SOFTWARE/ON-LINE SUPPLIES	12,600	27,700
TOTAL-MEDIA SERVICES	1,739,465	1,806,566
13800 TECHNOLOGY SERVICES		
1124 SUPERVISORS, TECHNOLOGY	356,085	313,909
1140 TECHNICAL, TECHNOLOGY	680,704	688,966
1150 OFFICE CLERICAL, TECHNOLOGY	32,326	32,326

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
1660 BONUS	20,783	0
2100 FICA, TECHNOLOGY	83,380	79,195
2210 RETIREMENT, TECHNOLOGY	125,143	165,862
2300 HOSPITALIZATION INS, TECHNOLOGY	124,264	122,975
2400 GROUP LIFE INS, TECHNOLOGY	2,940	12,079
2600 UNEMPLOYMENT INSURANCE	3,145	3,572
2700 WORKERS COMPENSATION, TECHNOLOGY	3,019	3,472
2800 OTHER BENEFITS, TECHNOLOGY	2,000	2,000
3300 MAINTENANCE SERVICE, TECHNOLOGY	2,200	2,200
5400 LEASE & RENTAL, TECHNOLOGY	540,000	540,000
6001 OFFICE SUPPLIES	4,000	4,000
6040 SOFTWARE/ON-LINE, TECHNOLOGY	330,840	175,000
6050 NON-CAPITALIZED TECH HARDWARE	226,875	245,000
6060 INFRASTRUCTURE, TECHLOGY	77,430	30,000
TOTAL-TECHNOLOGY SERVICES	2,615,134	2,420,556
14100 OFFICE OF THE PRINCIPAL		
1126 PRINCIPALS, ELEM	1,603,411	1,598,335
1127 ASSISTANT PRINCIPALS, ELEM	1,293,515	1,296,617
1150 OFFICE CLERICAL, ELEM	916,853	916,853
1627 ELEM ASSIST PRINCIPAL SUPPLEMENT	6,659	6,659
1628 ATHLETIC ASSISTANT SUPPLEMENT	16,302	16,302
1660 BONUS	76,817	0
2100 FICA, ELEM	299,387	293,358
2210 RETIREMENT, ELEM	454,993	622,846
2300 HOSPITALIZATION, ELEM	410,464	421,062
2400 GROUP LIFE INS, ELEM	10,673	45,360
2700 WORKERS COMPENSATION	10,416	11,978
2800 UNUSED LEAVE - ELEM	50,000	50,000
5400 LEASES & RENTALS, ELEM	467,000	467,000
5501 TRAVEL, ELEM	27,050	27,050
5504 CONFERENCE REIMB, ELEM	2,500	2,500
TOTAL-OFFICE OF THE PRINCIPAL	5,646,040	5,775,920
21100 BOARD SERVICES		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HOSPITALIZATION	20,864	21,236
3100 PROFESSIONAL SERVICES	102,767	96,446
3600 ADVERTISING	1,500	1,500
5504 CONFERENCE REIMB	13,000	13,000
5801 DUES & ASSOCIATION MEMBERSHIPS	14,350	14,350
TOTAL-BOARD SERVICES	175,091	169,142

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
21200 EXECUTIVE ADMIN.SERVICES		
1112 SUPERINTENDENT	142,100	142,100
1113 ASSISTANT SUPERINTENDENT	94,155	94,155
1150 OFFICE CLERICAL	100,947	73,749
1660 BONUS	6,578	0
2100 FICA	24,109	21,730
2210 RETIREMENT	40,075	50,443
2300 HOSPITALIZATION	26,080	21,236
2400 GROUP LIFE INS	941	3,673
2700 WORKER COMPENSATION	905	1,041
3100 PROFESSIONAL SERVICES	260	5,260
3300 MAINTENANCE OFFICE EQUIP.	3,600	3,600
3500 PRINTING & BINDING	11,500	11,500
5400 LEASES & RENTALS	14,800	14,800
5504 CONFERENCE REIMB	14,000	13,000
5801 DUES & ASSOCIATION MEMBERSHIPS	9,234	6,109
6001 OFFICE SUPPLIES, CENTRAL OFFICE	22,680	19,000
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	12,500	12,500
6070 NON-CAPITALIZED OFFICE EQUIPMENT	475	0
TOTAL-EXECUTIVE ADMIN.SERVICES	524,939	493,896
21400 PERSONNEL SERVICES		
1113 ASSISTANT SUPERINTENDENT, PERSONNEL	87,245	87,245
1150 OFFICE CLERICAL, PERSONNEL	71,280	71,280
1660 BONUS	3,039	0
2100 FICA	12,359	12,127
2210 RETIREMENT	18,912	25,904
2300 HOSPITALIZATION	15,648	15,927
2400 GROUP LIFE INS	444	1,887
2700 WORKER COMPENSATION	397	457
3100 CONTRACTED SERVICES	400	400
3102 CONT.SERV.- EMPL EVALUATION/TESTING	400	400
3110 HEALTH SERVICES, EMPLOYEES	15,800	15,800
3500 PRINTING & BINDING	2,739	1,000
3800 LICENSE RENEWAL & BACKGROUND CHECK	25,121	25,000
5504 CONFERENCE REIMB	2,500	3,000
5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP	500	500
6001 OFFICE SUPPLIES - PERSONNEL	500	500
6040 SOFTWARE, PERSONNEL SERVICES	11,350	11,350
TOTAL-PERSONNEL SERVICES	268,634	272,777

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
21600 FISCAL SERVICES		
1130 OTHER PROFESSIONALS, BUSINESS DEPT	153,520	153,520
1137 ACCOUNTANT	159,936	159,936
1660 BONUS	6,043	0
2100 FICA	24,442	23,980
2210 RETIREMENT	37,395	51,219
2300 HOSPITALIZATION	31,296	31,854
2400 GROUP LIFE INS	878	3,730
2700 WORKER COMPENSATION	837	963
3100 PROFESSIONAL SERVICES	22,600	17,750
5501 TRAVEL	175	175
5504 CONFERENCE REIMB	225	225
5801 DUES & ASSOCIATION MEMBERSHIPS	60	60
TOTAL-FISCAL SERVICES	437,407	443,412
21900 DATA PROCESSING SERVICES		
1130 OTHER PROFESSIONALS, DP	60,635	60,635
1152 COMPUTER OPERATOR, DP	139,059	139,059
1660 BONUS	3,907	0
2100 FICA	15,576	15,277
2210 RETIREMENT	23,824	32,630
2300 HOSPITALIZATION	20,864	21,236
2400 GROUP LIFE INS	559	2,377
2700 WORKER COMPENSATION	543	624
3300 COMPUTER MAINTENANCE SERVICES	74,312	88,172
5504 CONFERENCE & TRAINING	4,775	4,775
5801 MEMBERSHIPS & DUES	200	200
6014 DATA PROCESSING SUPPLIES	1,000	1,000
6050 NON-CAPITAL TECH HARDWARE, DATA PRO	3,000	3,000
TOTAL-DATA PROCESSING SERVICES	348,254	368,985
22200 HEALTH SERVICES		
1131 SCHOOL NURSES	369,496	369,496
1140 CLINIC AIDES	184,308	184,308
1660 BONUS	10,684	0
2100 FICA	43,870	43,053
2210 RETIREMENT	66,067	90,493
2300 HOSPITALIZATION	113,072	118,540
2400 GROUP LIFE INS	1,551	6,591
2700 WORKER COMPENSATION	1,425	1,639
3100 MEDICAL SERVICES	3,666	12,600
3102 ITCV, EVALUATIONS	6,000	6,000

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
3103 ITCV, OCCUPATIONAL THERAPY	1,500	1,500
3104 ITCV, PHYSICAL THERAPY	12,000	12,000
3105 ITCV, SPEECH & LANGUAGE	29,000	29,000
3106 HEALTH SERVICES - VISION SERVICE	2,300	2,300
3300 MAINTENANCE SERVICES	425	400
3500 PRINTING & BINDING	684	650
5501 TRAVEL - MILEAGE	200	200
5504 CONFERENCE/EDUC/INSERVICE	260	250
5801 CERTIFICATION MEMBERSHIP DUES	2,125	2,125
6001 OFFICE SUPPLIES, ITCV	3,818	3,818
6004 MEDICAL & LAB SUPPLIES	6,300	6,300
6040 SOFTWARES / ON-LINE SUPPLIES	7,200	7,200
TOTAL-HEALTH SERVICES	865,951	898,463
22300 PSYCHOLOGICAL SERVICES		
1130 PSYCHOLOGISTS	217,474	217,474
1660 BONUS	4,260	0
2100 FICA	16,962	16,636
2210 RETIREMENT	25,944	35,535
2300 HOSPITALIZATION	20,624	21,484
2400 GROUP LIFE INS	610	2,588
2700 WORKER COMPENSATION	715	822
3100 PSYCHOLOGICAL SERVICES	1,451	2,000
5501 TRAVEL-MILEAGE	976	975
5504 CONFERENCE REIMB, PSYCHOLOGISTS	530	500
6013 EDUCATIONAL SUPPLIES	4,590	5,500
6040 PSYCHOLOGICAL SERV. - SOFTWARE	0	1,000
TOTAL-PSYCHOLOGICAL SERVICES	294,136	304,514
22400 SPEECH/AUDIOLOGY SERVICES		
2100 FICA	293	286
3100 INTERPRETING SERVICES	1,842	4,850
3300 AUDIOMETER MAINTENANCE	1,613	1,700
5504 CONFERENCE/INSERVICE, SPEECH AUDIO	0	1,000
6013 EDUCATIONAL SUPPLIES	4,245	1,000
6040 SOFTWARE/ON-LINE SUPPLIES	0	500
TOTAL-SPEECH/AUDIOLOGY SERVICES	7,993	9,336
31000 GARAGE MANAGEMENT		
1130 OTHER PROFESSIONALS, TRANSPORTATION	195,696	195,696

