

# COUNTY OF AUGUSTA, VIRGINIA

## 2016-2017 BUDGET

TERRY L. KELLEY JR., BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER

MASHALL W. PATTIE, NORTH RIVER

TRACY C. PYLES, JR., PASTURES

MICHAEL L. SHULL, RIVERHEADS

CAROLYN S. BRAGG, SOUTH RIVER

WENDELL L. COLMAN, WAYNE



# COUNTY OF AUGUSTA, VIRGINIA

## BUDGET

FISCAL YEAR ENDING JUNE 30, 2017

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**COUNTY OF AUGUSTA**

**ADOPTED BUDGET**

**2016-2017**

| <b>FUND</b>                  | <b>BALANCE<br/>7/1/2016</b> | <b>REVENUE</b>     | <b>TRANSFERS<br/>IN</b> | <b>TOTAL<br/>AVAILABLE</b> | <b>EXPENDITURES</b> | <b>TRANSFERS<br/>OUT</b> | <b>BALANCE<br/>6/30/2017</b> |
|------------------------------|-----------------------------|--------------------|-------------------------|----------------------------|---------------------|--------------------------|------------------------------|
| GENERAL OPERATING FUND       | 6,500,000                   | 88,632,520         | 795,000                 | 95,927,520                 | 37,707,120          | 51,720,400               | 6,500,000                    |
| FIRE REVOLVING LOAN FUND     | 2,544,056                   | 383,000            | -                       | 2,927,056                  | 405,000             | -                        | 2,522,056                    |
| ASSET FORFEITURE FUND        | 44,708                      | 11,000             | -                       | 55,708                     | 35,850              | -                        | 19,858                       |
| ECONOMIC DEVELOPMENT FUND    | -                           | 142,000            | -                       | 142,000                    | 142,000             | -                        | -                            |
| REVENUE RECOVERY FUND        | 457,383                     | 1,201,600          | 160,000                 | 1,818,983                  | 653,100             | 795,000                  | 370,883                      |
| VIRGINIA PUBLIC ASSISTANCE   | 4,300                       | 10,865,512         | 1,124,885               | 11,994,697                 | 11,990,397          | -                        | 4,300                        |
| CSA                          | -                           | 2,618,000          | 1,582,000               | 4,200,000                  | 4,200,000           | -                        | -                            |
| SCHOOL OPERATING FUND-GROWTH | 3,000                       | 61,572,414         | 40,201,766              | 101,777,180                | 101,774,180         | -                        | 3,000                        |
| SCHOOL CAFETERIA FUND        | 1,548,573                   | 4,451,300          | -                       | 5,999,873                  | 4,451,300           | -                        | 1,548,573                    |
| SCHOOL CAPITAL IMPROVEMENT** | 13,143,513                  | 15,569,406         | 500,000                 | 29,212,919                 | 27,011,201          | -                        | 2,201,718                    |
| DEBT FUND                    | -                           | 40,805             | 6,866,670               | 6,907,475                  | 6,907,475           | -                        | -                            |
| HEAD START FUND              | (16)                        | 3,000,743          | -                       | 3,000,727                  | 3,000,743           | -                        | (16)                         |
| GOVERNOR'S SCHOOL FUND       | 229,770                     | 1,595,752          | -                       | 1,825,522                  | 1,595,752           | -                        | 229,770                      |
| COUNTY CAPITAL IMPROVEMENT   | 22,482,074                  | 2,705,584          | 2,429,201               | 27,616,859                 | 5,134,785           | 1,144,122                | 21,337,952                   |
| <b>TOTALS</b>                | <b>46,957,361</b>           | <b>192,789,636</b> | <b>53,659,522</b>       | <b>293,406,519</b>         | <b>205,008,903</b>  | <b>53,659,522</b>        | <b>34,738,094</b>            |
|                              |                             |                    |                         |                            |                     |                          | <u><u>34,738,094</u></u>     |

**COUNTY OF AUGUSTA**

**REVISED BUDGET**

**2015-2016**

| <b>FUND</b>                  | <b>BALANCE<br/>7/1/2015</b> | <b>REVENUE</b>     | <b>TRANSFERS<br/>IN</b> | <b>TOTAL<br/>AVAILABLE</b> | <b>EXPENDITURES</b> | <b>TRANSFERS<br/>OUT</b> | <b>BALANCE<br/>6/30/2016</b> |
|------------------------------|-----------------------------|--------------------|-------------------------|----------------------------|---------------------|--------------------------|------------------------------|
| GENERAL OPERATING FUND       | 8,109,882                   | 87,831,675         | 1,975,000               | 97,916,557                 | 35,461,659          | 55,954,898               | 6,500,000                    |
| FIRE REVOLVING LOAN FUND     | 2,526,756                   | 397,300            | -                       | 2,924,056                  | 380,000             | -                        | 2,544,056                    |
| ASSET FORFEITURE FUND        | 61,638                      | 47,000             | -                       | 108,638                    | 63,930              | -                        | 44,708                       |
| ECONOMIC DEVELOPMENT FUND    | -                           | 142,000            | -                       | 142,000                    | 142,000             | -                        | -                            |
| REVENUE RECOVERY FUND        | 519,283                     | 1,201,600          | 160,000                 | 1,880,883                  | 628,500             | 795,000                  | 457,383                      |
| VIRGINIA PUBLIC ASSISTANCE   | 4,300                       | 10,674,264         | 1,084,272               | 11,762,836                 | 11,758,536          | -                        | 4,300                        |
| CSA                          | -                           | 2,441,000          | 1,520,000               | 3,961,000                  | 3,961,000           | -                        | -                            |
| SCHOOL OPERATING FUND-GROWTH | 3,000                       | 59,420,117         | 39,379,220              | 98,802,337                 | 98,799,337          | -                        | 3,000                        |
| SCHOOL CAFETERIA FUND        | 1,548,573                   | 4,265,530          | -                       | 5,814,103                  | 4,265,530           | -                        | 1,548,573                    |
| SCHOOL CAPITAL IMPROVEMENT** | 478,584                     | 30,023,904         | 1,833,503               | 32,335,991                 | 19,192,478          | -                        | 13,143,513                   |
| DEBT FUND                    | -                           | 40,805             | 7,961,043               | 8,001,848                  | 8,001,848           | -                        | -                            |
| HEAD START FUND              | (16)                        | 3,615,926          | -                       | 3,615,910                  | 3,615,926           | -                        | (16)                         |
| GOVERNOR'S SCHOOL FUND       | 229,770                     | 1,456,005          | -                       | 1,685,775                  | 1,456,005           | -                        | 229,770                      |
| COUNTY CAPITAL IMPROVEMENT   | 27,305,949                  | 4,648,063          | 6,496,735               | 38,450,747                 | 12,308,798          | 3,659,875                | 22,482,074                   |
| <b>TOTALS</b>                | <b>40,787,719</b>           | <b>206,205,189</b> | <b>60,409,773</b>       | <b>307,402,681</b>         | <b>200,035,547</b>  | <b>60,409,773</b>        | <b>46,957,361</b>            |

\*\*Note: Additional School Funding for FY2015-17

COUNTY CAPITAL ACCT-NON REOCCURRING (moved to Sch Cap. Improvement Fund)

1,000,000 per year for three years. Year 3 above.

46,957,361

**COUNTY OF AUGUSTA**

**ORIGINAL BUDGET**

**2015-2016**

| <b>FUND</b>  | <b>BALANCE<br/>7/1/2015</b> | <b>REVENUE</b>     | <b>TRANSFERS<br/>IN</b> | <b>TOTAL<br/>AVAILABLE</b> | <b>EXPENDITURES</b> | <b>TRANSFERS<br/>OUT</b> | <b>BALANCE<br/>6/30/2016</b> |
|--|-----------------------------|--------------------|-------------------------|----------------------------|---------------------|--------------------------|------------------------------|
| GENERAL OPERATING FUND   | 6,500,000                   | 85,437,095         | 1,880,000               | 93,817,095                 | 35,325,325          | 51,991,770               | 6,500,000                    |
| FIRE REVOLVING LOAN FUND   | 2,129,988                   | 377,000            | -                       | 2,506,988                  | 405,000             | -                        | 2,101,988                    |
| ASSET FORFEITURE FUND  | 32,952                      | 11,000             | -                       | 43,952                     | 32,600              | -                        | 11,352                       |
| ECONOMIC DEVELOPMENT FUND  | -                           | 68,000             | -                       | 68,000                     | 68,000              | -                        | -                            |
| REVENUE RECOVERY FUND  | 506,690                     | 1,166,600          | 160,000                 | 1,833,290                  | 522,800             | 700,000                  | 610,490                      |
| VIRGINIA PUBLIC ASSISTANCE   | 4,300                       | 10,639,081         | 1,084,272               | 11,727,653                 | 11,723,353          | -                        | 4,300                        |
| CSA  | -                           | 2,441,000          | 1,459,000               | 3,900,000                  | 3,900,000           | -                        | -                            |
| SCHOOL OPERATING FUND-GROWTH   | 3,000                       | 59,289,090         | 39,379,220              | 98,671,310                 | 98,168,310          | 500,000                  | 3,000                        |
| SCHOOL CAFETERIA FUND  | 1,548,332                   | 4,523,408          | -                       | 6,071,740                  | 4,523,408           | -                        | 1,548,332                    |
| SCHOOL CAPITAL IMPROVEMENT**   | 211,317                     | 40,822,429         | 1,500,000               | 42,533,746                 | 10,290,321          | 950,185                  | 31,293,240                   |
| DEBT FUND  | -                           | 35,521             | 7,967,775               | 8,003,296                  | 8,003,296           | -                        | -                            |
| HEAD START FUND  | (16)                        | 2,757,625          | -                       | 2,757,609                  | 2,757,625           | -                        | (16)                         |
| GOVERNOR'S SCHOOL FUND   | 160,547                     | 1,482,005          | -                       | 1,642,552                  | 1,482,005           | -                        | 160,547                      |
| COUNTY CAPITAL IMPROVEMENT<br>Repayment of Advance for School Construction | 25,350,779                  | 1,466,762          | 2,587,875<br>950,185    | 30,355,601                 | 5,218,637           | 2,826,372                | 22,310,592                   |
| <b>TOTALS</b>  | <b>36,447,889</b>           | <b>210,516,616</b> | <b>56,968,327</b>       | <b>303,932,832</b>         | <b>182,420,680</b>  | <b>56,968,327</b>        | <b>64,543,825</b>            |

\*\*Note: Additional School Funding for FY2015-17

COUNTY CAPITAL ACCT-NON REOCCURRING (moved to Sch Cap. Improvement Fund)

1,000,000 per year for three years. Year 3 above.

64,543,825

# AUGUSTA COUNTY, VIRGINIA

## ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2017

|  |                        |
|--|------------------------|
| Real Estate (Net of Land Use Value) .....  | \$6,898,892,000        |
| Mobile Homes .....   | \$31,956,000           |
| Personal Property .....  | \$536,264,000          |
| (Vehicles, Motorcycles, Campers, Boats, Boat Trailers,<br>Horse Trailers, Airplanes, Trailers) |                        |
| Personal Property – Business Personal Property.....  | \$117,398,000          |
| (Large trucks and trailers)  |                        |
| Machinery & Tools .....  | \$191,236,000          |
| Public Service Corporations  |                        |
| Real Estate .....  | \$363,071,000          |
| Personal Property .....  | <u>\$1,153,000</u>     |
|  | <u>\$364,224,000</u>   |
| TOTAL ESTIMATED ASSESSED VALUATIONS  | <u>\$8,139,970,000</u> |

# Typical Augusta County Household

## Typical Assessed Value

\$186,100 - \$1,079.38 Real Estate Taxes  
 (At advertised tax rate of 58 cents)



| <u>Funds</u>                | <u>Budgeted Amount</u>     | <u>Local Funds Percentage</u> | <u>Tax Amount</u>        |
|-----------------------------|----------------------------|-------------------------------|--------------------------|
| General Government          | \$31,787,750               | 37.85%                        | \$408.50                 |
| Social Services             | 2,706,885                  | 3.22%                         | 34.79                    |
| School Operating            | 40,201,766                 | 47.86%                        | 516.63                   |
| School Debt                 | 6,170,676                  | 7.35%                         | 79.30                    |
| County Debt                 | 695,994                    | 0.83%                         | 8.94                     |
| County Capital Improvements | <u>2,429,201</u>           | <u>2.89%</u>                  | <u>31.22</u>             |
| <b>TOTALS**</b>             | <b><u>\$83,992,272</u></b> | <b><u>100.00%</u></b>         | <b><u>\$1,079.38</u></b> |

\*\* Includes \$38,373,000 in Real Estate Taxes.

# 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.<br>0.50 Real Estate | 3.10              |
| 81-82           | 0.45        | 3.10  | 3.10 Per. Prop.<br>0.45 Real Estate | 3.10              |
| 82-83           | 0.48        | 3.10  | 3.10 Per. Prop.<br>0.48 Real Estate | 3.10              |
| 83-84           | 0.55        | 3.10  | 3.10 Per. Prop.<br>0.55 Real Estate | 3.10              |
| 84-85           | 0.60        | 3.10  | 3.10 Per. Prop.<br>0.60 Real Estate | 3.10              |
| 85-86 to 94-95  | 0.58        | 3.10  | 3.10 Per. Prop.<br>0.58 Real Estate | 3.10              |
| 95-96 to 07-08* | 0.58        | 1.90  | 1.90 Per. Prop.<br>0.58 Real Estate | 1.90              |
| 08-09           | 0.58        | 2.25 Vehicles<br>1.90 Other Per. Prop.  | 1.90 Per. Prop.<br>0.58 Real Estate | 1.90              |
| 09-10 to 11-12  | 0.48        | 2.25 Vehicles<br>1.90 Other Per. Prop.  | 1.90 Per. Prop.<br>0.48 Real Estate | 1.90              |
| 12-13           | 0.48        | 2.50 Vehicles<br>1.90 Other Per. Prop.  | 1.90 Per. Prop.<br>0.48 Real Estate | 1.90              |
| 13-14           | 0.51        | 2.50 Vehicles<br>1.90 Other Per. Prop.  | 1.90 Per. Prop.<br>0.51 Real Estate | 1.90              |
| 14-15           | 0.56        | 2.50 Vehicles<br>1.90 Other Per. Prop.  | 1.90 Per. Prop.<br>.56 Real Estate  | 1.90              |
| 15-16           | 0.58        | 2.50 Personal Property<br>2.00 Business Personal<br>Property, Large Trucks,<br>Trailers | 2.00 Per. Prop.<br>.58 Real Estate  | 2.00              |
| Proposed 16-17  | 0.58        | 2.50 Personal Property<br>2.00 Business Personal<br>Property, Large Trucks,<br>Trailers | 2.00 Per. Prop.<br>.58 Real Estate  | 2.00              |

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



**COUNTY OF AUGUSTA  
BUDGET HEARING AND TAX RATES  
FOR FISCAL YEAR ENDING JUNE 30, 2016  
AND JUNE 30, 2017**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday, April 20, 2016, at 7:00 p.m. in the Augusta County Government Center, Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearing.

|                                   | <b>REVISED<br/>2015-2016</b> | <b>PROPOSED<br/>2016-2017</b> |
|-----------------------------------|------------------------------|-------------------------------|
| <b><u>FUNDING SOURCES:</u></b>    |                              |                               |
| General Property Taxes            | \$ 56,572,600                | \$ 56,391,900                 |
| Other Local Revenues              | 19,693,990                   | 19,796,569                    |
| State Revenues                    | 25,962,312                   | 27,095,312                    |
| Federal Revenues                  | 3,516,962                    | 1,994,320                     |
| Sales Tax (state/local)           | 16,750,000                   | 16,997,797                    |
| State School Revenues             | 42,609,258                   | 44,047,846                    |
| Federal School Revenues           | 10,253,881                   | 10,119,706                    |
| Non-Revenue Receipts              | 30,846,186                   | 16,346,186                    |
| <b>Total Revenues</b>             | <b><u>\$ 206,205,189</u></b> | <b><u>\$ 192,789,636</u></b>  |
| Transfers From Other Funds        | \$ 60,409,773                | \$ 53,659,522                 |
| Fund Balances and Reserves        | 40,787,719                   | 46,957,361                    |
| <b>Total Sources</b>              | <b><u>\$ 307,402,681</u></b> | <b><u>\$ 293,406,519</u></b>  |
| <b><u>FUNDING USES:</u></b>       |                              |                               |
| General Government Administration | \$ 4,239,515                 | \$ 4,143,895                  |
| Judicial Administration           | 1,936,887                    | 2,033,355                     |
| Public Safety                     | 20,535,619                   | 21,761,173                    |
| Public Works                      | 3,622,155                    | 3,750,300                     |
| Health & Public Assistance        | 16,548,865                   | 17,052,477                    |
| Recreation & Library              | 2,830,861                    | 2,953,469                     |
| Community Development             | 1,734,017                    | 1,805,197                     |
| Non-Departmental & Contingencies  | 947,706                      | 1,633,601                     |
| Education-Operating Funds         | 108,136,798                  | 110,821,975                   |
| Education-Capital Improvements    | 19,192,478                   | 27,011,201                    |
| Debt                              | 8,001,848                    | 6,907,475                     |
| County Capital Improvements       | 12,308,798                   | 5,134,785                     |
| <b>Total Expenditures</b>         | <b><u>\$ 200,035,547</u></b> | <b><u>\$ 205,008,903</u></b>  |
| Transfers to Other Funds          | \$ 60,409,773                | \$ 53,659,522                 |
| Fund Balances and Reserves        | 46,957,361                   | 34,738,094                    |
| <b>Total Uses</b>                 | <b><u>\$ 307,402,681</u></b> | <b><u>\$ 293,406,519</u></b>  |

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

| Tax rates:   | <u>Current</u> | <u>Proposed</u> |
|--|----------------|-----------------|
| Real Estate  | \$ 0.58        | \$ 0.58         |
| Personal Property-auto and motorcycle  | \$ 2.50        | \$ 2.50         |
| Personal Property-business, large trucks and trailers, machinery & tools             | \$ 2.00        | \$ 2.00         |
| Personal Property-campers, boats, boat trailers, horse trailers, airplanes, trailers | \$ 2.50        | \$ 2.50         |

Timothy K. Fitzgerald, Clerk  
Board of Supervisors

**BOARD OF SUPERVISORS**  
**FY16-17 Budget**  
**March 28, 2016**

The Board of Supervisors endorsed the following revisions to County Administrator's budget at their Monday, March 28, 2016 work session:

**Expenditures**

FY17 Budget:

Capital:

|                   |                    |                   |
|-------------------|--------------------|-------------------|
| 70-800000-8011/17 | Infrastructure     | <\$ 350,000>      |
| 70-80000-8021/27  | P&R Matching Grant | <\$ 105,000>      |
| 70-80000-8148     | New Courthouse     | <u>\$ 455,000</u> |
|                   |                    | \$ 0              |

H:/BOS-notes-revisions – 3-28-16

# COUNTY OF AUGUSTA, VA

18 Government Center Lane  
O. Box 590, Verona, Virginia 24482-0590  
40) 245-5618, FAX 245-5621



March 28, 2016

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

TO: BOARD OF SUPERVISORS

FROM: Timothy K. Fitzgerald, County Administrator *TKF*

SUBJECT: **FISCAL YEAR 2016-17 OPERATING BUDGET**

It is my pleasure and honor to submit to you for consideration the Fiscal Year 2016-17 budget. This budget is balanced and provides for a spending plan for the next fiscal year. The budget has been prepared in accordance with section 15.2-2503 of the Code of Virginia as amended. The budget is comprised of multiple funds, including General, Fire Revolving, Asset Forfeiture, Economic Development Authority, Shenandoah Valley Social Services, various Education funds, Debt Service and Capital Improvement.

The total fiscal year 2017 budget is \$89,427,520 which is an increase from fiscal year 2016 in the amount of \$2,110,425 or 2.4%. In order to fulfill the need of submitting a balanced budget, I have cut \$2,156,381 from agency requests. While these requests were well thought out, there simply was not enough revenue to cover all requests. A complete list of the cuts can be found in supporting department documentation.

### REVENUES:

As of January 1<sup>st</sup>, 2015 the total assessed value of all taxable property in Augusta County was:

|                    |   |   |   |
|--------------------|---|---|---|
| REAL ESTATE:       | <u>Tax Rate</u><br>\$ .58/\$100                 | <u>Assessment</u><br>\$6,864,569,372                  | <u>Levy</u><br>\$39,814,502                 |
| PERSONAL PROPERTY: | <u>Tax Rate</u><br>\$2.50/\$100<br>\$2.00/\$100 | <u>Assessment</u><br>\$ 524,463,200<br>\$ 114,815,020 | <u>Levy</u><br>\$13,111,580<br>\$ 2,296,300 |

**REVENUES CONT:**

|                               |                 |                   |              |
|-------------------------------|-----------------|-------------------|--------------|
| <b>PUBLIC SERVICE:</b>        | <u>Tax Rate</u> | <u>Assessment</u> | <u>Levy</u>  |
| <b>REAL ESTATE:</b>           | \$ .58/\$100    | \$363,070,730     | \$2,105,810  |
| <br>                          |                 |                   |              |
| <b>MOBILE HOMES:</b>          | <u>Tax Rate</u> | <u>Assessment</u> | <u>Levy</u>  |
|                               | \$ .58/\$100    | \$ 31,956,370     | \$ 185,347   |
| <br>                          |                 |                   |              |
| <b>MACHINERY &amp; TOOLS:</b> | <u>Tax Rate</u> | <u>Assessment</u> | <u>Levy</u>  |
|                               | \$2.00/\$100    | \$ 191,235,700    | \$ 3,824,714 |

Levies are increased by estimated growth to arrive at an approximate January 1, 2016 assessment. Reductions for collections rate, tax increment financing payments and exemptions per the Code of Virginia are applied to arrive at a final budget figure. Tax increment financing commitments and exemptions per the Code of Virginia total \$647,800 and \$129,000 respectively for Fiscal Year 2017. Total estimated growth in property tax revenue totals \$1.5 million or 2.7%. The FY16-17 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 generated for each 1 cent increase in the tax rate:

|                 |             |
|-----------------|-------------|
| Real Estate 58¢ | = \$690,000 |
| TPP \$2.50      | = \$ 54,000 |
| \$2.00          | = \$ 12,000 |

**OTHER LOCAL TAXES:**

Other local taxes show a noteworthy estimated growth of \$457,000 or 3.2%. This category encompasses 16.2% of total revenues in the general fund. Consumer spending drives the success of local taxes and due to the rebounding economy, including low gas prices, sales, business license, recordation, meals and lodging taxes have grown. Tax increment financing commitments reduced revenue estimates for other local taxes by \$105,000.

## **OTHER REVENUES:**

For Calendar year 2015, the County issued 812 building permits for a total of \$61.7 million in value. The number of new single family permits remained steady from 2014's 168 permits with a total of 164, while the number of multi-family units slipped from 250 units to 53 units. Although the overall value of permits issued in 2015 was significantly lower than 2014, it was still above the pre-recession 2009 total of \$55.7 million.

## **STATE FUNDING:**

State funding is the third largest funding source for the general fund at \$12.1 million dollars or 13.6%. Revenues from the Commonwealth continue to show a decline in communications tax, which is offset by the Compensation Board's growth based on the General Assembly action. Overall, state revenues remained flat for FY2017.

## **FEDERAL FUNDING:**

Federal funding increased substantially due to the receipt of a two-year Staffing for Adequate Fire and Emergency Response (SAFER) grant to fund fire personnel.

## **EXPENDITURES:**

The budget, as presented, is balanced with anticipated expenditures covered by estimated revenues. Below is an explanation of primary expenditure requests.

## **PERSONNEL:**

Developing and supporting an excellent workforce remains a priority and as such the proposed budget allows for a 3% cost of living/merit increase for all full and part time employees, effective January 1, 2017 (budget impact of 1.5% for half year). The merit component would be based on the fall 2016 evaluations.

Position reclassification requests have increased from four in FY2015 to seventeen in FY2017. With the turn in the economy in the late 2000's, positions were eliminated and remaining employees assumed more duties. Also, the increase in regulations and volume of work have affected job duties. The need has arisen for a pay and classification update to allow salaries to remain competitive and retain experienced employees.

Before 2009, the County performed pay and classification updates on a rotational basis. Each department or job family were evaluated in groups once every three to five years. Job descriptions were compared to current duties, updated as needed and then were compared to pay grades in comparable localities to arrive at the market salary for the position. If an employee fell into a higher pay grade, they only received an increase if their

current salary was below the new paygrade. Therefore, the employee received room to grow within the new pay grade and would continue to get cost of living and merit increases. Under this process little funding was needed to adjust for pay and classification changes in a rotational year. It is expected that funding will be needed to implement the program and is included in the Career Development & Pay and Classification Plan expenditure budget. Once reinstated, the rotation will begin again with little effect on future budgets.

Health insurance is expected to increase 17.1%. The County has traditionally paid 99% (all except \$5 a month/\$60 a year) of an employee's Health Insurance costs. The County funds the Point of Service (POS) "High Plan" as well as approximately 25% of the "employee's Dependent's coverage costs".

The proposed budget includes the status quo for health insurance. However, due to the estimated increase in health insurance premiums and the high year of self-insurance claims, staff plans to closely review health insurance plan structure to try to capture savings in the 2017 plan year.

#### **EDUCATION:**

Education remains a priority in this balanced budget. The County's FY17 budget includes a proposed direct operating transfer to the School fund in the amount of \$40,201,766, which includes \$822,296 in new revenue from the shared revenue growth formula.

#### **GENERAL GOVERNMENT:**

General government includes all County departments. General government administration shows a slight decrease in expenditures. The effect of the transition of County Administrator lies across multiple departments including County Administration, Finance and Community Development with a net change from FY16 to FY17 budget for the transition of \$1567 for personnel costs including the addition of the position. It is recommended that the current part-time Human Resources position transition to full-time to assist with the volume of personnel and benefits in the County and fiscal agent agencies, to reinstate the pay and classification plan cycle and to allow for redundancy in the now two person department.

Court functions show an increase for the transition of a law clerk position from part-time to full time.

The largest increase in Public Safety is in Fire & Rescue due to the addition of twenty firefighters funded by the Staffing for Adequate Fire and Emergency Response (SAFER) grant.

#### **OUTSIDE AGENCIES:**

The County assists with funding to multiple community and regional agencies. The most significant increase is the contribution to the Middle River Regional Jail Authority which includes the first year of re-financed debt principal payment and additional medical staffing expenditures. Nominal increases were made to the Valley Community Services

Board (VCSB), Valley Program for Aging Services (VPAS), CAP-SAW, and Shenandoah Valley partnership to further close the gap in requested funding and implement regional efforts to apply formula changes. Shenandoah Valley Airport's funding changed due to the effect of the increase in the personal property rate in 2015 on their funding formula. Funding for a full time dam technician is included in the Headwaters Soil & Water Conservation District contribution.

Finally, the budget reflects the local match required for the Children's Services Act (CSA) to provide services to youth and families.

### **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 Melissa Meyerhoeffer and Jennifer Whetzel for their leadership, Jean Shrewsbury and her office for revenue projection assistance, Faith Duncan 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 throughout the development of this budget.

