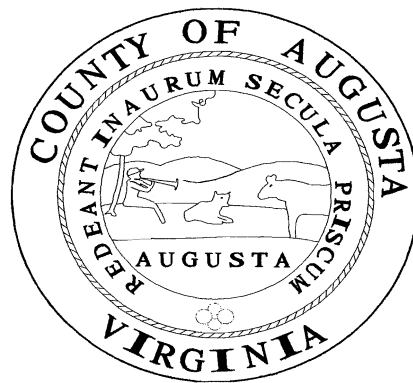


COUNTY OF AUGUSTA,

VIRGINIA

2009~2010 BUDGET



JEREMY L. SHIFFLETT, BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER

LARRY C. HOWDYSHELL, NORTH RIVER

TRACY C. PYLES, JR., PASTURES

NANCY TAYLOR SORRELLS, RIVERHEADS

DAVID R. BEYELER, SOUTH RIVER

WENDELL L. COLEMAN, WAYNE

COUNTY OF AUGUSTA, VIRGINIA

BUDGET

FISCAL YEAR ENDING JUNE 30, 2010

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COUNTY OF AUGUSTA

ADOPTED BUDGET

2009-2010

<u>FUND</u>	<u>BALANCE 7/1/2009</u>	<u>REVENUE</u>	<u>TRANSFERS IN</u>	<u>TOTAL AVAILABLE</u>	<u>EXPENDITURES</u>	<u>TRANSFERS OUT</u>	<u>BALANCE 6/30/2010</u>
GENERAL OPERATING FUND	6,819,737	72,949,525	-	79,769,262	28,530,459	44,802,207	6,436,596
FIRE REVOLVING LOAN FUND	738,058	387,200	-	1,125,258	200,000	-	925,258
DRUG ENFORCEMENT FUND	285,641	11,500	-	297,141	71,600	-	225,541
INDUSTRIAL DEVELOPMENT FUND	-	50,000	-	50,000	50,000	-	-
VIRGINIA PUBLIC ASSISTANCE	4,300	11,485,615	2,028,885	13,518,800	13,514,500	-	4,300
SCHOOL OPERATING FUND	3,000	64,063,062	31,839,345	95,905,407	95,902,407	-	3,000
SCHOOL CAFETERIA FUND	699,877	4,985,003	-	5,684,880	4,985,003	-	699,877
SCHOOL CAPITAL IMPROVEMENT	203,494	-	96,506	300,000	300,000	-	(0)
SCHOOL DEBT FUND	(500)	-	8,634,000	8,633,500	8,634,000	-	(500)
HEAD START FUND	(16)	1,856,709	-	1,856,693	1,856,709	-	(16)
GOVERNOR'S SCHOOL FUND	127,893	1,292,736	-	1,420,629	1,292,736	-	127,893
COUNTY CAPITAL IMPROVEMENT	34,947,687	-	3,621,000	38,568,687	3,621,000	1,417,529	33,530,158
TOTALS	43,829,171	157,081,350	46,219,736	247,130,257	158,958,414	46,219,736	41,952,107

41,952,107

COUNTY OF AUGUSTA

RECOMMENDED BUDGET

2009-2010

FUND	BALANCE 7/1/2009	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2010
GENERAL OPERATING FUND	6,575,036	73,038,525	-	79,613,561	28,446,391	44,802,207	6,364,963
FIRE REVOLVING LOAN FUND	738,058	387,200	-	1,125,258	200,000	-	925,258
DRUG ENFORCEMENT FUND	285,641	11,500	-	297,141	71,600	-	225,541
INDUSTRIAL DEVELOPMENT FUND	-	50,000	-	50,000	50,000	-	-
VIRGINIA PUBLIC ASSISTANCE	4,300	11,485,615	2,028,885	13,518,800	13,514,500	-	4,300
SCHOOL OPERATING FUND	3,000	-	31,839,345	31,842,345	31,839,345	-	3,000
SCHOOL CAFETERIA FUND	699,877	-	-	699,877	-	-	699,877
SCHOOL CAPITAL IMPROVEMENT	793,997	-	-	793,997	-	-	793,997
SCHOOL DEBT FUND	(500)	-	8,634,000	8,633,500	8,634,000	-	(500)
HEAD START FUND	(16)	-	-	(16)	-	-	(16)
GOVERNOR'S SCHOOL FUND	127,893	-	-	127,893	-	-	127,893
COUNTY CAPITAL IMPROVEMENT	34,697,687	-	3,621,000	38,318,687	3,621,000	1,321,023	33,376,664
TOTALS	43,924,973	84,972,840	46,123,230	175,021,043	86,376,836	46,123,230	42,520,977
							<u><u>42,520,977</u></u>

COUNTY OF AUGUSTA
ADOPTED REVISED BUDGET

2008-2009

FUND	BALANCE 7/1/2008	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2009
GENERAL OPERATING FUND	12,285,899	74,670,300	-	86,956,199	29,741,689	50,394,773	6,819,737
FIRE REVOLVING LOAN FUND	1,040,058	358,000	-	1,398,058	660,000	-	738,058
DRUG ENFORCEMENT FUND	285,641	91,000	-	376,641	91,000	-	285,641
INDUSTRIAL DEVELOPMENT FUND	-	224,000	-	224,000	224,000	-	-
VIRGINIA PUBLIC ASSISTANCE	4,300	11,620,401	2,046,299	13,671,000	13,666,700	-	4,300
SCHOOL OPERATING FUND	3,000	68,260,158	33,554,374	101,817,532	101,814,532	-	3,000
SCHOOL CAFETERIA FUND	699,877	4,794,029	-	5,493,906	4,794,029	-	699,877
SCHOOL CAPITAL IMPROVEMENT	793,997	919,143	-	1,713,140	1,509,646	-	203,494
SCHOOL DEBT FUND	(500)	247,900	8,858,100	9,105,500	9,106,000	-	(500)
HEAD START FUND	(16)	2,150,790	-	2,150,774	2,150,790	-	(16)
GOVERNOR'S SCHOOL FUND	127,893	1,319,900	-	1,447,793	1,319,900	-	127,893
COUNTY CAPITAL IMPROVEMENT	34,947,687	-	5,936,000	40,883,687	5,936,000	-	34,947,687
TOTALS	50,187,836	164,655,621	50,394,773	265,238,230	171,014,286	50,394,773	43,829,171