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
1150 OFFICE CLERICAL, TRANSPORTATION	34,066	44,066
1660 BONUS	4,563	0
2100 FICA	17,926	18,342
2210 RETIREMENT	27,410	37,543
2300 HOSPITALIZATION	20,864	21,236
2400 GROUP LIFE INS	643	2,734
2700 WORKER COMPENSATION	617	710
3300 MAINTENANCE OFFICE EQUIPMENT	9,000	0
5203 TELECOMMUNICATIONS, TRANSPORTATION	7,000	7,000
5400 LEASES & RENTALS	6,200	6,200
6001 OFFICE SUPPLIES, GARAGE	2,000	2,000
6040 TECH SOFTWARE, TRANSPORTATION MGT	1,489	1,489
6050 NON-CAPITALIZED TECH HARDWARE	983	0
TOTAL-GARAGE MANAGEMENT	328,457	337,016
32000 VEHICLE OPERATION SERVICE		
1140 AIDES, BUS	67,997	67,500
1170 BUS DRIVERS, REGULAR	1,928,859	1,869,879
1171 SUBSTITUTE BUS DRIVERS	172,500	198,100
1173 BUS DRIVERS, ACTIVITY	94,000	94,000
1660 BONUS	68,320	0
2100 FICA	176,974	169,130
2300 HOSPITALIZATION	770,400	798,016
2600 UNEMPLOYMENT INSURANCE, BUS GARAGE	1,866	2,120
2700 WORKER COMPENSATION	69,830	80,305
2800 OTHER BENEFITS	20,629	26,629
3100 PROFESSIONAL SERVICES	18,500	18,500
3430 TRANSPORTATION BY PARENTS	7,500	7,500
5300 INSURANCE, BUSES	56,291	57,980
5504 CONFERENCE REIMB, DRIVERS	900	750
6001 OFFICE SUPPLIES	300	300
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	960,716	962,089
8100 CAPITAL OUTLAY, REPLACEMENT	13,760	0
TOTAL-VEHICLE OPERATION SERVICE	4,431,342	4,354,798
34000 VEHICLE MAINTENANCE SERVICE		
1165 MECHANICS	342,322	323,025
1465 GARAGE PART-TIME	10,000	0
1660 BONUS	6,489	0
2100 FICA	27,449	24,711
2210 RETIREMENT	36,355	43,414

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
2300 HOSPITALIZATION	46,944	47,781
2400 GROUP LIFE INS	959	4,263
2700 WORKER COMPENSATION	10,477	12,049
2800 OTHER BENEFITS	600	600
3300 OUTSIDE MAINTENANCE SERVICES	72,400	32,000
3700 LAUNDRY & DRY CLEANING	10,500	9,000
5504 CONFERENCE REIMB, GARAGE	500	900
6009 VEHICLE PARTS, SUPPLIES	327,135	327,135
TOTAL-VEHICLE MAINTENANCE SERVICE	892,130	824,878
41000 OPERATIONS MANAGEMENT		
1130 OTHER PROFESSIONALS, MAINTENANCE	76,866	76,866
1150 OFFICE CLERICAL, MAINTENANCE	29,691	29,691
1660 BONUS	2,131	0
2100 FICA	8,316	8,153
2210 RETIREMENT	12,712	17,412
2300 HOSPITALIZATION	10,432	10,618
2400 GROUP LIFE INS	298	1,268
2700 WORKER COMPENSATION	285	328
5201 POSTAL SERVICES	6,000	8,000
5202 DELIVERY SERVICES	1,700	1,300
5203 TELEPHONE SERVICES	115,000	115,000
5300 INSURANCE	41,795	42,773
5410 EQUIPMENT LEASE-CONTRACTUAL	3,550	3,550
6001 OFFICE SUPPLIES, MAINTENANCE	1,700	1,700
TOTAL-OPERATIONS MANAGEMENT	310,476	316,659
42000 BUILDING SERVICE		
1130 OTHER PROFESSIONALS, MAINTENANCE	59,964	59,964
1160 MAINTENANCE WORKERS	719,423	731,340
1191 CUSTODIANS	1,392,933	1,397,079
1460 MAINTENANCE PART-TIME/OVER-TIME	6,000	6,000
1491 CUSTODIANS PART-TIME	54,000	54,000
1660 BONUS	42,656	0
2100 FICA	182,455	180,421
2210 RETIREMENT	241,509	309,607
2300 HOSPITALIZATION	425,104	432,682
2400 GROUP LIFE INS	6,314	29,794
2600 UNEMPLOYMENT INSURANCE, MAINTENANCE	5,984	6,798
2700 WORKER COMPENSATION	34,892	40,126
2800 OTHER BENEFITS	28,000	28,000
3300 OUTSIDE MAINTENANCE SERVICES	300,982	276,201

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
3391 CONTRACTED CUSTODIAL SERVICE	110,122	110,122
3700 LAUNDRY & DRY CLEANING	17,903	18,440
5101 ELECTRICAL SERVICES	2,470,675	2,314,675
5102 HEATING SERVICES	1,094,000	1,066,000
5103 WATER & SEWER SERVICES	381,968	407,302
5300 INSURANCE	200,599	206,617
5501 TRAVEL - MAINTENANCE-CUSTODIAL	300	0
5504 CONFERENCES/TRAINING REIMB	1,000	0
6005 JANITORIAL, LAUNDRY, HSKPING SUPPLIES	209,040	209,040
6007 REPAIR & MAINTENANCE SUPPLIES	584,888	321,573
8100 CAPITAL REPLACEMENT	728,006	0
TOTAL-BUILDING SERVICE	9,298,717	8,205,781
43000 GROUNDS SERVICE		
3300 MAINTENANCE SERVICE	31,000	31,000
6007 REPAIR & MAINT SUPPLIES	19,200	19,200
8100 CAPITAL REPLACEMENT	174,671	0
TOTAL-GROUNDS SERVICE	224,871	50,200
44000 EQUIPMENT SERVICE		
1160 TRADES	94,901	96,272
1660 BONUS	1,745	0
2100 FICA	7,393	7,364
2210 RETIREMENT	10,078	12,939
2300 HOSPITALIZATION	15,648	15,927
2400 GROUP LIFE INS	266	1,271
2700 WORKER COMPENSATION	1,434	1,649
3300 OUTSIDE MAINTENANCE SERVICES	16,000	16,000
6007 REPAIR & MAINT. SUPPLIES	35,550	40,050
8100 CAPITAL REPLACEMENT	4,500	0
TOTAL-EQUIPMENT SERVICE	187,515	191,472
45000 VEHICLE SERVICE		
3300 MAINTENANCE SERVICE	15,000	15,000
5300 INSURANCE	28,405	29,257
6008 VEHICLE & POWER EQUIPMENT FUELS	111,888	122,359
6009 VEHICLE & POWER EQUIP SUPPLIES	25,000	25,000
TOTAL-VEHICLE SERVICE	180,293	191,616

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
GRAND TOTAL SCHOOL OPERATING FUND	91,806,959	91,087,223

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	58,650,664	59,244,998
12100 GUIDANCE SERVICES	2,348,157	2,414,016
12200 SCHOOL SOCIAL WORKER SERVICES	401,428	413,141
12300 HOMEBOUND INSTRUCTION	48,500	48,500
13100 IMPROVEMENT OF INSTRUCTION	1,581,365	1,530,581
13200 MEDIA SERVICES	1,739,465	1,806,566
13800 TECHNOLOGY SERVICES	2,615,134	2,420,556
14100 OFFICE OF THE PRINCIPAL	5,646,040	5,775,920
21100 BOARD SERVICES	175,091	169,142
21200 EXECUTIVE ADMIN.SERVICES	524,939	493,896
21400 PERSONNEL SERVICES	268,634	272,777
21600 FISCAL SERVICES	437,407	443,412
21900 DATA PROCESSING SERVICES	348,254	368,985
22200 HEALTH SERVICES	865,951	898,463
22300 PSYCHOLOGICAL SERVICES	294,136	304,514
22400 SPEECH/AUDIOLOGY SERVICES	7,993	9,336
31000 GARAGE MANAGEMENT	328,457	337,016
32000 VEHICLE OPERATION SERVICE	4,431,342	4,354,798
34000 VEHICLE MAINTENANCE SERVICE	892,130	824,878
41000 OPERATIONS MANAGEMENT	310,476	316,659
42000 BUILDING SERVICE	9,298,717	8,205,781
43000 GROUNDS SERVICE	224,871	50,200
44000 EQUIPMENT SERVICE	187,515	191,472
45000 VEHICLE SERVICE	180,293	191,616
GRAND TOTAL SCHOOL OPERATING FUND	91,806,959	91,087,223