## 2016-17 BUDGET REVENUES

| FUND AND SOURCES                  | BUDGET YEAR        |                     | INCREASE<br>OR<br>DECREASE |
|-----------------------------------|--------------------|---------------------|----------------------------|
|                                   | 2015-16<br>REVISED | 2016-17<br>PROPOSED |                            |
| <b><u>SCHOOLS:</u></b>            |                    |                     |                            |
| 41- SCHOOL OPERATING FUND         | 59,420,117         | 61,572,414          | 2,152,297                  |
| 43- SCHOOL CAFETERIA FUND         | 4,265,530          | 4,451,300           | 185,770                    |
| 44- SCHOOL CAP. IMP. FUND         | 30,023,904         | 15,569,406          | (14,454,498)               |
| 47- SCHOOL HEAD START FUND        | 3,615,926          | 3,000,743           | (615,183)                  |
| 48- GOVERNOR'S SCHOOL FUND        | 1,456,005          | 1,595,752           | 139,747                    |
| <b>TOTAL SCHOOL SOURCES</b>       | <b>98,781,482</b>  | <b>86,189,615</b>   | <b>(12,591,867)</b>        |
| <b><u>GENERAL GOVERNMENT:</u></b> |                    |                     |                            |
| 11- GENERAL OPERATING FUND        | 87,831,675         | 88,632,520          | 800,845                    |
| 12- FIRE REVOLVING LOAN FUND      | 397,300            | 383,000             | (14,300)                   |
| 13- ASSET FORFEITURE FUND         | 47,000             | 11,000              | (36,000)                   |
| 14- ECONOMIC DEVELOPMENT FUND     | 142,000            | 142,000             | 0                          |
| 15- REVENUE RECOVERY FUND         | 1,201,600          | 1,201,600           | 0                          |
| 23- SOCIAL SERVICES FUND          | 10,674,264         | 10,865,512          | 191,248                    |
| 24- COMPREHENSIVE SERVICES FUND   | 2,441,000          | 2,618,000           | 177,000                    |
| 45- DEBT FUND                     | 40,805             | 40,805              | 0                          |
| 70- COUNTY CAP. IMP. FUND         | 4,648,063          | 2,705,584           | (1,942,479)                |
| <b>TOTAL GENERAL GOVERNMENT</b>   | <b>107,423,707</b> | <b>106,600,021</b>  | <b>(823,686)</b>           |
| <b>TOTAL SOURCES</b>              | <b>206,205,189</b> | <b>192,789,636</b>  | <b>(13,415,553)</b>        |
| TRANSFERS FROM OTHER FUNDS        | 60,409,773         | 53,659,522          | (6,750,251)                |
| FUND BALANCES & RESERVES          | 40,787,719         | 46,957,361          | 6,169,642                  |
| <b>GRAND TOTAL-ALL FUNDS</b>      | <b>307,402,681</b> | <b>293,406,519</b>  | <b>(13,996,162)</b>        |



GENERAL OPERATING FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| <b>11 GENERAL PROPERTY TAXES</b>               |                      |                       |
| 11010-0002 DELINQUENT TAXES-REAL ESTATE        | 600,000              | 600,000               |
| 11010-0003 LAND REDEMPTIONS                    | 500                  | 500                   |
| 11010-0005 LAND USE ROLL-BACK TAXES            | 130,000              | 130,000               |
| 11010-2015 2015 CURRENT TAXES-R.E.             | 19,843,000           | 0                     |
| 11010-2016 2016 CURRENT TAXES-R.E.             | 18,630,000           | 19,743,000            |
| 11010-2017 2017 CURRENT TAXES-R.E.             | 0                    | 18,630,000            |
| 11020-0003 CURRENT TAXES-P.P.-PUB. SERV. CORP. | 23,100               | 22,400                |
| 11020-2015 2015 R.E.-PUBLIC SERVICE            | 1,231,000            | 0                     |
| 11020-2016 2016 R.E.-PUBLIC SERVICE            | 1,053,000            | 948,000               |
| 11020-2017 2017 R.E.-PUBLIC SERVICE            | 0                    | 1,000,000             |
| 11030-0001 CURRENT TAXES-PERSONAL PROPERTY     | 10,423,000           | 10,679,000            |
| 11030-0002 DELINQUENT TAXES-PERSONAL PROPERTY  | 185,000              | 185,000               |
| 11030-0003 MOBILE HOME TAXES                   | 167,000              | 167,000               |
| 11040-0001 CURRENT TAXES-MACHINERY & TOOLS     | 3,637,000            | 3,637,000             |
| 11060-0001 PENALTIES                           | 335,000              | 335,000               |
| 11060-0002 INTEREST                            | 315,000              | 315,000               |
| <b>TOTAL-GENERAL PROPERTY TAXES</b>            | <b>56,572,600</b>    | <b>56,391,900</b>     |
| <b>12 OTHER LOCAL TAXES</b>                    |                      |                       |
| 12010-0001 LOCAL SALES & USE TAXES             | 5,050,000            | 5,100,000             |
| 12020-0001 CONSUMER UTILITY TAXES              | 1,750,000            | 1,750,000             |
| 12030-0001 BUSINESS & PROFESSIONAL LICENSES    | 3,400,000            | 3,400,000             |
| 12030-0007 UTILITY LICENSE TAX                 | 280,000              | 280,000               |
| 12060-0001 BANK FRANCHISE TAXES                | 239,000              | 239,000               |
| 12070-0001 RECORDATION TAXES                   | 680,000              | 680,000               |
| 12070-0002 WILLS & ADMINISTRATION TAX          | 20,000               | 20,000                |
| 12100-0001 LODGING TAXES                       | 580,000              | 580,000               |
| 12110-0001 MEALS TAX                           | 2,380,000            | 2,430,000             |
| 12190-0001 INTEREST & PENALTY-LOCAL TAXES      | 55,000               | 55,000                |
| <b>TOTAL-OTHER LOCAL TAXES</b>                 | <b>14,434,000</b>    | <b>14,534,000</b>     |
| <b>13 PERMITS, PRIV. FEES-REG. LICENSES</b>    |                      |                       |
| 13010-0001 ANIMAL LICENSES                     | 55,000               | 55,000                |
| 13030-0004 LAND USE APPLICATION FEES           | 31,500               | 29,000                |
| 13030-0005 TRANSFER FEES                       | 2,000                | 2,000                 |
| 13030-0006 CELLULAR TOWER FEES                 | 9,800                | 9,800                 |
| 13030-0007 ZONING & SUBDIVISION PERMITS        | 25,000               | 25,000                |
| 13030-0008 BUILDING PERMITS                    | 150,000              | 150,000               |
| 13030-0009 TEMP.CERTIFICATES OF OCCUPANCY      | 1,000                | 1,000                 |
| 13030-0010 ELECTRICAL PERMITS                  | 55,000               | 55,000                |
| 13030-0011 EROSION & SEDIMENT FEES (BLDG INSP) | 50,000               | 50,000                |

GENERAL OPERATING FUND

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 13030-0012 PLUMBING PERMITS                   | 40,000               | 40,000                |
| 13030-0013 REINSPECTION FEES                  | 500                  | 500                   |
| 13030-0014 MECHANICAL PERMITS                 | 40,000               | 40,000                |
| 13030-0015 PRECIOUS METAL PERMITS             | 1,000                | 1,000                 |
| 13030-0016 DANCE HALL PERMITS                 | 600                  | 600                   |
| 13030-0017 STORMWATER FEE-LOCAL               | 70,000               | 70,000                |
| 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      | 14,000               | 14,000                |
| 13030-0034 ZONING APPLICATION FEES            | 7,000                | 7,000                 |
| 13030-0035 AMUSEMENT DEVICE PERMITS           | 400                  | 400                   |
| 13030-0036 EROSION & SEDIMENT CONTROL FEES    | 20,000               | 20,000                |
| 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       | 610,900              | 608,400               |
| 14 FINES & FORFEITURES                        |                      |                       |
| 14010-0001 COUNTY FINES & FORFEITURES         | 130,000              | 200,000               |
| 14010-0003 VEHICLE VIOLATIONS                 | 500                  | 500                   |
| 14010-0004 DOG VIOLATION FINES                | 20,000               | 20,000                |
| TOTAL-FINES & FORFEITURES                     | 150,500              | 220,500               |
| 15 REV. USE OF MONEY & PROPERTY               |                      |                       |
| 15010-0001 INTEREST ON BANK DEPOSITS          | 220,000              | 220,000               |
| 15020-0001 RENTAL ON GENERAL PROPERTY         | 299,000              | 301,000               |
| 15020-0005 SALE OF GOVERNMENT VEHICLES        | 7,000                | 4,000                 |
| 15020-0006 SALE OF MATERIALS & SUPPLIES       | 5,000                | 5,000                 |
| 15020-0007 SALE OF SALVAGE & SURPLUS          | 8,000                | 4,000                 |
| 15020-0008 SALE OF RECYCLABLE MATERIALS       | 7,000                | 7,000                 |
| 15020-0009 SALE OF MATERIALS & SUPPLIES-CLERK | 43,000               | 43,000                |
| 15020-0011 BERRY FARM/MILL PLACE OPERATION    | 5,000                | 4,000                 |
| TOTAL-REV. USE OF MONEY & PROPERTY            | 594,000              | 588,000               |
| 16 CHARGES FOR SERVICES                       |                      |                       |
| 16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.     | 18,500               | 23,800                |
| 16010-0003 SHERIFF'S FEES                     | 3,600                | 3,600                 |
| 16010-0004 CRIMINAL RECORDS CHECK-SHERIFF     | 4,000                | 4,000                 |
| 16010-0005 COURTHOUSE FEES                    | 65,000               | 65,000                |

GENERAL OPERATING FUND

REVENUE ESTIMATES

|                                  | 2015-2016<br>REVISED                | 2016-2017<br>PROPOSED |           |
|----------------------------------|-------------------------------------|-----------------------|-----------|
| 16010-0006                       | TREASURER'S COLLECTIONS FEES        | 90,000                | 90,000    |
| 16010-0007                       | CONCEALED WEAPONS PERMITS           | 40,000                | 40,000    |
| 16010-0008                       | COURTHOUSE SECURITY FEES            | 120,000               | 120,000   |
| 16010-0009                       | TREASURER'S ADMINISTRATIVE FEE      | 3,000                 | 3,000     |
| 16010-0010                       | E-SUMMONS FEES                      | 42,000                | 42,000    |
| 16020-0001                       | COMMONWEALTH ATTORNEY FEES          | 7,000                 | 7,000     |
| 16050-0002                       | MISCELLANEOUS JAIL FEES             | 8,000                 | 8,000     |
| 16080-0001                       | LANDFILL TIPPING FEES               | 1,200,000             | 1,200,000 |
| 16130-0004                       | RENTAL FEES-PARKS & RECREATION      | 14,000                | 16,500    |
| 16130-0006                       | RECREATION FEES                     | 165,000               | 185,000   |
| 16130-0007                       | C.A.R.E. PROGRAM FEES               | 312,000               | 335,000   |
| 16130-0008                       | KIDS CAMP FEES                      | 90,000                | 92,000    |
| 16130-0010                       | POOL FEES                           | 17,500                | 21,000    |
| 16140-0001                       | CAMPING FEES-NAT CHIM               | 193,500               | 191,000   |
| 16140-0002                       | VISITOR FEES-NATURAL CHIM           | 4,500                 | 2,500     |
| 16140-0003                       | EVENT FEES-NAT CHIM                 | 2,500                 | 3,500     |
| 16140-0004                       | RENTAL FEES-NAT CHIM                | 4,500                 | 4,500     |
| 16140-0010                       | POOL FEES-NAT CHIM                  | 8,200                 | 9,000     |
| 16150-0001                       | LIBRARY FINES & FEES                | 8,000                 | 8,000     |
| 16150-0002                       | LIBRARY COLLECTION FEES             | 5,000                 | 5,300     |
| TOTAL-CHARGES FOR SERVICES       |                                     | 2,425,800             | 2,479,700 |
| 18 MISCELLANEOUS                 |                                     |                       |           |
| 18990-0006                       | MISCELLANEOUS                       | 20,000                | 5,000     |
| TOTAL-MISCELLANEOUS              |                                     | 20,000                | 5,000     |
| 19 RECOVERED COSTS               |                                     |                       |           |
| 19120-0003                       | MRRJA RECOVERED COSTS               | 94,200                | 101,000   |
| 19120-0004                       | LIBRARY E-RATE REIMBURSEMENT        | 11,000                | 10,000    |
| 19120-0005                       | OTHER RECOVERED COSTS               | 37,000                | 21,000    |
| 19120-0006                       | ANIMAL CONTROL RESTITUTION PAYMENTS | 2,500                 | 2,500     |
| 19330-0001                       | REIMB.-J & D COURT COST             | 8,200                 | 12,200    |
| TOTAL-RECOVERED COSTS            |                                     | 152,900               | 146,700   |
| 20 REVENUE FROM THE COMMONWEALTH |                                     |                       |           |
| 22010-0003                       | MOTOR VEHICLE CARRIER TAXES         | 86,000                | 86,000    |
| 22010-0005                       | MOBILE HOME TITLING TAXES           | 115,000               | 115,000   |
| 22010-0006                       | TIMBER SALES-STATE                  | 1,200                 | 1,200     |
| 22010-0008                       | MOTOR VEHICLE LEASING TAXES         | 70,000                | 70,000    |
| 22010-0010                       | STATE RECORDATION TAX               | 200,000               | 200,000   |

GENERAL OPERATING FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 22010-0011 PERSONAL PROPERTY REIMB.            | 4,296,000            | 4,296,000             |
| 22010-0012 STATE COMMUNICATIONS TAXES          | 2,450,000            | 2,450,000             |
| 23000-0001 CLERK OF CIRCUIT COURT EXPENSES     | 380,000              | 386,400               |
| 23000-0002 CIR. CT. STENOGRAPHER REIMBURSEMENT | 60,000               | 60,000                |
| 23010-0001 COMMONWEALTH ATTORNEY EXPENSES      | 597,000              | 606,200               |
| 23010-0002 VICTIM-WITNESS GRANT                | 85,200               | 96,300                |
| 23020-0001 SHERIFF'S DEPT. EXPENSES            | 2,807,000            | 2,845,100             |
| 23030-0001 COMM. OF REVENUE EXPENSES           | 211,500              | 215,100               |
| 23040-0001 TREASURERS EXPENSES                 | 162,700              | 165,400               |
| 23060-0001 REGISTRAR/ELECTORAL BD. EXPENSES    | 47,300               | 46,900                |
| 24040-0002 WIRELESS E-911 PSAP FUNDING         | 150,000              | 150,000               |
| 24040-0004 EMS GRANT-MOTOR VEHICLE FEES        | 80,000               | 80,000                |
| 24040-0007 LITTER CONTROL GRANTS               | 18,100               | 18,000                |
| 24040-0009 LIBRARY AID                         | 156,605              | 162,000               |
| 24040-0010 PERFORMING ARTS-GRANT               | 5,000                | 5,000                 |
| 24040-0012 SPAY/NEUTER REIMB & DMV PLATES      | 2,000                | 2,000                 |
| 24040-0013 DEPT OF HEALTH-F&R INSTR GRANT      | 5,000                | 5,000                 |
| 24040-0014 TECHNOLOGY TRUST FUND               | 38,000               | 40,000                |
| 24040-0015 GRANT-RESTORATION OF RECORDS        | 21,700               | 21,000                |
| 24040-0016 TOURISM GRANT-NAT CHIM              | 10,000               | 0                     |
| 24050-0006 DEPT BEH HLTH & DEV VCSB-TDO        | 31,050               | 41,400                |
| <b>TOTAL-REVENUE FROM THE COMMONWEALTH</b>     | <b>12,086,355</b>    | <b>12,164,000</b>     |
| <b>33 REVENUE FROM THE FEDERAL GOVT</b>        |                      |                       |
| 33010-0001 GROUND TRANSPORTATION GRANT DMV     | 33,000               | 33,000                |
| 33010-0002 DEQ RENT ROYALTIES                  | 1,000                | 1,000                 |
| 33010-0003 JUSTICE ASSISTANCE GRANTS (JAG)     | 12,400               | 5,000                 |
| 33010-0006 PAYMENT IN LIEU OF TAXES            | 333,000              | 333,000               |
| 33010-0011 SANE GRANT                          | 15,200               | 15,200                |
| 33010-0012 DOMESTIC VIOLENCE GRANT             | 31,020               | 31,020                |
| 33010-0013 SAFER-HOMELAND SECURITY GRANT       | 349,000              | 1,076,100             |
| 33010-0015 BULLET PROOF VEST GRANT             | 10,000               | 0                     |
| <b>TOTAL-REVENUE FROM THE FEDERAL GOVT</b>     | <b>784,620</b>       | <b>1,494,320</b>      |
| <b>41 NON-REVENUE RECEIPTS</b>                 |                      |                       |
| 41050-0015 TRANSFER FROM REVENUE RECOVERY      | 795,000              | 795,000               |
| 41050-0070 TRANSFER FROM CO. CAP. IMPR         | 1,180,000            | 0                     |
| <b>TOTAL-NON-REVENUE RECEIPTS</b>              | <b>1,975,000</b>     | <b>795,000</b>        |
| <b>GRAND TOTAL GENERAL OPERATING FUND</b>      | <b>89,806,675</b>    | <b>89,427,520</b>     |

GENERAL OPERATING FUND

REVENUE ESTIMATES

|                                      | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--------------------------------------|----------------------|-----------------------|
| RECAPITULATION:                      |                      |                       |
| 11 GENERAL PROPERTY TAXES            | 56,572,600           | 56,391,900            |
| 12 OTHER LOCAL TAXES                 | 14,434,000           | 14,534,000            |
| 13 PERMITS, PRIV. FEES-REG. LICENSES | 610,900              | 608,400               |
| 14 FINES & FORFEITURES               | 150,500              | 220,500               |
| 15 REV. USE OF MONEY & PROPERTY      | 594,000              | 588,000               |
| 16 CHARGES FOR SERVICES              | 2,425,800            | 2,479,700             |
| 18 MISCELLANEOUS                     | 20,000               | 5,000                 |
| 19 RECOVERED COSTS                   | 152,900              | 146,700               |
| 20 REVENUE FROM THE COMMONWEALTH     | 12,086,355           | 12,164,000            |
| 33 REVENUE FROM THE FEDERAL GOVT     | 784,620              | 1,494,320             |
| 41 NON-REVENUE RECEIPTS              | 1,975,000            | 795,000               |
| GRAND TOTAL GENERAL OPERATING FUND   | 89,806,675           | 89,427,520            |

FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

|                                      | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--------------------------------------|----------------------|-----------------------|
| 51 LOAN REPAYMENT & STATE FUNDS      |                      |                       |
| 51000-0001 FIREMAN'S INSURANCE FUND  | 247,300              | 233,000               |
| 51000-0002 REPAYMENT OF LOANS        | 150,000              | 150,000               |
| TOTAL-LOAN REPAYMENT & STATE FUNDS   | 397,300              | 383,000               |
| <br>                                 |                      |                       |
| GRAND TOTAL FIRE REVOLVING LOAN FUND | 397,300              | 383,000               |

ASSET FORFEITURE FUND

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 15 REV. FROM USE OF MONEY & PROPERTY    |                      |                       |
| 15010-0001 INTEREST ON BANK DEPOSITS    | 1,000                | 1,000                 |
| TOTAL-REV. FROM USE OF MONEY & PROPERTY | 1,000                | 1,000                 |
| <br>                                    |                      |                       |
| 41 NON-REVENUE RECEIPTS                 |                      |                       |
| 41000-0001 SEIZED FUNDS-LOCAL           | 5,000                | 0                     |
| 41000-0002 SEIZED FUNDS-STATE           | 10,000               | 10,000                |
| 41000-0003 SEIZED FUNDS-FEDERAL         | 31,000               | 0                     |
| TOTAL-NON-REVENUE RECEIPTS              | 46,000               | 10,000                |
| <br>                                    |                      |                       |
| GRAND TOTAL ASSET FORFEITURE FUND       | 47,000               | 11,000                |

ECONOMIC DEVELOPMENT FUND

REVENUE ESTIMATES

|                                       | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---------------------------------------|----------------------|-----------------------|
| 14 LOCAL FUNDS                        |                      |                       |
| 14000-0002 LOCAL FUNDS                | 142,000              | 142,000               |
| TOTAL-LOCAL FUNDS                     | 142,000              | 142,000               |
| <br>                                  |                      |                       |
| GRAND TOTAL ECONOMIC DEVELOPMENT FUND | 142,000              | 142,000               |



REVENUE RECOVERY FUND

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 15 REV. FROM USE OF MONEY & PROPERTY    |                      |                       |
| 15010-0001 INTEREST ON BANK DEPOSITS    | 1,600                | 1,600                 |
| TOTAL-REV. FROM USE OF MONEY & PROPERTY | 1,600                | 1,600                 |
| 18 MISCELLENEOUS REVENUE                |                      |                       |
| 18990-0001 REVENUE RECOVERY RECEIPTS    | 1,200,000            | 1,200,000             |
| TOTAL-MISCELLENEOUS REVENUE             | 1,200,000            | 1,200,000             |
| 41 NON-REVENUE RECEIPTS                 |                      |                       |
| 41050-0011 TRANSFER FROM GENERAL FUND   | 160,000              | 160,000               |
| TOTAL-NON-REVENUE RECEIPTS              | 160,000              | 160,000               |
| GRAND TOTAL REVENUE RECOVERY FUND       | 1,361,600            | 1,361,600             |

VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 24 FROM STATE FUNDS                     |                      |                       |
| 24010-0002 PUBLIC ASSISTANCE            | 3,284,150            | 3,194,350             |
| 24010-0007 ADMINISTRATIVE REIMBURSEMENT | 7,390,114            | 7,671,162             |
| TOTAL-FROM STATE FUNDS                  | 10,674,264           | 10,865,512            |
| 41 NON-REVENUE RECEIPTS                 |                      |                       |
| 41050-0011 TRANSFERS FROM GENERAL FUND  | 1,084,272            | 1,124,885             |
| TOTAL-NON-REVENUE RECEIPTS              | 1,084,272            | 1,124,885             |
| GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE  | 11,758,536           | 11,990,397            |

COMPREHENSIVE SERVICES ACT

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 24 FROM STATE FUNDS                       |                      |                       |
| 24010-0009    COMPREHENSIVE SERVICES ACT  | 2,441,000            | 2,618,000             |
| TOTAL-FROM STATE FUNDS                    | 2,441,000            | 2,618,000             |
| 41 TRANSFERS FROM OTHER FUNDS             |                      |                       |
| 41050-0011    TRANSFERS FROM GENERAL FUND | 1,520,000            | 1,582,000             |
| TOTAL-TRANSFERS FROM OTHER FUNDS          | 1,520,000            | 1,582,000             |
| GRAND TOTAL COMPREHENSIVE SERVICES ACT    | 3,961,000            | 4,200,000             |

SCHOOL OPERATING FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 10 FROM LOCAL FUNDS                            |                      |                       |
| 15020-0001 RENTS                               | 38,816               | 34,016                |
| 16120-0001 TUITION-DAY SCHOOL                  | 53,758               | 45,528                |
| 16120-0002 SPECIAL FEES FROM PUPILS            | 15,050               | 14,550                |
| 16120-0003 TEXTBOOK RESALE & FINES             | 1,000                | 1,000                 |
| 16120-0005 TRANSPORTATION OF PUPILS            | 400                  | 400                   |
| 16120-0006 TUITION-ADULT                       | 250,948              | 263,206               |
| 16120-0007 TUITION-SUMMER SCHOOL               | 12,918               | 12,918                |
| 18030-0003 OTHER REBATES & REFUNDS             | 96,411               | 96,574                |
| 18990-0003 DONATIONS & SPECIAL GIFTS           | 15,687               | 2,000                 |
| 18990-0005 SALE OF SUPPLIES                    | 129,660              | 152,078               |
| 18990-0009 SALE OF OTHER EQUIPMENT             | 14,193               | 14,193                |
| 18990-0010 INSURANCE ADJUSTMENTS               | 31,000               | 11,000                |
| 18990-0012 LOCAL- OTHER FUNDS                  | 200                  | 0                     |
| 19010-0002 PAYMENTS-OTHER DIVISIONS            | 153,077              | 159,538               |
| 19010-0005 SCHOOL-BASED MEDICAL REIMBURSEMENT  | 1,000                | 660                   |
| 19010-0011 E-RATE                              | 374,882              | 470,491               |
| 19010-0100 BENEFITS-OTHER STATE AGENCIES       | 365,401              | 498,502               |
| TOTAL-FROM LOCAL FUNDS                         | 1,554,401            | 1,776,654             |
| 24 FROM STATE FUNDS                            |                      |                       |
| 24020-0001 SALES TAX RECEIPTS                  | 11,700,000           | 11,897,797            |
| 24020-0002 BASIC AID ENTITLEMENT               | 28,151,385           | 28,724,973            |
| 24020-0003 GED / ISAEF FUNDING                 | 15,717               | 15,717                |
| 24020-0004 REMEDIAL SUMMER                     | 48,949               | 62,014                |
| 24020-0005 REGULAR FOSTER CHILDREN             | 50,387               | 85,200                |
| 24020-0007 EDUCATION OF THE GIFTED             | 305,660              | 310,370               |
| 24020-0008 REMEDIAL EDUCATION                  | 773,906              | 898,778               |
| 24020-0011 COMPENSATION SUPPLEMENT             | 453,455              | 415,495               |
| 24020-0012 SPECIAL EDUCATION SOQ               | 949,498              | 1,008,701             |
| 24020-0014 TEXTBOOK PAYMENTS                   | 625,758              | 709,841               |
| 24020-0017 VOCATIONAL EDUCATION SOQ            | 1,216,138            | 1,015,167             |
| 24020-0018 CAREER & TECHNICAL EDUCATION- ADULT | 3,557                | 4,625                 |
| 24020-0021 SOCIAL SECURITY INSTRUCTIONAL       | 1,593,336            | 1,622,974             |
| 24020-0023 TEACHER RETIREMENT INSTRUCTIONAL    | 3,154,155            | 3,349,405             |
| 24020-0028 EARLY READING INTERVENTION          | 135,081              | 137,785               |
| 24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL  | 97,551               | 109,923               |
| 24020-0046 HOMEBOUND                           | 25,214               | 16,564                |
| 24020-0048 REGIONAL TUITION PROGRAMS           | 800,280              | 874,195               |
| 24020-0052 CAREER & TECHNICAL EDUCATION EQUIP  | 21,394               | 21,585                |
| 24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP | 67,916               | 79,940                |
| 24020-0059 SPECIAL EDUCATION FOSTER CHILDREN   | 58,692               | 43,085                |
| 24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER | 96,112               | 95,040                |
| 24020-0065 AT RISK                             | 582,391              | 574,057               |

SCHOOL OPERATING FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 24020-0070 CAREER & TECH ED EQUIP- REGIONAL    | 7,951                | 7,268                 |
| 24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN | 5,000                | 5,000                 |
| 24020-0075 PRIMARY CLASS SIZE                  | 1,034,269            | 1,077,089             |
| 24020-0076 TECHNOLOGY                          | 570,000              | 570,000               |
| 24020-0077 SECURITY EQUIPMENT GRANT            | 61,810               | 0                     |
| 24020-0081 AT RISK FOUR-YEAR OLDS              | 596,442              | 648,145               |
| 24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL   | 86,517               | 90,132                |
| 24020-0091 CLINICAL FACULTY & MENTOR TEACHER   | 7,983                | 5,873                 |
| 24030-0009 ENGLISH AS SECOND LANGUAGE          | 94,175               | 99,923                |
| 24030-0049 INDUSTRY CERTIFICATION              | 20,627               | 20,627                |
| 24030-0060 SUPPLEMENTAL LOTTERY                | 0                    | 338,949               |
| 24040-0005 SOL ALGEBRA READINESS               | 108,998              | 108,751               |
| 24040-0015 SOL REMEDIATION- PROJECT GRADUATION | 28,964               | 28,904                |
| 24040-0018 PROJECT GRADUATION SUMMER REGIONAL  | 13,561               | 17,772                |
| 24040-0050 ITCV GRANT                          | 100,133              | 100,133               |
| 24040-0067 CAREER SWITCHER MENTORING GRANT     | 1,000                | 0                     |
| <br>TOTAL-FROM STATE FUNDS                     | <br>53,663,962       | <br>55,191,797        |
| <br>33 FROM FEDERAL FUNDS                      |                      |                       |
| 33020-0099 OTHER FEDERAL FUNDS                 | 1,426,790            | 0                     |
| 33020-0665 FEDERAL LAND USE (FOREST RESERVE)   | 156,372              | 156,372               |
| 33020-4010 TITLE I GRANTS TO LEAs              | 1,343,530            | 1,326,714             |
| 33020-4027 SPECIAL EDUCATION, FLOW-THROUGH     | 2,137,490            | 2,531,278             |
| 33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)  | 126,823              | 126,823               |
| 33020-4173 SPECIAL EDUCATION, PRE-SCHOOL       | 60,112               | 68,200                |
| 33020-4181 ITCV, FEDERAL                       | 65,991               | 65,991                |
| 33020-4330 ADVANCED PLACEMENT                  | 820                  | 0                     |
| 33020-4365 TITLE III-PART A                    | 34,129               | 34,129                |
| 33020-4367 ESEA - TITLE II PART A              | 277,688              | 294,456               |
| <br>TOTAL-FROM FEDERAL FUNDS                   | <br>5,629,745        | <br>4,603,963         |
| <br>41 NON-REVENUE RECEIPTS                    |                      |                       |
| 41050-0011 TRANSFERS FROM GENERAL FUND         | 39,379,219           | 40,201,766            |
| <br>TOTAL-NON-REVENUE RECEIPTS                 | <br>39,379,219       | <br>40,201,766        |
| <br>GRAND TOTAL SCHOOL OPERATING FUND          | <br>100,227,327      | <br>101,774,180       |

SCHOOL OPERATING FUND

REVENUE ESTIMATES

|                                   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|-----------------------------------|----------------------|-----------------------|
| RECAPITULATION:                   |                      |                       |
| 10 FROM LOCAL FUNDS               | 1,554,401            | 1,776,654             |
| 24 FROM STATE FUNDS               | 53,663,962           | 55,191,797            |
| 33 FROM FEDERAL FUNDS             | 5,629,745            | 4,603,963             |
| 41 NON-REVENUE RECEIPTS           | 39,379,219           | 40,201,766            |
| GRAND TOTAL SCHOOL OPERATING FUND | 100,227,327          | 101,774,180           |

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 10 FROM LOCAL FUNDS                        |                      |                       |
| 15010-0001 INTEREST ON BANK DEPOSITS       | 4,000                | 4,000                 |
| 16120-0041 STUDENT LUNCHES                 | 1,125,000            | 1,190,000             |
| 16120-0042 STUDENT BREAKFASTS              | 91,000               | 90,000                |
| 16120-0043 ADULT LUNCHES                   | 87,000               | 95,000                |
| 16120-0044 ADULT BREAKFASTS                | 2,800                | 3,000                 |
| 16120-0045 A LA CARTE                      | 425,000              | 455,000               |
| 16120-0046 OTHER REVENUES - REBATES        | 400                  | 300                   |
| 16120-0047 OTHER REVENUES - CATERING       | 13,000               | 13,000                |
| 16120-0048 OTHER REVENUES - VENDING        | 700                  | 1,000                 |
| 16120-0049 OTHER REVENUES - MISCELLANEOUS  | 8,125                | 5,000                 |
| 24020-0015 REIMB.-STATE FOOD PROGRAM       | 54,505               | 56,000                |
| 24030-0047 SCHOOL BREAKFAST-STATE          | 15,000               | 20,000                |
| 24040-0034 BREAKFAST AFTER THE BELL GRANT  | 4,000                | 4,000                 |
| 33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST | 585,000              | 665,000               |
| 33020-0555 REIMB.-FEDERAL SCHOOL LUNCH     | 1,850,000            | 1,850,000             |
| TOTAL-FROM LOCAL FUNDS                     | 4,265,530            | 4,451,300             |
| GRAND TOTAL SCHOOL CAFETERIA FUND          | 4,265,530            | 4,451,300             |

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 15 FROM LOCAL FUNDS                         |                      |                       |
| 15010-0003 INTEREST INCOME-SNAP             | 9,958                | 55,042                |
| TOTAL-FROM LOCAL FUNDS                      | 9,958                | 55,042                |
| 18 MISCELLANEOUS REVENUE                    |                      |                       |
| 18990-0013 EDUCATIONAL BROADBAND LEASE      | 13,946               | 14,364                |
| TOTAL-MISCELLANEOUS REVENUE                 | 13,946               | 14,364                |
| 41 NON-REVENUE RECEIPTS                     |                      |                       |
| 41040-0010 VPSA BONDS UNSUBSIDIZED          | 30,000,000           | 15,500,000            |
| 41050-0070 TRANSFERS FROM CO. CAP. IMPROV.  | 1,833,503            | 500,000               |
| TOTAL-NON-REVENUE RECEIPTS                  | 31,833,503           | 16,000,000            |
| GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND | 31,857,407           | 16,069,406            |



DEBT FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 16 SEWER CHARGES                         |                      |                       |
| 16190-0001 GREENVILLE SEWER CHARGES-ACSA | 40,805               | 40,805                |
| TOTAL-SEWER CHARGES                      | 40,805               | 40,805                |
| 41 NON-REVENUE RECEIPTS                  |                      |                       |
| 41050-0011 TRANSFERS FROM GENERAL FUND   | 7,314,671            | 6,222,548             |
| 41050-0070 TRANSFERS FROM CO. CAP. IMPR. | 646,372              | 644,122               |
| TOTAL-NON-REVENUE RECEIPTS               | 7,961,043            | 6,866,670             |
| GRAND TOTAL DEBT FUND                    | 8,001,848            | 6,907,475             |

HEAD START FUND

REVENUE ESTIMATES

|                                       | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---------------------------------------|----------------------|-----------------------|
| 33 FEDERAL FUNDS                      |                      |                       |
| 33020-0099 HEAD START FEDERAL REVENUE | 3,615,926            | 3,000,743             |
| TOTAL-FEDERAL FUNDS                   | 3,615,926            | 3,000,743             |
| <br>                                  |                      |                       |
| GRAND TOTAL HEAD START FUND           | 3,615,926            | 3,000,743             |

GOVERNOR'S SCHOOL FUND

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 16 FROM LOCAL FUNDS                          |                      |                       |
| 16120-0002 SPECIAL FEES FROM STUDENTS        | 132,000              | 132,000               |
| TOTAL-FROM LOCAL FUNDS                       | 132,000              | 132,000               |
| 18 MISCELLANEOUS REVENUE                     |                      |                       |
| 18030-0003 OTHER REBATES & REFUNDS, GOV SCHL | 2,800                | 2,800                 |
| TOTAL-MISCELLANEOUS REVENUE                  | 2,800                | 2,800                 |
| 19 RECOVERED COSTS                           |                      |                       |
| 19010-0001 TUITION FROM OTHER DIVISIONS      | 749,414              | 787,106               |
| TOTAL-RECOVERED COSTS                        | 749,414              | 787,106               |
| 24 FROM STATE FUNDS                          |                      |                       |
| 24020-0029 GOVERNOR'S SCH.-REGIONAL          | 545,791              | 647,846               |
| 24020-0076 TECHNOLOGY                        | 26,000               | 26,000                |
| TOTAL-FROM STATE FUNDS                       | 571,791              | 673,846               |
| GRAND TOTAL GOVERNOR'S SCHOOL FUND           | 1,456,005            | 1,595,752             |