43,829,171

COUNTY OF AUGUSTA

ADVERTISED REVISED BUDGET

2008-2009

FUND	BALANCE 7/1/2008	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2009
GENERAL OPERATING FUND	12,285,899	74,670,300	-	86,956,199	30,040,945	50,394,773	6,520,481
FIRE REVOLVING LOAN FUND	1,040,058	358,000	-	1,398,058	660,000	-	738,058
DRUG ENFORCEMENT FUND	285,641	91,000	-	376,641	91,000	-	285,641
INDUSTRIAL DEVELOPMENT FUND	-	224,000	-	224,000	224,000	-	-
VIRGINIA PUBLIC ASSISTANCE	4,300	11,620,401	2,046,299	13,671,000	13,666,700	-	4,300
SCHOOL OPERATING FUND	3,000	68,260,158	33,554,374	101,817,532	101,814,532	-	3,000
5 SCHOOL CAFETERIA FUND	699,877	4,794,029	-	5,493,906	4,794,029	-	699,877
SCHOOL CAPITAL IMPROVEMENT	793,997	919,143	-	1,713,140	1,509,646	-	203,494
SCHOOL DEBT FUND	(500)	247,900	8,858,100	9,105,500	9,106,000	-	(500)
HEAD START FUND	(16)	2,150,790	-	2,150,774	2,150,790	-	(16)
GOVERNOR'S SCHOOL FUND	127,893	1,319,900	-	1,447,793	1,319,900	-	127,893
COUNTY CAPITAL IMPROVEMENT	34,947,687	-	5,936,000	40,883,687	5,936,000	-	34,947,687
TOTALS	50,187,836	164,655,621	50,394,773	265,238,230	171,313,542	50,394,773	43,529,915
							<u><u>43,529,915</u></u>

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2010

Real Estate (Net of Land Use Value)	\$6,540,536,000
Mobile Homes	\$36,228,000
Personal Property – Vehicles & Motorcycles.....	\$398,585,000
Personal Property – Other Personal Property.....	\$112,625,000
Machinery & Tools	\$156,580,000
Public Service Corporations	
Real Estate	\$202,083,000
Personal Property	<u>\$ 737,000</u>
	<u>\$202,820,000</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$7,447,374,000</u>

TAX RATES

SOURCE

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

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

Typical Augusta County Household

Typical Assessed Value

\$186,600 - \$896.00 Real Estate Taxes



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$23,897,409	34.09%	\$305.38
Social Services	2,028,885	2.89%	25.93
School Operating	31,839,345	45.41%	406.86
School Debt	8,634,000	12.31%	110.33
School Capital Improvements	96,506	.14%	1.23
County Capital Improvements	3,621,000	5.16%	46.27
<u>TOTALS**</u>	<u>\$70,117,145</u>	<u>100.00%</u>	<u>\$896.00</u>

** Includes 31,998,000 in Real Estate Taxes.

**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2009
AND JUNE 30, 2010**

A public hearing will be held by the Augusta County Board of Supervisors on Wednesday April 29, 2009 at 7:00 p.m. in the Augusta County Government Center, Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearing.

	REVISED 2008-2009	PROPOSED 2009-2010
FUNDING SOURCES:		
General Property Taxes	\$ 43,256,000	\$ 42,037,000
Other Local Revenues	20,057,274	19,221,843
Other State Revenues	24,084,701	23,961,965
Sales Tax (state/local)	15,250,000	15,320,000
State School Revenues	53,243,450	48,232,063
Federal School Revenues	8,764,196	8,308,479
Total Revenues	<u>\$ 164,655,621</u>	<u>\$ 157,081,350</u>
Transfers From Other Funds	\$ 50,394,773	\$ 46,219,736
Fund Balances and Reserves	50,187,836	43,529,915
Total Sources	<u>\$ 265,238,230</u>	<u>\$ 246,831,001</u>
FUNDING USES:		
General Government Administration	\$ 4,057,539	\$ 3,434,515
Judicial Administration	1,819,860	1,756,295
Public Safety	15,158,379	14,514,164
Public Works	3,440,170	3,419,530
Health & Public Assistance	14,341,220	14,317,700
Recreation & Library	2,652,757	2,478,277
Community Development	1,958,863	1,674,900
Non-departmental & Contingencies	1,253,857	759,678
Education-Operating Funds	110,079,251	104,036,855
Education-Capital Improvements	1,509,646	300,000
Education-School Debt	9,106,000	8,634,000
County Capital Improvements	5,936,000	3,621,000
Total Expenditures	<u>\$ 171,313,542</u>	<u>\$ 158,946,914</u>
Transfers to Other Funds	\$ 50,394,773	\$ 46,219,736
Fund Balances and Reserves	43,529,915	41,664,351
Total Uses	<u>\$ 265,238,230</u>	<u>\$ 246,831,001</u>

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

Proposed tax rates:	<u>2008</u>	<u>2009</u>
Real Estate	\$ 0.58	\$ 0.48
Personal Property-auto and motorcycle	\$ 2.25	\$ 2.25
Personal Property-other, machinery & tools	\$ 1.90	\$ 1.90