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
51000 SCHOOL FOOD SERVICES		
1124 SUPERVISOR, FOOD SERVICE	72,266	72,266
1130 OTHER PROFESSIONAL, FOOD SERVICE	23,911	0
1137 ACCOUNTANT, FOOD SERVICE	49,124	49,124
1193 FOOD SERVICE WORKERS	1,252,925	1,252,925
1290 FOOD SERVICE WORKERS OVERTIME	9,000	9,000
1590 FOOD SERVICE SUBSTITUTE WORKERS	80,000	80,000
2100 FICA, FOOD SERVICE	113,773	111,944
2210 RETIREMENT, FOOD SERVICE	18,646	19,835
2300 HOSPITALIZATION, FOOD SERVICE	590,880	619,831
2400 GROUP LIFE INS, FOOD SERVICE	438	1,445
2600 UNEMPLOYMENT	1,275	1,275
2700 WORKER COMPENSATION, FOOD SERVICE	22,780	22,780
2800 OTHER BENEFITS, FOOD SERVICE	15,000	15,000
3100 PROFESSIONAL SERVICES	20,000	15,000
3300 MAINTENANCE SERVICE	75,000	75,000
5501 TRAVEL-MILEAGE	8,000	9,000
5504 CONFERENCE REIMB	3,500	3,500
6001 OFFICE SUPPLIES	3,000	3,000
6002 FOOD & FOOD SERVICE SUPPLIES	2,215,010	2,266,000
6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI	40,000	42,000
6011 UNIFORMS & WEARING APPAREL	5,000	5,000
6050 NON-CAPITALIZED TECH. HARDWARE	6,167	6,300
6070 NON-CAPITALIZED SNP EQUIPMENT	33,000	33,000
8100 CAPITAL REPLACEMENT	15,010	0
TOTAL-SCHOOL FOOD SERVICES	4,673,705	4,713,225
GRAND TOTAL SCHOOL CAFETERIA FUND	4,673,705	4,713,225

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
62320 WILSON ELEMENTARY SCHOOL ADDIT		
1660 BONUS	1,102	0
2100 FICA	3,966	2,453
2210 RETIREMENT	6,573	3,834
2300 HOSPITALIZATION	4,300	3,010
2400 GROUP LIFE INS	154	90
8263 WILSON ELEM PROFESSIONAL SERVICES	544,760	786,041
8266 WILSON ELEM. CONSTRUCTION COSTS	6,931,039	5,933,133
TOTAL-WILSON ELEMENTARY SCHOOL ADDIT	7,491,894	6,728,561
62500 HIGH SCHOOL PROJECTS		
8263 BGHS PRESS BOX, PROF. SERVICES	9,034	0
8264 BGHS PRESS BOX, MATERIALS/SUPPLIES	29,536	0
8266 BGHS PRESS BOX, BLDG ADD./RENOVAT.	206,509	0
TOTAL-HIGH SCHOOL PROJECTS	245,079	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	7,736,973	6,728,561

SCHOOL DEBT FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
92050 DEBT SERVICE		
3099 HANDLING CHARGES	7,500	8,000
9105 BOND REDEMPTION - #5 1992 A	90,000	70,000
9106 BOND REDEMPTION - #6 1993 A	110,000	95,000
9107 BOND REDEMPTION - #7 1993 B	35,000	15,000
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	572,281	582,991
9112 BOND REDEMPTION - #12 1998 A	659,730	667,764
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	300,423	306,354
9115 BOND REDEMPTION - #15 2004 A	295,000	295,000
9116 BOND REDEMPTION - #16 2004 B	305,254	309,685
9117 BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
9119 PRINCIPAL PAYMENT-VVTECA 1991 S	44,119	0
9121 BOND REDEMPTION - #18 2007 A	577,218	584,336
9122 BOND REDEMPTION - #19 QSCB 2011	468,750	468,750
9123 BOND REDEMPTION - #20 2012B	0	250,559
9238 INTEREST PAYMENT-VVTECA 1991 S	1,456	0
9239 INTEREST ON BOND #5 1992 A	6,728	2,048
9240 INTEREST ON BOND #6 1993 A	8,250	2,613
9241 INTEREST ON BOND #7 1993 B	2,375	1,125
9242 INTEREST ON BOND #8 1994 A	96,486	58,202
9243 INTEREST ON BOND #10 1995 A	68,850	53,550
9244 INTEREST ON BOND #11 1995 B	137,094	107,634
9246 INTEREST ON BOND #12 1998 A	259,019	228,487
9247 INTEREST ON BOND #13 1999 A	50,975	45,313
9248 INTEREST ON BOND #14 1999 B	170,202	153,071
9249 INTEREST ON BOND #15 2004 A	201,833	186,788
9250 INTEREST ON BOND #16 2004 B	221,621	205,940
9251 INTEREST ON BOND #17 2006 B	963,918	896,087
9252 INTEREST ON BOND #18 2007 A	544,033	514,413
9253 INTEREST ON BOND #19 QSCB 2011	312,188	337,500
9254 INTEREST ON BOND #20 2012 A	0	303,750
TOTAL-DEBT SERVICE	8,855,303	9,094,960
GRAND TOTAL SCHOOL DEBT FUND	8,855,303	9,094,960

HEAD START FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, HEAD START	510,519	663,194
1151 AIDES, HEAD START	170,018	178,699
1520 SUBSTITUTE TEACHER, HEAD START	34,793	35,155
1660 BONUS	14,725	0
2100 FICA	53,091	58,926
2210 RETIREMENT	80,474	112,374
2300 HOSPITALIZATION INSURANCE	145,289	145,598
2400 GROUP LIFE INSURANCE	1,890	8,184
2600 UNEMPLOYMENT INSURANCE	603	1,205
2700 WORKER COMPENSATION	8,657	4,835
2800 TUITION ASSISTANCE- HEAD START	10,750	18,868
3100 PROFESSIONAL SERVICES	4,480	5,196
3300 MAINTENANCE SERVICE, HEAD START	77,480	6,501
3800 PURCHASED SERVICES, GOV'T AGENCY HS	644	1,000
5000 OTHER CHARGES	6,500	4,363
5001 TELEPHONE SERVICES	7,050	6,229
5002 MILEAGE	12,228	11,600
5003 INSURANCE	8,549	5,899
5004 POLICY COUNCIL EXPENSES	6,079	6,133
5005 MEALS & SNACKS	473	225
5007 FACILITY UPKEEP - HEAD START	22,858	5,433
5504 CONFERENCE REIMB - HEADSTART	4,136	2,000
6013 EDUCATIONAL SUPPLIES - HEADSTART	57,451	15,773
6040 TECHNOLOGY SOFTWARE - HEAD START	15,840	9,850
6050 NON CAPITALIZED TECH HARDWARE, HS	7,882	500
8200 CAPITAL EQUIPMENT, HS, ARRA	11,000	0
TOTAL-CLASSROOM INSTRUCTION	1,273,459	1,307,740
12200 SOCIAL WORKER SERVICES		
1130 FAMILY SERVICE WORKERS-HEADSTART	54,835	54,835
1150 CLERICAL, HEAD START	25,127	26,597
1151 ASST FAM SERV WORKERS-HEAD START	154,695	154,695
1660 BONUS	4,697	0
2100 FICA - HEADSTART	17,737	18,063
2210 RETIREMENT - HEADSTART	28,015	38,583
2300 HOSPITALIZATION - HEADSTART	38,472	37,162
2400 GROUP LIFE INS - HEADSTART	657	2,810
2800 CONTINUING EDUCATION - TT&A	175	175
3100 PURCHASED SERVICE, HEAD START	13,398	13,960
5000 SOCIAL/FAMILY SERV HS - OTHER	495	500
5504 CONFERENCE - HS, TT&A	8,556	4,637
6013 INSTRUCTIONAL SUPPLIES, HEAD START	8,976	2,195
6050 NON-CAPITALIZED TECH HARDWARD	3,671	0
TOTAL-SOCIAL WORKER SERVICES	359,506	354,212

HEAD START FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 SUPERVISORS, HEAD START	54,550	54,550
1150 OFFICE CLERICAL, HEAD START	25,020	26,296
1660 BONUS	1,591	0
2100 FICA	6,105	6,184
2210 RETIREMENT	9,492	13,210
2300 HOSPITALIZATION INSURANCE	10,572	10,618
2400 GROUP LIFE INSURANCE	223	962
2800 TUITION ASSISTANCE - HS, TT&A	220	175
5504 CONFERENCE - HS, TT&A	2,827	1,450
6013 EDUCATIONAL SUPPLIES, HEAD START	291	801
TOTAL-IMPROVEMENT OF INSTRUCTION	110,891	114,246
21600 FISCAL SERVICES		
1130 DIRECTOR, HEAD START	79,091	79,091
1150 CLERICAL, HEAD START	37,862	37,930
1630 HEAD START - ASSISTANT DIRECTOR	2,500	2,500
1660 BONUS	2,270	0
2100 FICA	9,104	8,952
2210 RETIREMENT	13,952	19,121
2300 HOSPITALIZATION INSURANCE	11,062	10,618
2400 GROUP LIFE INSURANCE	327	1,392
3100 PROFESSIONAL SERVICES	29,005	29,324
5000 OTHER CHARGES, TT&A	0	75
5400 COPIER LEASE, HEAD START	5,818	5,656
5504 CONFERENCE - HS, TT&A	1,870	850
6001 OFFICE SUPPLIES	17,749	11,290
6013 EDUCATIONAL SUPPLIES	50	200
6050 NON CAPITALIZED COMPUTER HARDWARE	1,366	1,000
TOTAL-FISCAL SERVICES	212,026	207,999
22100 ATTENDANCE SERVICES		
3100 PROFESSIONAL SERVICE- HS ATTENDANCE	875	1,000
6001 OFFICE SUPPLIES- HS ATTENDANCE	769	1,000
TOTAL-ATTENDANCE SERVICES	1,644	2,000
22200 HEALTH SERVICES		
1130 HEALTH PROFESSIONALS, HEAD START	47,815	54,551
1131 HEALTH NURSES (RN) HEAD START	37,386	37,386
1660 BONUS	748	0