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 12 LOCAL TAXES                                 |                      |                       |
| 12110-0001 MEALS TAX-CRAIGSVILLE               | 25,042               | 9,048                 |
| TOTAL-LOCAL TAXES                              | 25,042               | 9,048                 |
| 15 REV. FROM USE OF MONEY & PROP               |                      |                       |
| 15010-0001 INTEREST INCOME-SNAP ACCOUNTS       | 1,900                | 600                   |
| 15010-0002 INTEREST INCOME-CRESCENT LOAN       | 18,000               | 15,750                |
| 15020-0007 SALE OF SALVAGE & SURPLUS           | 2,500                | 2,000                 |
| TOTAL-REV. FROM USE OF MONEY & PROP            | 22,400               | 18,350                |
| 18 MISCELLANEOUS                               |                      |                       |
| 18030-0003 EXPENDITURE REFUNDS                 | 1,500                | 0                     |
| 18990-0003 MISC-INFRASTRUCTURE ACCT RECEIPTS   | 400,200              | 200                   |
| 18990-0009 INSURANCE PROCEEDS                  | 20,000               | 0                     |
| TOTAL-MISCELLANEOUS                            | 421,700              | 200                   |
| 19 RECOVERED COSTS                             |                      |                       |
| 19020-0001 RECOVERED COSTS                     | 61,000               | 60,000                |
| 19020-0004 LOCAL CONTRIBUTIONS-FIRING RANGE    | 50,000               | 50,000                |
| 19120-0004 LIBRARY E-RATE REIMBURSEMENT        | 17,000               | 17,000                |
| TOTAL-RECOVERED COSTS                          | 128,000              | 127,000               |
| 24 FROM THE COMMONWEALTH                       |                      |                       |
| 24030-0003 COMMONWEALTH OF VA-VDOT             | 354,000              | 0                     |
| 24040-0001 PSAP E911 WIRELESS GRANT            | 4,300                | 66,200                |
| 24040-0005 HAZARDOUS MATERIALS GRANT           | 10,000               | 10,000                |
| 24040-0006 RESCUE SQUAD ASSISTANCE FUND (RSAF) | 95,000               | 0                     |
| 24040-0007 BURN BUILDING GRANT                 | 18,693               | 0                     |
| 24040-0009 DCR-MILLS CREEK DAM                 | 0                    | 1,075,000             |
| 24040-0010 BROADBAND GRANT-DHCD                | 21,400               | 53,600                |
| TOTAL-FROM THE COMMONWEALTH                    | 503,393              | 1,204,800             |
| 33 FROM FEDERAL                                |                      |                       |
| 33010-0005 HOMELAND SECURITY GRANTS            | 150,000              | 0                     |
| 33010-0011 EMPG-EOC                            | 14,882               | 0                     |
| 33010-0012 HAZARDOUS MATERIALS GRANT           | 39,000               | 0                     |

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 33020-0003 TRANSPORTATION ENHANCEMENT GRANT | 100,000              | 500,000               |
| 33070-0002 WATERSHED/FLOOD PROTECTION       | 2,397,460            | 0                     |
| TOTAL-FROM FEDERAL                          | 2,701,342            | 500,000               |
| 41 NON-REVENUE RECEIPTS                     |                      |                       |
| 41020-0098 SALE OF ASSET-MRRJ CAPACITY      | 846,186              | 846,186               |
| 41050-0011 TRANSFERS FROM GENERAL FUND      | 6,496,735            | 2,429,201             |
| TOTAL-NON-REVENUE RECEIPTS                  | 7,342,921            | 3,275,387             |
| GRAND TOTAL COUNTY CAPITAL IMPROVEMENT      | 11,144,798           | 5,134,785             |

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| RECAPITULATION:                        |                      |                       |
| 12 LOCAL TAXES                         | 25,042               | 9,048                 |
| 15 REV. FROM USE OF MONEY & PROP       | 22,400               | 18,350                |
| 18 MISCELLANEOUS                       | 421,700              | 200                   |
| 19 RECOVERED COSTS                     | 128,000              | 127,000               |
| 24 FROM THE COMMONWEALTH               | 503,393              | 1,204,800             |
| 33 FROM FEDERAL                        | 2,701,342            | 500,000               |
| 41 NON-REVENUE RECEIPTS                | 7,342,921            | 3,275,387             |
| GRAND TOTAL COUNTY CAPITAL IMPROVEMENT | 11,144,798           | 5,134,785             |

## 2016-17 BUDGET EXPENDITURES

| FUND AND USES                     | BUDGET YEAR        |                     | INCREASE<br>OR<br>DECREASE |
|-----------------------------------|--------------------|---------------------|----------------------------|
|                                   | 2015-16<br>REVISED | 2016-17<br>PROPOSED |                            |
| <b><u>SCHOOLS:</u></b>            |                    |                     |                            |
| 41- SCHOOL OPERATING FUND         | 98,799,337         | 101,774,180         | 2,974,843                  |
| 43- SCHOOL CAFETERIA FUND         | 4,265,530          | 4,451,300           | 185,770                    |
| 44- SCHOOL CAP. IMP. FUND         | 19,192,478         | 27,011,201          | 7,818,723                  |
| 45- DEBT FUND                     | 7,268,339          | 6,170,677           | (1,097,662)                |
| 47- SCHOOL HEAD START FUND        | 3,615,926          | 3,000,743           | (615,183)                  |
| 48- GOVERNOR'S SCHOOL FUND        | 1,456,005          | 1,595,752           | 139,747                    |
| <b>TOTAL SCHOOL USES</b>          | <b>134,597,615</b> | <b>144,003,853</b>  | <b>9,406,238</b>           |
| <b><u>GENERAL GOVERNMENT:</u></b> |                    |                     |                            |
| 11- GENERAL OPERATING FUND        | 35,461,659         | 37,707,120          | 2,245,461                  |
| 12- FIRE REVOLVING LOAN FUND      | 380,000            | 405,000             | 25,000                     |
| 13- ASSET FORFEITURE FUND         | 63,930             | 35,850              | (28,080)                   |
| 14- ECONOMIC DEVELOPMENT FUND     | 142,000            | 142,000             | 0                          |
| 15- REVENUE RECOVERY FUND         | 628,500            | 653,100             | 24,600                     |
| 23- SOCIAL SERVICES FUND          | 11,758,536         | 11,990,397          | 231,861                    |
| 24- COMPREHENSIVE SERVICES FUND   | 3,961,000          | 4,200,000           | 239,000                    |
| 45- DEBT FUND                     | 733,509            | 736,798             | 3,289                      |
| 70- COUNTY CAP. IMP. FUND         | 12,308,798         | 5,134,785           | (7,174,013)                |
| <b>TOTAL GENERAL GOVERNMENT</b>   | <b>65,437,932</b>  | <b>61,005,050</b>   | <b>(4,432,882)</b>         |
| <b>TOTAL USES</b>                 | <b>200,035,547</b> | <b>205,008,903</b>  | <b>4,973,356</b>           |
| TRANSFERS TO OTHER FUNDS          | 60,409,773         | 53,659,522          | (6,750,251)                |
| FUND BALANCES & RESERVES          | 46,957,361         | 34,738,094          | (12,219,267)               |
| <b>GRAND-TOTAL ALL FUNDS</b>      | <b>307,402,681</b> | <b>293,406,519</b>  | <b>(13,996,162)</b>        |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|                                      | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--------------------------------------|----------------------|-----------------------|
| 11010 BOARD OF SUPERVISORS           |                      |                       |
| 1600 COMPENSATION OF MEMBERS         | 70,550               | 75,745                |
| 2100 EMPLOYERS SHARE-FICA            | 5,000                | 5,000                 |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION | 22,455               | 16,570                |
| 3120 CONTRACTUAL-STATE ASSEMBLY      | 20,000               | 20,000                |
| 3125 CENSUS, SURVEYS, REPORTS        | 17,100               | 26,800                |
| 5501 TRAVEL EXPENSES                 | 17,715               | 17,715                |
| 5502 EXPENSES-STATE ASSEMBLY         | 750                  | 750                   |
| TOTAL-BOARD OF SUPERVISORS           | 153,570              | 162,580               |
| 12010 COUNTY ADMINISTRATOR           |                      |                       |
| 1100 SALARIES & WAGES                | 556,000              | 455,160               |
| 1300 SALARIES & WAGES/PART-TIME      | 7,500                | 7,500                 |
| 2100 EMPLOYERS SHARE-FICA            | 24,500               | 34,500                |
| 2210 EMPLOYERS SHARE-RETIREMENT      | 54,900               | 44,540                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION | 43,750               | 41,425                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS. | 5,205                | 5,700                 |
| 2700 WORKERS COMPENSATION INS.       | 265                  | 295                   |
| 3121 AUDITING-CONTRACTUAL            | 52,800               | 54,100                |
| 3124 COST ALLOCATION PLAN            | 4,000                | 4,000                 |
| 3600 ADVERTISING                     | 5,000                | 9,000                 |
| 5201 POSTAL SERVICES                 | 1,000                | 1,000                 |
| 5203 TELEPHONE SERVICES              | 3,000                | 3,300                 |
| 5305 MOTOR VEHICLE INSURANCE         | 1,165                | 1,200                 |
| 5307 LIABILITY INS.-PUBLIC OFFICIAL  | 3,700                | 3,700                 |
| 5501 TRAVEL EXPENSES                 | 4,495                | 6,100                 |
| 5801 DUES & SUBSCRIPTIONS            | 20,770               | 20,650                |
| 6001 OFFICE SUPPLIES                 | 9,800                | 9,800                 |
| 6008 MOTOR VEHICLE FUEL              | 1,200                | 2,100                 |
| 6009 MOTOR VEHICLE MAINT. & SUPPLIES | 900                  | 900                   |
| 8002 FURNITURE & FIXTURES            | 7,500                | 0                     |
| TOTAL-COUNTY ADMINISTRATOR           | 807,450              | 704,970               |
| 12030 HUMAN RESOURCES                |                      |                       |
| 1100 SALARIES & WAGES                | 140,820              | 175,400               |
| 1300 SALARIES & WAGES/PART-TIME      | 1,300                | 0                     |
| 2100 EMPLOYERS SHARE-FICA            | 10,500               | 13,550                |
| 2210 EMPLOYERS SHARE-RETIREMENT      | 17,700               | 18,000                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION | 14,970               | 24,855                |
| 2400 GROUP LIFE INSURANCE            | 1,680                | 2,300                 |
| 2700 WORKERS COMPENSATION INS.       | 100                  | 110                   |
| 3600 ADVERTISING                     | 1,500                | 1,500                 |



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 5201 POSTAGE SERVICES                   | 1,100                | 1,100                 |
| 5203 TELEPHONE SERVICES                 | 600                  | 600                   |
| 5501 TRAVEL EXPENSES                    | 760                  | 760                   |
| 5504 IN-SERVICE TRAINING & EDUCATION    | 22,000               | 22,000                |
| 5801 DUES & SUBSCRIPTIONS               | 1,100                | 1,100                 |
| 6001 OFFICE SUPPLIES                    | 2,500                | 2,500                 |
| TOTAL-HUMAN RESOURCES                   | 216,630              | 263,775               |
| 12040 COUNTY ATTORNEY                   |                      |                       |
| 1100 SALARIES & WAGES                   | 150,820              | 151,930               |
| 2100 EMPLOYERS SHARE-FICA               | 11,400               | 11,625                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 18,930               | 15,590                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 14,970               | 16,140                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 1,800                | 1,990                 |
| 2700 WORKERS COMPENSATION INS.          | 95                   | 105                   |
| 3120 CONTRACT SERVICES                  | 100,000              | 100,000               |
| 5201 POSTAGE                            | 500                  | 500                   |
| 5203 TELEPHONE SERVICES                 | 1,350                | 1,350                 |
| 5501 TRAVEL EXPENSES/EDUCATION          | 1,900                | 1,900                 |
| 5801 DUES & SUBSCRIPTIONS               | 990                  | 990                   |
| 6001 OFFICE SUPPLIES                    | 1,700                | 1,700                 |
| 6004 LAW BOOKS                          | 4,500                | 5,000                 |
| TOTAL-COUNTY ATTORNEY                   | 308,955              | 308,820               |
| 12090 COMMISSIONER OF THE REVENUE       |                      |                       |
| 1100 SALARIES & WAGES                   | 550,000              | 577,550               |
| 1300 SALARIES & WAGES/PART-TIME         | 10,000               | 0                     |
| 2100 EMPLOYERS SHARE-FICA               | 42,400               | 44,200                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 67,900               | 53,730                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 74,850               | 82,850                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 6,440                | 6,860                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 360                  | 360                   |
| 2700 WORKERS COMPENSATION INS.          | 1,880                | 2,065                 |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 510                  | 510                   |
| 3500 BOOKBINDING                        | 1,000                | 1,500                 |
| 3501 CONTRACTUAL ASSESSMENTS-NADA       | 8,000                | 8,000                 |
| 3600 ADVERTISING                        | 800                  | 1,000                 |
| 4100 DATA PROCESSING SERVICES           | 22,600               | 23,000                |
| 5201 POSTAL SERVICES                    | 34,000               | 32,000                |
| 5203 TELEPHONE SERVICES                 | 3,000                | 3,000                 |
| 5305 MOTOR VEHICLE INSURANCE            | 1,165                | 1,200                 |
| 5501 TRAVEL EXPENSES                    | 7,090                | 7,200                 |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 5801 DUES & SUBSCRIPTIONS               | 1,575                | 1,575                 |
| 6001 OFFICE SUPPLIES                    | 15,000               | 15,000                |
| 6008 MOTOR VEHICLE FUEL                 | 1,200                | 2,200                 |
| 6009 MOTOR VEHICLE MAINT. & SUPPLIES    | 500                  | 500                   |
| 8002 FURNITURE & FIXTURES               | 2,200                | 0                     |
| TOTAL-COMMISSIONER OF THE REVENUE       | 852,470              | 864,300               |
| 12130 TREASURER                         |                      |                       |
| 1100 SALARIES & WAGES                   | 337,950              | 321,240               |
| 1300 SALARIES & WAGES/PART-TIME         | 1,500                | 0                     |
| 2100 EMPLOYERS SHARE-FICA               | 26,000               | 24,575                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 43,110               | 32,960                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 52,395               | 57,995                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 4,090                | 4,215                 |
| 2700 WORKERS COMPENSATION INS.          | 245                  | 270                   |
| 3500 BOOKBINDING                        | 1,000                | 1,000                 |
| 3600 ADVERTISING                        | 350                  | 500                   |
| 4100 DATA PROCESSING SERVICES           | 9,755                | 9,900                 |
| 5201 POSTAL SERVICES                    | 48,500               | 49,000                |
| 5203 TELEPHONE SERVICES                 | 1,600                | 1,600                 |
| 5307 MONEY & SECURITIES INSURANCE       | 1,100                | 1,100                 |
| 5501 TRAVEL EXPENSES                    | 3,150                | 3,200                 |
| 5801 DUES & SUBSCRIPTIONS               | 1,700                | 1,700                 |
| 6001 OFFICE SUPPLIES                    | 11,000               | 11,000                |
| 6018 DOG TAGS                           | 1,000                | 1,000                 |
| 6099 DELINQUENT TAX COLLECTION EXPENSES | 1,675                | 3,000                 |
| TOTAL-TREASURER                         | 546,120              | 524,255               |
| 12150 FINANCE                           |                      |                       |
| 1100 SALARIES & WAGES                   | 261,500              | 235,220               |
| 2100 EMPLOYERS SHARE-FICA               | 19,650               | 17,995                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 32,500               | 24,135                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 37,425               | 41,425                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 3,100                | 3,085                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 100                  | 100                   |
| 2700 WORKERS COMPENSATION INS.          | 205                  | 240                   |
| 4100 DATA PROCESSING SERVICES           | 5,285                | 5,545                 |
| 5201 POSTAL SERVICES                    | 3,050                | 3,050                 |
| 5203 TELEPHONE SERVICES                 | 1,270                | 1,270                 |
| 5501 TRAVEL EXPENSES                    | 1,000                | 1,965                 |
| 5801 DUES & SUBSCRIPTIONS               | 790                  | 640                   |
| 6001 OFFICE SUPPLIES                    | 4,000                | 4,000                 |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 8002 OFFICE FURNITURE                   | 0                    | 150                   |
| TOTAL-FINANCE                           | 369,875              | 338,820               |
| 12200 INFORMATION TECHNOLOGY            |                      |                       |
| 1100 SALARIES & WAGES                   | 327,270              | 327,860               |
| 1200 SALARIES & WAGES/OVER-TIME         | 8,000                | 8,000                 |
| 1300 SALARIES & WAGES/PART-TIME         | 26,700               | 28,900                |
| 2100 EMPLOYERS SHARE-FICA               | 26,760               | 25,080                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 40,850               | 33,640                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 52,395               | 57,995                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 3,875                | 4,295                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 170                  | 170                   |
| 2700 WORKERS COMPENSATION INS.          | 1,030                | 1,135                 |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 69,950               | 73,500                |
| 3321 MAINTENANCE SERVICE - GIS          | 17,895               | 18,500                |
| 3322 CONTRACT SERVICES                  | 31,950               | 32,100                |
| 3323 CONTRACT SERVICES-GIS              | 1,000                | 1,000                 |
| 5201 POSTAL SERVICES                    | 100                  | 100                   |
| 5203 TELEPHONE SERVICES                 | 54,745               | 56,000                |
| 5305 MOTOR VEHICLE INSURANCE            | 585                  | 600                   |
| 5501 TRAVEL & TRAINING EXPENSES         | 6,300                | 8,000                 |
| 5502 TRAVEL & TRAINING - GIS            | 300                  | 300                   |
| 5801 DUES & SUBSCRIPTIONS               | 200                  | 200                   |
| 6001 OFFICE SUPPLIES                    | 3,500                | 4,000                 |
| 6002 OFFICE SUPPLIES - GIS              | 2,000                | 2,500                 |
| 6008 MOTOR VEHICLE FUEL                 | 500                  | 700                   |
| 6009 MOTOR VEHICLE MAINT & SUPPLIES     | 1,000                | 1,000                 |
| 8002 OFFICE FURNITURE                   | 500                  | 0                     |
| 8004 COMPUTER SOFTWARE                  | 0                    | 2,700                 |
| TOTAL-INFORMATION TECHNOLOGY            | 677,575              | 688,275               |
| 13010 BOARD OF ELECTIONS                |                      |                       |
| 1100 SALARIES & WAGES                   | 88,000               | 81,555                |
| 1300 SALARIES & WAGES/PART-TIME         | 27,000               | 29,100                |
| 1600 COMPENSATION OF MEMBERS            | 10,500               | 10,530                |
| 2100 EMPLOYERS SHARE-FICA               | 9,680                | 9,300                 |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 9,800                | 8,400                 |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 14,970               | 16,570                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 1,050                | 1,070                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 130                  | 180                   |
| 2700 WORKERS COMPENSATION INS.          | 80                   | 85                    |
| 3200 COMP. OF ELECTION OFFICIALS        | 29,515               | 47,130                |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 3201 CUSTODIAN & MECH.-VOTING MACHINES  | 3,800                | 4,900                 |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 10,270               | 10,535                |
| 3600 ADVERTISING                        | 555                  | 560                   |
| 3900 PRIMARY ELECTIONS                  | 70,640               | 37,680                |
| 5201 POSTAL SERVICES                    | 4,700                | 5,500                 |
| 5203 TELEPHONE SERVICES                 | 1,200                | 1,200                 |
| 5300 INSURANCE - VOTING MACHINES        | 285                  | 350                   |
| 5402 RENT OF VOTING PRECINCTS           | 1,500                | 1,500                 |
| 5501 TRAVEL EXPENSES                    | 8,270                | 8,300                 |
| 5801 DUES & SUBSCRIPTIONS               | 295                  | 295                   |
| 6001 OFFICE SUPPLIES                    | 5,200                | 5,600                 |
| 6007 REPAIRS & MAINTENANCE-VOTING MACH  | 3,500                | 2,700                 |
| 6028 BALLOTS & VOTING MACHINE SUPPLIES  | 5,060                | 5,060                 |
| 8002 FURNITURE & EQUIPMENT              | 870                  | 0                     |
| <b>TOTAL-BOARD OF ELECTIONS</b>         | <b>306,870</b>       | <b>288,100</b>        |
| <br>                                    |                      |                       |
| 21010 CIRCUIT COURT                     |                      |                       |
| 1100 SALARIES & WAGES                   | 44,945               | 50,000                |
| 1300 SHARE OF SALARY-LAW CLERK          | 19,530               | 53,945                |
| 2100 EMPLOYERS SHARE-FICA               | 3,420                | 3,825                 |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 5,650                | 5,130                 |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 7,485                | 8,285                 |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 540                  | 655                   |
| 2700 WORKERS COMPENSATION INS.          | 35                   | 40                    |
| 3200 COMPENSATION-JURORS & WITNESSES    | 3,000                | 6,000                 |
| 3201 COMPENSATION OF JURY COMMISSIONERS | 3,500                | 3,500                 |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 150                  | 150                   |
| 5201 POSTAL SERVICES                    | 1,200                | 1,200                 |
| 5203 TELEPHONE SERVICES                 | 900                  | 900                   |
| 5801 DUES & SUBSCRIPTIONS               | 1,550                | 1,550                 |
| 6001 OFFICE SUPPLIES                    | 3,100                | 3,100                 |
| <b>TOTAL-CIRCUIT COURT</b>              | <b>95,005</b>        | <b>138,280</b>        |
| <br>                                    |                      |                       |
| 21020 GENERAL DISTRICT COURT            |                      |                       |
| 5203 TELEPHONE SERVICES                 | 3,000                | 3,000                 |
| 5501 TRAVEL EXPENSES                    | 200                  | 200                   |
| 5801 DUES & SUBSCRIPTIONS               | 500                  | 900                   |
| 6001 OFFICE SUPPLIES                    | 3,000                | 3,000                 |
| 8002 FURNITURE & EQUIPMENT              | 755                  | 600                   |
| <b>TOTAL-GENERAL DISTRICT COURT</b>     | <b>7,455</b>         | <b>7,700</b>          |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 21030 MAGISTRATE                        |                      |                       |
| 5201 POSTAGE                            | 50                   | 50                    |
| 5203 TELEPHONE SERVICES                 | 2,000                | 2,000                 |
| 5501 TRAVEL & TRAINING                  | 200                  | 200                   |
| 5604 PRO-RATA SHARE-CHIEF MAGISTRATE    | 100                  | 100                   |
| 5801 DUES & SUBSCRIPTIONS               | 505                  | 605                   |
| 6001 OFFICE SUPPLIES                    | 400                  | 400                   |
| 8002 FURNITURE & EQUIPMENT              | 400                  | 400                   |
| TOTAL-MAGISTRATE                        | 3,655                | 3,755                 |
| 21060 CLERK OF THE CIRCUIT COURT        |                      |                       |
| 1100 SALARIES & WAGES                   | 506,700              | 513,020               |
| 1300 PART-TIME WAGES                    | 15,000               | 16,000                |
| 2100 EMPLOYERS SHARE-FICA               | 37,900               | 40,500                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 63,276               | 52,640                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 74,850               | 91,135                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 6,005                | 6,725                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 170                  | 200                   |
| 2700 WORKERS COMPENSATION INS.          | 355                  | 390                   |
| 3121 AUDITING-APA                       | 4,000                | 4,000                 |
| 5201 POSTAL SERVICES                    | 8,000                | 7,700                 |
| 5203 TELEPHONE SERVICES                 | 9,700                | 9,700                 |
| 5501 TRAVEL EXPENSES                    | 3,000                | 5,500                 |
| 5801 DUES & SUBSCRIPTIONS               | 600                  | 620                   |
| 6001 OFFICE SUPPLIES                    | 6,000                | 6,000                 |
| 6002 TECHNOLOGY MAINTENANCE             | 38,000               | 40,000                |
| 6014 STATE LIBRARY GRANT                | 20,700               | 21,000                |
| 8002 FURNITURE & FIXTURES               | 650                  | 650                   |
| 9999 TECHNOLOGY TRUST FUND              | 22,971               | 25,000                |
| TOTAL-CLERK OF THE CIRCUIT COURT        | 817,877              | 840,780               |
| 22010 COMMONWEALTH ATTORNEY             |                      |                       |
| 1100 SALARIES & WAGES                   | 619,500              | 624,900               |
| 2100 EMPLOYERS SHARE-FICA               | 45,000               | 47,810                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 76,550               | 63,855                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 74,850               | 91,135                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 7,260                | 7,825                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 415                  | 510                   |
| 2700 WORKERS COMPENSATION INS.          | 385                  | 400                   |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 175                  | 12,400                |
| 5201 POSTAL SERVICES                    | 1,600                | 1,600                 |
| 5203 TELEPHONE SERVICES                 | 4,300                | 4,300                 |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 5501 TRAVEL EXPENSES                     | 4,000                | 7,200                 |
| 5801 DUES & SUBSCRIPTIONS                | 4,100                | 4,470                 |
| 6001 OFFICE SUPPLIES                     | 9,850                | 12,000                |
| 6004 LAW BOOKS                           | 6,600                | 6,600                 |
| 6017 VICTIM/WITNESS GRANT                | 77,500               | 79,000                |
| 6018 DOMESTIC VIOLENCE GRANT             | 53,600               | 53,600                |
| 6019 SANE GRANT                          | 15,235               | 15,235                |
| 8002 FURNITURE & EQUIPMENT               | 11,975               | 10,000                |
| TOTAL-COMMONWEALTH ATTORNEY              | 1,012,895            | 1,042,840             |
| 31020 SHERIFF                            |                      |                       |
| 1100 SALARIES & WAGES                    | 3,474,000            | 3,474,000             |
| 1104 COURTROOM SECURITY                  | 159,600              | 160,740               |
| 1105 TDO TRANSPORT GRANT                 | 31,050               | 41,400                |
| 1200 OVER-TIME                           | 270,000              | 200,000               |
| 2100 EMPLOYERS SHARE-FICA                | 280,000              | 296,525               |
| 2210 EMPLOYERS SHARE-RETIREMENT          | 429,500              | 369,250               |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION     | 590,600              | 654,515               |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.     | 40,720               | 47,150                |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD  | 300                  | 500                   |
| 2700 WORKERS COMPENSATION INS.           | 43,915               | 48,310                |
| 3110 PHYSICALS-NEW EMPLOYEES             | 1,500                | 3,800                 |
| 3202 PROFESSIONAL SERVICES               | 3,700                | 3,700                 |
| 3320 MAINTENANCE SERVICE CONTRACTS       | 84,000               | 88,750                |
| 3321 RADIO MAINTENANCE CONTRACT          | 1,800                | 13,400                |
| 5201 POSTAL SERVICES                     | 3,500                | 3,500                 |
| 5203 TELEPHONE SERVICES                  | 65,650               | 65,950                |
| 5305 MOTOR VEHICLE INSURANCE             | 50,505               | 53,000                |
| 5501 TRAVEL & TRAINING                   | 42,000               | 45,750                |
| 5801 DUES & SUBSCRIPTIONS                | 12,070               | 13,440                |
| 6001 OFFICE SUPPLIES                     | 28,650               | 29,800                |
| 6005 CRIME PREVENTION SUPPLIES           | 5,500                | 6,000                 |
| 6008 MOTOR VEHICLE FUEL                  | 150,000              | 220,000               |
| 6009 MOTOR VEHICLE MAINT. & SUPPLIES     | 117,000              | 120,000               |
| 6010 POLICE SUPPLIES                     | 30,000               | 53,275                |
| 6011 WEARING APPAREL-UNIFORMS            | 55,000               | 65,400                |
| 6012 RADAR EQUIPMENT                     | 8,400                | 12,100                |
| 6013 AMMO RANGE SUPPLIES                 | 23,300               | 25,500                |
| 6014 K-9 UNIT                            | 20,300               | 22,100                |
| 6016 TACTICAL UNIT EXPENSES              | 36,000               | 48,800                |
| 6018 PUBLIC SAFETY GRANTS                | 20,000               | 5,000                 |
| 7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT. | 49,600               | 47,120                |
| 8001 EQUIPMENT-COMPUTER                  | 49,700               | 21,700                |
| 8002 FURNITURE & EQUIPMENT               | 12,050               | 2,500                 |
| TOTAL-SHERIFF                            | 6,189,910            | 6,262,975             |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 31040 EMERGENCY COMMUNICATIONS CENTER   |                      |                       |
| 1100 SALARIES & WAGES                   | 771,500              | 777,370               |
| 1200 SALARIES & WAGES_OVERTIME          | 50,000               | 65,000                |
| 1300 SALARIES & WAGES/PART-TIME         | 15,000               | 15,000                |
| 2100 EMPLOYERS SHARE-FICA               | 65,700               | 65,595                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 100,800              | 79,760                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 134,730              | 149,130               |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 9,560                | 10,180                |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 980                  | 1,380                 |
| 2700 WORKERS COMPENSATION INS.          | 1,685                | 1,830                 |
| 3110 CONTRACTUAL PROFESSIONAL SERVICES  | 4,200                | 4,200                 |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 217,650              | 221,640               |
| 5201 POSTAL SERVICES                    | 650                  | 650                   |
| 5203 TELEPHONE SERVICES                 | 196,000              | 200,000               |
| 5305 MOTOR VEHICLE INSURANCE            | 825                  | 900                   |
| 5400 COMMUNICATIONS SITE LEASE          | 86,845               | 112,900               |
| 5401 EQUIPMENT LEASE (MICROWAVE)        | 52,400               | 56,400                |
| 5501 TRAVEL EXPENSES                    | 3,500                | 6,500                 |
| 5801 DUES & SUBSCRIPTIONS               | 550                  | 650                   |
| 6001 OFFICE SUPPLIES                    | 6,500                | 6,500                 |
| 6007 MAINTENANCE SUPPLIES               | 1,500                | 1,500                 |
| 6008 VEHICLE & POWER EQUIP. FUEL        | 350                  | 350                   |
| 6009 TRANSPORTATION-VEHICLES            | 1,700                | 2,000                 |
| 6013 EDUCATION & TRAINING MATERIALS     | 750                  | 750                   |
| 6015 EMERGENCY MANAGEMENT EXPENSE       | 500                  | 500                   |
| 7002 C.S.C.J.T.C.-ASSESSMENT            | 11,160               | 11,160                |
| 8002 FURNITURE & FIXTURES               | 2,000                | 0                     |
| TOTAL-EMERGENCY COMMUNICATIONS CENTER   | 1,737,035            | 1,791,845             |
| 32010 FIRE DEPARTMENT                   |                      |                       |
| 1100 SALARIES & WAGES                   | 3,620,000            | 3,615,110             |
| 1200 SALARIES & WAGES - OVERTIME        | 100,000              | 100,000               |
| 1300 SALARIES & WAGES/PART-TIME         | 266,000              | 250,000               |
| 2100 EMPLOYERS SHARE-FICA               | 290,000              | 302,900               |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 415,000              | 345,075               |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 621,255              | 687,500               |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 39,490               | 44,015                |
| 2700 WORKERS COMPENSATION INS.          | 123,310              | 114,820               |
| 3110 PHYSICALS                          | 31,500               | 29,250                |
| 3120 PROFESSIONAL SERVICES OMD          | 40,000               | 40,000                |
| 3310 REPAIRS & MAINT.-CONTRACTUAL       | 30,000               | 29,750                |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 46,000               | 45,200                |
| 5201 POSTAL SERVICES                    | 1,000                | 1,500                 |
| 5203 TELEPHONE SERVICES                 | 16,500               | 17,000                |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 5305 MOTOR VEHICLE INSURANCE             | 29,600               | 32,560                |
| 5501 TRAVEL& TRAINING EXPENSES           | 31,900               | 32,656                |
| 5651 CONTRIBUTION - L.E.P.C.             | 800                  | 800                   |
| 5801 DUES & SUBSCRIPTIONS                | 4,000                | 4,160                 |
| 6001 OFFICE SUPPLIES                     | 16,730               | 13,200                |
| 6007 REPAIRS & MAINT. SUPPLIES-BLDGS.    | 37,000               | 87,070                |
| 6008 VEHICLE & POWERED EQUIP.-FUEL       | 60,000               | 90,000                |
| 6009 APPARATUS/EQUIP.-MAINT.& REPAIRS    | 70,000               | 80,000                |
| 6010 ADMIN VEHICLE MAINT. & REPAIRS      | 7,000                | 9,000                 |
| 6011 WEARING APPAREL                     | 73,000               | 57,550                |
| 6012 EMS SUPPLIES                        | 59,000               | 59,000                |
| 6014 FIRE FIGHTING SUPPLIES              | 106,400              | 70,000                |
| 6015 EMERGENCY SEARCH/RESCUE SUPPLIES    | 1,000                | 3,000                 |
| 8001 EQUIPMENT                           | 90,650               | 29,095                |
| 8002 FURNITURE & FIXTURES                | 15,050               | 5,850                 |
| 8003 EMS 50/50 GRANT                     | 30,000               | 30,000                |
| <b>TOTAL-FIRE DEPARTMENT</b>             | <b>6,272,185</b>     | <b>6,226,061</b>      |
| <br>                                     |                      |                       |
| 32020 EMERGENCY SERVICES-VOLUNTEER       |                      |                       |
| 3121 AUDITING - CONTRACTUAL              | 69,700               | 65,000                |
| 3205 VOLUNTEER FIRE & EMS TRAINING       | 220,000              | 220,000               |
| 3320 MAINTENANCE CONTRACTS               | 71,830               | 81,880                |
| 3800 STATE ASSIST. - FOREST FIRE CONTROL | 11,750               | 11,750                |
| 5203 TELEPHONE SERVICES                  | 20,500               | 20,500                |
| 5306 INSURANCE - CASUALTY & PROPERTY     | 200,000              | 210,000               |
| 5308 ACCIDENT & HEALTH INS.              | 55,000               | 50,000                |
| 5602 MEMBER REIMBURSEMENT-FUEL           | 225,000              | 225,000               |
| 5649 \$4 FOR LIFE                        | 80,000               | 80,000                |
| 5650 CENTRAL SHEN. E.M.S. COUNCIL        | 33,530               | 0                     |
| 6003 MARKETING & RECRUITMENT             | 12,000               | 12,000                |
| 6012 EMS SUPPLIES-REHAB                  | 750                  | 750                   |
| 6013 FIRE PREVENTION                     | 7,500                | 7,500                 |
| 6016 FOAM REIMBURSEMENT/REPLACEMENT      | 10,000               | 10,000                |
| 8001 FIRE/EMS EQUIPMENT                  | 36,740               | 23,400                |
| 9101 BRIDGEWATER VOL. FIRE DEPT.         | 29,959               | 31,078                |
| 9102 CHURCHVILLE VOL. FIRE DEPT.         | 62,883               | 62,100                |
| 9103 CRAIGSVILLE VOL. FIRE DEPT.         | 61,608               | 63,100                |
| 9104 DEERFIELD VOL. FIRE DEPT.           | 50,258               | 49,625                |
| 9105 DOOMS VOL. FIRE DEPT.               | 77,558               | 76,900                |
| 9106 GROTTUES VOL. FIRE DEPT.            | 49,642               | 57,748                |
| 9107 MIDDLEBROOK VOL. FIRE DEPT.         | 53,258               | 54,763                |
| 9108 RAPHINE VOL. FIRE DEPT.             | 36,395               | 37,533                |
| 9109 STUARTS DRAFT VOL. FIRE DEPT.       | 67,808               | 70,350                |
| 9110 VERONA VOL. FIRE DEPT.              | 74,733               | 79,675                |