Patrick J. Coffield, Clerk
Board of Supervisors

BOARD OF SUPERVISORS
FY09-10 Budget
March 23, 2009

The Board of Supervisors endorsed the following revisions to the County Administrator's budget at their Monday, March 23, 2009, work session:

Expenditures

13010-5501	Board of Elections Travel	\$ 1,000
21010-2100	Circuit Court - FICA	\$ 2,430
32010-MISC	Grottoes & Churchville	\$250,050
32020-9151	Augusta County Volunteers	\$ 35,519
51020-5799	Tax Relief Elderly & Disabled	\$125,000
92030-5711	Community Centers	\$ 12,500
92040-9998	BOS Contingency	<u><\$353,931></u>
		\$ 72,568

h:/budget/BOS-notes-3-23-09

**BOARD OF SUPERVISORS
FY09-10 BUDGET
May 6, 2009**

The Board of Supervisors approved the following revisions to their advertised budget and public hearing of Wednesday, April 29, 2009:

Expenditures

35010-5684	SPCA	\$ 11,500
92040-9998	BOS Contingency	\$299,256

H:/Budget/4-29-09 Revisions

COUNTY OF AUGUSTA, VA

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



March 23, 2009

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Patrick J. Coffield, County Administrator PJC

SUBJECT: **FISCAL YEAR 2009-10 OPERATING BUDGET**

It is my pleasure and honor to submit to you the Fiscal Year 2009-10 balanced budget. This budget has been prepared in accordance with Section 15.2-2503 of the Code of Virginia, as amended.

The U. S. economy and, in particular, the Commonwealth of Virginia's, continues to impact our local economy. For calendar year 2008, we had 1,117 building permits issued valued at \$98,864,017.

New Construction	\$56,388,232
Alterations/Repair	<u>42,475,785</u>
Total	\$98,864,017

While lower than in past years, we issued permits for 191 new single family units and 95 multi-family units in 2008. A number of non-residential permits were also issued in 2008:

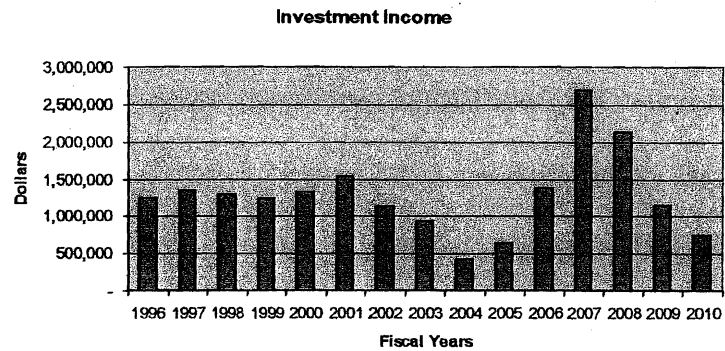
MeadWestvaco	\$25,600,000
Hansen Transmissions	\$ 1,731,522
Augusta Hospital Corp.	\$ 1,080,000
Old Dominion Freight Line	\$ 900,000
W&W Developers (warehouses)	\$ 856,000
Dollar General Store	\$ 567,221
Epic Office Building	\$ 550,000
Hershey Chocolate	\$ 500,000
McQuay, Inc.	\$ 430,000
Wilson Ready Mix	\$ 300,000

For Fiscal Year 2009-10, the Director of Finance and I project a reduction in revenues totaling \$3,627,275. Two revenue sources make up 88% of this decrease:

Personal Property	\$1,950,000
Investment Income	<u>1,250,000</u>
	\$3,200,000

In the automobile industry, we are seeing significant depreciation in SUVs and trucks coupled with lower numbers of new vehicle sales. The Investment Income drop can best be reflected by the following chart:

FY.	collections.
1996	1,252,273
1997	1,353,995
1998	1,289,498
1999	1,237,302
2000	1,328,853
2001	1,533,109
2002	1,137,276
2003	947,394
2004	426,963
2005	626,812
2006	1,372,006
2007	2,688,219
2008	2,142,648
2009	1,150,000
2010	750,000



tentative budget
(original budget \$2 m.)
proposed budget

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

Schools	\$1,715,029	5.11%
County	<u>1,912,246</u>	6.27%
	\$3,627,275	

Direct cuts from the State (aid to the Commonwealth) totaled \$262,000. This amount does not reflect ABC/wine tax reductions of \$78,000 or Clerk's excess fees reductions of \$67,500.

To fulfill the Board's directive for staff to balance the budget based on current revenues, required that I cut Agency requests by \$3,373,100 (based upon FY10 requests). To do so, required us to "creatively deconstruct" the budget and rebuild it differently from how we have operated in the past. Some of our budget recommendations are "short term" adjustments which will require future consideration. Our budget strategy included:

- No Cost of Living/Merit Increase
- Substantial reductions in part-time staffing
- Substantial reductions in travel and training
- Substantial reduction in office supplies

- Elimination of new vehicles
- Freezing of vacant positions
- Position layoffs

Personnel realignments during tough fiscal times are difficult to address. Never is there an easy way to implement. Freezing of vacant positions and reorganizing after a “retirement” has lessened the impact. For FY2010, the full-time equivalent (FTE) reductions in the recommended budget totals 19 positions:

<u>Department</u>	<u>Number of Positions</u>	<u>Position Title</u>	<u>Grade</u>	
County Admin	1	Administrative Secretary	18	Layoff
Commissioner of Revenue	1	Tax Examiner I	18	(Comp Bd Position to Real Estate Assessor - Grade 23)
	0.5	Business Auditor	23	Frozen
Treasurer	1	Tax Collector I	15	(Comp Bd Position to Tax Examiner I - COR)
IT	1	Systems Tech I	16	Layoff
Circuit Court - Clerk	1	Deputy Clerk		Layoff
Sheriff *	1	Secretary		Frozen
	2	Deputy Sheriff		Frozen
	1	Court Security Officer		Frozen
	1	Dare Officer		(Moved to Drug Account)
	1	Chief Deputy		Retirement
ECC	1	Dispatcher I	18	Frozen
Fire & Rescue	1	Assistant Fire Chief	30	Frozen
Building Inspection	1	Office Assistant II	14	Layoff
	1	Combination Inspector	20	Layoff
Building & Grounds	1	Maintenance Worker	18	Retirement, Frozen
Parks and Recreation	0.5	Office Assistant II	14	Layoff
Library-Fishersville	0.5	Library Aide	10	Layoff
	0.5	Library Aide	10	Layoff
	0.5	Library Aide	10	Layoff
Library - Churchville	0.5	Library Aide	10	Layoff
Total Positions	19	FTE		

*We've reduced locally funded positions in the Sheriff's Office from 12 to 7 positions.

As the Board reviews the budget on Monday, March 23rd, we can share details on how the budget reductions will impact staffing and programs.

BUDGET EXPENDITURE DETAILS

Comprehensive Services Act – I have asked Assistant County Administrator, John McGehee, to become actively involved with regional Community Policy and Management Team (CPMT) and Family Assessment and Planning Team (FAPT) to hold FY2010

funding to 90% of the FY09 original budget. Since 1996, we have seen our local expenditures increase from \$69,593 to \$1,320,428. Staunton, Augusta, Waynesboro and the region must develop more "local" treatment options to reduce the high cost of out-of-area and out-of-state residential treatment facilities.

Tourism – The Board, when implementing the 4% Meals Tax, indicated it would commit 10% of revenues for Tourism and Economic Development. Additionally, by State Code, one-half of the 4% lodging tax must be designated for Tourism. A breakdown of the budget is attached (**Attachment 1**). For Fiscal Year 2010, the revenue projection is:

Meals	10% Moral	\$226,400
Lodging	50% Code	<u>220,000</u>
		\$446,400

This fiscal year represents the fifth and final year of its \$60,000 a year commitment to the Alliance (Woodrow Wilson Birthplace, RR Smith Center, Wayne Theater, and Staunton Performing Arts Center).

Capital Improvements Program – A separate memorandum is provided highlighting the 2010-2014 CIP. The Board has dedicated the following revenue sources for Capital Improvements:

<u>General Operating</u>	<u>FY09-10</u>	
Consumer Utility (1/3) (1993)		\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)		1,017,000
Meals Tax (90%) (1992/1998)		2,197,000
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		330,000
Lodging Taxes		10,000
		- 400,000*
		- 278,000**
		- 751,750***
		<u>-7,256,250****</u>
		\$3,621,000

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

As noted, it is recommended that \$751,750 be transferred from Capital to Operating. Similar actions were taken in previous fiscal years to address operating budget needs (FY94 and FY04).

Law Enforcement – Working with Sheriff Randy Fisher, I am recommending that five "County funded positions" be frozen. We will be seeking Federal funding to offset some of the staffing reductions. We are also proposing that we temporarily use Drug Seizure

funding for the DARE officer position until the County's fiscal situation improves. Additionally, when the State reinstates its program to fund the Compensation Board Staffing Ratio (1500 population per Deputy) we are hopeful that a number of these positions can be reinstated. We have also established a Capital Sinking fund for government vehicles which will allow for vehicle replacements out of the Capital Account versus the Operating budget. The timing of vehicle replacements do not always correspond to funding availability and by creating this sinking fund we can better "level out" annual appropriations.

Fire and Rescue – One of the most difficult agency budgets to understand is Fire and Rescue. I can only commend John McGehee, Interim Fire Chief Holloway and other budget team members for their efforts to balance limited funding resources with community needs. Going forward with Revenue Recovery for first due areas outside of SARS and WFAC service areas is a bold initiative (no Revenue Recovery funds budgeted for FY10). The "reorganization" of Fire Administration will place more emphasis on personnel in the field . . . both at County Company 10 and in Volunteer agencies. The proposed budget does not include funding for the "newly proposed" positions in Grottoes (2) and Churchville (3). I will address these positions and their funding separately.

Economic Development – Included in the budget is the recommendation of the Board subcommittee to establish a separate office for Economic Development (**Attachment 2**).

Board Contingency – For the current fiscal year, the Board transferred \$353,931 from the Capital Account to the County's Operating Contingency. This year, the Board approved three new initiatives which will have a significant fiscal impact on next year's budget:

Grottoes Fire & Rescue staffing (2)	\$104,250	
Churchville Fire & Rescue staffing (3)	\$145,800	
Elderly and Disabled Ordinance	<u>\$125,000</u>	(increase over FY09)
	\$375,050	

My recommendation would be to utilize the Board's special contingency account to offset these costs.

BUDGET REVENUE DETAILS

Reassessment – As directed by the Board, the proposed budget does not reflect any funding increases due to the reassessment. Our calculation is that with the completed Land Book, "the lowered rate necessary to offset increased assessment" will be 48.2¢ per \$100 of assessed value. This represents \$6,413,244 in possible real estate taxes (**Attachment 3**).

The Board of Supervisors have several options to consider:

1. Reduce the current tax rate from \$.58 to \$.482.
2. Allocate a portion of funding to offset Operating Budget reductions.

3. Allocate a portion of funding for Capital projects.

The following is a listing of operating and capital projects not included in the Operating or Capital projects:

1. School Operating Reduction	\$1,715,029
2. Projected Fire & Rescue staffing needs over Next three years (annualized)	\$ 675,000
3. Restoring Infrastructure Cuts	\$ 700,000
4. Restoring Recreation Matching Grants Cuts	\$ 105,000
5. County Operating Reductions	\$3,373,100
6. School Capital Needs (P&I)	\$3,000,000
7. Various Capital Sinking Accounts	\$2,790,000

The above does not reflect debt costs associated with construction of a new court complex or replacement of new Emergency Communications radio system.