HEAD START FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
2100 FICA	6,518	7,033
2210 RETIREMENT	9,883	15,022
2300 HOSPITALIZATION INSURANCE	10,102	10,660
2400 GROUP LIFE INSURANCE	232	1,094
3100 PROFESSIONAL SERVICES, HEAD START	6,877	6,745
5000 HEALTH SERVICES- HS - OTHER	610	500
5504 CONFERENCE - HS, T&A	4,922	1,287
6013 INSTRUCTIONAL SUPPLIES, HEAD START	27,877	7,550
6050 NON-CAPITALIZED TECH HARDWARE	100	0
TOTAL-HEALTH SERVICES	153,070	141,828
32000 VEHICLE OPERATION SERVICE		
1130 OTHER PROFESSIONALS	42,662	42,662
1660 BONUS	853	0
2100 FICA	3,332	3,264
2210 RETIREMENT	5,089	6,971
2300 HOSPITALIZATION INSURANCE	5,531	5,309
2400 GROUP LIFE INSURANCE	120	508
5504 CONFERENCE/EDUC/INSERVICES	2,125	1,450
6013 EDUCATIONAL SUPPLIES, HEAD START	419	310
TOTAL-VEHICLE OPERATION SERVICE	60,131	60,474
42000 BUILDING SERVICE		
5000 OTHER CHARGES, HEAD START	38,674	24,492
TOTAL-BUILDING SERVICE	38,674	24,492
43000 NON-CAPITAL		
6070 NON-CAPITALIZED EQUIPMENT, GROUND	4,700	0
TOTAL-NON-CAPITAL	4,700	0
45000 TRANSPORTATION SERVICES		
3300 VEHICLE MAINT/REPAIRS	3,832	3,315
6009 VEHICLE REPAIR PARTS-HEAD START	298	2,000
8100 CAPITAL REPLACEMENT - HEAD START	26,515	0
TOTAL-TRANSPORTATION SERVICES	30,645	5,315
GRAND TOTAL HEAD START FUND	2,244,746	2,218,306

HEAD START FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,273,459	1,307,740
12200 SOCIAL WORKER SERVICES	359,506	354,212
13100 IMPROVEMENT OF INSTRUCTION	110,891	114,246
21600 FISCAL SERVICES	212,026	207,999
22100 ATTENDANCE SERVICES	1,644	2,000
22200 HEALTH SERVICES	153,070	141,828
32000 VEHICLE OPERATION SERVICE	60,131	60,474
42000 BUILDING SERVICE	38,674	24,492
43000 NON-CAPITAL	4,700	0
45000 TRANSPORTATION SERVICES	30,645	5,315
GRAND TOTAL HEAD START FUND	2,244,746	2,218,306

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, GOVERNORS SCHOOL	590,324	586,455
1421 PART TIME TEACHERS	8,000	8,000
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	6,000	1,000
1660 BONUS	11,178	0
2100 FICA	45,156	46,700
2210 RETIREMENT, GOVERNORS SCHOOL	70,425	95,827
2300 HOSPITALIZATION INS, GOVERNORS SCH	62,112	64,200
2400 GROUP LIFE INS, GOVERNORS SCHOOL	1,653	6,979
2600 UNEMPLOYMENT INSURANCE	508	508
2700 WORKERS COMPENSATION	2,100	2,100
2800 TUITION ASSISTANCE-GOV SCHOOL	900	15,000
3100 CONTRACTED SERVICES	14,000	14,000
3120 PROFESSIONAL SERVICES	30,000	30,000
3300 MAINTENANCE SERVICE	4,000	3,000
3500 PRINTING & BINDING	1,500	2,000
3830 TUITION - DUAL ENROLLMENT	112,000	112,000
5420 RENTAL SPACE	3,000	3,000
5501 TRAVEL-MILEAGE	750	1,000
5504 CONV/EDUC/INSERVICE	4,000	4,000
5801 DUES/MEMBERSHIPS	1,000	1,000
6012 TEXTBOOKS	1,000	500
6013 EDUCATIONAL SUPPLIES	17,000	20,000
6040 SOFTWARE/ON-LINE CONTENT	12,000	7,500
6050 NON CAPITALIZED COMPUTER HARDWARE	48,000	45,000
6060 NON-CAPITALIZED TECH INFRASTRUCTURE	2,500	5,000
TOTAL-CLASSROOM INSTRUCTION	1,049,106	1,074,769
13100 IMPROVEMENT/INSTRUCTION		
1130 DIRECTOR, GOVERNORS SCHOOL	60,437	60,437
1150 CLERICAL, GOVERNORS SCHOOL	25,525	25,525
1660 BONUS	1,673	0
2100 FICA, GOVERNORS SCHOOL	6,576	6,576
2210 RETIREMENT, GOVERNORS SCHOOL	10,169	14,046
2300 HOSPITALIZATION INS, GOVERNORS SCH	11,067	10,659
2400 GROUP LIFE INS, GOVERNORS SCHOOL	289	1,023
2600 UNEMPLOYMENT INSURANCE	103	103
2700 WORKERS COMPENSATION	600	600
3600 ADVERTISING	500	0
5400 EQUIPMENT RENTAL	8,000	8,000
5504 CONV/EDUC/INSERVICE	500	0
6001 SUPPLIES	4,000	3,500
TOTAL-IMPROVEMENT/INSTRUCTION	129,439	130,469

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
13800 COMPUTER TECHNICIAN		
1140 COMPUTER TECHNICIAN	20,126	20,127
2100 SOCIAL SECURITY	1,540	1,540
2210 VA RETIREMENT SYSTEM	2,401	3,289
2300 HOSPITALIZATION INSURANCE	2,608	2,655
2400 GROUP LIFE INSURANCE	57	240
TOTAL-COMPUTER TECHNICIAN	26,732	27,851
41000 OPERATIONS MANAGEMENT		
5201 POSTAL SERVICES	1,200	1,200
5203 TELEPHONE SERVICES	30,000	30,000
TOTAL-OPERATIONS MANAGEMENT	31,200	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,236,477	1,264,289

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,049,106	1,074,769
13100 IMPROVEMENT/INSTRUCTION	129,439	130,469
13800 COMPUTER TECHNICIAN	26,732	27,851
41000 OPERATIONS MANAGEMENT	31,200	31,200
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,236,477	1,264,289

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
80000 CAPITAL OUTLAYS		
8005 ACQ. & DEVELOPMENT-LANDFILL SITE	964,000	0
8011 INFRASTRUCTURE-BEVERLEY MANOR	50,000	0
8012 INFRASTRUCTURE-MIDDLE RIVER	50,000	0
8013 INFRASTRUCTURE-NORTH RIVER	50,000	0
8014 INFRASTRUCTURE-PASTURES	50,000	0
8015 INFRASTRUCTURE-RIVERHEADS	50,000	0
8016 INFRASTRUCTURE-SOUTH RIVER	50,000	0
8017 INFRASTRUCTURE-WAYNE	50,000	0
8021 MATCHING GRANTS-BEVERLEY MANOR	5,000	0
8022 MATCHING GRANTS-MIDDLE RIVER	5,000	0
8023 MATCHING GRANTS-NORTH RIVER	5,000	0
8024 MATCHING GRANTS-PASTURES	5,000	0
8025 MATCHING GRANTS-RIVERHEADS	5,000	0
8026 MATCHING GRANTS-SOUTH RIVER	5,000	0
8027 MATCHING GRANTS-WAYNE	5,000	0
8049 ELECTORAL BD - VOTING MACHINES	65,938	0
8053 LIBRARY-AUTOMATION	70,284	0
8057 FIRE & RESCUE EQUIP/APPARTUS	15,087	16,350
8134 COUNTY SCHOOLS	304,299	0
8139 TOURIST INFORMATION CENTER	0	10,000
8141 GEOGRAPHICAL INFO.SYSTEM	97,304	0
8144 INFORMATION TECHNOLOGY	697,482	0
8145 ECONOMIC DEVELOPMENT	200,000	0
8149 WATER & SEWER PROJECTS CONTRIBUTION	200,000	0
8151 FLOOD CONTROL DAMS	51,775	0
8152 FIRE & RESCUE EQUIPMENT-VOLUNTEER	200,000	200,000
8161 BLUE RIDGE COMMUNITY COLLEGE	85,000	85,000
8162 SECONDARY ROADS-REVENUE SHARING	500,000	0
8165 GOVERNMENT CENTER SECURITY	309,774	0
8166 VEHICLE SINKING FUND	966,017	0
8198 BUILDING SINKING FUND	392,642	253,376
TOTAL-CAPITAL OUTLAYS	5,504,602	564,726
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	37,185	0
0024 TRANSFER TO CSA FUND	0	89,000
0041 TRANSFERS TO SCHOOL FUND	0	580,000
0045 TRANSFERS TO SCHOOL DEBT FUND	1,233,789	1,493,156
TOTAL-TRANSFERS TO OTHER FUNDS	1,270,974	2,162,156
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	6,775,576	2,726,882