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 9111 WEYERS CAVE VOL. FIRE DEPT.          | 76,758               | 78,400                |
| 9112 PRESTON L.YANCEY VOL.FIRE DEPT.      | 21,227               | 25,363                |
| 9113 SWOOPE VOL. FIRE DEPT.               | 60,108               | 63,700                |
| 9114 WALKERS CREEK VOL. FIRE DEPT.        | 11,777               | 12,013                |
| 9115 WILSON FIRE STATION                  | 61,158               | 60,000                |
| 9116 MT.SOLON VOL. FIRE DEPT.             | 57,270               | 54,650                |
| 9117 NEW HOPE VOL.FIRE DEPT.              | 58,883               | 59,675                |
| 9118 WINTERGREEN FIRE DEPT.               | 11,777               | 12,013                |
| 9126 CRAIGS-AUGUSTA SPRINGS RESCUE SQUAD  | 10,000               | 10,000                |
| 9130 WINTERGREEN RESCUE SQUAD             | 14,177               | 13,288                |
| 9151 AUGUSTA COUNTY VOLUNTEERS            | 26,126               | 19,213                |
| 9152 RIVERHEADS VOLUNTEERS                | 34,177               | 33,413                |
| 9160 NON-COUNTY AGENCY CONTRIBUTION       | 21,000               | 21,000                |
| <b>TOTAL-EMERGENCY SERVICES-VOLUNTEER</b> | <b>2,082,840</b>     | <b>2,063,380</b>      |
| <br>                                      |                      |                       |
| 32030 FIRE & EMS TRAINING                 |                      |                       |
| 1100 SALARIES & WAGES                     | 142,650              | 143,950               |
| 1200 SALARIES & WAGES - OVERTIME          | 8,435                | 8,000                 |
| 2100 EMPLOYERS SHARE-FICA                 | 11,480               | 11,630                |
| 2210 EMPLOYERS SHARE-RETIREMENT           | 17,900               | 14,770                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION      | 22,455               | 24,855                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INSUR     | 1,700                | 1,890                 |
| 2700 WORKERS COMPENSATION INS.            | 5,570                | 6,130                 |
| 3310 REPAIR & MAINTENANCE-CONTRACTUAL     | 3,150                | 3,150                 |
| 3320 MAINTENANCE SERVICE CONTRACTS        | 15,000               | 15,000                |
| 5100 ELECTRIC SERVICES                    | 700                  | 700                   |
| 5102 HEATING SERVICES                     | 3,800                | 3,800                 |
| 5103 WATER & SEWER SERVICES               | 600                  | 600                   |
| 5203 TELEPHONE SERVICES                   | 1,600                | 1,600                 |
| 5305 INSURANCE - BUILDINGS & GROUNDS      | 3,500                | 3,500                 |
| 5501 TRAVEL EXPENSES                      | 4,100                | 4,100                 |
| 5502 INSTRUCTIONAL TRAINING REIMB         | 25,000               | 25,000                |
| 5650 CENTRAL SHEN. E.M.S. COUNCIL         | 0                    | 33,589                |
| 5652 CONTRACTUAL TRAINING                 | 10,000               | 10,000                |
| 5801 DUES & SUBSCRIPTIONS                 | 750                  | 750                   |
| 6001 OFFICE SUPPLIES                      | 2,000                | 2,000                 |
| 6005 JANITORIAL SUPPLIES                  | 450                  | 450                   |
| 6007 REPAIR & MAINTENANCE SUPPLIES        | 750                  | 2,000                 |
| 6008 VEHICLE & POWERED EQUIP.-FUEL        | 2,500                | 4,000                 |
| 6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.  | 3,500                | 5,000                 |
| 6011 WEARING APPAREL                      | 1,080                | 1,080                 |
| 6012 EMS SUPPLIES                         | 3,000                | 4,600                 |
| 6013 TRAINING MATERIALS-TEXT BOOKS & SUP  | 31,000               | 31,000                |
| 6014 TRAINING SUPPLIES-SMOKE & NITROGEN   | 4,000                | 3,500                 |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|                                      | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--------------------------------------|----------------------|-----------------------|
| 8001 FIRE & EMS EQUIPMENT            | 5,000                | 12,410                |
| 8002 FURNITURE & FIXTURES            | 2,000                | 2,000                 |
| 8003 EMS GRANT 50/50 STATE TRAINING  | 5,000                | 5,000                 |
| TOTAL-FIRE & EMS TRAINING            | 338,670              | 386,054               |
| 32040 FIRE SAFER GRANT               |                      |                       |
| 1100 SALARIES & WAGES                | 313,000              | 751,000               |
| 2100 EMPLOYERS SHARE-FICA            | 23,930               | 57,425                |
| 2210 EMPLOYERS SHARE-RETIREMENT      | 28,500               | 68,400                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION | 69,045               | 165,700               |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS. | 3,640                | 8,735                 |
| 2700 WORKERS COMPENSATION INS.       | 8,680                | 20,830                |
| 2800 LINE OF DUTY                    | 1,845                | 4,420                 |
| TOTAL-FIRE SAFER GRANT               | 448,640              | 1,076,510             |
| 33030 J&D COURT                      |                      |                       |
| 5203 TELEPHONE SERVICES              | 3,500                | 3,500                 |
| 5501 TRAVEL EXPENSES                 | 500                  | 500                   |
| 5801 DUES & SUBSCRIPTIONS            | 1,600                | 1,600                 |
| 6001 OFFICE SUPPLIES                 | 13,000               | 13,500                |
| 8002 FURNITURE & FIXTURES            | 2,040                | 2,040                 |
| TOTAL-J&D COURT                      | 20,640               | 21,140                |
| 33040 COURT SERVICES                 |                      |                       |
| 5203 TELEPHONE SERVICES              | 2,850                | 2,850                 |
| 8002 FURNITURE & FIXTURES            | 1,000                | 1,000                 |
| TOTAL-COURT SERVICES                 | 3,850                | 3,850                 |
| 33050 JUVENILE & PROBATION           |                      |                       |
| 6015 OFFICE ON YOUTH                 | 131,500              | 131,500               |
| 7001 DETENTION HOME-OPERATING EXP    | 25,175               | 45,390                |
| 7002 MRRJ-OPERATING EXPENDITURES     | 1,391,634            | 1,841,353             |
| 7004 SAW FIRING RANGE                | 10,000               | 10,000                |
| TOTAL-JUVENILE & PROBATION           | 1,558,309            | 2,028,243             |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 34010 BUILDING INSPECTIONS             |                      |                       |
| 1100 SALARIES & WAGES                  | 270,200              | 272,300               |
| 2100 EMPLOYERS SHARE-FICA              | 20,500               | 20,840                |
| 2210 EMPLOYERS SHARE-RETIREMENT        | 34,000               | 27,940                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION   | 44,910               | 49,710                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.   | 3,215                | 3,570                 |
| 2700 WORKERS COMPENSATION INS.         | 3,305                | 3,635                 |
| 5305 MOTOR VEHICLE INSURANCE           | 2,325                | 2,400                 |
| 5501 TRAVEL EXPENSES                   | 800                  | 1,000                 |
| 6008 MOTOR VEHICLE FUEL                | 8,000                | 11,000                |
| 6009 MOTOR VEHICLE MAINT & SUPPLIES    | 4,400                | 4,000                 |
| TOTAL-BUILDING INSPECTIONS             | 391,655              | 396,395               |
| 35010 ANIMAL CONTROL                   |                      |                       |
| 1100 SALARIES & WAGES                  | 126,730              | 114,560               |
| 1200 SALARIES & WAGES- OVERTIME        | 8,000                | 8,000                 |
| 2100 EMPLOYERS SHARE-FICA              | 9,800                | 9,375                 |
| 2210 EMPLOYERS SHARE-RETIREMENT        | 15,510               | 11,755                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION   | 24,330               | 24,855                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.   | 1,470                | 1,500                 |
| 2700 WORKERS COMPENSATION INS.         | 1,555                | 1,710                 |
| 3110 VET BILLS                         | 3,200                | 3,200                 |
| 3120 PHYSICALS                         | 165                  | 165                   |
| 5201 POSTAL SERVICES                   | 1,500                | 1,500                 |
| 5203 TELEPHONE SERVICES                | 1,500                | 1,500                 |
| 5305 MOTOR VEHICLE INSURANCE           | 1,745                | 1,800                 |
| 5501 TRAVEL EXPENSES                   | 750                  | 750                   |
| 5684 ANIMAL SERVICES CENTER OPERATIONS | 204,000              | 211,200               |
| 5802 LIVESTOCK & FOWL CLAIMS           | 3,000                | 3,000                 |
| 6001 OFFICE SUPPLIES                   | 600                  | 600                   |
| 6008 MOTOR VEHICLE FUEL                | 7,000                | 10,000                |
| 6009 MOTOR VEHICLE MAINT & SUPPLIES    | 4,000                | 1,500                 |
| 6011 WEARING APPAREL                   | 950                  | 800                   |
| 6030 DMV ANIMAL FRIENDLY PLATES        | 2,000                | 2,000                 |
| 8001 EQUIPMENT                         | 1,650                | 1,000                 |
| TOTAL-ANIMAL CONTROL                   | 419,455              | 410,770               |
| 41020 HIGHWAYS & ROADS                 |                      |                       |
| 3325 REPLACEMENT & SUPPLIES-ST.SIGNS   | 15,000               | 16,000                |
| TOTAL-HIGHWAYS & ROADS                 | 15,000               | 16,000                |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 41040 STREET LIGHTS                     |                      |                       |
| 5100 ELECTRIC SERVICES                  | 116,000              | 116,000               |
| TOTAL-STREET LIGHTS                     | 116,000              | 116,000               |
| <br>                                    |                      |                       |
| 42010 SANITATION & WASTE REMOVAL        |                      |                       |
| 1100 SALARIES & WAGES                   | 229,000              | 238,550               |
| 1300 SALARIES & WAGES-PART TIME         | 5,000                | 0                     |
| 2100 EMPLOYERS SHARE-FICA               | 16,500               | 17,000                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 215                  | 0                     |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 4,495                | 0                     |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS     | 25                   | 0                     |
| 2700 WORKERS COMPENSATION INS.          | 7,975                | 8,775                 |
| 3310 MAINTENANCE & UPKEEP OF SITES      | 25,000               | 25,000                |
| 3311 LEASE PAYMENTS                     | 16,800               | 17,000                |
| 3322 CONTAINERIZATION PROGRAM-CONTR.    | 640,000              | 650,000               |
| 3500 AUGUSTA COUNTY CLEAN UP            | 30,000               | 30,000                |
| 3800 SANITARY LANDFILL #1-CONTRACT      | 1,001,000            | 1,050,000             |
| 3900 LEACHEATE EXPENSES                 | 40,000               | 40,000                |
| 5100 ELECTRIC SERVICES                  | 7,000                | 7,000                 |
| TOTAL-SANITATION & WASTE REMOVAL        | 2,023,010            | 2,083,325             |
| <br>                                    |                      |                       |
| 42020 RECYCLING PROGRAM                 |                      |                       |
| 3310 MAINT. & UPKEEP OF SITES           | 500                  | 500                   |
| 3322 HAULING RECYCLING CONTAINERS       | 140,000              | 142,000               |
| 3323 RECYCLING-CONTRACTUAL              | 3,000                | 5,000                 |
| 3600 RECYCLING COMMITTEE                | 3,000                | 3,000                 |
| TOTAL-RECYCLING PROGRAM                 | 146,500              | 150,500               |
| <br>                                    |                      |                       |
| 43010 MAINTENANCE OF BLDGS.& GROUNDS    |                      |                       |
| 1100 SALARIES & WAGES                   | 332,000              | 328,745               |
| 1200 OVER-TIME                          | 8,000                | 8,000                 |
| 1300 SALARIES & WAGES/PART-TIME         | 25,000               | 29,310                |
| 2100 EMPLOYERS SHARE-FICA               | 27,100               | 28,005                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 41,760               | 33,730                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 67,365               | 74,565                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 3,970                | 4,310                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 135                  | 135                   |
| 2700 WORKERS COMPENSATION INS.          | 5,940                | 6,535                 |
| 3310 REPAIRS & MAINT-CONTRACTUAL        | 120,000              | 150,000               |
| 3325 CONTRACTUAL - MAINTENANCE          | 30,500               | 30,500                |

## GENERAL OPERATING FUND

## EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 5100 ELECTRIC SERVICES                   | 341,000              | 341,000               |
| 5102 HEATING SERVICES                    | 120,000              | 140,000               |
| 5103 WATER & SEWER SERVICES              | 21,000               | 21,000                |
| 5104 REFUSE COLLECTION CHARGES           | 25,000               | 25,000                |
| 5105 STORMWATER MAINTENANCE              | 5,000                | 3,000                 |
| 5203 TELEPHONE SERVICES                  | 4,000                | 4,000                 |
| 5300 INSTITUTIONAL INS. PREMIUMS         | 62,105               | 70,000                |
| 5305 MOTOR VEHICLE INSURANCE             | 4,070                | 4,340                 |
| 5501 TRAVEL EXPENSES                     | 2,400                | 2,400                 |
| 6001 OFFICE SUPPLIES                     | 400                  | 400                   |
| 6005 JANITORIAL SUPPLIES                 | 38,000               | 38,000                |
| 6007 REPAIR & MAINT. SUPPLIES            | 25,000               | 25,000                |
| 6008 VEHICLE & POWERED EQUIP.-FUEL       | 5,000                | 8,000                 |
| 6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL. | 5,000                | 7,000                 |
| 8001 EQUIPMENT                           | 1,900                | 1,500                 |
| TOTAL-MAINTENANCE OF BLDGS.& GROUNDS     | 1,321,645            | 1,384,475             |
| 51010 HEALTH DEPARTMENT                  |                      |                       |
| 5601 CONTRIBUTION TO STATE HEALTH DEPT.  | 507,824              | 534,080               |
| TOTAL-HEALTH DEPARTMENT                  | 507,824              | 534,080               |
| 51020 TAX RELIEF FOR THE ELDERLY         |                      |                       |
| 5799 TAX RELIEF FOR THE ELDERLY          | 321,505              | 328,000               |
| TOTAL-TAX RELIEF FOR THE ELDERLY         | 321,505              | 328,000               |
| 71010 PARKS & RECREATION                 |                      |                       |
| 1100 SALARIES & WAGES                    | 354,705              | 362,255               |
| 1300 SALARIES & WAGES/PART-TIME          | 91,700               | 106,600               |
| 1500 SALARIES & WAGES-AFTER SCH.PROGRAM  | 160,000              | 180,000               |
| 1550 SAL.& WAGES-KIDS CAMP               | 55,000               | 65,000                |
| 1600 COMPENSATION OF BOARD MEMBERS       | 3,500                | 3,500                 |
| 2100 EMPLOYERS SHARE-FICA                | 50,200               | 53,770                |
| 2210 EMPLOYERS SHARE-RETIREMENT          | 44,475               | 37,170                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION     | 70,360               | 74,565                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.     | 4,220                | 4,750                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD  | 380                  | 400                   |
| 2700 WORKERS COMPENSATION INS.           | 9,525                | 10,480                |
| 3201 INSTRUCTION-FEE BASED PROGRAMS      | 40,000               | 46,000                |
| 3205 CREDIT CARD FEES                    | 12,000               | 13,000                |
| 3320 MAINTENANCE SERVICE CONTRACTS       | 46,700               | 63,000                |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 3600 ADVERTISING                         | 59,800               | 61,000                |
| 3800 CONTRACT SERVICES-LIFEGUARDS        | 22,000               | 27,500                |
| 5100 ELECTRIC SERVICES                   | 19,500               | 19,500                |
| 5102 HEATING SERVICES                    | 5,000                | 5,000                 |
| 5103 WATER & SEWERAGE SERVICES           | 6,000                | 6,000                 |
| 5201 POSTAL SERVICES                     | 2,000                | 2,000                 |
| 5203 TELEPHONE SERVICES                  | 5,700                | 5,700                 |
| 5305 MOTOR VEHICLE INSURANCE             | 7,070                | 7,490                 |
| 5501 TRAVEL EXPENSES                     | 2,500                | 5,000                 |
| 5801 DUES & SUBSCRIPTIONS                | 1,300                | 1,200                 |
| 6001 OFFICE SUPPLIES                     | 10,500               | 10,500                |
| 6002 SUPPLIES-CARE PROGRAMS              | 13,000               | 15,000                |
| 6003 KIDS CAMP SUPPLIES                  | 11,500               | 14,000                |
| 6005 JANITORIAL & HOUSEKEEPING SUPPLIES  | 5,350                | 6,000                 |
| 6007 REPAIR & MAINT-GROUNDSKEEP/GENERAL  | 9,800                | 4,000                 |
| 6008 VEHICLE & POWERED EQUIPMENT-FUEL    | 17,000               | 21,000                |
| 6009 VEH MAINT & SUPPLIES-FLEET VEHICLES | 10,500               | 10,500                |
| 6010 POWER EQUIPMENT MAINT & SUPPLIES    | 10,000               | 12,500                |
| 6011 REPAIR & MAINT-SHOP/GENERAL         | 3,000                | 3,000                 |
| 6012 REPAIR & MAINT-EASEMENT             | 5,000                | 6,000                 |
| 6013 REPAIR & MAINT-SD SWIMMING POOL     | 6,000                | 10,200                |
| 6014 REPAIR & MAINT-PARKS                | 12,000               | 16,000                |
| 6015 REPAIR & MAINT-COMMUNITY GYM/CENTER | 4,000                | 5,500                 |
| 6021 ATHLETIC SUPPLIES                   | 7,000                | 8,000                 |
| 6024 ADULT PROGRAM SUPPLIES              | 99,000               | 101,000               |
| 8001 EQUIPMENT                           | 29,600               | 16,000                |
| 8002 FURNITURE & FIXTURES                | 1,000                | 2,300                 |
| 8003 COMPUTER SOFTWARE                   | 320                  | 0                     |
| <b>TOTAL-PARKS &amp; RECREATION</b>      | <b>1,328,205</b>     | <b>1,422,380</b>      |
| <br>                                     |                      |                       |
| 71020 NATURAL CHIMNEYS                   |                      |                       |
| 1100 SALARIES & WAGES                    | 35,160               | 35,385                |
| 1300 SALARIES & WAGES/PART-TIME          | 56,000               | 59,725                |
| 2100 EMPLOYERS SHARE-FICA                | 6,250                | 7,275                 |
| 2210 EMPLOYERS SHARE-RETIREMENT          | 4,420                | 3,635                 |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION     | 7,485                | 8,285                 |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.     | 420                  | 465                   |
| 2700 WORKERS COMPENSATION INS.           | 1,215                | 1,340                 |
| 3320 MAINTENANCE SERVICE CONTRACTS       | 11,200               | 13,000                |
| 3800 CONTRACT SERVICES-LIFEGUARDS        | 13,400               | 18,000                |
| 5100 ELECTRIC SERVICES                   | 23,350               | 23,500                |
| 5104 REFUSE COLLECTION CHARGES           | 6,700                | 6,200                 |
| 5203 TELEPHONE SERVICES                  | 2,250                | 2,200                 |
| 5300 FACILITY INSURANCE                  | 3,630                | 3,600                 |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 5501 TRAVEL EXPENSES                     | 1,000                | 0                     |
| 6001 OFFICE SUPPLIES                     | 350                  | 500                   |
| 6004 EVENT AND PROGRAM SUPPLIES          | 2,500                | 3,000                 |
| 6005 JANITORIAL SUPPLIES                 | 3,350                | 3,500                 |
| 6006 WATER & SEWER SUPPLIES              | 6,500                | 4,000                 |
| 6007 REPAIR & MAINT-GROUDSKEEPING        | 15,000               | 14,000                |
| 6008 VEHICLE & POWERED EQUIPMENT-FUEL    | 2,400                | 2,400                 |
| 6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI | 3,200                | 0                     |
| 8001 EQUIPMENT                           | 2,000                | 0                     |
| <b>TOTAL-NATURAL CHIMNEYS</b>            | <b>207,780</b>       | <b>210,010</b>        |
| <br>                                     |                      |                       |
| 73010 LIBRARY                            |                      |                       |
| 1100 SALARIES & WAGES                    | 488,850              | 496,800               |
| 1300 SALARIES & WAGES/PART-TIME          | 105,600              | 102,500               |
| 2100 EMPLOYERS SHARE-FICA                | 43,800               | 45,845                |
| 2210 EMPLOYERS SHARE-RETIREMENT          | 61,245               | 50,980                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION     | 97,305               | 107,705               |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.     | 5,810                | 6,510                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD  | 105                  | 200                   |
| 2700 WORKERS COMPENSATION INS.           | 620                  | 685                   |
| 3125 COLLECTION AGENCY FEE               | 5,000                | 5,300                 |
| 3310 REPAIRS & MAINT.-CONTRACTUAL        | 3,000                | 3,300                 |
| 3320 MAINTENANCE SERVICE CONTRACTS       | 29,800               | 37,650                |
| 3324 JANITORIAL SERVICES-CONTRACTUAL     | 7,400                | 7,460                 |
| 3600 ADVERTISING                         | 100                  | 240                   |
| 5100 ELECTRIC SERVICES                   | 29,000               | 29,000                |
| 5102 HEATING SERVICES                    | 7,000                | 7,000                 |
| 5103 WATER & SEWERAGE SERVICES           | 2,600                | 2,600                 |
| 5104 REFUSE COLLECTION CHARGES           | 2,760                | 2,500                 |
| 5201 POSTAL SERVICES                     | 500                  | 500                   |
| 5203 TELEPHONE SERVICES                  | 44,125               | 47,760                |
| 5300 INSURANCE-BUILDING                  | 6,085                | 6,500                 |
| 5305 MOTOR VEHICLE INSURANCE             | 585                  | 600                   |
| 5501 TRAVEL EXPENSES                     | 2,500                | 2,500                 |
| 5688 BOOK STATIONS                       | 11,060               | 11,200                |
| 5801 DUES & SUBSCRIPTIONS                | 1,500                | 1,500                 |
| 6001 OFFICE SUPPLIES                     | 5,600                | 5,600                 |
| 6005 JANITORIAL SUPPLIES                 | 5,200                | 5,200                 |
| 6007 REPAIR & MAINT.SUPPLIES-BLDGS.      | 2,000                | 2,000                 |
| 6008 MOTOR VEHICLE FUEL                  | 700                  | 1,000                 |
| 6009 MOTOR VEHICLE MAINT.& SUPPLIES      | 1,000                | 1,000                 |
| 6016 BOOKS (LOCAL ONLY)                  | 18,956               | 10,000                |
| 6017 BOOKS (STATE & FEDERAL AID)         | 103,605              | 108,159               |
| 6018 PERIODICALS (MAGS.,NEWSPAPERS)      | 10,000               | 10,000                |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 6019 AUDIOVISUAL MATERIALS              | 43,000               | 43,000                |
| 6021 LIBRARY MATERIALS & SUPPLIES       | 21,800               | 22,000                |
| 8001 EQUIPMENT                          | 7,300                | 7,590                 |
| 8002 FURNITURE & FIXTURES               | 2,330                | 2,000                 |
| 8200 IMPROVEMENT TO SITES               | 1,100                | 9,300                 |
| <b>TOTAL-LIBRARY</b>                    | <b>1,178,941</b>     | <b>1,203,684</b>      |
| <br>                                    |                      |                       |
| 73020 CHURCHVILLE BRANCH LIBRARY        |                      |                       |
| 1100 SALARIES & WAGES                   | 65,525               | 65,960                |
| 2100 EMPLOYERS SHARE-FICA               | 5,005                | 5,045                 |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 8,130                | 6,770                 |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 14,970               | 16,570                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 785                  | 865                   |
| 2700 WORKERS COMPENSATION INS.          | 50                   | 55                    |
| 3310 REPAIRS & MAINT.-CONTRACTUAL       | 400                  | 400                   |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 1,500                | 1,900                 |
| 3324 JANITORIAL SERVICES-CONTRACT       | 3,735                | 3,910                 |
| 5100 ELECTRIC SERVICES                  | 8,200                | 8,200                 |
| 5103 WATER & SEWERAGE SERVICES          | 360                  | 360                   |
| 5203 TELEPHONE SERVICES                 | 4,020                | 4,020                 |
| 5300 INSURANCE-BUILDING                 | 915                  | 1,000                 |
| 6001 OFFICE SUPPLIES                    | 900                  | 900                   |
| 6005 JANITORIAL SUPPLIES                | 700                  | 700                   |
| 6007 REPAIR & MAINT. SUPPLIES           | 740                  | 740                   |
| <b>TOTAL-CHURCHVILLE BRANCH LIBRARY</b> | <b>115,935</b>       | <b>117,395</b>        |
| <br>                                    |                      |                       |
| 81010 COMMUNITY DEVELOPMENT             |                      |                       |
| 1100 SALARIES & WAGES                   | 581,500              | 614,100               |
| 1300 SALARIES & WAGES/PART-TIME         | 5,000                | 6,720                 |
| 1600 COMP.-PLANNING BOARD MEMBERS-CO.   | 6,825                | 1,700                 |
| 1700 COMP. OF ZONING BOARD OF APPEALS   | 6,000                | 6,000                 |
| 1800 COMP. OF PLANNING DIST VI MEMBERS  | 1,000                | 1,000                 |
| 2100 EMPLOYERS SHARE-FICA               | 46,000               | 47,900                |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 70,500               | 63,535                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 82,335               | 99,420                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 6,672                | 8,120                 |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 510                  | 800                   |
| 2700 WORKERS COMPENSATION INS.          | 8,825                | 9,710                 |
| 3110 PROFESSIONAL SERVICES-TOWERS       | 9,800                | 9,800                 |
| 3320 MAINTENANCE SERVICE CONTRACTS      | 1,100                | 1,100                 |
| 3600 ADVERTISING                        | 13,000               | 13,000                |
| 5201 POSTAL SERVICES                    | 10,500               | 10,000                |



GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 5203 TELEPHONE SERVICES                     | 9,300                | 9,300                 |
| 5305 MOTOR VEHICLE INSURANCE                | 2,325                | 2,400                 |
| 5501 TRAVEL EXPENSES                        | 10,000               | 10,000                |
| 5604 PLANNING DISTRICT VI                   | 54,055               | 54,673                |
| 5801 DUES & SUBSCRIPTIONS                   | 9,830                | 9,300                 |
| 6001 OFFICE SUPPLIES                        | 20,320               | 20,320                |
| 6002 DRAFTING SUPPLIES                      | 1,820                | 2,070                 |
| 6007 ENVIRONMENTAL SUPPLIES                 | 1,000                | 2,500                 |
| 6008 MOTOR VEHICLE FUEL                     | 5,000                | 7,500                 |
| 6009 MOTOR VEHICLE MAINT. & SUPPLIES        | 2,600                | 2,600                 |
| 8002 FURNITURE & FIXTURES                   | 8,100                | 1,800                 |
| <b>TOTAL-COMMUNITY DEVELOPMENT</b>          | <b>973,917</b>       | <b>1,015,368</b>      |
| <br>  |                      |                       |
| 81020 TOURISM & ECON.DEVELOPMENT            |                      |                       |
| 5603 TOURISM DEVELOPMENT                    | 94,561               | 77,584                |
| 5677 GREATER AUGUSTA CHAMBER OF COMMERCE    | 1,100                | 1,100                 |
| 5679 SHENANDOAH VALLEY AIRPORT              | 135,179              | 134,081               |
| 5698 FINE ARTS GRANT                        | 10,000               | 10,000                |
| 5700 AUGUSTA COUNTY FAIR                    | 8,045                | 7,950                 |
| 5704 FIELDS OF GOLD AGRITOURISM             | 2,500                | 2,500                 |
| 5706 FARMERS MARKET                         | 500                  | 0                     |
| <b>TOTAL-TOURISM &amp; ECON.DEVELOPMENT</b> | <b>251,885</b>       | <b>233,215</b>        |
| <br>  |                      |                       |
| 81050 ECONOMIC DEVELOPMENT                  |                      |                       |
| 1100 SALARIES & WAGES                       | 114,695              | 115,625               |
| 2100 EMPLOYERS SHARE-FICA                   | 7,950                | 8,850                 |
| 2210 EMPLOYERS SHARE-RETIREMENT             | 14,420               | 11,865                |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION        | 14,970               | 16,570                |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.        | 1,370                | 1,515                 |
| 2700 WORKERS COMPENSATION INS.              | 1,875                | 2,065                 |
| 3600 ADVERTISING/MARKETING                  | 28,355               | 35,000                |
| 5201 POSTAL SERVICES                        | 540                  | 600                   |
| 5203 TELEPHONE SERVICES                     | 1,560                | 1,560                 |
| 5305 MOTOR VEHICLE INSURANCE                | 585                  | 600                   |
| 5501 TRAVEL EXPENSES                        | 7,880                | 10,000                |
| 5674 SHENANDOAH VALLEY PARTNERSHIP          | 62,745               | 73,815                |
| 5675 SMALL BUSINESS DEVELOPMENT CENTER      | 10,000               | 12,000                |
| 5801 DUES & SUBSCRIPTIONS                   | 2,510                | 3,000                 |
| 6001 OFFICE SUPPLIES                        | 1,660                | 1,920                 |
| 6008 MOTOR VEHICLE FUEL                     | 600                  | 700                   |
| 6009 MOTOR VEHICLE MAINTENANCE              | 200                  | 200                   |
| 8002 FURNITURE & FIXTURES                   | 800                  | 0                     |
| <b>TOTAL-ECONOMIC DEVELOPMENT</b>           | <b>272,715</b>       | <b>295,885</b>        |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 83010 EXTENSION OFFICE                   |                      |                       |
| 1100 SALARIES & WAGES -V.P.I.            | 71,000               | 79,679                |
| 1300 SALARIES & WAGES/PART-TIME          | 3,400                | 16,950                |
| 5203 TELEPHONE SERVICES                  | 3,000                | 3,000                 |
| 5501 TRAVEL EXPENSES                     | 4,100                | 4,700                 |
| 6001 OFFICE SUPPLIES                     | 600                  | 600                   |
| 6002 4-H PROGRAM SUPPLIES                | 1,400                | 800                   |
| TOTAL-EXTENSION OFFICE                   | 83,500               | 105,729               |
| 83050 COUNTY FARM                        |                      |                       |
| 6003 AGRICULTURE SUPPLIES & MAINT.       | 8,000                | 3,000                 |
| 6007 AGRICULTURAL DEVELOPMENT FUND       | 2,000                | 10,000                |
| TOTAL-COUNTY FARM                        | 10,000               | 13,000                |
| 92020 OTHER OPERATIONAL FUNCTIONS        |                      |                       |
| 1100 HEADWATERS CONSERVATION TECHNICIAN  | 16,470               | 57,925                |
| 1600 COMP.-VARIOUS BDS. & COMMISSIONS    | 8,000                | 9,000                 |
| 2220 LINE OF DUTY                        | 73,000               | 73,000                |
| 2300 HOSPITALIZATION-DEPENDENT CARE      | 280,000              | 400,000               |
| 2600 UNEMPLOYMENT                        | 5,000                | 5,000                 |
| 2700 WORKERS COMPENSATION INS.           | 3,500                | 3,500                 |
| 2800 OTHER BENEFITS                      | 4,000                | 4,000                 |
| 2801 HOSPITALIZATION-RETIREEES           | 67,500               | 67,500                |
| 3130 CONSULTING SERVICES-CONSORTIUM FEES | 7,700                | 11,000                |
| 5683 HEADWATERS SOIL CONSERV.DISTRICT    | 24,725               | 24,400                |
| 8002 FURNITURE & FIXTURES                | 5,000                | 5,000                 |
| 9994 CAREER DEVELOPMENT/PAY & CLASS.     | 6,835                | 178,729               |
| 9995 PAY & CLASS. PLAN-COMP BOARD        | 0                    | 82,800                |
| 9997 PAY & CLASS. PLAN-COUNTY            | 0                    | 169,900               |
| 9998 PAY & CLASS. PLAN-OPEB              | 0                    | 25,000                |
| 9999 PAY & CLASS. PLAN-PART TIME         | 0                    | 30,000                |
| TOTAL-OTHER OPERATIONAL FUNCTIONS        | 501,730              | 1,146,754             |
| 92030 CONTRIBUTIONS                      |                      |                       |
| 5602 MENTAL HEALTH SERVICES BOARD        | 147,530              | 177,100               |
| 5604 VALLEY EDUCATION ALLIANCE           | 1,000                | 1,000                 |
| 5665 VALLEY PROGRAM FOR AGING SERVICES   | 25,000               | 31,250                |
| 5673 BLUE RIDGE COMMUNITY COLLEGE        | 5,000                | 5,000                 |
| 5703 COORD. AREA TRANSPORTATION SERV.    | 35,438               | 39,104                |
| 5707 CATS-TAX EXEMPTION                  | 27,420               | 34,124                |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 5711 COMMUNITY CENTERS (FROM P&R)        | 10,000               | 10,000                |
| 5714 CRAIGSVILLE MEALS TAX               | 25,042               | 9,048                 |
| 5715 VERONA FOOD PANTRY                  | 39,540               | 39,540                |
| 5720 CRAIGSVILLE PERSONAL PROPERTY REIMB | 28,603               | 28,603                |
| 5750 LIONS OF VA-TAX EXEMPTION           | 748                  | 782                   |
| 5751 OAK GROVE THEATER-TAX EXEMPTION     | 2,479                | 2,567                 |
| 5753 STILLWATERS TAX EXEMPTION           | 2,886                | 2,989                 |
| 5754 MARY BALDWIN COLLEGE-TAX EXEMPT     | 3,640                | 3,640                 |
| 5760 CAP-SAW CONTRIBUTION                | 41,650               | 52,100                |
| TOTAL-CONTRIBUTIONS                      | 395,976              | 436,847               |
| 92040 CONTINGENCIES                      |                      |                       |
| 9999 CONTINGENCIES                       | 50,000               | 50,000                |
| TOTAL-CONTINGENCIES                      | 50,000               | 50,000                |
| 94000 TRANSFERS TO OTHER FUNDS           |                      |                       |
| 0015 TRANSFERS TO REVENUE RECOVERY FUND  | 160,000              | 160,000               |
| 0023 TRANSFERS TO VPA FUND               | 1,084,272            | 1,124,885             |
| 0024 TRANSFERS TO CSA FUND               | 1,520,000            | 1,582,000             |
| 0041 TRANSFERS TO SCHOOL FUND            | 39,379,220           | 40,201,766            |
| 0045 TRANSFERS TO DEBT FUND              | 7,314,671            | 6,222,548             |
| 0070 TRANSFERS TO CO. CAPITAL IMPROV.    | 6,496,735            | 2,429,201             |
| TOTAL-TRANSFERS TO OTHER FUNDS           | 55,954,898           | 51,720,400            |
| GRAND TOTAL GENERAL OPERATING FUND       | 91,416,557           | 89,427,520            |

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

|                                       | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---------------------------------------|----------------------|-----------------------|
| RECAPITULATION:                       |                      |                       |
| 11010 BOARD OF SUPERVISORS            | 153,570              | 162,580               |
| 12010 COUNTY ADMINISTRATOR            | 807,450              | 704,970               |
| 12030 HUMAN RESOURCES                 | 216,630              | 263,775               |
| 12040 COUNTY ATTORNEY                 | 308,955              | 308,820               |
| 12090 COMMISSIONER OF THE REVENUE     | 852,470              | 864,300               |
| 12130 TREASURER                       | 546,120              | 524,255               |
| 12150 FINANCE                         | 369,875              | 338,820               |
| 12200 INFORMATION TECHNOLOGY          | 677,575              | 688,275               |
| 13010 BOARD OF ELECTIONS              | 306,870              | 288,100               |
| 21010 CIRCUIT COURT                   | 95,005               | 138,280               |
| 21020 GENERAL DISTRICT COURT          | 7,455                | 7,700                 |
| 21030 MAGISTRATE                      | 3,655                | 3,755                 |
| 21060 CLERK OF THE CIRCUIT COURT      | 817,877              | 840,780               |
| 22010 COMMONWEALTH ATTORNEY           | 1,012,895            | 1,042,840             |
| 31020 SHERIFF                         | 6,189,910            | 6,262,975             |
| 31040 EMERGENCY COMMUNICATIONS CENTER | 1,737,035            | 1,791,845             |
| 32010 FIRE DEPARTMENT                 | 6,272,185            | 6,226,061             |
| 32020 EMERGENCY SERVICES-VOLUNTEER    | 2,082,840            | 2,063,380             |
| 32030 FIRE & EMS TRAINING             | 338,670              | 386,054               |
| 32040 FIRE SAFER GRANT                | 448,640              | 1,076,510             |
| 33030 J&D COURT                       | 20,640               | 21,140                |
| 33040 COURT SERVICES                  | 3,850                | 3,850                 |
| 33050 JUVENILE & PROBATION            | 1,558,309            | 2,028,243             |
| 34010 BUILDING INSPECTIONS            | 391,655              | 396,395               |
| 35010 ANIMAL CONTROL                  | 419,455              | 410,770               |
| 41020 HIGHWAYS & ROADS                | 15,000               | 16,000                |
| 41040 STREET LIGHTS                   | 116,000              | 116,000               |
| 42010 SANITATION & WASTE REMOVAL      | 2,023,010            | 2,083,325             |
| 42020 RECYCLING PROGRAM               | 146,500              | 150,500               |
| 43010 MAINTENANCE OF BLDGS.& GROUNDS  | 1,321,645            | 1,384,475             |
| 51010 HEALTH DEPARTMENT               | 507,824              | 534,080               |
| 51020 TAX RELIEF FOR THE ELDERLY      | 321,505              | 328,000               |
| 71010 PARKS & RECREATION              | 1,328,205            | 1,422,380             |
| 71020 NATURAL CHIMNEYS                | 207,780              | 210,010               |
| 73010 LIBRARY                         | 1,178,941            | 1,203,684             |
| 73020 CHURCHVILLE BRANCH LIBRARY      | 115,935              | 117,395               |
| 81010 COMMUNITY DEVELOPMENT           | 973,917              | 1,015,368             |
| 81020 TOURISM & ECON.DEVELOPMENT      | 251,885              | 233,215               |
| 81050 ECONOMIC DEVELOPMENT            | 272,715              | 295,885               |
| 83010 EXTENSION OFFICE                | 83,500               | 105,729               |
| 83050 COUNTY FARM                     | 10,000               | 13,000                |
| 92020 OTHER OPERATIONAL FUNCTIONS     | 501,730              | 1,146,754             |
| 92030 CONTRIBUTIONS                   | 395,976              | 436,847               |
| 92040 CONTINGENCIES                   | 50,000               | 50,000                |
| 94000 TRANSFERS TO OTHER FUNDS        | 55,954,898           | 51,720,400            |
| GRAND TOTAL GENERAL OPERATING FUND    | 91,416,557           | 89,427,520            |

FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

|                                      | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--------------------------------------|----------------------|-----------------------|
| 50000 DISBURSEMENT OF LOANS          |                      |                       |
| 5300 DISBURSEMENTS (LOANS)           | 300,000              | 300,000               |
| 6014 GEAR PURCHASES                  | 80,000               | 105,000               |
| TOTAL-DISBURSEMENT OF LOANS          | 380,000              | 405,000               |
| <br>                                 |                      |                       |
| GRAND TOTAL FIRE REVOLVING LOAN FUND | 380,000              | 405,000               |

ASSET FORFEITURE FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 31030 OPERATIONS                       |                      |                       |
| 1200 OVER-TIME                         | 24,000               | 24,000                |
| 2100 EMPLOYERS SHARE-FICA              | 1,850                | 1,850                 |
| 5600 AGENCY SHARE DISBURSEMENT         | 11,000               | 0                     |
| 6010 POLICE SUPPLIES                   | 3,680                | 0                     |
| 8001 COMPUTER EQUIPMENT                | 8,400                | 0                     |
| 9999 OPERATIONS SUPPORT/INVESTIGATIONS | 15,000               | 10,000                |
| TOTAL-OPERATIONS                       | 63,930               | 35,850                |
| <br>                                   |                      |                       |
| GRAND TOTAL ASSET FORFEITURE FUND      | 63,930               | 35,850                |

ECONOMIC DEVELOPMENT FUND

EXPENDITURE ESTIMATES

|                                       | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---------------------------------------|----------------------|-----------------------|
| 53000 CAPITAL CONTRIBUTIONS           |                      |                       |
| 8000 PAYMENTS TO IDA                  | 142,000              | 142,000               |
| TOTAL-CAPITAL CONTRIBUTIONS           | 142,000              | 142,000               |
| <br>                                  |                      |                       |
| GRAND TOTAL ECONOMIC DEVELOPMENT FUND | 142,000              | 142,000               |

REVENUE RECOVERY FUND

EXPENDITURE ESTIMATES

|                                   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|-----------------------------------|----------------------|-----------------------|
| 32020 VOLUNTEER CONTRIBUTIONS     |                      |                       |
| 9001 DEERFIELD RESCUE SQUAD       | 21,000               | 21,000                |
| 9002 CHURCHVILLE RESCUE SQUAD     | 92,000               | 88,200                |
| 9003 STUARTS DRAFT RESCUE SQUAD   | 191,000              | 202,000               |
| 9005 NEW HOPE RESCUE SQUAD        | 21,000               | 0                     |
| 9006 MOUNT SOLON RESCUE SQUAD     | 41,000               | 38,400                |
| 9007 WEYERS CAVE                  | 27,500               | 46,000                |
| 9008 NEW HOPE-ACFR                | 0                    | 7,700                 |
| TOTAL-VOLUNTEER CONTRIBUTIONS     | 393,500              | 403,300               |
| 32040 SERVICE FEES                |                      |                       |
| 3100 PROFESSIONAL SERVICES        | 87,000               | 67,500                |
| TOTAL-SERVICE FEES                | 87,000               | 67,500                |
| 92040 CONTINGENCIES               |                      |                       |
| 9991 STAUNTON AUGUSTA RESCUE      | 30,100               | 69,600                |
| 9992 WAYNESBORO FIRST AID CREW    | 22,900               | 52,400                |
| 9993 AUGUSTA AGENCY CONTRIBUTION  | 95,000               | 60,300                |
| TOTAL-CONTINGENCIES               | 148,000              | 182,300               |
| 94000 TRANSFERS TO OTHER FUNDS    |                      |                       |
| 0011 TRANSFERS TO GENERAL FUND    | 795,000              | 795,000               |
| TOTAL-TRANSFERS TO OTHER FUNDS    | 795,000              | 795,000               |
| GRAND TOTAL REVENUE RECOVERY FUND | 1,423,500            | 1,448,100             |



VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 53010 ADMINISTRATION                    |                      |                       |
| 1100 SALARIES & WAGES                   | 5,186,055            | 5,457,689             |
| 2100 EMPLOYERS SHARE-FICA               | 404,607              | 428,873               |
| 2210 EMPLOYERS SHARE-RETIREMENT         | 633,279              | 542,406               |
| 2300 EMPLOYERS SHARE-HOSPITALIZATION    | 1,118,426            | 1,332,961             |
| 2400 EMPLOYERS SHARE-GROUP LIFE INS.    | 60,721               | 69,279                |
| 2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD | 5,356                | 10,059                |
| 2600 UNEMPLOYMENT COMPENSATION          | 6,000                | 4,000                 |
| 2700 WORKERS COMPENSATION INS.          | 16,000               | 14,500                |
| 3110 PROFESSIONAL HEALTH SERVICES       | 1,800                | 1,800                 |
| 3120 LEGAL/OTHER PROFESSIONAL SERVICES  | 310,000              | 245,000               |
| 3310 REPAIRS & MAINT.-CONTRACTUAL       | 38,000               | 38,000                |
| 5201 POSTAL SERVICES                    | 64,000               | 60,000                |
| 5203 TELEPHONE SERVICES                 | 55,000               | 63,000                |
| 5305 MOTOR VEHICLE INSURANCE            | 17,500               | 16,500                |
| 5306 SURETY BOND                        | 475                  | 413                   |
| 5307 PUBLIC OFFICIAL LIABILITY INS.     | 2,317                | 2,317                 |
| 5402 RENT-BUILDING                      | 190,000              | 180,000               |
| 5501 TRAVEL EXPENSES/TRAINING           | 23,000               | 30,000                |
| 5504 IN-SERVICE TRAINING & EDUCATION    | 5,000                | 3,000                 |
| 5801 DUES & SUBSCRIPTIONS/ADVERTISING   | 1,000                | 6,000                 |
| 6001 OFFICE SUPPLIES                    | 85,000               | 75,000                |
| 6002 FOSTER CHILDREN'S MEALS            | 1,000                | 600                   |
| 6008 MOTOR VEHICLE FUEL                 | 40,000               | 32,000                |
| 6009 MOTOR VEHICLE MAINT. & SUPPLIES    | 22,000               | 22,000                |
| 8002 FURNITURE & FIXTURES               | 48,000               | 14,000                |
| 8005 MOTOR VEHICLES                     | 54,000               | 70,000                |
| TOTAL-ADMINISTRATION                    | 8,388,536            | 8,719,397             |
| 53020 PUBLIC ASSISTANCE                 |                      |                       |
| 5701 GENERAL RELIEF                     | 20,000               | 18,000                |
| 5702 AUXILIARY GRANTS                   | 160,000              | 135,000               |
| 5706 AID TO DEPT.CHILDREN-FOSTER CARE   | 1,020,000            | 900,000               |
| 5714 SPECIAL ADOPTION PAYMENTS          | 500,000              | 470,000               |
| 5715 ADOPTION SUBSIDY PAYMENTS          | 1,040,000            | 1,150,000             |
| 5717 ADULT & APS SERVICES               | 20,000               | 28,000                |
| 5718 CLIENT PURCHASED SVCS              | 110,000              | 130,000               |
| 5725 VIEW PURCHASED SVCS                | 170,000              | 110,000               |
| 5750 FAMILY OUTREACH GRANT              | 330,000              | 330,000               |
| TOTAL-PUBLIC ASSISTANCE                 | 3,370,000            | 3,271,000             |
| GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE  | 11,758,536           | 11,990,397            |

COMPREHENSIVE SERVICES ACT

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 53060 COMPREHENSIVE SERVICES ACT       |                      |                       |
| 5715 FAMILY COMPREHENSIVE SERVICE      | 3,961,000            | 4,200,000             |
| TOTAL-COMPREHENSIVE SERVICES ACT       | 3,961,000            | 4,200,000             |
| <br>                                   |                      |                       |
| GRAND TOTAL COMPREHENSIVE SERVICES ACT | 3,961,000            | 4,200,000             |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 11000 CLASSROOM INSTRUCTION              |                      |                       |
| 1121 TEACHERS, ELEM, REGULAR             | 36,972,302           | 37,541,393            |
| 1128 TEACHERS, MIDD, VOC EXT             | 250,616              | 250,616               |
| 1130 ITCV COORDINATOR                    | 172,583              | 177,760               |
| 1151 AIDES, ELEM, REGULAR                | 2,240,685            | 2,320,961             |
| 1520 SUBSTITUTE TEACHERS, ELEM, REGULAR  | 652,690              | 652,190               |
| 1551 SUBSTITUTE AIDES, ELEM, REGULAR     | 85,800               | 85,800                |
| 1621 TEACHER SUPPLEMENT                  | 849,665              | 899,680               |
| 1650 NAT'L BD CERTIFIED INCENTIVE BONUS  | 5,000                | 5,000                 |
| 2100 FICA, UNDESIGNATED PROGRAM          | 3,007,146            | 3,079,871             |
| 2210 RETIREMENT, ELEM, REGULAR           | 4,926,877            | 5,250,539             |
| 2220 HYBRID RETIREMENT, ELEM, REGULAR    | 561,920              | 597,126               |
| 2300 HOSPITALIZATION, ELEM, REGULAR      | 5,716,540            | 6,233,101             |
| 2400 GROUP LIFE INS, ELEM, REGULAR       | 464,575              | 490,627               |
| 2510 VRS, VLDP, ELEM, REGULAR            | 11,592               | 12,628                |
| 2600 UNEMPLOYMENT INSURANCE              | 5,000                | 5,000                 |
| 2700 WORKERS COMPENSATION                | 180,288              | 189,302               |
| 2750 VRS, HIC, ELEM, REGULAR             | 413,844              | 442,770               |
| 2800 OTHER BENEFITS                      | 165,300              | 155,300               |
| 3100 PROF. SERVICES                      | 494,073              | 471,666               |
| 3200 PURCHASED SERV., SPEECH SUPERVISION | 70,000               | 85,000                |
| 3300 MAINTENANCE SERVICE, SECTION 504    | 47,813               | 44,200                |
| 3600 ADVERTISING, VOCATIONAL, HIGH       | 310                  | 650                   |
| 3800 PURCHASED SERVICES, VSDB, SPEC. ED. | 463,221              | 464,261               |
| 3810 TUITION, OTHER DIVISIONS            | 192,861              | 202,751               |
| 3830 TUITION-PRIVATE SCHOOL, ELEM        | 24,800               | 29,600                |
| 4500 INTERNAL SERVICES, HIGH, TITLE III  | 2,000                | 2,000                 |
| 5203 TELECOMMUNICATIONS - ITCV           | 600                  | 600                   |
| 5501 TRAVEL, ELEM, REGULAR               | 23,369               | 16,826                |
| 5504 CONFERENCE/INSERVICE, REGULAR       | 128,163              | 127,267               |
| 5801 DUES/MEMBERSHIP, REG                | 25,551               | 25,369                |
| 6002 FOOD & FOOD SERV SUPPLIES, SPED     | 300                  | 300                   |
| 6007 REPAIR SUPPLIES, MIDD, CAREER/TECH  | 1,163                | 600                   |
| 6008 FUEL, INFANT & TODDLER AUGUSTA/HIGH | 300                  | 0                     |
| 6012 TEXTBOOKS, ELEM                     | 93,065               | 200,000               |
| 6013 EDUC SUPPLIES, REGULAR              | 906,858              | 877,032               |
| 6016 PARENTAL INVOLVEMENT TITLE I -ELEM. | 9,900                | 9,900                 |
| 6040 TECHNOLOGY SOFTWARE                 | 442,191              | 503,622               |
| 6050 NON-CAP TECH HARDWARE               | 232,022              | 117,763               |
| 6070 EQUIPMENT, SCIENCE                  | 47,751               | 64,142                |
| 7100 SVRP TUITION/ OT, PT & SPEECH       | 1,223,046            | 762,588               |
| 7201 VVTC TUITION                        | 2,010,517            | 2,277,543             |
| 7202 VVTC - LOCAL COLLECTIONS            | 404,828              | 429,259               |
| 7203 VVTC - FLOW THROUGH FUNDS           | 192,440              | 192,440               |
| 7204 VVTC - CARL PERKINS                 | 12,809               | 14,021                |
| 7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED   | 484,798              | 498,768               |
| TOTAL-CLASSROOM INSTRUCTION              | 64,217,172           | 65,807,832            |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 12100 GUIDANCE SERVICES                 |                      |                       |
| 1123 COUNSELORS, ELEM                   | 1,745,565            | 1,801,993             |
| 1150 GUIDANCE CLERICAL, MIDD            | 216,010              | 222,489               |
| 2100 FICA                               | 150,058              | 154,870               |
| 2210 RETIREMENT                         | 254,658              | 274,091               |
| 2220 HYBRID RETIREMENT                  | 21,135               | 22,697                |
| 2300 HOSPITALIZATION INSURANCE          | 292,470              | 331,632               |
| 2400 GROUP LIFE INSURANCE               | 23,343               | 24,904                |
| 2510 VRS, VLDP, GUIDANCE, ELEM          | 436                  | 479                   |
| 2700 WORKERS COMPENSATION               | 8,677                | 9,111                 |
| 2750 VRS, HIC, GUIDANCE, ELEM           | 20,796               | 22,471                |
| 5400 LEASES & RENTALS, MIDD             | 8,100                | 8,100                 |
| 5504 CONFERENCE/EDUC/INSERVICE          | 3,500                | 6,000                 |
| 6013 EDUCATIONAL SUPPLIES               | 7,350                | 5,550                 |
| 6050 NON-CAPITALIZED TECH HARDWARE      | 4,325                | 5,550                 |
| TOTAL-GUIDANCE SERVICES                 | 2,756,423            | 2,889,937             |
| 12200 SCHOOL SOCIAL WORKER SERVICES     |                      |                       |
| 1130 OTHER PROFESSIONALS - NON-GRANT    | 109,834              | 113,130               |
| 1134 VISITING TEACHERS                  | 262,306              | 270,174               |
| 2100 FICA                               | 28,469               | 29,324                |
| 2210 RETIREMENT                         | 52,324               | 56,193                |
| 2300 HOSPITALIZATION INSURANCE          | 53,109               | 60,192                |
| 2400 GROUP LIFE INSURANCE               | 4,428                | 4,715                 |
| 2700 WORKERS COMPENSATION               | 1,516                | 1,592                 |
| 2750 VRS, HIC, VISITING TEACHERS        | 3,943                | 4,255                 |
| 3100 PROFESSIONAL SERVICES              | 500                  | 500                   |
| 5004 PARENT ACTIVITY- VPI               | 1,000                | 1,000                 |
| 5203 TELECOMMUNICATIONS-SOCIAL WORKERS  | 2,800                | 2,300                 |
| 5504 CONFERENCE REIMB                   | 750                  | 1,500                 |
| 6001 OFFICE SUPPLIES- VPI               | 920                  | 500                   |
| 6013 EDUCATIONAL SUPPLIES               | 1,400                | 1,400                 |
| 6050 NON-CAPITALIZED TECH HARDWARE- VPI | 3,000                | 0                     |
| TOTAL-SCHOOL SOCIAL WORKER SERVICES     | 526,299              | 546,775               |
| 12300 HOMEBOUND INSTRUCTION             |                      |                       |
| 1121 HOMEBOUND INSTRUCTORS, ELEM        | 34,809               | 34,809                |
| 2100 FICA, HOMEBOUND, ELEM              | 2,663                | 2,663                 |
| 3100 HOMEBOUND, INSTITUTION, SEC        | 1,000                | 1,000                 |
| 5501 TRAVEL - MILEAGE                   | 56                   | 0                     |
| TOTAL-HOMEBOUND INSTRUCTION             | 38,528               | 38,472                |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 13100 IMPROVEMENT OF INSTRUCTION         |                      |                       |
| 1121 INSTRUCTIONAL SPECIALIST            | 98,548               | 101,504               |
| 1124 CURR SUPERVISOR, REGULAR            | 708,429              | 729,682               |
| 1130 OTHER PROFESSIONAL, REG             | 122,235              | 125,081               |
| 1150 OFFICE CLERICAL, REGULAR            | 277,809              | 286,143               |
| 2100 FICA, REGULAR                       | 92,337               | 95,047                |
| 2210 RETIREMENT, REGULAR                 | 165,858              | 178,126               |
| 2300 HOSPITALIZATION, REGULAR            | 121,978              | 138,054               |
| 2400 GROUP LIFE INS, REGULAR             | 14,038               | 14,945                |
| 2700 WORKERS COMPENSATION                | 5,061                | 5,314                 |
| 2750 VRS, HIC, REGULAR                   | 12,504               | 13,487                |
| 3100 PROF SERVICES, DISTRICT, SPECIAL ED | 0                    | 21,000                |
| 3500 IMPROV INST. PRINTING SERV SPEC ED  | 700                  | 750                   |
| 5400 LEASES & RENTALS                    | 26,050               | 26,050                |
| 5504 CONFERENCE REIMB, REGULAR           | 9,000                | 9,500                 |
| 5801 IMP OF INSTRUCTION, MEMBERSHIP FEES | 175                  | 8,680                 |
| 6001 OFFICE SUPPLIES, SPECIAL ED         | 2,500                | 2,500                 |
| 6007 REPAIR SUPPLIES - SPEC ED           | 500                  | 500                   |
| 6013 EDUCATIONAL SUPPLIES, SPECIAL ED    | 2,000                | 2,000                 |
| 6016 PARENTAL INVOLVE, TITLE I           | 200                  | 200                   |
| 6040 TECHNOLOGY SOFTWARE                 | 20,564               | 4,000                 |
| 6050 NONCAPITALIZED TECH HARDWARE        | 3,149                | 3,700                 |
| TOTAL-IMPROVEMENT OF INSTRUCTION         | 1,683,635            | 1,766,263             |
| 13200 MEDIA SERVICES                     |                      |                       |
| 1122 LIBRARIANS, ELEM                    | 1,079,270            | 1,090,662             |
| 1150 OFFICE CLERICAL, MEDIA CENTER       | 179,695              | 185,085               |
| 2100 FICA, MEDIA CENTER                  | 96,313               | 97,592                |
| 2210 RETIREMENT, MEDIA CENTER            | 170,355              | 179,875               |
| 2220 HYBRID RETIREMENT, MIDD             | 6,656                | 7,149                 |
| 2300 HOSPITALIZATION, MEDIA CENTER       | 199,617              | 226,344               |
| 2400 GROUP LIFE INS, MEDIA CENTER        | 14,980               | 15,695                |
| 2510 VRS, VLDP, MIDD                     | 137                  | 151                   |
| 2700 WORKERS COMPENSATION                | 5,603                | 5,883                 |
| 2750 VRS, HIC, MEDIA                     | 13,346               | 14,162                |
| 5504 CONFERENCE/EDUC/INSERVICE           | 5,200                | 8,000                 |
| 6012 BOOKS & SUBSCRIPTIONS, BMES         | 112,326              | 111,175               |
| 6013 EDUCATIONAL SUPPLIES, MEDIA CENTER  | 3,524                | 0                     |
| 6040 SOFTWARE/ON-LINE SUPPLIES           | 34,219               | 42,000                |
| 6050 NON CAPITALIZED COMPUTER HARDWARE   | 57                   | 0                     |
| TOTAL-MEDIA SERVICES                     | 1,921,298            | 1,983,773             |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 13800 TECHNOLOGY SERVICES                |                      |                       |
| 1124 SUPERVISORS, TECHNOLOGY             | 332,285              | 384,899               |
| 1140 TECHNICAL, TECHNOLOGY               | 748,807              | 883,075               |
| 1150 OFFICE CLERICAL, TECHNOLOGY         | 19,666               | 20,257                |
| 2100 FICA, TECHNOLOGY                    | 84,207               | 98,549                |
| 2210 RETIREMENT, TECHNOLOGY              | 143,412              | 174,444               |
| 2220 HYBRID RETIREMENT                   | 11,355               | 14,412                |
| 2300 HOSPITALIZATION INS, TECHNOLOGY     | 149,020              | 183,342               |
| 2400 GROUP LIFE INS, TECHNOLOGY          | 13,099               | 15,847                |
| 2510 VRS, VLDP                           | 234                  | 305                   |
| 2700 WORKERS COMPENSATION, TECHNOLOGY    | 4,393                | 4,613                 |
| 2750 VRS, HIC, TECHNOLOGY                | 11,666               | 14,301                |
| 2800 OTHER BENEFITS, TECHNOLOGY          | 8,337                | 500                   |
| 3100 CLOUD SECURITY & SUPPORT SERVICE    | 88,000               | 88,000                |
| 3300 MAINTENANCE SERVICE, TECHNOLOGY     | 87,600               | 192,850               |
| 5001 ON LINE COMPUTER TELECOMMUNICATIONS | 575,000              | 650,000               |
| 5501 TRAVEL, TECHNOLOGY, GRANT           | 200                  | 0                     |
| 6001 OFFICE SUPPLIES                     | 1,500                | 2,500                 |
| 6040 SOFTWARE/ON-LINE, TECHNOLOGY        | 110,000              | 0                     |
| 6050 NON-CAPITALIZED TECH HARDWARE       | 425,973              | 435,000               |
| 6060 INFRASTRUCTURE, TECHLOGY            | 86,900               | 85,000                |
| TOTAL-TECHNOLOGY SERVICES                | 2,901,654            | 3,247,894             |
| 14100 OFFICE OF THE PRINCIPAL            |                      |                       |
| 1126 PRINCIPALS, ELEM                    | 1,693,305            | 1,711,134             |
| 1127 ASSISTANT PRINCIPALS, ELEM          | 1,442,614            | 1,529,151             |
| 1150 OFFICE CLERICAL, ELEM               | 1,022,773            | 1,111,083             |
| 1627 ELEM ASSIST PRINCIPAL SUPPLEMENT    | 6,921                | 6,921                 |
| 1628 ATHLETIC ASSISTANT SUPPLEMENT       | 16,954               | 16,954                |
| 2100 FICA, ELEM                          | 319,970              | 334,711               |
| 2210 RETIREMENT, ELEM                    | 573,364              | 623,806               |
| 2220 HYBRID RETIREMENT, ELEM             | 11,434               | 14,104                |
| 2300 HOSPITALIZATION, ELEM               | 515,190              | 582,792               |
| 2400 GROUP LIFE INS, ELEM                | 49,485               | 53,518                |
| 2510 VRS, VLDP, ELEM                     | 236                  | 299                   |
| 2700 WORKERS COMPENSATION                | 18,243               | 19,155                |
| 2750 VRS, HIC, ELEM                      | 44,078               | 48,301                |
| 2800 UNUSED LEAVE - ELEM                 | 35,000               | 35,000                |
| 5400 LEASES & RENTALS, ELEM              | 472,500              | 472,500               |
| 5501 TRAVEL, ELEM                        | 31,200               | 31,200                |
| 5504 CONFERENCE REIMB, ELEM              | 2,100                | 3,000                 |
| 6001 OFFICE SUPPLIES, ELEM               | 4,600                | 3,750                 |
| 6040 TECHNOLOGY SOFTWARE, ELEM           | 9,975                | 9,975                 |
| 6050 NON-CAPITALIZED TECH HARDWARE, ELEM | 1,875                | 0                     |
| TOTAL-OFFICE OF THE PRINCIPAL            | 6,271,817            | 6,607,354             |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 21100 BOARD SERVICES                     |                      |                       |
| 1111 BOARD MEMBERS                       | 21,000               | 21,000                |
| 2100 FICA                                | 1,610                | 1,610                 |
| 2300 HOSPITALIZATION                     | 42,140               | 52,164                |
| 3100 PROFESSIONAL SERVICES               | 128,026              | 112,876               |
| 3600 ADVERTISING                         | 750                  | 750                   |
| 5008 RELOCATION EXPENSE                  | 923                  | 0                     |
| 5504 CONFERENCE REIMB                    | 12,000               | 12,000                |
| 5600 CONTRIBUTION, OTHER ENTITIES        | 1,000                | 0                     |
| 5801 DUES & ASSOCIATION MEMBERSHIPS      | 11,292               | 11,292                |
| TOTAL-BOARD SERVICES                     | 218,741              | 211,692               |
| 21200 EXECUTIVE ADMIN.SERVICES           |                      |                       |
| 1112 SUPERINTENDENT                      | 169,355              | 174,436               |
| 1113 ASSISTANT SUPERINTENDENT            | 126,414              | 111,554               |
| 1150 OFFICE CLERICAL                     | 110,279              | 113,536               |
| 2100 FICA                                | 27,910               | 27,096                |
| 2210 RETIREMENT                          | 57,036               | 58,314                |
| 2300 HOSPITALIZATION                     | 30,684               | 33,534                |
| 2400 GROUP LIFE INS                      | 4,812                | 4,892                 |
| 2600 UNEMPLOYMENT INSURANCE              | 200                  | 200                   |
| 2700 WORKER COMPENSATION                 | 1,677                | 1,761                 |
| 2750 VRS, HIC, ADMINISTRATION            | 4,285                | 4,415                 |
| 2800 UNUSED LEAVE                        | 20,046               | 0                     |
| 3100 PROFESSIONAL SERVICES               | 5,425                | 400                   |
| 3500 PRINTING & BINDING                  | 8,950                | 8,000                 |
| 5400 LEASES & RENTALS                    | 17,000               | 17,000                |
| 5501 TRAVEL, ADMINISTRATION              | 265                  | 0                     |
| 5504 CONFERENCE REIMB                    | 6,000                | 6,000                 |
| 5801 DUES & ASSOCIATION MEMBERSHIPS      | 5,296                | 5,296                 |
| 6001 OFFICE SUPPLIES, CENTRAL OFFICE     | 15,000               | 15,000                |
| 6040 SOFTWARE                            | 257                  | 257                   |
| 6050 NON-CAPITALIZED TECHNOLOGY HARDWARE | 10,000               | 10,000                |
| 6070 NON-CAPITALIZED OFFICE EQUIPMENT    | 500                  | 0                     |
| TOTAL-EXECUTIVE ADMIN.SERVICES           | 621,391              | 591,691               |
| 21400 PERSONNEL SERVICES                 |                      |                       |
| 1113 ASSISTANT SUPERINTENDENT, PERSONNEL | 108,304              | 0                     |
| 1130 DIRECTOR, PERSONNEL                 | 92,087               | 94,850                |
| 1150 OFFICE CLERICAL, PERSONNEL          | 87,838               | 90,472                |
| 2100 FICA                                | 13,763               | 14,177                |
| 2210 RETIREMENT                          | 25,297               | 27,169                |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 2300 HOSPITALIZATION                     | 19,755               | 22,356                |
| 2400 GROUP LIFE INS                      | 2,141                | 2,280                 |
| 2700 WORKER COMPENSATION                 | 798                  | 838                   |
| 2750 VRS, HIC, PERSONNEL SERVICES        | 1,907                | 2,057                 |
| 3100 CONTRACTED SERVICES                 | 2,000                | 26,275                |
| 3102 CONT.SERV.- EMPL EVALUATION/TESTING | 1,650                | 600                   |
| 3110 HEALTH SERVICES, EMPLOYEES          | 14,360               | 14,360                |
| 3300 MAINTENANCE SERVICE, PERSONNEL      | 2,725                | 0                     |
| 3500 PRINTING & BINDING                  | 500                  | 500                   |
| 3800 LICENSE RENEWAL & BACKGROUND CHECK  | 16,500               | 12,500                |
| 5504 CONFERENCE REIMB                    | 2,000                | 2,000                 |
| 5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP  | 500                  | 500                   |
| 6001 OFFICE SUPPLIES - PERSONNEL         | 750                  | 750                   |
| 6040 SOFTWARE, PERSONNEL SERVICES        | 5,500                | 0                     |
| <b>TOTAL-PERSONNEL SERVICES</b>          | <b>398,375</b>       | <b>311,684</b>        |
| <br>                                     |                      |                       |
| 21600 FISCAL SERVICES                    |                      |                       |
| 1130 OTHER PROFESSIONALS, BUSINESS DEPT  | 187,299              | 192,918               |
| 1137 ACCOUNTANT                          | 207,318              | 213,537               |
| 2100 FICA                                | 30,188               | 31,094                |
| 2210 RETIREMENT                          | 55,482               | 59,586                |
| 2300 HOSPITALIZATION                     | 42,802               | 48,438                |
| 2400 GROUP LIFE INS                      | 4,695                | 4,998                 |
| 2700 WORKER COMPENSATION                 | 1,616                | 1,697                 |
| 2750 VRS, HIC, FISCAL SERVICES           | 4,183                | 4,512                 |
| 3100 PROFESSIONAL SERVICES               | 15,375               | 22,290                |
| 3300 MAINTENANCE SERVICES                | 6,519                | 0                     |
| 5501 TRAVEL                              | 75                   | 75                    |
| 5504 CONFERENCE REIMB                    | 200                  | 200                   |
| 5801 DUES & ASSOCIATION MEMBERSHIPS      | 600                  | 600                   |
| 6040 SOFTWARE, FISCAL SERVICES           | 2,919                | 0                     |
| <b>TOTAL-FISCAL SERVICES</b>             | <b>559,271</b>       | <b>579,945</b>        |
| <br>                                     |                      |                       |
| 21900 DATA PROCESSING SERVICES           |                      |                       |
| 1130 OTHER PROFESSIONALS, DP             | 69,588               | 71,676                |
| 1152 COMPUTER OPERATOR, DP               | 189,394              | 195,077               |
| 2100 FICA                                | 19,810               | 20,407                |
| 2210 RETIREMENT                          | 36,412               | 39,107                |
| 2300 HOSPITALIZATION                     | 32,925               | 37,260                |
| 2400 GROUP LIFE INS                      | 3,082                | 3,281                 |
| 2700 WORKER COMPENSATION                 | 1,090                | 1,145                 |
| 2750 VRS, HIC, DATA PROCESSING           | 2,745                | 2,961                 |



SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 3300 COMPUTER MAINTENANCE SERVICES       | 12,420               | 106,467               |
| 5504 CONFERENCE & TRAINING               | 2,500                | 2,500                 |
| 5801 MEMBERSHIPS & DUES                  | 200                  | 200                   |
| 6014 DATA PROCESSING SUPPLIES            | 1,500                | 500                   |
| 6040 SOFTWARE / ON-LINE SUPPLIES         | 3,450                | 0                     |
| 6050 NON-CAPITAL TECH HARDWARE, DATA PRO | 1,000                | 500                   |
| <b>TOTAL-DATA PROCESSING SERVICES</b>    | <b>376,116</b>       | <b>481,081</b>        |
| <br>                                     |                      |                       |
| 22200 HEALTH SERVICES                    |                      |                       |
| 1131 SCHOOL NURSES                       | 485,674              | 494,024               |
| 1140 CLINIC AIDES                        | 127,652              | 131,483               |
| 2100 FICA                                | 47,922               | 48,853                |
| 2210 RETIREMENT                          | 73,159               | 77,661                |
| 2220 HYBRID RETIREMENT                   | 13,075               | 14,041                |
| 2300 HOSPITALIZATION                     | 139,806              | 158,508               |
| 2400 GROUP LIFE INS                      | 7,300                | 7,691                 |
| 2510 VRS, VLDP                           | 270                  | 297                   |
| 2700 WORKER COMPENSATION                 | 2,499                | 2,624                 |
| 2750 VRS, HIC                            | 6,500                | 6,939                 |
| 3100 ADMIN/PROFESSIONAL SERV, MEDICAID   | 31,000               | 33,000                |
| 3102 ITCV, EVALUATIONS                   | 3,000                | 3,000                 |
| 3103 ITCV, OCCUPATIONAL THERAPY          | 3,550                | 3,550                 |
| 3104 ITCV, PHYSICAL THERAPY              | 10,000               | 10,000                |
| 3105 ITCV, SPEECH & LANGUAGE             | 36,831               | 36,831                |
| 3106 HEALTH SERVICES - VISION SERVICE    | 1,000                | 1,000                 |
| 3300 MAINTENANCE SERVICES                | 300                  | 300                   |
| 5504 CONFERENCE/EDUC/INSERVICE           | 775                  | 750                   |
| 5801 ADMIN/DUES & MEMBERSHIPS, MEDICAID  | 4,225                | 3,000                 |
| 6001 OFFICE SUPPLIES, ITCV               | 6,000                | 6,000                 |
| 6004 MEDICAL & LAB SUPPLIES              | 13,100               | 14,850                |
| 6050 NON-CAPITALIZED TECH HARDWARE       | 1,750                | 0                     |
| <b>TOTAL-HEALTH SERVICES</b>             | <b>1,015,388</b>     | <b>1,054,402</b>      |
| <br>                                     |                      |                       |
| 22300 PSYCHOLOGICAL SERVICES             |                      |                       |
| 1130 PSYCHOLOGISTS                       | 309,294              | 301,149               |
| 2100 FICA                                | 23,662               | 23,038                |
| 2210 RETIREMENT                          | 36,814               | 36,982                |
| 2220 HYBRID RETIREMENT                   | 6,673                | 7,167                 |
| 2300 HOSPITALIZATION                     | 33,159               | 37,740                |
| 2400 GROUP LIFE INS                      | 3,680                | 3,703                 |
| 2510 VRS, VLDP                           | 138                  | 152                   |
| 2700 WORKER COMPENSATION                 | 1,308                | 1,373                 |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 2750 VRS, HIC                            | 3,278                | 3,343                 |
| 3100 PSYCHOLOGICAL SERVICES              | 1,000                | 1,000                 |
| 5504 CONFERENCE REIMB, PSYCHOLOGISTS     | 750                  | 750                   |
| 6013 EDUCATIONAL SUPPLIES                | 4,900                | 4,000                 |
| 6040 PSYCHOLOGICAL SERV. - SOFTWARE      | 900                  | 1,000                 |
| 6050 NON-CAPITALIZED COMPUTER HARDWARE   | 700                  | 700                   |
| <b>TOTAL-PSYCHOLOGICAL SERVICES</b>      | <b>426,256</b>       | <b>422,097</b>        |
| <br>                                     |                      |                       |
| 22400 SPEECH/AUDIOLOGY SERVICES          |                      |                       |
| 2100 FICA                                | 353                  | 500                   |
| 3100 INTERPRETING SERVICES               | 7,300                | 6,900                 |
| 3300 AUDIOMETER MAINTENANCE              | 1,550                | 2,000                 |
| 5501 TRAVEL, MILEAGE                     | 2,000                | 2,000                 |
| 5504 CONFERENCE/INSERVICE, SPEECH AUDIO  | 1,200                | 1,200                 |
| 6013 EDUCATIONAL SUPPLIES                | 6,700                | 7,000                 |
| 6040 SOFTWARE/ON-LINE SUPPLIES           | 1,300                | 1,000                 |
| 6050 NON-CAPITALIZED COMPUTER HARDWARE   | 0                    | 1,300                 |
| <b>TOTAL-SPEECH/AUDIOLOGY SERVICES</b>   | <b>20,403</b>        | <b>21,900</b>         |
| <br>                                     |                      |                       |
| 31000 GARAGE MANAGEMENT                  |                      |                       |
| 1130 OTHER PROFESSIONALS, TRANSPORTATION | 223,900              | 208,877               |
| 1150 OFFICE CLERICAL, TRANSPORTATION     | 45,603               | 47,282                |
| 2100 FICA                                | 20,614               | 19,596                |
| 2210 RETIREMENT                          | 37,007               | 36,557                |
| 2300 HOSPITALIZATION                     | 26,340               | 29,808                |
| 2400 GROUP LIFE INS                      | 3,133                | 3,068                 |
| 2700 WORKER COMPENSATION                 | 1,133                | 1,190                 |
| 2750 VRS, HIC                            | 2,791                | 2,768                 |
| 5203 TELECOMMUNICATIONS, TRANSPORTATION  | 8,000                | 8,000                 |
| 5400 LEASES & RENTALS                    | 7,000                | 7,000                 |
| 6001 OFFICE SUPPLIES, GARAGE             | 1,500                | 1,500                 |
| 6040 TECH SOFTWARE, TRANSPORTATION MGT   | 2,489                | 2,489                 |
| 6050 NON-CAPITALIZED TECH HARDWARE       | 1,200                | 1,200                 |
| <b>TOTAL-GARAGE MANAGEMENT</b>           | <b>380,710</b>       | <b>369,335</b>        |
| <br>                                     |                      |                       |
| 32000 VEHICLE OPERATION SERVICE          |                      |                       |
| 1140 AIDES, BUS                          | 63,500               | 66,200                |
| 1170 BUS DRIVERS, REGULAR                | 2,059,529            | 2,127,240             |
| 1171 SUBSTITUTE BUS DRIVERS              | 407,700              | 417,111               |
| 1173 BUS DRIVERS, ACTIVITY               | 104,000              | 115,556               |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 2100 FICA                                | 202,512              | 209,444               |
| 2300 HOSPITALIZATION                     | 466,410              | 485,098               |
| 2600 UNEMPLOYMENT INSURANCE, BUS GARAGE  | 1,000                | 1,000                 |
| 2700 WORKER COMPENSATION                 | 23,333               | 24,500                |
| 2800 OTHER BENEFITS                      | 32,782               | 32,782                |
| 3100 PROFESSIONAL SERVICES               | 20,000               | 15,000                |
| 3420 STUDENT TRANSPORTATION BY PARENT    | 10,000               | 10,000                |
| 3430 TRANSPORTATION SERVICES BY CONTRACT | 2,500                | 0                     |
| 3800 BUS DRIVER BACKGROUND CHECKS        | 2,000                | 2,000                 |
| 5300 INSURANCE, BUSES                    | 98,790               | 103,730               |
| 5504 CONFERENCE REIMB, DRIVERS           | 750                  | 750                   |
| 6001 OFFICE SUPPLIES                     | 300                  | 300                   |
| 6004 FIRST AID SUPPLIES                  | 2,000                | 2,000                 |
| 6008 VEHICLE FUELS, BUSES                | 555,667              | 555,667               |
| <b>TOTAL-VEHICLE OPERATION SERVICE</b>   | <b>4,052,773</b>     | <b>4,168,378</b>      |
| <br>                                     |                      |                       |
| 34000 VEHICLE MAINTENANCE SERVICE        |                      |                       |
| 1165 MECHANICS                           | 366,515              | 364,335               |
| 2100 FICA                                | 28,038               | 27,873                |
| 2210 RETIREMENT                          | 25,711               | 32,540                |
| 2220 HYBRID RETIREMENT                   | 5,700                | 7,536                 |
| 2300 HOSPITALIZATION                     | 59,265               | 67,068                |
| 2400 GROUP LIFE INS                      | 4,361                | 4,773                 |
| 2510 VRS, VLDP                           | 400                  | 412                   |
| 2700 WORKER COMPENSATION                 | 3,934                | 4,131                 |
| 2800 OTHER BENEFITS                      | 1,000                | 1,000                 |
| 3300 OUTSIDE MAINTENANCE SERVICES        | 65,000               | 65,000                |
| 3700 LAUNDRY & DRY CLEANING              | 7,600                | 7,600                 |
| 5504 CONFERENCE REIMB, GARAGE            | 900                  | 900                   |
| 6009 VEHICLE PARTS, SUPPLIES             | 383,500              | 383,500               |
| 8100 REPLACEMENT, BUSES/EQUIP            | 8,181                | 8,181                 |
| <b>TOTAL-VEHICLE MAINTENANCE SERVICE</b> | <b>960,105</b>       | <b>974,849</b>        |
| <br>                                     |                      |                       |
| 35000                                    |                      |                       |
| 8100 BUSES, REPLACEMENT                  | 258,910              | 258,910               |
| <b>TOTAL-</b>                            | <b>258,910</b>       | <b>258,910</b>        |
| <br>                                     |                      |                       |
| 41000 OPERATIONS MANAGEMENT              |                      |                       |
| 1130 OTHER PROFESSIONALS, MAINTENANCE    | 119,980              | 90,930                |
| 1150 OFFICE CLERICAL, MAINTENANCE        | 32,430               | 33,403                |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 2100 FICA                                  | 11,659               | 9,511                 |
| 2210 RETIREMENT                            | 21,765               | 18,227                |
| 2300 HOSPITALIZATION                       | 15,274               | 14,904                |
| 2400 GROUP LIFE INS                        | 1,814                | 1,529                 |
| 2700 WORKER COMPENSATION                   | 536                  | 563                   |
| 2750 VRS, HIC                              | 1,616                | 1,380                 |
| 2800 OTHER BENEFITS - MAINTENANCE          | 18,167               | 0                     |
| 5201 POSTAL SERVICES                       | 10,000               | 10,500                |
| 5202 DELIVERY SERVICES                     | 1,000                | 1,000                 |
| 5203 TELEPHONE SERVICES                    | 115,000              | 115,000               |
| 5300 INSURANCE                             | 51,783               | 54,372                |
| 5410 EQUIPMENT LEASE-CONTRACTUAL           | 4,000                | 3,200                 |
| 6001 OFFICE SUPPLIES, MAINTENANCE          | 1,700                | 1,700                 |
| 6050 NON-CAPITALIZED TECHNOLOGY            | 300                  | 300                   |
| <b>TOTAL-OPERATIONS MANAGEMENT</b>         | <b>407,024</b>       | <b>356,519</b>        |
| <br>                                       |                      |                       |
| 42000 BUILDING SERVICE                     |                      |                       |
| 1130 OTHER PROFESSIONALS, MAINTENANCE      | 63,660               | 65,570                |
| 1160 MAINTENANCE WORKERS                   | 769,348              | 792,431               |
| 1191 CUSTODIANS                            | 1,461,713            | 1,496,560             |
| 1460 MAINTENANCE PART-TIME/OVER-TIME       | 9,000                | 9,000                 |
| 1491 CUSTODIANS PART-TIME                  | 55,000               | 57,000                |
| 2100 FICA                                  | 189,084              | 193,817               |
| 2210 RETIREMENT                            | 180,066              | 230,848               |
| 2220 HYBRID RETIREMENT                     | 34,634               | 45,784                |
| 2300 HOSPITALIZATION                       | 520,214              | 588,708               |
| 2400 GROUP LIFE INS                        | 28,533               | 32,054                |
| 2510 VRS, VLDP                             | 2,424                | 2,496                 |
| 2600 UNEMPLOYMENT INSURANCE, MAINTENANCE   | 2,500                | 2,500                 |
| 2700 WORKER COMPENSATION                   | 17,741               | 18,628                |
| 2750 VRS, HIC                              | 1,775                | 1,915                 |
| 2800 OTHER BENEFITS                        | 28,000               | 28,000                |
| 3300 OUTSIDE MAINTENANCE SERVICES          | 305,492              | 306,695               |
| 3391 CONTRACTED CUSTODIAL SERVICE          | 112,875              | 112,875               |
| 3700 LAUNDRY & DRY CLEANING                | 18,720               | 18,720                |
| 5101 ELECTRICAL SERVICES                   | 2,294,000            | 2,335,760             |
| 5102 HEATING SERVICES                      | 949,732              | 949,732               |
| 5103 WATER & SEWER SERVICES                | 475,005              | 491,489               |
| 5300 INSURANCE                             | 107,559              | 112,937               |
| 5501 TRAVEL - MAINTENANCE-CUSTODIAL        | 444                  | 444                   |
| 5504 CONFERENCES/TRAINING REIMB            | 1,200                | 1,200                 |
| 6005 JANITORIAL, LAUNDRY, HSKPING SUPPLIES | 237,364              | 243,884               |
| 6007 REPAIR & MAINTENANCE SUPPLIES         | 337,874              | 321,118               |
| 6050 NON-CAP TECHNOLOGY HARDWARE, MAINT    | 400                  | 400                   |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 8100 CAPITAL REPLACEMENT                 | 127,297              | 207,000               |
| TOTAL-BUILDING SERVICE                   | 8,331,654            | 8,667,565             |
| 43000 GROUNDS SERVICE                    |                      |                       |
| 3300 MAINTENANCE SERVICE                 | 31,465               | 32,134                |
| 6007 REPAIR & MAINT SUPPLIES             | 21,467               | 21,467                |
| 8100 CAPITAL REPLACEMENT                 | 119,161              | 0                     |
| TOTAL-GROUNDS SERVICE                    | 172,093              | 53,601                |
| 44000 EQUIPMENT SERVICE                  |                      |                       |
| 1160 TRADES                              | 108,627              | 111,605               |
| 2100 FICA                                | 8,310                | 8,538                 |
| 2210 RETIREMENT                          | 6,807                | 8,999                 |
| 2220 HYBRID RETIREMENT                   | 2,502                | 3,277                 |
| 2300 HOSPITALIZATION                     | 19,755               | 22,356                |
| 2400 GROUP LIFE INS                      | 1,292                | 1,462                 |
| 2510 VRS, VLDP                           | 175                  | 179                   |
| 2700 WORKER COMPENSATION                 | 827                  | 868                   |
| 3300 OUTSIDE MAINTENANCE SERVICES        | 17,377               | 17,898                |
| 6007 REPAIR & MAINT. SUPPLIES            | 55,873               | 56,696                |
| TOTAL-EQUIPMENT SERVICE                  | 221,545              | 231,878               |
| 45000 VEHICLE SERVICE                    |                      |                       |
| 3300 MAINTENANCE SERVICE                 | 14,348               | 14,621                |
| 5300 INSURANCE                           | 23,849               | 25,041                |
| 6008 VEHICLE & POWER EQUIPMENT FUELS     | 66,234               | 66,234                |
| 6009 VEHICLE & POWER EQUIP SUPPLIES      | 31,452               | 24,457                |
| TOTAL-VEHICLE SERVICE                    | 135,883              | 130,353               |
| 46000                                    |                      |                       |
| 3300 MAINTENANCE SERVICE, SECURITY GRANT | 142,248              | 0                     |
| TOTAL-                                   | 142,248              | 0                     |
| GRAND TOTAL SCHOOL OPERATING FUND        | 99,015,712           | 101,774,180           |

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

|                                     | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|-------------------------------------|----------------------|-----------------------|
| RECAPITULATION:                     |                      |                       |
| 11000 CLASSROOM INSTRUCTION         | 64,217,172           | 65,807,832            |
| 12100 GUIDANCE SERVICES             | 2,756,423            | 2,889,937             |
| 12200 SCHOOL SOCIAL WORKER SERVICES | 526,299              | 546,775               |
| 12300 HOMEBOUND INSTRUCTION         | 38,528               | 38,472                |
| 13100 IMPROVEMENT OF INSTRUCTION    | 1,683,635            | 1,766,263             |
| 13200 MEDIA SERVICES                | 1,921,298            | 1,983,773             |
| 13800 TECHNOLOGY SERVICES           | 2,901,654            | 3,247,894             |
| 14100 OFFICE OF THE PRINCIPAL       | 6,271,817            | 6,607,354             |
| 21100 BOARD SERVICES                | 218,741              | 211,692               |
| 21200 EXECUTIVE ADMIN.SERVICES      | 621,391              | 591,691               |
| 21400 PERSONNEL SERVICES            | 398,375              | 311,684               |
| 21600 FISCAL SERVICES               | 559,271              | 579,945               |
| 21900 DATA PROCESSING SERVICES      | 376,116              | 481,081               |
| 22200 HEALTH SERVICES               | 1,015,388            | 1,054,402             |
| 22300 PSYCHOLOGICAL SERVICES        | 426,256              | 422,097               |
| 22400 SPEECH/AUDIOLOGY SERVICES     | 20,403               | 21,900                |
| 31000 GARAGE MANAGEMENT             | 380,710              | 369,335               |
| 32000 VEHICLE OPERATION SERVICE     | 4,052,773            | 4,168,378             |
| 34000 VEHICLE MAINTENANCE SERVICE   | 960,105              | 974,849               |
| 35000                               | 258,910              | 258,910               |
| 41000 OPERATIONS MANAGEMENT         | 407,024              | 356,519               |
| 42000 BUILDING SERVICE              | 8,331,654            | 8,667,565             |
| 43000 GROUNDS SERVICE               | 172,093              | 53,601                |
| 44000 EQUIPMENT SERVICE             | 221,545              | 231,878               |
| 45000 VEHICLE SERVICE               | 135,883              | 130,353               |
| 46000                               | 142,248              | 0                     |
| GRAND TOTAL SCHOOL OPERATING FUND   | 99,015,712           | 101,774,180           |

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 51000 SCHOOL FOOD SERVICES               |                      |                       |
| 1124 SUPERVISOR, FOOD SERVICE            | 102,566              | 105,643               |
| 1137 ACCOUNTANT, FOOD SERVICE            | 56,674               | 58,375                |
| 1160 TRADES/MAINTENANCE                  | 52,956               | 54,544                |
| 1193 FOOD SERVICE WORKERS                | 1,084,123            | 1,432,087             |
| 1290 FOOD SERVICE WORKERS OVERTIME       | 3,000                | 1,000                 |
| 1590 FOOD SERVICE SUBSTITUTE WORKERS     | 270,000              | 150,000               |
| 2100 FICA, FOOD SERVICE                  | 120,053              | 109,599               |
| 2210 RETIREMENT, FOOD SERVICE            | 26,927               | 30,045                |
| 2300 HOSPITALIZATION, FOOD SERVICE       | 406,170              | 460,140               |
| 2400 GROUP LIFE INS, FOOD SERVICE        | 2,525                | 2,651                 |
| 2600 UNEMPLOYMENT                        | 2,168                | 2,500                 |
| 2700 WORKER COMPENSATION, FOOD SERVICE   | 12,601               | 12,000                |
| 2750 VRS, HIC                            | 1,688                | 1,821                 |
| 2800 OTHER BENEFITS, FOOD SERVICE        | 16,000               | 20,000                |
| 3100 PROFESSIONAL SERVICES               | 40,000               | 40,000                |
| 3110 HEALTH SERVICES, EMPLOYEES          | 0                    | 150                   |
| 3300 MAINTENANCE SERVICE                 | 60,000               | 60,000                |
| 5501 TRAVEL-MILEAGE                      | 9,000                | 9,000                 |
| 5504 CONFERENCE REIMB                    | 3,500                | 2,500                 |
| 6001 OFFICE SUPPLIES                     | 4,000                | 4,000                 |
| 6002 FOOD & FOOD SERVICE SUPPLIES        | 1,918,079            | 1,800,000             |
| 6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI | 25,000               | 25,000                |
| 6011 UNIFORMS & WEARING APPAREL          | 4,500                | 4,000                 |
| 6050 NON-CAPITALIZED TECH. HARDWARE      | 15,000               | 15,000                |
| 6070 NON-CAPITALIZED SNP EQUIPMENT       | 29,000               | 28,000                |
| 8100 CAPITAL REPLACEMENT                 | 0                    | 23,245                |
| TOTAL-SCHOOL FOOD SERVICES               | 4,265,530            | 4,451,300             |
| GRAND TOTAL SCHOOL CAFETERIA FUND        | 4,265,530            | 4,451,300             |