ACKNOWLEDGEMENTS

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

2009-10 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2008-09 REVISED	2009-10 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	101,814,532	95,902,407	(5,912,125)
43- SCHOOL CAFETERIA FUND	4,794,029	4,985,003	190,974
44- SCHOOL CAP. IMP. FUND	1,509,646	300,000	(1,209,646)
45- SCHOOL DEBT FUND	9,106,000	8,634,000	(472,000)
47- SCHOOL HEAD START FUND	2,150,790	1,856,709	(294,081)
48- GOVERNOR'S SCHOOL FUND	1,319,900	1,292,736	(27,164)
TOTAL SCHOOL USES	120,694,897	112,970,855	(7,724,042)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	30,040,945	28,518,959	(1,521,986)
12- FIRE REVOLVING LOAN FUND	660,000	200,000	(460,000)
13- DRUG ENFORCEMENT FUND	91,000	71,600	(19,400)
14- INDUSTRIAL DEVELOPMENT FUND	224,000	50,000	(174,000)
23- SOCIAL SERVICES FUND	13,666,700	13,514,500	(152,200)
70- COUNTY CAP. IMP. FUND	5,936,000	3,621,000	(2,315,000)
TOTAL GENERAL GOVERNMENT	50,618,645	45,976,059	(4,642,586)
TOTAL USES	171,313,542	158,946,914	(12,366,628)
TRANSFERS TO OTHER FUNDS	50,394,773	46,219,736	(4,175,037)
FUND BALANCES & RESERVES	43,529,915	41,664,351	(1,865,564)
GRAND-TOTAL ALL FUNDS	265,238,230	246,831,001	(18,407,229)

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
11010 BOARD OF SUPERVISORS		
1600 COMPENSATION OF MEMBERS	79,580	75,750
2100 EMPLOYERS SHARE-FICA	6,090	5,795
2300 EMPLOYERS SHARE-HOSPITALIZATION	18,800	20,000
3120 CONTRACTUAL-STATE ASSEMBLY	21,000	21,000
3125 CENSUS, SURVEYS, REPORTS	200,000	69,800
5501 TRAVEL EXPENSES	21,400	17,560
5502 EXPENSES-STATE ASSEMBLY	750	750
TOTAL-BOARD OF SUPERVISORS	347,620	210,655
12010 COUNTY ADMINISTRATOR		
1100 SALARIES & WAGES	409,630	376,520
1300 SALARIES & WAGES/PART-TIME	3,000	3,000
2100 EMPLOYERS SHARE-FICA	31,340	29,265
2210 EMPLOYERS SHARE-RETIREMENT	50,590	46,500
2300 EMPLOYERS SHARE-HOSPITALIZATION	23,500	20,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,360	3,090
2700 WORKERS COMPENSATION INS.	565	600
3121 AUDITING-CONTRACTUAL	50,000	46,000
3124 COST ALLOCATION PLAN	3,000	3,000
3600 ADVERTISING	10,000	10,000
5201 POSTAL SERVICES	1,300	1,300
5203 TELEPHONE SERVICES	3,500	3,250
5305 MOTOR VEHICLE INSURANCE	1,105	1,200
5307 LIABILITY INS.-PUBLIC OFFICIAL	3,670	3,700
5501 TRAVEL EXPENSES	2,000	1,165
5801 DUES & SUBSCRIPTIONS	21,000	19,000
6001 OFFICE SUPPLIES	9,000	8,000
6008 MOTOR VEHICLE FUEL	1,600	1,600
6009 MOTOR VEHICLE MAINT. & SUPPLIES	750	750
TOTAL-COUNTY ADMINISTRATOR	628,910	577,940
12030 PERSONNEL		
1100 SALARIES & WAGES	113,945	115,500
2100 EMPLOYERS SHARE-FICA	8,720	8,840
2210 EMPLOYERS SHARE-RETIREMENT	14,075	14,270
2300 EMPLOYERS SHARE-HOSPITALIZATION	9,400	10,000
2400 GROUP LIFE INSURANCE	935	950
2700 WORKERS COMPENSATION INS.	140	160
3102 WELLNESS PROGRAM	12,650	4,350
3600 ADVERTISING	5,700	5,000
5201 POSTAGE SERVICES	1,200	1,200