2012-13 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2011-12 REVISED	2012-13 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	59,941,143	56,221,407	(3,719,736)
43- SCHOOL CAFETERIA FUND	4,673,705	4,713,225	39,520
44- SCHOOL CAP. IMP. FUND	7,592,057	21,231	(7,570,826)
45- SCHOOL DEBT FUND	312,188	337,500	25,312
47- SCHOOL HEAD START FUND	2,244,746	2,218,306	(26,440)
48- GOVERNOR'S SCHOOL FUND	1,171,478	1,234,289	62,811
TOTAL SCHOOL SOURCES	75,935,317	64,745,958	(11,189,359)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	73,665,290	74,635,970	970,680
12- FIRE REVOLVING LOAN FUND	384,500	357,800	(26,700)
13- DRUG ENFORCEMENT FUND	26,100	11,200	(14,900)
14- INDUSTRIAL DEVELOPMENT FUND	88,000	74,000	(14,000)
15- REVENUE RECOVERY FUND	575,500	567,500	(8,000)
23- SOCIAL SERVICES FUND	9,585,207	9,552,426	(32,781)
24- COMPREHENSIVE SERVICES FUND	2,244,000	2,295,000	51,000
70- COUNTY CAP. IMP. FUND	0	0	0
TOTAL GENERAL GOVERNMENT	86,568,597	87,493,896	925,299
TOTAL SOURCES	162,503,914	152,239,854	(10,264,060)
TRANSFERS FROM OTHER FUNDS	48,200,011	46,608,598	(1,591,413)
FUND BALANCES & RESERVES	50,432,614	46,772,248	(3,660,366)
GRAND TOTAL-ALL FUNDS	261,136,539	245,620,700	(15,515,839)

GENERAL OPERATING FUND

REVENUE ESTIMATES

		2011-2012 REVISED	2012-2013 PROPOSED
11 GENERAL PROPERTY TAXES			
11010-0002	DELINQUENT TAXES-REAL ESTATE	500,000	500,000
11010-0003	LAND REDEMPTIONS	500	500
11010-0005	LAND USE ROLL-BACK TAXES	80,000	80,000
11010-2011	2011 CURRENT TAXES-R.E.	15,932,000	0
11010-2012	2012 CURRENT TAXES-R.E.	15,037,000	16,095,000
11010-2013	2013 CURRENT TAXES-R.E.	0	15,037,000
11020-0003	CURRENT TAXES-P.P.-PUB. SERV. CORP.	22,800	23,500
11020-2011	2011 R.E.-PUBLIC SERVICE	663,000	0
11020-2012	2012 R.E.-PUBLIC SERVICE	628,000	666,000
11020-2013	2013 R.E.-PUBLIC SERVICE	0	647,000
11030-0001	CURRENT TAXES-PERSONAL PROPERTY	7,375,000	8,264,000
11030-0002	DELINQUENT TAXES-PERSONAL PROPERTY	120,000	120,000
11030-0003	MOBILE HOME TAXES	168,000	168,000
11040-0001	CURRENT TAXES-MACHINERY & TOOLS	3,113,000	3,113,000
11060-0001	PENALTIES	315,000	315,000
11060-0002	INTEREST	240,000	240,000
TOTAL-GENERAL PROPERTY TAXES		44,194,300	45,269,000
12 OTHER LOCAL TAXES			
12010-0001	LOCAL SALES & USE TAXES	4,700,000	4,700,000
12020-0001	CONSUMER UTILITY TAXES	1,675,000	1,675,000
12030-0001	BUSINESS & PROFESSIONAL LICENSES	3,100,000	3,100,000
12030-0007	UTILITY LICENSE TAX	270,000	270,000
12060-0001	BANK FRANCHISE TAXES	215,000	215,000
12070-0001	RECORDATION TAXES	610,000	610,000
12070-0002	WILLS & ADMINISTRATION TAX	25,000	20,000
12100-0001	LODGING TAXES	445,000	445,000
12110-0001	MEALS TAX	2,225,000	2,225,000
12190-0001	INTEREST & PENALTY-LOCAL TAXES	40,000	40,000
TOTAL-OTHER LOCAL TAXES		13,305,000	13,300,000
13 PERMITS, PRIV. FEES-REG. LICENSES			
13010-0001	ANIMAL LICENSES	55,000	55,000
13030-0004	LAND USE APPLICATION FEES	35,000	31,000
13030-0005	TRANSFER FEES	2,000	2,000
13030-0006	CELLULAR TOWER FEES	14,700	14,700
13030-0007	ZONING & SUBDIVISION PERMITS	25,000	25,000
13030-0008	BUILDING PERMITS	145,000	145,000
13030-0009	TEMP.CERTIFICATES OF OCCUPANCY	3,500	3,500
13030-0010	ELECTRICAL PERMITS	50,000	50,000
13030-0011	EROSION & SEDIMENT FEES (BLDG INSP)	45,000	45,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
13030-0012 PLUMBING PERMITS	30,000	30,000
13030-0013 REINSPECTION FEES	500	500
13030-0014 MECHANICAL PERMITS	35,000	35,000
13030-0015 PRECIOUS METAL PERMITS	600	600
13030-0016 DANCE HALL PERMITS	600	600
13030-0018 EMERGENCY FALSE ALARM FEES	5,000	5,000
13030-0019 AGRICULTURAL STRUCTURAL PERMITS	1,100	1,100
13030-0020 MECHANIC'S LIEN FEE	500	500
13030-0032 SPEC. USE PERMITS & VAR. FEES	12,000	12,000
13030-0034 ZONING APPLICATION FEES	10,000	10,000
13030-0035 AMUSEMENT DEVICE PERMITS	600	600
13030-0036 EROSION & SEDIMENT CONTROL FEES	45,000	45,000
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	547,600	543,600
14 FINES & FORFEITURES		
14010-0001 COUNTY FINES & FORFEITURES	215,000	215,000
14010-0004 DOG VIOLATION FINES	17,500	17,500
TOTAL-FINES & FORFEITURES	232,500	232,500
15 REV. USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	275,000	275,000
15020-0001 RENTAL ON GENERAL PROPERTY	285,000	285,000
15020-0005 SALE OF GOVERNMENT VEHICLES	4,000	4,000
15020-0006 SALE OF MATERIALS & SUPPLIES	15,000	15,000
15020-0007 SALE OF SALVAGE & SURPLUS	1,500	1,500
15020-0008 SALE OF RECYCLABLE MATERIALS	28,000	26,000
15020-0011 BERRY FARM/MILL PLACE OPERATION	3,300	5,600
TOTAL-REV. USE OF MONEY & PROPERTY	611,800	612,100
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	4,000
16010-0005 COURTHOUSE FEES	85,000	85,000
16010-0006 TREASURER'S COLLECTIONS FEES	90,000	90,000
16010-0007 CONCEALED WEAPONS PERMITS	7,000	7,000
16010-0008 COURTHOUSE SECURITY FEES	130,000	130,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED	
16010-0009	TREASURER'S ADMINISTRATIVE FEE	3,000	3,000
16020-0001	COMMONWEALTH ATTORNEY FEES	7,000	7,000
16050-0002	MISCELLANEOUS JAIL FEES	15,000	15,000
16080-0001	LANDFILL TIPPING FEES	1,000,000	1,000,000
16130-0006	RECREATION FEES	234,000	234,000
16130-0007	C.A.R.E. PROGRAM FEES	303,000	303,000
16130-0008	KIDS CAMP FEES	100,000	100,000
16130-0010	POOL FEES	15,000	15,000
16140-0001	CAMPING FEES-NAT CHIM	159,000	159,000
16140-0003	EVENT FEES-NAT CHIM	5,000	5,000
16140-0004	RENTAL FEES-NAT CHIM	3,000	3,000
16140-0010	POOL FEES-NAT CHIM	11,000	11,000
16150-0001	LIBRARY FINES & FEES	12,000	12,000
16150-0002	LIBRARY COLLECTION FEES	5,810	5,900
TOTAL-CHARGES FOR SERVICES		2,226,410	2,226,500
18 MISCELLANEOUS			
18990-0006	MISCELLANEOUS	5,000	5,000
TOTAL-MISCELLANEOUS		5,000	5,000
19 RECOVERED COSTS			
19020-0001	REVENUE RECOVERY-ROCKINGHAM COUNTY	26,000	26,000
19120-0003	MRRJA RECOVERED COSTS	86,450	86,405
19120-0004	LIBRARY E-RATE REIMBURSEMENT	19,000	17,600
19120-0005	OTHER RECOVERED COSTS	13,700	14,700
19330-0001	REIMB.-J & D COURT COST	6,400	21,215
TOTAL-RECOVERED COSTS		151,550	165,920
20 REVENUE FROM THE COMMONWEALTH			
22010-0003	MOTOR VEHICLE CARRIER TAXES	78,500	78,500
22010-0005	MOBILE HOME TITLING TAXES	115,000	115,000
22010-0006	TIMBER SALES-STATE	2,600	1,600
22010-0008	MOTOR VEHICLE LEASING TAXES	40,000	40,000
22010-0010	STATE RECORDATION TAX	210,000	210,000
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	362,300	362,300
23000-0002	CIR. CT. STENOGRAPHER REIMBURSEMENT	56,000	56,000
23010-0001	COMMONWEALTH ATTORNEY EXPENSES	527,200	527,200
23010-0002	VICTIM-WITNESS GRANT	71,920	71,920