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 13800 INFORMATION TECH HARDWARE         |                      |                       |
| 6050 INFORMATION TECHNOLOGY HARDWARE    | 645,930              | 0                     |
| 6060 TECHNOLOGY INFRASTRUCTURE          | 350,000              | 0                     |
| 8220 CAPITAL, TECHNOLOGY INFRASTRUCTURE | 590,221              | 0                     |
| TOTAL-INFORMATION TECH HARDWARE         | 1,586,151            | 0                     |
| 42000 BUILDING SERVICES                 |                      |                       |
| 8112 HVAC REPLACEMENTS                  | 833,503              | 500,000               |
| TOTAL-BUILDING SERVICES                 | 833,503              | 500,000               |
| 62390 WILSON MIDDLE SCHOOL              |                      |                       |
| 8263 PROFESSIONAL SERVICES, WMS         | 305,501              | 89,394                |
| 8264 WMS/MATERIAL/SUPL/EQUIPMENT REPL   | 0                    | 50,000                |
| 8265 TECHNOLOGY                         | 0                    | 30,000                |
| 8266 BLDG.ADDITIONS, RENOVATIONS, WMS   | 915,930              | 1,119,470             |
| TOTAL-WILSON MIDDLE SCHOOL              | 1,221,431            | 1,288,864             |
| 62470                                   |                      |                       |
| 2100 FICA, HKC ELEM                     | 2,753                | 5,634                 |
| 2220                                    | 5,026                | 10,796                |
| 2300 HOSPITALIZATION, PROF SERVICES     | 3,390                | 7,452                 |
| 2400 GROUP LIFE INS, PROF SERVICES      | 425                  | 906                   |
| 2510 VLDP, PROFESSIONAL SERVICES        | 104                  | 228                   |
| 2750 VRS, HIC, PROF SERVICES            | 379                  | 817                   |
| 8263 PROFESSIONAL SERVICES, HKC ELEM    | 1,336,238            | 1,110,267             |
| 8264 HKC MATERIAL/SUPL/EQUIPMENT REPL   | 3,613                | 346,387               |
| 8265 TECHNOLOGY                         | 0                    | 300,000               |
| 8266 H.K. CASSELL RENOVATION            | 6,417,014            | 11,240,596            |
| TOTAL-                                  | 7,768,942            | 13,023,083            |
| 62580 RIVERHEADS ELEM PROF SERVICES     |                      |                       |
| 2100 FICA, RES PROJECT                  | 3,896                | 6,097                 |
| 2220 HYBRID RETIREMENT                  | 7,253                | 11,684                |
| 2300 HOSPITALIZATION, PROF SERVICES     | 4,481                | 7,452                 |
| 2400 GROUP LIFE INS, PROF SERVICES      | 614                  | 980                   |
| 2750 VRS, HIC, PROF SERVICES            | 547                  | 885                   |
| 8263 RIVERHEADS ELEM NEW PROF SERV      | 968,003              | 198,694               |
| 8264 FURNISHING & EQUIPMENT, RES        | 3,578                | 346,422               |



SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 8265 TECHNOLOGY                             | 0                    | 300,000               |
| 8266 BUILDING, RES                          | 6,467,440            | 11,327,040            |
| TOTAL-RIVERHEADS ELEM PROF SERVICES         | 7,455,812            | 12,199,254            |
| GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND | 18,865,839           | 27,011,201            |

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| RECAPITULATION:                             |                      |                       |
| 13800 INFORMATION TECH HARDWARE             | 1,586,151            | 0                     |
| 42000 BUILDING SERVICES                     | 833,503              | 500,000               |
| 62390 WILSON MIDDLE SCHOOL                  | 1,221,431            | 1,288,864             |
| 62470                                       | 7,768,942            | 13,023,083            |
| 62580 RIVERHEADS ELEM PROF SERVICES         | 7,455,812            | 12,199,254            |
| GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND | 18,865,839           | 27,011,201            |

DEBT FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 92040 DEBT SERVICE-COUNTY BONDS PAY.     |                      |                       |
| 9124 BOND REDEMPTION - #21 VRA GREENVILL | 92,677               | 92,676                |
| 9125 BOND REDEMPTION - #22 VRA RT. 636   | 225,000              | 235,000               |
| 9126 BOND REDEMPTION - #23 VRA WATER TAN | 155,000              | 160,000               |
| 9255 INTEREST ON BOND #22 VRA RT. 636    | 174,341              | 167,328               |
| 9256 INTEREST ON BOND #23 VRA WATER TANK | 86,491               | 81,794                |
| TOTAL-DEBT SERVICE-COUNTY BONDS PAY.     | 733,509              | 736,798               |
| 92050 DEBT SERVICE-SCHOOL BONDS PAY.     |                      |                       |
| 3099 HANDLING CHARGES                    | 6,550                | 7,650                 |
| 9110 BOND REDEMPTION - #10 1995 A        | 300,000              | 0                     |
| 9111 BOND REDEMPTION - #11 1995 B        | 618,601              | 0                     |
| 9112 BOND REDEMPTION - #12 1998 A        | 699,588              | 713,112               |
| 9113 BOND REDEMPTION - #13 1999 A        | 100,000              | 100,000               |
| 9114 BOND REDEMPTION - #14 1999 B        | 329,308              | 338,424               |
| 9115 BOND REDEMPTION - #15 2004 A        | 295,000              | 295,000               |
| 9116 BOND REDEMPTION - #16 2004 B        | 324,418              | 329,852               |
| 9117 BOND REDEMPTION - #17 2006 B        | 1,330,000            | 1,330,000             |
| 9121 BOND REDEMPTION - #18 2007 A        | 608,010              | 616,742               |
| 9122 BOND REDEMPTION - #19 QSCB 2011     | 468,750              | 468,750               |
| 9123 BOND REDEMPTION - #20 2012B         | 220,000              | 230,000               |
| 9243 INTEREST ON BOND #10 1995 A         | 7,650                | 0                     |
| 9244 INTEREST ON BOND #11 1995 B         | 15,774               | 0                     |
| 9246 INTEREST ON BOND #12 1998 A         | 129,161              | 93,137                |
| 9247 INTEREST ON BOND #13 1999 A         | 27,450               | 21,350                |
| 9248 INTEREST ON BOND #14 1999 B         | 96,317               | 75,951                |
| 9249 INTEREST ON BOND #15 2004 A         | 141,653              | 126,608               |
| 9250 INTEREST ON BOND #16 2004 B         | 157,457              | 140,773               |
| 9251 INTEREST ON BOND #17 2006 B         | 666,741              | 598,911               |
| 9252 INTEREST ON BOND #18 2007 A         | 423,240              | 392,009               |
| 9253 INTEREST ON BOND #19 QSCB 2011      | 24,638               | 24,638                |
| 9254 INTEREST ON BOND #20 2012 A         | 278,033              | 267,770               |
| TOTAL-DEBT SERVICE-SCHOOL BONDS PAY.     | 7,268,339            | 6,170,677             |
| GRAND TOTAL DEBT FUND                    | 8,001,848            | 6,907,475             |

HEAD START FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 11000 CLASSROOM INSTRUCTION              |                      |                       |
| 1121 TEACHERS, HEAD START                | 605,096              | 767,185               |
| 1151 AIDES, HEAD START                   | 171,343              | 171,595               |
| 1520 SUBSTITUTE TEACHER, HEAD START      | 55,482               | 50,366                |
| 2100 FICA                                | 61,708               | 72,308                |
| 2210 RETIREMENT                          | 71,389               | 95,687                |
| 2220 HYBRID RETIREMENT                   | 38,425               | 42,663                |
| 2300 HOSPITALIZATION INSURANCE           | 175,388              | 195,937               |
| 2400 GROUP LIFE INSURANCE                | 9,197                | 11,132                |
| 2510 VRS, VLDP                           | 758                  | 843                   |
| 2600 UNEMPLOYMENT INSURANCE              | 1,531                | 1,205                 |
| 2700 WORKER COMPENSATION                 | 6,367                | 4,801                 |
| 2750 VRS, HIC, HEAD START                | 7,860                | 10,121                |
| 2800 TUITION ASSISTANCE- HEAD START      | 10,694               | 5,425                 |
| 3100 PROFESSIONAL SERVICES               | 118,720              | 12,146                |
| 3130 CHILD CARE FEE, HS                  | 421,180              | 64,415                |
| 3300 MAINTENANCE SERVICE, HEAD START     | 59,830               | 12,871                |
| 3600 ADVERTISING, HEAD START             | 13,104               | 4,900                 |
| 3800 PURCHASED SERVICES, GOV'T AGENCY HS | 7,649                | 1,883                 |
| 5000 OTHER CHARGES                       | 15,100               | 7,510                 |
| 5001 TELEPHONE SERVICES                  | 6,804                | 4,522                 |
| 5002 MILEAGE                             | 13,278               | 9,584                 |
| 5003 INSURANCE                           | 14,613               | 10,169                |
| 5004 POLICY COUNCIL EXPENSES             | 4,284                | 4,700                 |
| 5005 MEALS & SNACKS                      | 9,829                | 8,269                 |
| 5007 FACILITY UPKEEP - HEAD START        | 42,410               | 17,004                |
| 5504 CONFERENCE REIMB - TTA              | 7,550                | 8,172                 |
| 6013 EDUCATIONAL SUPPLIES - HEADSTART    | 180,562              | 49,957                |
| 6040 TECHNOLOGY SOFTWARE - HEAD START    | 20,483               | 13,226                |
| 6050 NON CAPITALIZED TECH HARDWARE, HS   | 2,256                | 3,245                 |
| 8200 CAPITAL OUTLAY, ADD, START UP, EHS  | 113,400              | 0                     |
| TOTAL-CLASSROOM INSTRUCTION              | 2,266,290            | 1,661,841             |
| 12100 MENTAL HEALTH SPECIALIST           |                      |                       |
| 1130 MENTAL HEALTH SPECIALIST            | 44,353               | 44,375                |
| 2100 FICA                                | 3,525                | 3,557                 |
| 2210 RETIREMENT                          | 6,364                | 6,729                 |
| 2300 HOSPITALIZATION                     | 7,229                | 7,828                 |
| 2400 GROUP LIFE INS                      | 542                  | 547                   |
| 2750 VRS, HIC                            | 477                  | 509                   |
| 2800 TUITION ASSISTANCE, TT&A            | 100                  | 100                   |
| 5504 CONFERENCE, MENTAL HEALTH           | 3,289                | 7,398                 |
| 6013 SUPPLIES, MENTAL HEALTH             | 25,023               | 7,135                 |
| TOTAL-MENTAL HEALTH SPECIALIST           | 90,902               | 78,178                |

HEAD START FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 12200 SOCIAL WORKER SERVICES             |                      |                       |
| 1130 FAMILY SERVICE WORKERS-HEADSTART    | 57,147               | 58,861                |
| 1150 CLERICAL, HEAD START                | 31,743               | 30,834                |
| 1151 ASST FAM SERV WORKERS-HEAD START    | 165,734              | 170,961               |
| 2100 FICA - HEADSTART                    | 19,491               | 19,918                |
| 2210 RETIREMENT - HEADSTART              | 18,902               | 19,707                |
| 2220 HYBRID RETIREMENT                   | 16,674               | 18,590                |
| 2300 HOSPITALIZATION - HEADSTART         | 44,075               | 53,164                |
| 2400 GROUP LIFE INS - HEADSTART          | 2,875                | 3,085                 |
| 2510 VRS, VLDP                           | 378                  | 377                   |
| 2750 VRS, HIC                            | 2,670                | 2,925                 |
| 2800 CONTINUING EDUCATION - TT&A         | 408                  | 408                   |
| 3100 PURCHASED SERVICE, HEAD START       | 5,833                | 6,750                 |
| 5000 OTHER - HS, TT&A                    | 1,620                | 120                   |
| 5504 CONFERENCE - HS, TT&A               | 9,801                | 6,018                 |
| 6013 INSTRUCTIONAL SUPPLIES, HEAD START  | 52,055               | 12,075                |
| TOTAL-SOCIAL WORKER SERVICES             | 429,406              | 403,793               |
| 13100 IMPROVEMENT OF INSTRUCTION         |                      |                       |
| 1124 SUPERVISORS, HEAD START             | 66,768               | 69,124                |
| 1130 OTHER PROFESSIONAL, HS              | 62,433               | 60,908                |
| 2100 FICA                                | 9,153                | 10,832                |
| 2210 RETIREMENT                          | 14,245               | 20,874                |
| 2220 HYBRID RETIREMENT, EHS              | 2,924                | 255                   |
| 2300 HOSPITALIZATION INSURANCE           | 13,408               | 17,877                |
| 2400 GROUP LIFE INSURANCE                | 6,598                | 1,657                 |
| 2510 VRS, VLDP, EHS                      | 198                  | 0                     |
| 2750 VRS, HIC                            | 1,565                | 1,546                 |
| 2800 TUITION ASSISTANCE - HS, TT&A       | 1,444                | 100                   |
| 3300 MAINTENANCE SERVICE IMPROVE. OF INS | 175                  | 0                     |
| 5504 CONFERENCE - HS, TT&A               | 11,648               | 7,542                 |
| 6001 OFFICE SUPPLIES, IMPROVEMENT OF INS | 5,227                | 0                     |
| 6013 EDUCATIONAL SUPPLIES, HEAD START    | 40,169               | 4,200                 |
| 6050 NON-CAPITALIZED TECH HARDWARE, EHS  | 0                    | 8,469                 |
| 8200 CAPITAL OUTLAY, EHS, START UP, ADDI | 8,000                | 0                     |
| TOTAL-IMPROVEMENT OF INSTRUCTION         | 243,955              | 203,384               |
| 21600 FISCAL SERVICES                    |                      |                       |
| 1130 DIRECTOR, HEAD START                | 81,339               | 81,379                |
| 1137 ACCOUNTANT - HEAD START             | 11,796               | 38,870                |
| 1150 CLERICAL, HEAD START                | 33,478               | 34,296                |
| 2100 FICA                                | 9,457                | 12,231                |

HEAD START FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 2210 RETIREMENT                          | 17,961               | 20,724                |
| 2220 HYBRID RETIREMENT                   | 853                  | 2,735                 |
| 2300 HOSPITALIZATION INSURANCE           | 17,562               | 23,522                |
| 2400 GROUP LIFE INSURANCE                | 1,549                | 1,869                 |
| 2510 VRS, VLDP                           | 17                   | 53                    |
| 2750 VRS, HIC                            | 1,291                | 1,742                 |
| 2800 OTHER BENEFITS, EHS, START UP       | 5,000                | 0                     |
| 3100 PROFESSIONAL SERVICES               | 55,051               | 32,103                |
| 5400 COPIER LEASE, HEAD START            | 7,287                | 6,611                 |
| 5504 CONFERENCE - HS, TT&A               | 14,675               | 7,997                 |
| 6001 OFFICE SUPPLIES                     | 53,845               | 19,147                |
| 6013 SUPPLIES, EHS                       | 1,000                | 1,000                 |
| 6040 TECHNOLOGY SOFTWARE, START UP, EHS  | 6,000                | 0                     |
| 6050 NON CAPITALIZED COMPUTER HARDWARE   | 41,116               | 9,212                 |
| <b>TOTAL-FISCAL SERVICES</b>             | <b>359,277</b>       | <b>293,491</b>        |
| <br>                                     |                      |                       |
| 22100 ATTENDANCE SERVICES                |                      |                       |
| 1130 ATTENDANCE PROFESSIONAL-HEAD START  | 40,755               | 40,786                |
| 2100 FICA - ATTENDANCE - HEAD START      | 3,258                | 3,257                 |
| 2210 VRS- ATTENDANCE- HEAD START         | 5,978                | 6,110                 |
| 2300 HOSPITALIZATION- ATTENDANCE- HEAD S | 7,605                | 7,703                 |
| 2400 GROUP LIFE- ATTENDANCE- HEAD START  | 491                  | 485                   |
| 2750 VRS, HIC                            | 743                  | 457                   |
| 3100 PROFESSIONAL SERVICE- HS ATTENDANCE | 745                  | 0                     |
| 5504 CONFERENCE EXPENSE, HS TT&A         | 552                  | 552                   |
| 6001 OFFICE SUPPLIES- HS ATTENDANCE      | 15,721               | 3,200                 |
| <b>TOTAL-ATTENDANCE SERVICES</b>         | <b>75,848</b>        | <b>62,550</b>         |
| <br>                                     |                      |                       |
| 22200 HEALTH SERVICES                    |                      |                       |
| 1131 HEALTH NURSES (RN) HEAD START       | 69,727               | 84,681                |
| 2100 FICA                                | 5,578                | 6,707                 |
| 2210 RETIREMENT                          | 10,652               | 12,861                |
| 2300 HOSPITALIZATION INSURANCE           | 12,094               | 15,904                |
| 2400 GROUP LIFE INSURANCE                | 861                  | 1,023                 |
| 2750 VRS, HIC                            | 744                  | 957                   |
| 2800 TUITION ASSISTANCE - HS, TT&A       | 100                  | 100                   |
| 3100 PROFESSIONAL SERVICES, HEAD START   | 15,715               | 2,895                 |
| 5000 HEALTH SERVICES, HS, OTHER          | 1,111                | 0                     |
| 5504 CONFERENCE - HS, T&A                | 3,460                | 2,367                 |
| 6013 INSTRUCTIONAL SUPPLIES, HEAD START  | 108,244              | 35,162                |
| 6050 NON-CAP TECH HARDWARE, EHS, START U | 4,500                | 0                     |
| <b>TOTAL-HEALTH SERVICES</b>             | <b>232,786</b>       | <b>162,657</b>        |

HEAD START FUND

EXPENDITURE ESTIMATES

|                                       | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---------------------------------------|----------------------|-----------------------|
| 32000 VEHICLE OPERATION SERVICE       |                      |                       |
| 1130 OTHER PROFESSIONALS              | 51,681               | 51,705                |
| 2100 FICA                             | 4,048                | 4,029                 |
| 2210 RETIREMENT                       | 7,344                | 7,632                 |
| 2300 HOSPITALIZATION INSURANCE        | 6,960                | 7,652                 |
| 2400 GROUP LIFE INSURANCE             | 615                  | 614                   |
| 2750 VRS, HIC                         | 552                  | 577                   |
| 3100 PROFESSIONAL SERVICE, EHS        | 0                    | 1,000                 |
| 5504 CONFERENCE/EDUC/INSERVICES       | 3,075                | 1,250                 |
| 6013 EDUCATIONAL SUPPLIES, HEAD START | 9,510                | 500                   |
| TOTAL-VEHICLE OPERATION SERVICE       | 83,785               | 74,959                |
| 42000 BUILDING SERVICE                |                      |                       |
| 5000 OTHER CHARGES, HEAD START        | 17,563               | 49,090                |
| 5101 HS, ELECTRICAL                   | 1,724                | 1,550                 |
| TOTAL-BUILDING SERVICE                | 19,287               | 50,640                |
| 45000 TRANSPORTATION SERVICES         |                      |                       |
| 3300 VEHICLE MAINT/REPAIRS            | 6,832                | 5,000                 |
| 6009 VEHICLE REPAIR PARTS-HEAD START  | 4,363                | 4,250                 |
| 8200 VEHICLE - CAPITAL                | 31,300               | 0                     |
| TOTAL-TRANSPORTATION SERVICES         | 42,495               | 9,250                 |
| GRAND TOTAL HEAD START FUND           | 3,844,031            | 3,000,743             |

HEAD START FUND

EXPENDITURE ESTIMATES

|                                  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|----------------------------------|----------------------|-----------------------|
| RECAPITULATION:                  |                      |                       |
| 11000 CLASSROOM INSTRUCTION      | 2,266,290            | 1,661,841             |
| 12100 MENTAL HEALTH SPECIALIST   | 90,902               | 78,178                |
| 12200 SOCIAL WORKER SERVICES     | 429,406              | 403,793               |
| 13100 IMPROVEMENT OF INSTRUCTION | 243,955              | 203,384               |
| 21600 FISCAL SERVICES            | 359,277              | 293,491               |
| 22100 ATTENDANCE SERVICES        | 75,848               | 62,550                |
| 22200 HEALTH SERVICES            | 232,786              | 162,657               |
| 32000 VEHICLE OPERATION SERVICE  | 83,785               | 74,959                |
| 42000 BUILDING SERVICE           | 19,287               | 50,640                |
| 45000 TRANSPORTATION SERVICES    | 42,495               | 9,250                 |
| GRAND TOTAL HEAD START FUND      | 3,844,031            | 3,000,743             |



## GOVERNOR'S SCHOOL FUND

## EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 11000 CLASSROOM INSTRUCTION             |                      |                       |
| 1121 TEACHERS, GOVERNORS SCHOOL         | 662,166              | 674,045               |
| 1421 PART TIME TEACHERS                 | 20,000               | 33,000                |
| 1520 SUBSTITUTE TEACHERS, GOV SCHOOL    | 1,500                | 500                   |
| 2100 FICA                               | 53,754               | 56,805                |
| 2210 RETIREMENT, GOVERNORS SCHOOL       | 86,634               | 91,871                |
| 2220 HYBRID RETIREMENT, GOV SCHOOL      | 6,467                | 6,946                 |
| 2300 HOSPITALIZATION INS, GOVERNORS SCH | 81,684               | 90,576                |
| 2400 GROUP LIFE INS, GOVERNORS SCHOOL   | 7,879                | 7,957                 |
| 2510 VRS, VLDP, GOV SCHOOL              | 133                  | 147                   |
| 2600 UNEMPLOYMENT INSURANCE             | 508                  | 508                   |
| 2700 WORKERS COMPENSATION               | 1,974                | 1,974                 |
| 2750 VRS, HIC, GOV SCHOOL               | 7,019                | 7,481                 |
| 2800 TUITION ASSISTANCE-GOV SCHOOL      | 5,000                | 1,000                 |
| 3100 CONTRACTED SERVICES                | 14,000               | 14,000                |
| 3120 PROFESSIONAL SERVICES              | 35,000               | 35,000                |
| 3300 MAINTENANCE SERVICE                | 2,000                | 2,000                 |
| 3500 PRINTING & BINDING                 | 500                  | 500                   |
| 3830 TUITION - DUAL ENROLLMENT          | 112,000              | 112,000               |
| 5420 RENTAL SPACE                       | 3,000                | 3,000                 |
| 5501 TRAVEL-MILEAGE                     | 1,000                | 1,000                 |
| 5504 CONV/EDUC/INSERVICE                | 10,000               | 10,000                |
| 5801 DUES/MEMBERSHIPS                   | 1,000                | 1,000                 |
| 6012 TEXTBOOKS                          | 7,500                | 7,500                 |
| 6013 EDUCATIONAL SUPPLIES               | 40,000               | 40,000                |
| 6040 SOFTWARE/ON-LINE CONTENT           | 45,000               | 45,000                |
| 6050 NON CAPITALIZED COMPUTER HARDWARE  | 31,000               | 30,000                |
| TOTAL-CLASSROOM INSTRUCTION             | 1,236,718            | 1,273,810             |
| 13100 IMPROVEMENT/INSTRUCTION           |                      |                       |
| 1130 DIRECTOR, GOVERNORS SCHOOL         | 72,948               | 75,136                |
| 1150 CLERICAL, GOVERNORS SCHOOL         | 30,788               | 31,711                |
| 2100 FICA, GOVERNORS SCHOOL             | 7,936                | 8,173                 |
| 2210 RETIREMENT, GOVERNORS SCHOOL       | 14,585               | 15,664                |
| 2300 HOSPITALIZATION INS, GOVERNORS SCH | 13,524               | 15,000                |
| 2400 GROUP LIFE INS, GOVERNORS SCHOOL   | 1,234                | 1,261                 |
| 2750 VRS, HIC                           | 1,099                | 1,186                 |
| 5400 EQUIPMENT RENTAL                   | 8,000                | 8,000                 |
| 6001 SUPPLIES                           | 3,500                | 3,500                 |
| TOTAL-IMPROVEMENT/INSTRUCTION           | 153,614              | 159,631               |

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

|                                    | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|------------------------------------|----------------------|-----------------------|
| 13800 COMPUTER TECHNICIAN          |                      |                       |
| 1140 COMPUTER TECHNICIAN           | 29,128               | 30,003                |
| 2100 SOCIAL SECURITY               | 2,228                | 2,295                 |
| 2210 VA RETIREMENT SYSTEM          | 4,095                | 4,398                 |
| 2300 HOSPITALIZATION INSURANCE     | 3,366                | 3,726                 |
| 2400 GROUP LIFE INSURANCE          | 347                  | 333                   |
| 2750 RETIREES' HEALTH CARE CREDIT  | 309                  | 354                   |
| TOTAL-COMPUTER TECHNICIAN          | 39,473               | 41,109                |
| 41000 OPERATIONS MANAGEMENT        |                      |                       |
| 5201 POSTAL SERVICES               | 1,200                | 1,200                 |
| 5203 TELEPHONE SERVICES            | 30,000               | 60,000                |
| TOTAL-OPERATIONS MANAGEMENT        | 31,200               | 61,200                |
| 66000 CSVRGS BUILDING PROJECT      |                      |                       |
| 8200 CAPITAL/ADDITIONAL            | 0                    | 60,002                |
| TOTAL-CSVRGS BUILDING PROJECT      | 0                    | 60,002                |
| GRAND TOTAL GOVERNOR'S SCHOOL FUND | 1,461,005            | 1,595,752             |

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

|                                    | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|------------------------------------|----------------------|-----------------------|
| RECAPITULATION:                    |                      |                       |
| 11000 CLASSROOM INSTRUCTION        | 1,236,718            | 1,273,810             |
| 13100 IMPROVEMENT/INSTRUCTION      | 153,614              | 159,631               |
| 13800 COMPUTER TECHNICIAN          | 39,473               | 41,109                |
| 41000 OPERATIONS MANAGEMENT        | 31,200               | 61,200                |
| 66000 CSVRGS BUILDING PROJECT      | 0                    | 60,002                |
| GRAND TOTAL GOVERNOR'S SCHOOL FUND | 1,461,005            | 1,595,752             |

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

|  | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|--|----------------------|-----------------------|
| 80000 CAPITAL OUTLAYS                  |                      |                       |
| 8005 ACQ. & DEVELOPMENT-LANDFILL SITE  | 0                    | 126,932               |
| 8011 INFRASTRUCTURE-BEVERLEY MANOR     | 50,000               | 0                     |
| 8012 INFRASTRUCTURE-MIDDLE RIVER       | 50,000               | 0                     |
| 8013 INFRASTRUCTURE-NORTH RIVER        | 55,395               | 200                   |
| 8014 INFRASTRUCTURE-PASTURES           | 75,042               | 9,048                 |
| 8015 INFRASTRUCTURE-RIVERHEADS         | 50,000               | 0                     |
| 8016 INFRASTRUCTURE-SOUTH RIVER        | 50,000               | 0                     |
| 8017 INFRASTRUCTURE-WAYNE              | 150,000              | 500,000               |
| 8021 MATCHING GRANTS-BEVERLEY MANOR    | 15,000               | 0                     |
| 8022 MATCHING GRANTS-MIDDLE RIVER      | 15,000               | 0                     |
| 8023 MATCHING GRANTS-NORTH RIVER       | 15,000               | 0                     |
| 8024 MATCHING GRANTS-PASTURES          | 15,000               | 0                     |
| 8025 MATCHING GRANTS-RIVERHEADS        | 15,000               | 0                     |
| 8026 MATCHING GRANTS-SOUTH RIVER       | 15,000               | 0                     |
| 8027 MATCHING GRANTS-WAYNE             | 15,000               | 0                     |
| 8049 ELECTORAL BD - VOTING MACHINES    | 70,000               | 0                     |
| 8053 LIBRARY-AUTOMATION                | 47,000               | 17,000                |
| 8057 FIRE & RESCUE EQUIP/APPARTUS      | 1,393,500            | 70,500                |
| 8058 EMERGENCY COMMUNICATIONS          | 1,170,289            | 136,700               |
| 8059 FIRE TRAINING CENTER              | 18,693               | 0                     |
| 8060 SHERIFF EQUIP/K-9                 | 100,350              | 0                     |
| 8070 SCHOLASTIC WAY PROJECT            | 100,000              | 0                     |
| 8073 GREENVILLE SEWER                  | 1,090                | 0                     |
| 8134 COUNTY SCHOOLS                    | 544,068              | 1,093,224             |
| 8135 REGIONAL CORRECTION FACILITY      | 564,124              | 564,124               |
| 8139 TOURIST INFORMATION CENTER        | 10,000               | 10,000                |
| 8141 GEOGRAPHICAL INFO.SYSTEM          | 26,000               | 0                     |
| 8142 SD POOL/BUS/PARKS                 | 1,235                | 0                     |
| 8144 INFORMATION TECHNOLOGY            | 604,000              | 70,562                |
| 8145 ECONOMIC DEVELOPMENT              | 1,265,300            | 129,950               |
| 8146 FIRING RANGE                      | 50,000               | 52,000                |
| 8148 COUNTY COURTHOUSE                 | 210,350              | 605,000               |
| 8151 FLOOD CONTROL DAMS                | 2,397,460            | 1,075,000             |
| 8152 FIRE & RESCUE EQUIPMENT-VOLUNTEER | 200,000              | 200,000               |
| 8153 HAZARDOUS MATERIALS GRANT         | 50,000               | 10,000                |
| 8157 SAFER RESERVE                     | 739,000              | 0                     |
| 8161 BLUE RIDGE COMMUNITY COLLEGE      | 131,140              | 137,585               |
| 8162 SECONDARY ROADS-REVENUE SHARING   | 754,060              | 0                     |
| 8165 GOVERNMENT CENTER SECURITY        | 70,000               | 0                     |
| 8166 VEHICLE SINKING FUND              | 863,278              | 70,500                |
| 8198 BUILDING SINKING FUND             | 652,774              | 256,460               |
| TOTAL-CAPITAL OUTLAYS                  | 12,619,148           | 5,134,785             |

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| 94000 TRANSFERS TO OTHER FUNDS              |                      |                       |
| 0011 TRANSFERS TO GENERAL FUND              | 1,180,000            | 0                     |
| 0044 TRANSFERS TO SCH. CAP. IMPROV.         | 1,833,503            | 500,000               |
| 0045 TRANSFERS TO DEBT FUND                 | 646,372              | 644,122               |
| TOTAL-TRANSFERS TO OTHER FUNDS              | 3,659,875            | 1,144,122             |
| <br>  |                      |                       |
| GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND | 16,279,023           | 6,278,907             |

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

|   | 2015-2016<br>REVISED | 2016-2017<br>PROPOSED |
|---|----------------------|-----------------------|
| RECAPITULATION:                             |                      |                       |
| 80000 CAPITAL OUTLAYS                       | 12,619,148           | 5,134,785             |
| 94000 TRANSFERS TO OTHER FUNDS              | 3,659,875            | 1,144,122             |
| GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND | 16,279,023           | 6,278,907             |

# COUNTY OF AUGUSTA, VA

18 Government Center Lane  
P. O. Box 590, Verona, Virginia 24482-0590  
40) 245-5618, FAX 245-5621



March 28, 2016

## MEMORANDUM

TO: BOARD OF SUPERVISORS

FROM: Timothy K. Fitzgerald, County Administrator *TKF*

COPY: Augusta County Planning Commission

SUBJECT: CAPITAL IMPROVEMENTS PLAN AND BUDGET

The recommended Capital Improvements Budget for Fiscal Year 2016-17, along with the Capital Improvements Plan for the five years 2016-17 through 2020-21, is submitted for the Board of Supervisors' consideration (**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. Since 1990, there has been seven 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 | \$ 834,913         |
| FY12-13 | \$ 277,940         |
| FY14-15 | <u>\$1,296,421</u> |
|         | \$4,462,024        |

This represents a reduction of \$4,462,024 in previously committed Capital funding. To re-establish this funding source would require adding 6.5¢ to our 58¢ existing tax rate (\$690,000 = 1¢). To equalize with School Capital funding, it would take an additional 10.5¢.