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
5203 TELEPHONE SERVICES	600	600
5501 TRAVEL EXPENSES	700	700
5504 IN-SERVICE TRAINING & EDUCATION	17,300	13,000
5801 DUES & SUBSCRIPTIONS	2,125	1,090
6001 OFFICE SUPPLIES	3,300	3,300
TOTAL-PERSONNEL	190,790	178,960
12040 COUNTY ATTORNEY		
1100 SALARIES & WAGES	139,070	140,035
2100 EMPLOYERS SHARE-FICA	10,640	10,715
2210 EMPLOYERS SHARE-RETIREMENT	17,175	17,295
2300 EMPLOYERS SHARE-HOSPITALIZATION	9,400	10,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,180	1,150
2700 WORKERS COMPENSATION INS.	120	135
3120 CONTRACT SERVICES	7,000	3,000
5201 POSTAGE	400	300
5203 TELEPHONE SERVICES	1,350	1,350
5501 TRAVEL EXPENSES/EDUCATION	1,000	900
5801 DUES & SUBSCRIPTIONS	1,000	950
6001 OFFICE SUPPLIES	1,200	1,200
6004 LAW BOOKS	6,500	5,600
TOTAL-COUNTY ATTORNEY	196,035	192,630
12090 COMMISSIONER OF THE REVENUE		
1100 SALARIES & WAGES	549,400	489,500
1300 SALARIES & WAGES/PART-TIME	15,600	0
2100 EMPLOYERS SHARE-FICA	43,225	37,445
2210 EMPLOYERS SHARE-RETIREMENT	67,850	60,455
2300 EMPLOYERS SHARE-HOSPITALIZATION	59,925	55,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,505	4,015
2700 WORKERS COMPENSATION INS.	1,780	1,710
3320 MAINTENANCE SERVICE CONTRACTS	1,520	1,520
3500 BOOKBINDING	600	600
3501 CONTRACTUAL ASSESSMENTS-NADA	7,000	7,000
3600 ADVERTISING	1,500	1,200
4100 DATA PROCESSING SERVICES	20,500	20,500
5201 POSTAL SERVICES	26,000	29,000
5203 TELEPHONE SERVICES	3,500	3,500
5305 MOTOR VEHICLE INSURANCE	1,105	1,200
5501 TRAVEL EXPENSES	12,300	9,000
5801 DUES & SUBSCRIPTIONS	1,800	1,680
6001 OFFICE SUPPLIES	24,000	17,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
6008 MOTOR VEHICLE FUEL	1,400	1,500
6009 MOTOR VEHICLE MAINT. & SUPPLIES	500	500
6011 UNIFORMS	600	0
TOTAL-COMMISSIONER OF THE REVENUE	844,610	742,325
12100 BOARD OF ASSESSORS		
1600 COMPENSATION OF BOARD MEMBERS	18,800	0
3329 CONTRACTUAL SERVICES	153,000	0
3600 ADVERTISING	410	0
5201 POSTAGE	15,500	0
5203 TELEPHONE	180	0
6001 OFFICE SUPPLIES	9,200	0
TOTAL-BOARD OF ASSESSORS	197,090	0
12110 BOARD OF EQUALIZATION		
1600 COMPENSATION OF BOARD MEMBERS	4,500	1,000
3600 ADVERTISING	300	200
5201 POSTAGE	100	50
6001 OFFICE SUPPLIES	125	150
TOTAL-BOARD OF EQUALIZATION	5,025	1,400
12130 TREASURER		
1100 SALARIES & WAGES	328,795	344,620
1300 SALARIES & WAGES/PART-TIME	13,000	0
2100 EMPLOYERS SHARE-FICA	26,150	26,365
2210 EMPLOYERS SHARE-RETIREMENT	40,610	42,565
2300 EMPLOYERS SHARE-HOSPITALIZATION	34,075	40,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,700	2,825
2700 WORKERS COMPENSATION INS.	430	500
3500 BOOKBINDING	640	640
3600 ADVERTISING	850	900
4100 DATA PROCESSING SERVICES	10,500	12,000
5201 POSTAL SERVICES	45,500	45,700
5203 TELEPHONE SERVICES	1,500	1,500
5307 MONEY & SECURITIES INSURANCE	1,030	1,100
5501 TRAVEL EXPENSES	3,900	2,000
5801 DUES & SUBSCRIPTIONS	950	950
6001 OFFICE SUPPLIES	14,000	10,000
6018 DOG TAGS	2,000	2,000
6099 DELINQUENT TAX COLLECTION EXPENSES	400	600

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
8002 FURNITURE & FIXTURES	1,000	0
TOTAL-TREASURER	528,030	534,265
12150 CENTRAL ACCOUNTING		
1100 SALARIES & WAGES	222,970	218,000
2100 EMPLOYERS SHARE-FICA	17,060	16,675
2210 EMPLOYERS SHARE-RETIREMENT	27,540	28,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	23,500	25,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,830	1,860
2700 WORKERS COMPENSATION INS.	295	340
4100 DATA PROCESSING SERVICES	3,275	3,300
5201 POSTAL SERVICES	4,800	4,800
5203 TELEPHONE SERVICES	1,400	1,400
5501 TRAVEL EXPENSES	4,000	715
5801 DUES & SUBSCRIPTIONS	1,775	640
6001 OFFICE SUPPLIES	4,000	3,850
TOTAL-CENTRAL ACCOUNTING	312,445	304,580
12200 MANAGEMENT INFORMATION SYSTEMS		
1100 SALARIES & WAGES	254,815	236,600
1300 SALARIES & WAGES/PART-TIME	9,350	0
2100 EMPLOYERS SHARE-FICA	20,505	18,100
2210 EMPLOYERS SHARE-RETIREMENT	31,470	29,220
2300 EMPLOYERS SHARE-HOSPITALIZATION	28,200	25,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,090	1,940
2700 WORKERS COMPENSATION INS.	335	345
3320 MAINTENANCE SERVICE CONTRACTS	71,500	54,500
3321 MAINTENANCE SERVICE - GIS	20,000	19,000
3322 CONTRACT SERVICES	26,800	26,000
5201 POSTAL SERVICES	400	400
5203 TELEPHONE SERVICES	68,150	67,550
5305 MOTOR VEHICLE INSURANCE	560	600
5501 TRAVEL & TRAINING EXPENSES	5,500	1,000
5502 TRAVEL & TRAINING - GIS	4,000	500
5801 DUES & SUBSCRIPTIONS	400	300
6001 OFFICE SUPPLIES	6,000	5,000
6002 OFFICE SUPPLIES - GIS	500	500
6008 MOTOR VEHICLE FUEL	600	600
6009 MOTOR VEHICLE MAINT & SUPPLIES	800	800
8002 OFFICE FURNITURE	500	500
8004 COMPUTER SOFTWARE	1,500	0
TOTAL-MANAGEMENT INFORMATION SYSTEMS	553,975	488,455