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
23020-0001 SHERIFF'S DEPT. EXPENSES	2,703,700	2,703,700
23030-0001 COMM. OF REVENUE EXPENSES	200,200	200,200
23040-0001 TREASURERS EXPENSES	150,700	150,700
23060-0001 REGISTRAR/ELECTORAL BD. EXPENSES	48,000	48,000
24040-0002 WIRELESS E-911 PSAP FUNDING	136,000	136,000
24040-0004 EMS GRANT-MOTOR VEHICLE FEES	80,600	80,600
24040-0007 LITTER CONTROL GRANTS	14,200	14,200
24040-0009 LIBRARY AID	153,800	151,100
24040-0010 PERFORMING ARTS-GRANT	5,100	5,100
24040-0012 SPAY/NEUTER REIMB & DMV PLATES	2,060	2,000
24040-0013 DEPT OF HEALTH-F&R INSTR GRANT	5,000	5,000
24040-0014 TECHNOLOGY TRUST FUND	30,000	40,000
24040-0015 GRANT-RESTORATION OF RECORDS	28,000	25,000
TOTAL-REVENUE FROM THE COMMONWEALTH	11,916,880	11,920,120
32 REVENUE FROM THE FEDERAL GOVT		
32010-0001 CDBG-FIELDS OF GOLD AGRITOURISM	30,000	10,000
TOTAL-REVENUE FROM THE FEDERAL GOVT	30,000	10,000
33 REVENUE FROM THE FEDERAL GOVT		
33010-0001 GROUND TRANSPORTATION GRANT DMV	33,000	33,000
33010-0003 JUSTICE ASSISTANCE GRANTS (JAG)	12,500	5,000
33010-0006 PAYMENT IN LIEU OF TAXES	264,000	264,000
33010-0011 SANE GRANT	18,230	18,210
33010-0012 DOMESTIC VIOLENCE GRANT	31,020	31,020
33020-0001 DISASTER RELIEF (FEMA)	85,500	0
TOTAL-REVENUE FROM THE FEDERAL GOVT	444,250	351,230
41 NON-REVENUE RECEIPTS		
41050-0015 TRANSFER FROM REVENUE RECOVERY	122,000	164,000
41050-0070 TRANSFER FROM CO. CAP. IMPR	37,185	0
TOTAL-NON-REVENUE RECEIPTS	159,185	164,000
00		
00000-9900 FUND BALANCE	2,465,972	408,000
TOTAL-	2,465,972	408,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
GRAND TOTAL GENERAL OPERATING FUND	76,290,447	75,207,970

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
11 GENERAL PROPERTY TAXES	44,194,300	45,269,000
12 OTHER LOCAL TAXES	13,305,000	13,300,000
13 PERMITS, PRIV. FEES-REG. LICENSES	547,600	543,600
14 FINES & FORFEITURES	232,500	232,500
15 REV. USE OF MONEY & PROPERTY	611,800	612,100
16 CHARGES FOR SERVICES	2,226,410	2,226,500
18 MISCELLANEOUS	5,000	5,000
19 RECOVERED COSTS	151,550	165,920
20 REVENUE FROM THE COMMONWEALTH	11,916,880	11,920,120
32 REVENUE FROM THE FEDERAL GOVT	30,000	10,000
33 REVENUE FROM THE FEDERAL GOVT	444,250	351,230
41 NON-REVENUE RECEIPTS	159,185	164,000
00	2,465,972	408,000
GRAND TOTAL GENERAL OPERATING FUND	76,290,447	75,207,970

FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
51 LOAN REPAYMENT & STATE FUNDS		
51000-0001 FIREMAN'S INSURANCE FUND	188,500	185,800
51000-0002 REPAYMENT OF LOANS	196,000	172,000
TOTAL-LOAN REPAYMENT & STATE FUNDS	384,500	357,800
00		
00000-9900 FUND BALANCE	384,500-	147,200
TOTAL-	384,500-	147,200
GRAND TOTAL FIRE REVOLVING LOAN FUND	0	505,000

DRUG ENFORCEMENT FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
15 REV. FROM USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	1,500	1,200
TOTAL-REV. FROM USE OF MONEY & PROPERTY	1,500	1,200
41 NON-REVENUE RECEIPTS		
41000-0002 SEIZED FUNDS-STATE	15,000	10,000
41000-0003 SEIZED FUNDS-FEDERAL	9,600	0
TOTAL-NON-REVENUE RECEIPTS	24,600	10,000
00		
00000-9900 FUND BALANCE	157,905	84,420
TOTAL-	157,905	84,420
GRAND TOTAL DRUG ENFORCEMENT FUND	184,005	95,620

INDUSTRIAL DEVELOPMENT FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
14 LOCAL FUNDS		
14000-0002 LOCAL FUNDS	88,000	74,000
TOTAL-LOCAL FUNDS	88,000	74,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	88,000	74,000

REVENUE RECOVERY FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
15 REV. FROM USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	500	500
TOTAL-REV. FROM USE OF MONEY & PROPERTY	500	500
18 MISCELLENEOUS REVENUE		
18990-0001 REVENUE RECOVERY RECEIPTS	575,000	567,000
TOTAL-MISCELLENEOUS REVENUE	575,000	567,000
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	59,900-	14,800
TOTAL-	59,900-	14,800
GRAND TOTAL REVENUE RECOVERY FUND	675,600	742,300

VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
24 FROM STATE FUNDS		
24010-0002 PUBLIC ASSISTANCE	2,880,950	2,656,800
24010-0003 FAMILY RESOURCE CENTER	220,000	285,000
24010-0007 ADMINISTRATIVE REIMBURSEMENT	6,484,257	6,610,626
TOTAL-FROM STATE FUNDS	9,585,207	9,552,426
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	821,293	891,596
TOTAL-NON-REVENUE RECEIPTS	821,293	891,596
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	10,406,500	10,444,022

COMPREHENSIVE SERVICES ACT

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
24 FROM STATE FUNDS		
24010-0009 COMPREHENSIVE SERVICES ACT	2,244,000	2,295,000
TOTAL-FROM STATE FUNDS	2,244,000	2,295,000
41 TRANSFERS FROM OTHER FUNDS		
41050-0011 TRANSFERS FROM GENERAL FUND	1,146,000	1,116,000
41050-0070 TRANSFERS FROM CAPITAL IMPROV. FUND	0	89,000
TOTAL-TRANSFERS FROM OTHER FUNDS	1,146,000	1,205,000
GRAND TOTAL COMPREHENSIVE SERVICES ACT	3,390,000	3,500,000

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
10 FROM LOCAL FUNDS		
15020-0001 RENTS	39,522	36,150
16120-0001 TUITION-DAY SCHOOL	41,934	25,500
16120-0002 SPECIAL FEES FROM PUPILS	137,500	137,500
16120-0003 TEXTBOOK RESALE & FINES	4,270	4,270
16120-0005 TRANSPORTATION OF PUPILS	744	750
16120-0006 TUITION-ADULT	267,465	295,887
16120-0007 TUITION-SUMMER SCHOOL	6,000	12,918
18030-0003 OTHER REBATES & REFUNDS	320,104	396,468
18990-0005 SALE OF SUPPLIES	182,375	178,361
18990-0009 SALE OF OTHER EQUIPMENT	4,000	8,000
18990-0010 INSURANCE ADJUSTMENTS	206,114	13,000
19010-0002 PAYMENTS-OTHER DIVISIONS	139,473	136,665
19010-0100 BENEFITS-OTHER STATE AGENCIES	300,300	333,617
TOTAL-FROM LOCAL FUNDS	1,649,801	1,579,086
24 FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	10,912,014	10,750,000
24020-0002 BASIC AID ENTITLEMENT	27,861,951	27,402,960
24020-0003 GED / ISAEP FUNDING	15,717	15,717
24020-0005 REGULAR FOSTER CHILDREN	90,431	95,005
24020-0006 ADULT SECONDARY EDUCATION	22,137	0
24020-0007 EDUCATION OF THE GIFTED	306,946	301,220
24020-0008 REMEDIAL EDUCATION	572,966	615,536
24020-0012 SPECIAL EDUCATION SOQ	2,012,202	1,060,818
24020-0014 TEXTBOOK PAYMENTS	276,661	611,018
24020-0017 VOCATIONAL EDUCATION SOQ	1,371,026	962,594
24020-0018 CAREER & TECHNICAL EDUCATION- ADULT	5,370	5,370
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,677,972	1,558,485
24020-0023 TEACHER RETIREMENT INSTRUCTIONAL	1,521,088	2,311,535
24020-0028 EARLY READING INTERVENTION	114,028	133,311
24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL	61,389	98,224
24020-0046 HOMEBOUND	39,784	39,857
24020-0048 REGIONAL TUITION PROGRAMS	672,481	688,983
24020-0052 CAREER & TECHNICAL EDUCATION EQUIP	20,877	20,877
24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP	63,881	63,881
24020-0059 SPECIAL EDUCATION FOSTER CHILDREN	54,595	57,357
24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER	97,471	97,471
24020-0065 AT RISK	319,248	462,684
24020-0070 CAREER & TECH ED EQUIP- REGIONAL	8,200	8,200
24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN	7,500	5,000
24020-0075 PRIMARY CLASS SIZE	322,040	864,360
24020-0076 TECHNOLOGY	596,000	596,000
24020-0081 AT RISK FOUR-YEAR OLDS	466,147	573,570