The relationship between Capital and Operating budgets is always fluid. When "year end" fund balances occur, the CIP's depreciation accounts (DA) have been the primary beneficiary. These accounts include: Electoral Board Automation, Sheriff's Department Equipment, Fire/Rescue Equipment, Emergency Communications Equipment, Geological Information System (GIS) Equipment, Information Technology (IT), Library Automation, Vehicle Depreciation, Security Equipment, Parks and Recreation and Building Maintenance (HVAC, Roof, Carpet and Tile, Lighting, etc.).

### 2016-17 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2016-17 identifies needs totaling \$24,028,315. The amount of funds represented by the five-year CIP is \$81,304,475. 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 2016-17, the following funding sources are earmarked for capital projects:

| <u>General Operating</u>  | <u>FY15-16</u> |
|---|----------------|
| Consumer Utility (1/3) (1993)   | \$ 817,000     |
| Business, Professional & Occupational License Tax (BPOL) (1/3) (1993) | 1,133,000      |
| Meals Tax (90%) (1992/1998)   | 2,187,000      |
| 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   | 256,000        |
| Lodging Taxes   | 10,000         |
| Revenue Recovery  | 200,000        |
|   | - 400,000 (1)  |
|   | - 278,000 (2)  |
|   | - 751,750 (3)  |
|   | - 623,000 (4)  |
|   | - 834,913 (5)  |
|   | - 277,940 (6)  |



-1,296,421 (7)  
-7,256,250 (8)  
\$ 687,726

- (1) Reflects FY 93-94 CIP reductions to offset operating budget needs.
- (2) Reflects FY 03-04 CIP reductions to offset operating budget needs.
- (3) Reflects FY 09-10 CIP reductions to offset operating budget needs.
- (4) Reflects FY10-11 CIP reductions to offset operating budget needs.
- (5) Reflects FY11-12 CIP reductions to offset operating budget needs.
- (6) Reflects FY12-13 CIP reductions to offset operating budget needs.
- (7) Reflects FY14-15 CIP reductions to offset operating budget needs (School Board).
- (8) School Debt – Phases I, II, III, IV, V and VI.

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 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 school debt.

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 had a December 31<sup>st</sup> balance of \$25.2 million. This fund can be broken down into a number of 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
  - Courthouse
  - Solid Waste Centers
  - County Schools
  - Flood Control Dams/Stormwater Management
  - Fire Training Center
  - Government Center
5. Grant Matches
  - Fire and Rescue Equipment - Volunteers
  - Hazardous Materials and Equipment

- 6. Debt
  - Regional Jail
  - Juvenile Detention Home
  - Blue Ridge Community College
  - County Court Complex
  - Route 636 Road Project
  - Mill Place Commerce Park Water Tank
- 7. Reserves
  - Comprehensive Services Act
  - Department of Social Services
  - Economic Development
- 8. Regional Projects
  - Tourist Information Center
  - Firing Range

Also attached is a list of CIP projects and allocations based upon available Fund Balance and reoccurring CIP funding availability (**attachment**). It is significant to note that the CIP has an "unfunded" balance of \$7,881,034.

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

**INFRASTRUCTURE**

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. Since FY2010, funding for this account has been substantially reduced:

|        | <u>Per District</u> | <u>Total</u> |
|--------|---------------------|--------------|
| FY2009 | \$200,000           | \$1,400,000  |
| FY2010 | \$100,000           | \$ 700,000   |
| FY2011 | \$100,000           | \$ 700,000   |
| FY2012 | \$ 50,000           | \$ 350,000   |
| FY2013 | \$ -0-              | \$ -0-       |
| FY2014 | \$ -0-              | \$ -0-       |
| FY2015 | \$ 25,000           | \$ 175,000   |

**PUBLIC WORKS**

A) **Stormwater**

Stormwater management continues to be a State and local problem. Many of our older subdivisions have inadequate storm drainage systems, or the systems are in need of repair. In addition, regional stormwater management planning, especially for areas in industrial, commercial, and small lot residential subdivisions, continues to hold promise, especially when a public/private partnership presents itself as a viable option. This account provides seed money or leverage to address these issues.

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.

B) **MS4**

In 2014, the County became a regulated Municipal Separate Storm Sewer System (MS4) community and a Virginia Stormwater Management Program (VSMP) Authority. These programs, which are mandated by state code, will significantly increase the level of investment in stormwater management infrastructure, and will require that the county plan for the associated long term maintenance responsibilities. The VSMP program will lead to additional privately funded facilities for the county to maintain in residential subdivisions and the MS4 program, in order to meet yet to be determined Total Maximum Daily Load (TMDL) discharge limits, will require significant investment on the County's part for planning, design, construction and maintenance. The MS4 area is approximately 8,800 acres with less than 100 acres outside of the Urban Service Areas designated by the County. While the MS4 plan has not yet been fully developed, it is likely that the county will need to retrofit the old plan and develop new stormwater management measures to meet the required pollutant reductions.

The County is developing and implementing a MS4 program to minimize the discharge of pollutants through and from the MS4 into surface waters. This program must include six elements, or "Minimum Control Measures"

- Public Education and Outreach
- Public Participation / Involvement
- Illicit Discharge Detection and Elimination
- Construction Site Runoff Control
- Post-Construction Runoff Control
- Pollution Prevention / Good Housekeeping

The County has designated operating budget funding for the MS4 program in both FY14-15 and FY15-16. In order to determine the precise needs and priorities for improvements, the County can explore the feasibility of carrying out more detailed studies of countywide stormwater management needs. The cost of a countywide study could exceed \$1 million. The cost to fund regional stormwater detention facilities, both MS4 and non MS4 storm sewers, could exceed \$25 million. The industry standard to maintain stormwater infrastructure averages \$30/acre/year to \$150/acre/year depending upon density. Considering the acreage for both the MS4 regulated area and the Urban Service Areas (41,000 acres plus/minus) the cost would be \$1,230,000 to \$6,150,000 annually. Many communities are enacting stormwater management fees to offset the construction and maintenance cost of these facilities. Funding for ongoing maintenance of programs will be included in future operating budgets.

C) **Roads**

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). This past year VDOT implemented a new funding plan across the state to provide for transportation funding. This plan entitled HB2 uses criteria specific to regions to establish a ranking system for potential projects. This past year the county submitted several projects for construction. Those projects are currently being recommended for funding pending Commonwealth Transportation Board approval.

**EDUCATION**

Since 1992, the County has authorized \$182.2 million in bonds for School construction projects. Projects include:

**PHASE I (\$2.4M)**

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

**PHASE II (\$14.7M)**

Stuarts Draft Elementary  
Clymore Elementary

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

Ft. Defiance High  
Buffalo Gap High  
Riverheads High

**PHASE IV (\$24.3M)**

North River Elementary  
Craigsville Elementary  
Stump Elementary  
Churchville Elementary

**PHASE V (\$55.1M)**

Wilson Middle School  
Stuarts Draft High  
Wilson High

**PHASE VI (\$60.5M)**

Wilson Middle School  
Wilson Elementary School  
Riverheads Elementary School  
Cassell Elementary School

In June 1990, School debt totaled \$5,639,604. As of June 2015, School debt totaled \$48.9 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$7,994,873 in FY15.

The Board, on September 22, 2010, authorized the School Board to proceed with Capital Improvements within the Board of Supervisors currently authorized annual debt appropriation (\$7,256,250). Currently, construction is underway for a new Riverheads Elementary School, a new Cassell Elementary School, and expansion to Wilson Middle School.

## **PUBLIC SAFETY**

### **A) Detention**

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 is \$22.9 million. The debt payment is \$1,955,000 annually of which Augusta County's share is \$528,126 based upon our three-year average of prisoner days (27%). 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. With Rockingham and Harrisonburg joining the Authority, our percentage of debt has dropped from 39.41% to 27%. We will continue to seek "rentals" from the State and non-participating jurisdictions in the State to assist in generating additional revenues to reduce local member contributions (as space is available).

The County's share of annual debt for the Middle River Regional Jail and the Shenandoah Valley Regional Detention Home is \$603,310:

|       |               |
|-------|---------------|
| MRRJ  | \$528,126     |
| SVRDH | <u>75,184</u> |
|       | \$603,310     |

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

### **B) E-911**

Augusta County Emergency Communications Center is upgrading the current Motorola analog UHF wide band simulcast radio system to a narrowband system. The FCC mandated that by January 2013 radio systems will have to be converted to narrow band operation, whether they are analog or digital. To achieve the mandate, the FCC will stop approving wide band (25 KHz) analog radio licenses. Augusta County currently leases a microwave system and tower sites from Ntelos. Ntelos leases are near expiration and Ntelos has no plans to continue using microwave as they are migrating over to fiber. Ntelos has requested the County purchase and maintain its own microwave system and equipment.

The County will maintain the four existing conventional microwave tower sites, and will be adding two additional communication sites in Deerfield and Troxell Gap to enhance the radio coverage after the narrow-band migration. All the pagers, mobiles and portables radios for law enforcement, fire and rescue have been replaced with new equipment that is narrow-band capable.

The County requested a waiver from the FCC to grant an extension for narrow banding beyond the January 1, 2016 date. The County will continue to work on

developing the Troxell Gap communications site and negotiate new leases with the existing tower sites. The County has contracted with Motorola to replace the simulcast microwave system. Field testing will be performed before and after the upgrades to evaluate the communication coverage. All the upgrades will have to meet the new restrictions mandated by the National Radio Quiet Zone (NRQZ) in Greenbank, West Virginia. The project is expected to be completed in FY2017.

C) **FIRE AND RESCUE**

The recommendations proposed in previous fire and rescue studies, as well as the Strategic Plan recommendations suggested in recent years, continue to impact the operating budget, as well as the capital budget. While this is recognized and accounts have been established in capital for apparatus, the Training Center, and volunteer equipment, the needs associated with maintaining and supporting a combination system continue to escalate.

Fire and rescue station infrastructure; 17 stations total countywide are aging and need to be considered with regard to future upgrades and/or construction of new centrally located stations. Projected cost per station up to \$2.4 Million.

In addition to having County owned fire apparatus; 3 Engines, 1 Tanker, 2 Squads, 1 Ladder Truck, and numerous other support fire related apparatus, Augusta County Fire-Rescue has acquired eight (8) County owned ambulances over the past several years that are providing service delivery from both County owned stations, as well as through partnerships with volunteer stations.

The Training Center and Training Division, inclusive of both fire and EMS remain a key element in assuring that both the career and volunteer system have the resources and facilities to deliver necessary training to provide skilled and capable personnel to meet present and future public safety needs.

The capital accounts set aside, as well as all other available funding sources for fire and EMS apparatus should be under constant review regarding replacement needs as the County grows and develops. Apparatus needs will continue to evolve as to apparatus type and placement, dependent on development and growth in given areas.

D) **COURTS**

We are working towards the November referendum for public approval to relocate the Courts Complex from Staunton to the Government Center. Cost to relocate courts is estimated at \$44 million based upon current and future space needs.

## E) LANDFILL

Over \$15.4 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 year. Construction of Phase 4 is complete. ACSA believes that the construction of Phase 5 would be 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 – With technology rapidly changing, it is imperative we stay proactive in order to provide the best resources to both County staff and County residents. With Server and PC platforms changing so quickly, we find ourselves in a near constant cycle of replacement and upgrading of our equipment. We have also added all door security and cameras in the recent years. This equipment resides on our network and is our responsibility. This year we are added a new network that sits next to our data network and new phones reside here. We will maintain this network as well as the phones. We also provide technology for Public Safety. During the past several years we have assigned toughbooks to over 100 users between Sheriff's office and Fire/Rescue personnel. We have moved our network to a virtual environments in hopes of providing the most stable backbone possible. At the same time, we move forward with Disaster Recover needs with 'Off Site' replication, for both the network and financial system. Our web usage continues to improve the communication between the county, citizens and businesses. This year we hope to offer a new and improved site with many more interactive options. GIS continues to be a dependable resource for staff and citizens. Improved efficiency and quality of our data have come as a result of the high demand.

- B) **BLUE RIDGE COMMUNITY COLLEGE** – The current capital program identifies projects over \$70 million; \$18 million of these recently completed projects include an \$8 million 21,000 gross square foot (gsf) Advanced Technology Center (2012), an \$11 million 34,000 gsf Fitness and Recreation Center (2014) and a 4,000 gsf leased space facility for a Welding Center (2014). The state of the art Advanced Technology Center serves local manufacturing industry and continues to have a positive influence on economic development in the region. \$38 million of these projects are in-process and include a \$15 million, 40,000 gsf, Classroom and Student Services Administration addition to the Houff Student Center (under construction and scheduled for spring 2016 completion), a \$5 million non-general fund Parking Structure, under design and scheduled for early 2018 completion), and an \$18 million, 40,000 gsf Bioscience Center under design (currently funded by the State for design only). Localities served by the Community College are responsible for the non-general costs of site work associated with projects, i.e. utility extensions, parking lots, roadways, external lighting, sidewalks, etc. Augusta County's share would be \$137,585 a year.
- C) **LIBRARY** – The Library invested in several technological upgrades in FY 15/16 including installing a Radio Frequency Identification (RFID) system at the main facility in Fishersville to provide theft protection and improve various circulation functions. A self-check station was installed at the Churchville Branch and the Internet service at Fishersville was tripled to 50 megs.

The Library Board of Trustees and staff are working with various community groups to explore the creation of a library in the Stuarts Draft community, a growing commercial and residential hub. To accommodate changes in use, a study of operational hours at the five Library facilities is being conducted to provide convenient hours and to place staff where they will best be utilized.

The Library's five physical locations are community hubs and technology centers for county residents, while self-service online collections cater to area residents who are unable to travel to the library in person. As technology evolves, so do the unique needs of the Augusta County residents who feel the effects of the digital divide due to financial restraints or lack of digital literacy.

While several improvements and upgrades have been made, Library staff are currently able to meet the needs of only a portion of the county's citizens -- those within a convenient drive of our current locations. Every day we provide classes or one-on-one support to those in need of new technology skills as they face changes in conducting business, navigating government services, or achieving educational goals. In order to meet the needs of the rest of the county, the Library will explore various options for establishing a library in Stuarts Draft and develop a master plan for future locations, including branches or stations to serve the Northern end of the county where locals currently do not have ready access to our trained information professionals.

In addition, the Library will also create a master plan for facility upgrades to keep pace with the demands for more community space and varied technological needs. In the six years since the Fishersville Main Library underwent complete renovations, Augusta County Library has only performed general cosmetic and security updates to its



buildings and thus needs to plan for future facility maintenance and changes to keep locations convenient, healthy, and comfortable for visitors.

By investing in improved facilities, more locations, and technology, we can provide Augusta County residents with better access to technology resources, trained and knowledgeable staff, and community resources to further increase this area's viability for industry and economic development.

- D) **RECREATION FACILITIES** - The County's Comprehensive Parks, Recreation, & Open Space Master Plan is being revisited and updated. It is anticipated that this plan will be ready for the Board of Supervisor's review in the second quarter of the 2016-2017 fiscal year. This plan will continue to serve as the "blue print" for future recreation facilities. In the meantime, staff have completed a number of park projects since 2012 and continue to progress on others.

At Natural Chimneys Park, a state of the art and technologically advanced water filtration system was installed for the well water system in 2012. This project was made possible with the generosity, knowledge, and skills of the Augusta County Service Authority and its employees. Also in the fall of 2012, an addition to the Pool House was constructed to provide shade to pool patrons via a covered patio. In the spring of 2013 staff completed renovations to the performance stage. In 2014, six additional sewer hookup camping sites were completed and added to the campground inventory. In 2015, the water filtration system was replaced with a more efficient system manufactured in Pennsylvania thus providing quicker and more responsive maintenance service. Also in 2015, staff replaced approximately 600 feet of water and sewer lines in the park. Staff have determined that the most essential capital needs for the park are:

- a) Renovations to the swimming pool, to include liner replacement and rehabilitation of the separate 'tot pool'
- b) Phased replacement of picnic tables and campfire rings at all campsites
- c) Renovation of J-Loop restrooms and expansion of facility to include showers
- d) Further development and enhancement of the existing trail network

At Augusta Springs Park, the initial two phases of construction and development were completed and the park experienced its first full year of operation for recreational purposes in 2012. Since then staff have added additional wooden rail fencing in areas for security and safety purposes along with grills at the picnic shelter.

At Deerfield Park, construction and development was completed in the summer of 2014. This project included construction of a picnic shelter and a walking trail that traces the property boundary, along with significant stump removal and minor grading. In 2015 staff added landscaping, a grass volleyball court, benches along the walking trail, grills, and a new 4-swing swing-set. Staff have determined that the most essential capital needs for the park are:

- a) Removal of remaining/existing storage buildings that are abandoned on the property
- b) Replacing existing wooden playground structure with modern plastic and metal playground, similar in size

At Stuarts Draft Park, considerable resources were expended in 2014 and 2015 to improve the playability of Kiser Soccer/Activity field and the 2 softball fields. These

improvements included border fencing, addition of infield dirt/material, disking and tilling, addition of topsoil, and hydra-seeding of playing surface. Staff have determined that the most essential capital needs for the park are:

- a) Replacement of the chlorination system for the swimming pool
- b) Replacement of the floor in the office and program portion of the pool house
- c) Permanent restroom facility, accessible during park hours, year round
- d) Performance platform, or additional covered area (other than existing shelter), for expanding the community's use
- e) Irrigation systems for the two soccer/activity fields
- f) Additional parking, convenient to sports/activity fields

In the Recreation Gym, located in Fishersville, staff oversaw the replacement of the 4 heaters for the facility, of which the school system did contribute about 35% of the total cost. Staff have seen a significant increase in requests for use and actual use of this facility over the past two years. This increase is reflective of the deficit in gym space that the County has compared to demand, especially within its urban growth areas. Staff expect this need to be accurately reflected and conveyed through the revised Master Plan based on the initial citizen survey responses and then the public meeting stage. Major renovations would be needed for this facility to continue hosting the current uses and meet code while providing a safe and comfortable environment for citizens.

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, over \$2.5 million has been authorized leveraging an estimated \$4.8 million in community, individual and corporate contributions.

- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** - The Airport Commission has been successful over the past several years leveraging local funds to secure significant State and Federal Grants to improve facilities at the Shenandoah Valley Regional Airport (SHD). Projects underway or recently completed include renovations to passenger facilities, expansions and rehabilitation of aircraft and vehicle parking areas, and airfield pavements. More recently the Airport Commission undertook a comprehensive update to the Master Plan for the Airport which identifies existing conditions, forecast demand and facilities that will be necessary to meet such demand over the next 15-20 years. The previous Master Plan review was conducted in the late 1990's and most of the projects identified have been completed. The development and approval of this more recent plan update is required by both the Federal Aviation Administration and Virginia Department of Aviation in order for the Commission secure funding for future projects from both agencies. Initial projects identified include, expansion of facilities to handle increasing demands for space to park aircraft, upgrades to the aviation fueling systems, and potential aircraft hangar construction. The first project to follow the Master Plan update will be a required Environmental Assessment regarding projects identified in the plan. The Commission also intends to complete updating and replacement of critical Aircraft Fire/Rescue apparatus and Snow Removal equipment, both of which are critical to maintaining Federal compliance regarding public safety and insuring the all-weather capabilities of the of the Airport. Augusta County partners with Rockingham County, Staunton, Waynesboro and Harrisonburg to operate the Airport.

- F) **UTILITIES** – 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 2015, 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 the funding of this project will be critical in order to move forward.
- 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/recycling 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** – Past CIPs have funded master planning, minor renovations, security and design costs for court facilities. Renovations recently completed at the Circuit Courthouse include: courtroom carpet replacement, renovation of jury room to include new table, cabinets, light fixtures and rug installation and upgrade to two offices along with painting of the Judge’s Chambers. Future funding for courts will be needed based on the decision regarding the relocation of the Court House.
- I) **GOVERNMENT CENTER** – Functionality of the Government Center continues to evolve. This account allows for funding of renovations and improvements to address Governmental space needs. Minor renovations have most recently taken place in the IT department.
- 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 could present itself to relocate to Fishersville in the future.
- K) **ECONOMIC DEVELOPMENT** – This account has been used to purchase and develop Mill Place Commerce Park. Funding from this account has been used in the past to grade several sites in the Commerce Park to make them “shovel ready.” Additionally, funds from this account could assist in progressing the site readiness of other key sites throughout the County. In particular, there are three 500-acre sites in Augusta County that could be unique assets to the State of Virginia if progressed further on a site readiness scale. 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 other similar projects present themselves.

L) **TOURISM**

The goal is help attract new visitors to Augusta County and enhance their visitor experience with tourist information centers and support of other key attractions. In an effort to meet our moral obligation, any tourism funding not spent in any given fiscal year as part of the general fund is moved into a tourism CIP for significant tourism projects.

M) **GOVERNMENT BUILDINGS SECURITY** – It is important to monitor activities in and around various governmental buildings. Funding has been used to upgrade cameras and equipment to integrate it with our access control system. Since 2001, Homeland Security has been a high priority and we continue to see a need for security equipment.

N) **FLOOD CONTROL DAMS** – NRCS has completed improvements to Robinson Hollow, Inch Run, Toms Branch and Mills Creek dams. Todd Lake is in the final construction phase and is almost completed. Hearthstone Lake is in the planning phase. 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 each facility (25%).

O) **SOLID WASTE TRANSFER RECYCLING LOCATIONS** – The recycling committee and staff continues to seek a site in Deerfield to construct a new transfer station. Staff continually monitors demand and functionality of sites and assess existing and future locations as necessary. The Recycling Committee continues to provide recycling at 9 locations throughout the County and the Landfill. Staff monitors commodity markets and manages revenues and expenses. Staff continually assesses the need for additional plastic recycling throughout the County.

P) **VEHICLE SINKING FUND** – A depreciation account has been established for the replacement of law enforcement and other County vehicles.

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**COUNTY OF AUGUSTA**  
**CAPITAL IMPROVEMENTS PLAN**  
**FISCAL YEARS 2017-2021**

| <u>PROJECT</u>        | <u>FISCAL YEAR ENDING JUNE 30TH</u> |                  |                  |                  |                  | <u>TOTAL</u>      |
|-----------------------|-------------------------------------|------------------|------------------|------------------|------------------|-------------------|
|                       | <u>2017</u>                         | <u>2018</u>      | <u>2019</u>      | <u>2020</u>      | <u>2021</u>      |                   |
| <u>PUBLIC WORKS:</u>  |                                     |                  |                  |                  |                  |                   |
| INFRASTRUCTURE        | 1,400,000                           | 1,400,000        | 1,400,000        | 1,400,000        | 1,400,000        | 7,000,000         |
| STORMWATER MANAGEMENT | 165,000                             | 180,000          | 200,000          | 200,000          | 200,000          | 945,000           |
| LANDFILL              | 463,000                             | 930,000          | 108,500          | 688,000          | 1,762,000        | 3,951,500         |
| REVENUE SHARING-ROADS | 500,000                             | 500,000          | 500,000          | 500,000          | 500,000          | 2,500,000         |
| <b>SUB-TOTAL</b>      | <b>2,528,000</b>                    | <b>3,010,000</b> | <b>2,208,500</b> | <b>2,788,000</b> | <b>3,862,000</b> | <b>14,396,500</b> |

|                         |                  |                  |                  |                  |                  |                   |
|-------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <u>SCHOOL PROJECTS:</u> | <u>7,256,000</u> | <u>7,256,000</u> | <u>7,256,000</u> | <u>7,256,000</u> | <u>7,256,000</u> | <u>36,280,000</u> |
|-------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|

PUBLIC SAFETY:

|                                 |                  |                  |                  |                  |                  |                   |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| JAIL EXPANSION (DEBT)           | 528,130          | 528,130          | 528,130          | 528,130          | 528,130          | 2,640,650         |
| JUV. DETENTION HOME (DEBT)      | 75,185           | 75,185           | 75,185           | 75,185           | 75,185           | 375,925           |
| COURTHOUSE (DEBT)               | 675,000          | 675,000          | 675,000          | 675,000          | 675,000          | 3,375,000         |
| EMERGENCY COMMUNICATIONS (DA)   | 4,304,000        | 302,500          | 301,000          | 297,000          | 265,500          | 5,470,000         |
| FIRE & RESCUE APPARATUS (DA)    | 3,822,000        | 671,000          | 609,500          | 466,000          | 303,000          | 5,871,500         |
| FIRE/ RESCUE TRAINING CENTER II | 40,000           | 40,000           | 40,000           | 40,000           | 40,000           | 200,000           |
| FIRE/ RESCUE CAPITAL (VOL.)     | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 1,000,000         |
| SHERIFF'S DEPARTMENT (DA)       | 310,000          | 82,000           | 70,000           | 52,000           | 18,000           | 532,000           |
| FIRING RANGE                    | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 50,000            |
| <b>SUB-TOTAL</b>                | <b>9,964,315</b> | <b>2,583,815</b> | <b>2,508,815</b> | <b>2,343,315</b> | <b>2,114,815</b> | <b>19,515,075</b> |

OTHER COUNTY PROJECTS:

|                                    |           |         |         |         |         |           |
|------------------------------------|-----------|---------|---------|---------|---------|-----------|
| G. I. S. (DA)                      | 0         | 11,000  | 8,100   | 6,900   | 4,400   | 30,400    |
| BLUE RIDGE COMM. COLLEGE           | 138,000   | 138,000 | 138,000 | 138,000 | 138,000 | 690,000   |
| LIBRARY AUTOMATION/TECHNOLOGY (DA) | 35,000    | 8,000   | 4,500   | 1,000   | 1,000   | 49,500    |
| RECREATIONAL MATCHING GRANTS       | 210,000   | 210,000 | 210,000 | 210,000 | 210,000 | 1,050,000 |
| RECREATIONAL COMM. CENTERS         | 20,000    | 20,000  | 20,000  | 20,000  | 20,000  | 100,000   |
| RECREATION (DA)                    | 1,390,000 | 67,000  | 67,000  | 67,000  | 67,000  | 1,658,000 |
| SHEN. VAL. REG. AIRPORT COMM.      | 134,000   | 134,000 | 134,000 | 134,000 | 134,000 | 670,000   |
| UTILITIES                          | 200,000   | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |

DA=Depreciation Account

**COUNTY OF AUGUSTA**  
**CAPITAL IMPROVEMENTS PLAN**  
**FISCAL YEARS 2017-2021**

| <u>PROJECT</u>                            | <u>FISCAL YEAR ENDING JUNE 30TH</u> |                   |                   |                   |                   | <u>TOTAL</u>      |
|---|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | <u>2017</u>                         | <u>2018</u>       | <u>2019</u>       | <u>2020</u>       | <u>2021</u>       |                   |
| <u>OTHER COUNTY PROJECTS (CONTINUED):</u> |                                     |                   |                   |                   |                   |                   |
| INFORMATION TECHNOLOGY (DA)               | 543,000                             | 50,000            | 30,000            | 10,000            | 5,000             | 638,000           |
| 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)           | 45,000                              | 38,000            | 25,000            | 16,000            | 16,000            | 140,000           |
| VEHICLE SINKING FUND (DA)                 | 600,000                             | 313,000           | 313,000           | 69,000            | 7,000             | 1,302,000         |
| FLOOD CONTROL DAMS                        | 465,000                             | 100,000           | 100,000           | 100,000           | 100,000           | 865,000           |
| BUILDING SINKING FUND (DA)                | 100,000                             | 304,000           | 268,000           | 232,000           | 216,000           | 1,120,000         |
| ELECTORAL BOARD VOTING EQUIPMENT (DA)     | 90,000                              | 40,000            | 40,000            | 40,000            | 40,000            | 250,000           |
| <b>SUB-TOTAL</b>                          | <b>4,280,000</b>                    | <b>1,943,000</b>  | <b>1,867,600</b>  | <b>1,553,900</b>  | <b>1,468,400</b>  | <b>11,112,900</b> |
| <b>USES - GRAND TOTAL</b>                 | <b>24,028,315</b>                   | <b>14,792,815</b> | <b>13,840,915</b> | <b>13,941,215</b> | <b>14,701,215</b> | <b>81,304,475</b> |
| <br>                                      |                                     |                   |                   |                   |                   |                   |
| SCHOOL BORROWING                          | 7,256,000                           | 7,256,000         | 7,256,000         | 7,256,000         | 7,256,000         | 36,280,000        |
| V. D. O. T.                               | 500,000                             | 500,000           | 500,000           | 500,000           | 500,000           | 2,500,000         |
| RENTS                                     | 256,460                             | 256,460           | 256,460           | 256,460           | 256,460           | 1,282,300         |
| REVENUE RECOVERY                          | 200,000                             | 200,000           | 200,000           | 200,000           | 200,000           | 1,000,000         |
| GENERAL FUND REVENUE                      | 869,517                             | 869,517           | 869,517           | 869,517           | 869,517           | 4,347,585         |
| GENERAL FUND BALANCE                      | 14,936,338                          | 5,700,838         | 4,748,938         | 4,849,238         | 5,609,238         | 35,844,590        |
| TOURISM (MEALS/LODGING)                   | 10,000                              | 10,000            | 10,000            | 10,000            | 10,000            | 50,000            |
| <b>SOURCES - GRAND TOTAL</b>              | <b>24,028,315</b>                   | <b>14,792,815</b> | <b>13,840,915</b> | <b>13,941,215</b> | <b>14,701,215</b> | <b>81,304,475</b> |

DA=Depreciation Account