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
13010 BOARD OF ELECTIONS		
1100 SALARIES & WAGES	79,480	79,680
1300 SALARIES & WAGES/PART-TIME	21,100	12,000
1600 COMPENSATION OF MEMBERS	11,030	11,030
2100 EMPLOYERS SHARE-FICA	8,540	7,860
2210 EMPLOYERS SHARE-RETIREMENT	9,820	9,840
2300 EMPLOYERS SHARE-HOSPITALIZATION	9,400	10,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	655	655
2700 WORKERS COMPENSATION INS.	125	140
3200 COMP. OF ELECTION OFFICIALS	45,275	31,580
3201 CUSTODIAN & MECH.-VOTING MACHINES	2,420	2,690
3320 MAINTENANCE SERVICE CONTRACTS	9,750	9,750
3600 ADVERTISING	1,250	550
3900 PRIMARY ELECTIONS	25,000	0
3901 TOWN ELECTIONS	0	1,180
5201 POSTAL SERVICES	6,570	4,300
5203 TELEPHONE SERVICES	1,260	1,260
5300 INSURANCE - VOTING MACHINES	0	300
5402 RENT OF VOTING PRECINCTS	1,130	1,130
5501 TRAVEL EXPENSES	5,960	5,000
5801 DUES & SUBSCRIPTIONS	250	200
6001 OFFICE SUPPLIES	5,494	4,400
6007 REPAIRS & MAINTENANCE-VOTING MACH	2,300	4,000
6028 BALLOTS & VOTING MACHINE SUPPLIES	6,200	5,760
TOTAL-BOARD OF ELECTIONS	253,009	203,305
21010 CIRCUIT COURT		
1100 SALARIES & WAGES	36,240	35,190
1300 SHARE OF SALARY-LAW CLERK	22,540	23,000
2100 EMPLOYERS SHARE-FICA	2,780	2,700
2210 EMPLOYERS SHARE-RETIREMENT	4,475	4,350
2300 EMPLOYERS SHARE-HOSPITALIZATION	4,700	5,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	300	290
2700 WORKERS COMPENSATION INS.	50	60
3200 COMPENSATION-JURORS & WITNESSES	5,000	5,000
3201 COMPENSATION OF JURY COMMISSIONERS	3,500	3,500
3320 MAINTENANCE SERVICE CONTRACTS	0	250
5201 POSTAL SERVICES	1,250	1,250
5203 TELEPHONE SERVICES	900	900
5501 TRAVEL EXPENSES	100	100
5801 DUES & SUBSCRIPTIONS	900	700
6001 OFFICE SUPPLIES	3,000	3,000
8002 FURNITURE & EQUIPMENT	1,000	0
TOTAL-CIRCUIT COURT	86,735	85,290

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
21020 GENERAL DISTRICT COURT		
5203 TELEPHONE SERVICES	4,000	3,000
5501 TRAVEL EXPENSES	500	200
6001 OFFICE SUPPLIES	2,000	2,000
8002 FURNITURE & EQUIPMENT	700	700
TOTAL-GENERAL DISTRICT COURT	7,200	5,900
21030 MAGISTRATE		
5201 POSTAGE	50	50
5203 TELEPHONE SERVICES	4,700	4,800
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	500	500
5801 DUES & SUBSCRIPTIONS	200	175
6001 OFFICE SUPPLIES	400	300
8002 FURNITURE & EQUIPMENT	1,500	0
TOTAL-MAGISTRATE	7,350	5,825
21060 CLERK OF THE CIRCUIT COURT		
1100 SALARIES & WAGES	486,030	463,420
1300 PART-TIME WAGES	500	0
1301 PART-TIME SAL. & WAGES-GRANT	3,000	0
2100 EMPLOYERS SHARE-FICA	37,450	35,450
2210 EMPLOYERS SHARE-RETIREMENT	60,025	57,235
2300 EMPLOYERS SHARE-HOSPITALIZATION	42,300	40,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,985	3,800
2700 WORKERS COMPENSATION INS.	535	585
3121 AUDITING-APA	2,500	2,500
5201 POSTAL SERVICES	6,000	6,000
5203 TELEPHONE SERVICES	6,000	6,325
5501 TRAVEL EXPENSES	1,200	1,000
5801 DUES & SUBSCRIPTIONS	600	600
6001 OFFICE SUPPLIES	18,150	24,000
6014 STATE LIBRARY GRANT	4,230	0
8002 FURNITURE & FIXTURES	2,400	0
9999 TECHNOLOGY TRUST FUND	108,360	90,000
TOTAL-CLERK OF THE CIRCUIT COURT	783,265	730,915
22010 COMMONWEALTH ATTORNEY		
1100 SALARIES & WAGES	526,070	552,540
1300 SALARIES & WAGES/PART-TIME	12,000	0
2100 EMPLOYERS SHARE-FICA	41,165	42,270