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL	75,305	75,305
24020-0091 CLINICAL FACULTY & MENTOR TEACHER	7,810	7,810
24030-0009 ENGLISH AS SECOND LANGUAGE	98,602	108,069
24030-0044 RACE 2 GED	53,870	0
24040-0005 SOL ALGEBRA READINESS	73,809	93,703
24040-0018 PROJECT GRADUATION SUMMER REGIONAL	16,080	0
24040-0050 ITCV GRANT	113,195	113,195
24040-0059 SUPPLEMENTAL SUPPORT/ OPER COST GEN	885,233	0
24040-0067 CAREER SWITCHER MENTORING GRANT	1,000	0
TOTAL-FROM STATE FUNDS	50,815,026	49,798,115
33 FROM FEDERAL FUNDS		
33020-0665 FEDERAL LAND USE (FOREST RESERVE)	185,054	175,801
33020-4002 ADULT LITERACY - FEDERAL	155,887	155,887
33020-4010 TITLE I GRANTS TO LEAs	1,343,579	1,369,970
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,359,597	2,482,900
33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)	134,393	134,393
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	66,608	66,218
33020-4181 ITCV, FEDERAL	93,911	93,911
33020-4186 DRUG FREE SCHOOLS	3,648	0
33020-4287 21ST CENTURY COMMUNITY LEARNING CTR	67,441	0
33020-4318 TITLE II PART D ENH EDU TECH.	6,883	0
33020-4365 TITLE III-PART A	16,564	16,564
33020-4367 ESEA - TITLE II PART A	292,674	292,674
33020-4389 ARRA TITLE I GRANTS TO LEA	171,245	0
33020-4391 ARRA IDEA PART B FLOW THROUGH	371,730	0
33020-4392 ARRA IDEA PART B PRESCHOOL GRANT	104	0
33020-4394 ARRA ST FISCAL STABILIZATION FUND	779,563	0
33020-4410 ARRA EDUCATION JOBS FUND	1,407,557	55,888
33020-4480 ITCV, ARRA GRANT	19,878	0
TOTAL-FROM FEDERAL FUNDS	7,476,316	4,844,206
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	31,865,816	34,285,816
41050-0070 TRANSFERS FROM CO. CAP. IMPROV	0	580,000
TOTAL-NON-REVENUE RECEIPTS	31,865,816	34,865,816
GRAND TOTAL SCHOOL OPERATING FUND	91,806,959	91,087,223

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
RECAPITULATION:		
10 FROM LOCAL FUNDS	1,649,801	1,579,086
24 FROM STATE FUNDS	50,815,026	49,798,115
33 FROM FEDERAL FUNDS	7,476,316	4,844,206
41 NON-REVENUE RECEIPTS	31,865,816	34,865,816
GRAND TOTAL SCHOOL OPERATING FUND	91,806,959	91,087,223

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
10 FROM LOCAL FUNDS		
15010-0001 INTEREST ON BANK DEPOSITS	15,000	16,000
16120-0041 STUDENT LUNCHES	1,480,000	1,480,000
16120-0042 STUDENT BREAKFASTS	110,000	126,176
16120-0043 ADULT LUNCHES	135,000	153,088
16120-0044 ADULT BREAKFASTS	5,001	5,001
16120-0045 A LA CARTE	600,000	607,823
16120-0046 OTHER REVENUES - REBATES	3,044	500
16120-0047 OTHER REVENUES - CATERING	14,000	22,088
16120-0048 OTHER REVENUES - VENDING	2,500	2,500
TOTAL-FROM LOCAL FUNDS	2,364,545	2,413,176
19 PAYMENTS-OTHER DIVISIONS		
19010-0002 PAYMENTS-OTHER DIV - CAFETERIA	11,000	0
24020-0015 REIMB.-STATE FOOD PROGRAM	58,159	65,482
24030-0047 SCHOOL BREAKFAST-STATE	18,393	18,392
33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST	450,000	470,000
33020-0555 REIMB.-FEDERAL SCHOOL LUNCH	1,746,174	1,746,175
33020-0582 FRESH FRUIT & VEGETABLES GRANT	10,424	0
33020-0583 SCHOOL EQUIPMENT GRANT	15,010	0
TOTAL-PAYMENTS-OTHER DIVISIONS	2,309,160	2,300,049
GRAND TOTAL SCHOOL CAFETERIA FUND	4,673,705	4,713,225

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
15 FROM LOCAL FUNDS		
15010-0003 INTEREST INCOME-SNAP-WES RENOVATION	12,600	8,500
TOTAL-FROM LOCAL FUNDS	12,600	8,500
18 MISCELLANEOUS REVENUE		
18990-0010 INSURANCE ADJUSTMENT	22,097	0
18990-0013 EDUCATIONAL BROADBAND LEASE	12,360	12,731
TOTAL-MISCELLANEOUS REVENUE	34,457	12,731
41 NON-REVENUE RECEIPTS		
41040-0010 VPSA BONDS UNSUBSIDIZED	7,545,000	0
TOTAL-NON-REVENUE RECEIPTS	7,545,000	0
00		
00000-9900 FUND BALANCE	144,916	6,707,330
TOTAL-	144,916	6,707,330
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	7,736,973	6,728,561

SCHOOL DEBT FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
41 NON-REVENUE RECEIPTS		
41040-0006 QSCB REIMBURSEMENT OF INTEREST	312,188	337,500
41050-0011 TRANSFERS FROM GENERAL FUND	7,309,326	7,264,304
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	1,233,789	1,493,156
TOTAL-NON-REVENUE RECEIPTS	8,855,303	9,094,960
GRAND TOTAL SCHOOL DEBT FUND	8,855,303	9,094,960

HEAD START FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
33 FEDERAL FUNDS		
33020-0096 OTHER FEDERAL FUND, ARRA EXP YR 2	80,949	0
33020-0099 HEAD START FEDERAL REVENUE	2,163,797	2,218,306
TOTAL-FEDERAL FUNDS	2,244,746	2,218,306
GRAND TOTAL HEAD START FUND	2,244,746	2,218,306

GOVERNOR'S SCHOOL FUND

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
16 FROM LOCAL FUNDS		
16120-0002 SPECIAL FEES FROM STUDENTS	127,000	132,000
TOTAL-FROM LOCAL FUNDS	127,000	132,000
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	546,995	562,098
TOTAL-RECOVERED COSTS	546,995	562,098
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	461,483	504,191
24020-0076 TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS	487,483	530,191
00		
00000-9900 FUND BALANCE	64,999	30,000
TOTAL-	64,999	30,000
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,236,477	1,264,289

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2011-2012 REVISED	2012-2013 PROPOSED
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	5,504,602	564,726
TOTAL-NON-REVENUE RECEIPTS	5,504,602	564,726
00		
00000-9900 FUND BALANCE	1,270,974	2,162,156
TOTAL-	1,270,974	2,162,156
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	6,775,576	2,726,882

COUNTY OF AUGUSTA, VA


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



March 26, 2012

MEMORANDUM

TO: **BOARD OF SUPERVISORS**

FROM: Patrick J. Coffield, County Administrator 

COPY: Augusta County Planning Commission

SUBJECT: **CAPITAL IMPROVEMENTS PLAN AND BUDGET**

The recommended Capital Improvements Budget for Fiscal Year 2012-13, along with the Capital Improvements Plan for the five years 2012-13 through 2016-17, 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 five 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
FY11-12	<u>\$834,913</u>
	\$2,887,663

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: Electoral Board Automation, Fire/Rescue Equipment, Emergency Communications Equipment, Geological Information System (GIS) Equipment, 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).

2011-12 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2012-13 identifies needs totaling \$21,066,722. The amount of funds represented by the five-year CIP is \$77,233,722. 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 2012-13, the following funding sources are earmarked for capital projects:

<u>General Operating</u>	<u>FY12-13</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,033,000
Meals Tax (90%) (1992/1998)	2,002,000
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	285,000
Lodging Taxes	10,000
Revenue Recovery	200,000
	- 400,000*
	- 278,000**
	- 751,750***
	- 623,000****
	- 834,913*****
	<u>-7,256,250*****</u>
	\$2,139,087

- * Reflects FY 93-94 CIP reductions to offset operating budget needs.
- ** Reflects FY 03-04 CIP reductions to offset operating budget needs.
- *** Reflects FY 09-10 CIP reductions to offset operating budget needs.
- **** Reflects FY10-11 CIP reductions to offset operating budget needs.
- ***** Reflects FY11-12 CIP reductions to offset operating budget needs.
- ***** 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 stated, the CIP is a plan (versus the Capital budget) and it is a valuable exercise to identify needs regardless of the current funding availability. Doing so ensures that capital and infrastructure needs are not ignored and reminds us what future needs are on the horizon. The Capital Budget Fund has a balance of \$30 million. This fund can be broken down into several categories:

1. Infrastructure Accounts
2. Matching Grants (Recreation, ACSA and VDOT)
3. Depreciation Accounts
 - Board of Elections Automation
 - Library Automation
 - Fire-Rescue Equipment
 - Emergency Communications
 - Sheriff's Department Equipment
 - GIS Equipment
 - Parks and Recreation
 - IT Equipment
 - Security Equipment
 - Vehicles
 - Building/HVAC
4. Specific Capital Projects:
 - Landfill
 - Solid Waste Centers
 - County Schools
 - Courthouse
 - Flood Control Dams/Stormwater Management
5. Grant Matches
 - School Sidewalk Project
 - Fire and Rescue Equipment
 - Hazardous Materials and Equipment
6. Regional Debt
 - Regional Jail
 - Juvenile Detention Home
 - Blue Ridge Community College

- 7. Reserves
 - Comprehensive Services Act
 - Department of Social Services
 - Economic Development
- 8. Regional Projects
 - Tourist Information Center
 - Firing Range

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 the responsibility on the 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. Additionally, we are in line to receive over \$36 million to rebuild I-64, Exit 91 interchange.

EDUCATION

Since 1992, the County has authorized \$138.07 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 V (\$56.2M)

Wilson Middle School
 Stuarts Draft High
 Wilson High

PHASE IV (\$25.2M)

North River Elementary
 Craigsville Elementary
 Stump Elementary
 Churchville Elementary

PHASE VI (\$15M)

Wilson Elementary School

In June 1990, school debt totalled \$5,639,604. As of June 2011, school debt totalled \$66.1 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$8,174,100 in FY13.

The School Board's current capital list includes:

- Wilson Elementary School Renovation/New Construction (underway)
- 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).

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 \$930,000 based upon a three-year average of prisoner days (37.7%). 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.

The existing emergency communications (radio) system was installed thirteen (13) 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. We are approaching project in two phases:

Phase 1: Updating the equipment (mobiles and portables) and licenses to meet the FCC narrowband mandates of January 1, 2013. Augusta County has awarded a bid to purchase subscriber units: (Mobiles and Portables Radios) for Augusta County, City of Staunton Fire and Rescue Department, the City of Waynesboro and Nelson County. These radios will be purchased with funds from the 2010 State Homeland Security Grant, (\$ 1,140,917) which requires no match. This joint purchase will be beneficial with the programming of the radios and a regional effort for all agencies to move and implement narrow banding at the same time. Also included with the purchase are additional radios for Augusta County's Fire and Rescue Agencies using the Augusta County's A.F.G. (Assistance to Firefighter's Grant of \$741,000, Augusta County's match will be \$148,000).

Phase 2: County of Augusta will move forward with the narrow band mandates and procure an engineering consultant to assist with the upgrading of the infrastructure equipment such as tower sites, control stations and antennas. The development of at least two new sites will be needed in Middlebrook and Deerfield area to help provide coverage and equipment that is capable of narrow banding will need to be re-programmed. Optimization will have to be done to bring any new sites into the existing simulcast radio system. Issues with national radio quiet zone, Green Bank Astronomy Observatory in WV due to (Effective Radio Power) ERP levels, (measurement of levels of a radio frequency) will need to be considered. The costs for an engineering consultant, adding of two additional sites, narrow banding existing equipment, upgrading microwave and fixed network equipment is estimated to exceed \$2.5 million. Augusta County will continue to seek opportunities for joint purchasing or sharing costs with Cities of Staunton and Waynesboro to implement the regional narrow banding migration.

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), Fire 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.

The County's share of annual debt for the Middle River Regional Jail and the Shenandoah Valley Regional Detention Home is \$1,057,000:

MRRJ	\$930,000
SVRDH	<u>127,000</u>
	\$1,057,000

The actual local cost for Debt is largely determined by what revenue can be generated from rentals from outside jurisdictions and Federal/State agencies.

LANDFILL

Over \$16.2 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 \$95 million; \$18 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 under construction and planned for completion in 2013, is a \$10 million

Fitness and Recreation Center. Not yet fully funded by the State, but in the planning stage is a \$17 million Student Services/Classroom building as well as a \$17 million Biosciences 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** – The library continues to serve as the primary bridge over the technology/digital divide for county residents. Requests for increased bandwidth, wifi availability and access, and instruction on technology of all kinds continue to escalate. An added challenge is the need to keep up with the lightning pace evolution of technology. The library's Overdrive eBook usage was up 35% in December 2011 and is now providing 12 technology related classes each month an increase of 600%. We must maintain the ability to continue and expand upon our offerings to best promote digital literacy for area citizens. To meet the demands of a growing system, the library completed renovations to the Fishersville Main library in 2010 and the Deerfield library in 2012. The library board will begin planning for future facilities in underserved areas of the county. The recently approved Strategic Directions for 2012-2017 include the development of a master plan for future branches/stations.
- 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. Improvements to Deerfield Park are underway. The County's recreation master plan continues as the "blue print" for future recreation facilities.
- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** – The Airport has been successful over the past several years for leveraging local funds to secure State and Federal grants to market and improve facilities at the airport. Projects completed or currently underway in the current year include rehabilitation of the passenger terminal, rehabilitation of taxiway pavements, upgrade of the airfield lighting control system, design and construction for the rehabilitation of the vehicle parking area. Local funds were used to leverage approximately \$3.0 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. In 2008, ACSA provided the county with a detailed list of potential fire flow improvement projects in each district, noting those that also had economic development benefits as well. The county's prioritization of Weyers Cave as the focus of new industrial and commercial growth will also require an expansion of the Weyers Cave wastewater treatment plant, which cannot be funded solely through increased sewer rates for ACSA customers. County participation in funding this project will be critical to the ability to move forward and upgrade this facility.

- G) **BUILDING SINKING FUND** – The Building Sinking Fund has been established based upon depreciation costs associated with HVAC, carpet and tile, roofs, lighting 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 existing 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 and efficiently operate. An opportunity may present itself to relocate to Fishersville with the School Administration's move to Government Center.
- 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 BUILDINGS 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 and Toms Branch dams. A study has been completed for Mills Creek Dam and the Federal government has earmarked 65% of the costs to rehabilitate the structure. 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 (25%).

- O) **SOLID WASTE TRANSFER LOCATIONS** – 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.

PJC/rra
c:/budget/cap12

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2013-2017

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</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
SOLID WASTE CENTERS	213,000	0	0	0	0	213,000
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
SUB-TOTAL	2,048,000	1,835,000	1,835,000	1,835,000	1,835,000	9,388,000

<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)	930,000	930,000	930,000	930,000	930,000	4,650,000
JUV. DETENTION HOME (DEBT)	127,000	127,000	127,000	127,000	127,000	635,000
COURTHOUSE (DEBT)	370,000	370,000	370,000	370,000	370,000	1,850,000
EMERGENCY COMMUNICATIONS (DA)	1,916,000	167,000	120,000	91,000	51,000	2,345,000
FIRE APPARATUS (DA)	1,720,722	334,000	323,000	225,000	197,000	2,799,722
FIRE/ RESCUE TRAINING CENTER II	40,000	100,000	100,000	100,000	100,000	440,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
SHERIFF'S DEPARTMENT (DA)	174,000	29,000	28,000	26,000	24,000	281,000
FIRING RANGE	50,000	50,000	50,000	50,000	50,000	250,000
SUB-TOTAL	5,527,722	2,307,000	2,248,000	2,119,000	2,049,000	14,250,722

OTHER COUNTY PROJECTS:

G. I. S. (DA)	98,000	5,000	5,000	2,000	0	110,000
BLUE RIDGE COMM. COLLEGE	85,000	85,000	85,000	85,000	85,000	425,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	71,000	10,000	8,000	7,000	3,000	99,000
RECREATIONAL MATCHING GRANTS	105,000	105,000	105,000	105,000	105,000	525,000
RECREATIONAL COMM. CENTERS	20,000	20,000	20,000	20,000	20,000	100,000
RECREATION (DA)	1,223,000	67,000	55,000	55,000	55,000	1,455,000
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

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2013-2017

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
<u>OTHER COUNTY PROJECTS (CONTINUED):</u>						
SOCIAL SERVICES BUILDING	500,000	100,000	100,000	100,000	100,000	900,000
INFORMATION TECHNOLOGY (DA)	698,000	225,000	165,000	68,000	57,000	1,213,000
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)	310,000	47,000	39,000	20,000	15,000	431,000
VEHICLE SINKING FUND (DA)	678,000	49,000	37,000	35,000	25,000	824,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
BUILDING SINKING FUND (DA)	432,000	263,000	242,000	234,000	227,000	1,398,000
ELECTIONS (DA)	66,000	6,000	6,000	6,000	6,000	90,000
SUB-TOTAL	5,021,000	1,717,000	1,602,000	1,472,000	1,433,000	11,245,000
USES - GRAND TOTAL	21,066,722	14,329,000	14,155,000	13,896,000	13,787,000	77,233,722
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	285,000	285,000	285,000	285,000	285,000	1,425,000
REVENUE RECOVERY	200,000	200,000	200,000	200,000	200,000	1,000,000
GENERAL FUND REVENUE	0	0	0	0	0	0
GENERAL FUND BALANCE	11,356,722	4,619,000	4,445,000	4,186,000	4,077,000	28,683,722
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
SOURCES - GRAND TOTAL	21,066,722	14,329,000	14,155,000	13,896,000	13,787,000	77,233,722