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
2210 EMPLOYERS SHARE-RETIREMENT	64,970	66,525
2300 EMPLOYERS SHARE-HOSPITALIZATION	51,700	55,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,315	4,420
2700 WORKERS COMPENSATION INS.	490	560
3320 MAINTENANCE SERVICE CONTRACTS	100	100
5201 POSTAL SERVICES	1,600	1,600
5203 TELEPHONE SERVICES	4,800	4,800
5501 TRAVEL EXPENSES	4,000	2,500
5801 DUES & SUBSCRIPTIONS	2,000	2,100
6001 OFFICE SUPPLIES	14,000	14,000
6017 VICTIM/WITNESS GRANT	75,000	64,900
6018 DOMESTIC VIOLENCE GRANT	47,100	43,650
6019 SANE GRANT	16,000	16,400
6020 VALLEY CHILDREN'S CENTER	70,000	57,000
TOTAL-COMMONWEALTH ATTORNEY	935,310	928,365
31020 SHERIFF		
1100 SALARIES & WAGES	3,050,400	2,855,460
1104 COURTROOM SECURITY	172,250	141,410
1200 OVER-TIME	246,000	180,000
2100 EMPLOYERS SHARE-FICA	265,355	244,440
2210 EMPLOYERS SHARE-RETIREMENT	397,380	369,990
2300 EMPLOYERS SHARE-HOSPITALIZATION	347,800	375,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	26,385	24,565
2700 WORKERS COMPENSATION INS.	49,930	57,420
3110 PHYSICALS-NEW EMPLOYEES	500	500
3202 COMPENSATION OF CORONERS	2,000	1,000
3320 MAINTENANCE SERVICE CONTRACTS	53,400	103,930
3321 RADIO MAINTENANCE CONTRACT	18,300	18,665
5201 POSTAL SERVICES	4,000	3,800
5203 TELEPHONE SERVICES	48,000	53,000
5305 MOTOR VEHICLE INSURANCE	49,700	53,400
5501 TRAVEL & TRAINING	12,560	19,290
5801 DUES & SUBSCRIPTIONS	3,880	4,000
6001 OFFICE SUPPLIES	29,000	27,800
6005 CRIME PREVENTION SUPPLIES	11,500	8,000
6008 MOTOR VEHICLE FUEL	225,000	225,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	100,000	100,000
6010 POLICE SUPPLIES	36,200	29,700
6011 WEARING APPAREL-UNIFORMS	45,500	36,800
6012 RADAR EQUIPMENT	7,000	0
6013 AMMO RANGE SUPPLIES	28,000	24,600
6014 K-9 UNIT	9,500	9,250
6016 TACTICAL UNIT EXPENSES	25,700	17,800

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
6018 PUBLIC SAFETY GRANTS	5,000	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	34,500	34,000
8001 EQUIPMENT-COMPUTER	9,200	41,460
8002 FURNITURE & EQUIPMENT	4,500	3,075
8005 MOTOR VEHICLES	345,000	0
TOTAL-SHERIFF	5,663,440	5,068,355
31040 EMERGENCY OPERATIONS CENTER		
1100 SALARIES & WAGES	738,275	743,450
1200 SALARIES & WAGES OVERTIME	80,000	70,000
1300 SALARIES & WAGES/PART-TIME	29,000	19,000
2100 EMPLOYERS SHARE-FICA	64,820	63,685
2210 EMPLOYERS SHARE-RETIREMENT	91,180	91,820
2300 EMPLOYERS SHARE-HOSPITALIZATION	89,300	95,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,055	6,100
2700 WORKERS COMPENSATION INS.	2,238	2,475
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	169,000	150,000
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	193,000	208,500
5305 MOTOR VEHICLE INSURANCE	840	900
5400 COMMUNICATIONS SITE LEASE	22,060	22,065
5401 EQUIPMENT LEASE (MICROWAVE)	32,500	32,500
5501 TRAVEL EXPENSES	1,500	1,500
5801 DUES & SUBSCRIPTIONS	980	1,000
6001 OFFICE SUPPLIES	6,000	5,500
6007 MAINTENANCE SUPPLIES	300	300
6008 VEHICLE & POWER EQUIP. FUEL	500	200
6009 TRANSPORTATION-VEHICLES	500	500
6011 WEARING APPAREL	500	0
6013 EDUCATION & TRAINING MATERIALS	750	750
7002 C.S.C.J.T.C.-ASSESSMENT	10,000	10,000
8001 COMPUTER EQUIPMENT	300	0
8002 FURNITURE & FIXTURES	2,200	0
TOTAL-EMERGENCY OPERATIONS CENTER	1,546,648	1,530,095
32010 FIRE DEPARTMENT		
1100 SALARIES & WAGES	1,700,050	1,900,505
1200 SALARIES & WAGES - OVERTIME	35,000	35,000
1300 SALARIES & WAGES/PART-TIME	120,000	120,000
2100 EMPLOYERS SHARE-FICA	139,260	157,250
2210 EMPLOYERS SHARE-RETIREMENT	202,310	227,665

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
2300 EMPLOYERS SHARE-HOSPITALIZATION	192,700	240,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	13,435	15,120
2700 WORKERS COMPENSATION INS.	44,620	50,915
3110 PHYSICALS	2,350	3,125
3120 PROFESSIONAL SERVICES OMD	12,000	12,000
3130 ROCKINGHAM COUNTY CONTRACTUAL	105,000	120,000
3310 REPAIRS & MAINT.-CONTRACTUAL	15,000	10,000
3320 MAINTENANCE SERVICE CONTRACTS	15,500	17,600
3700 LAUNDRY SERVICES	2,500	2,500
5201 POSTAL SERVICES	2,700	2,700
5203 TELEPHONE SERVICES	14,920	14,920
5305 MOTOR VEHICLE INSURANCE	8,000	9,200
5501 TRAVEL EXPENSES	9,000	7,000
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	2,000	1,500
6001 OFFICE SUPPLIES	8,500	9,000
6006 LINEN SUPPLIES	400	400
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	5,000	5,000
6008 VEHICLE & POWERED EQUIP.-FUEL	32,000	32,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	20,800	26,800
6010 ADMIN VEHICLE MAINT. & REPAIRS	9,000	6,000
6011 WEARING APPAREL	16,000	21,715
6012 EMS SUPPLIES	3,500	3,500
6014 FIRE FIGHTING SUPPLIES	27,000	25,110
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	0	500
6016 HAZARDOUS MAT.SUPPLIES-REIMB.	100	100
8001 EQUIPMENT	24,200	8,000
8002 FURNITURE & FIXTURES	500	500
8003 EMS 50/50 GRANT	0	10,000
TOTAL-FIRE DEPARTMENT	2,784,145	3,096,425
32020 EMERGENCY SERVICES-VOLUNTEER		
3121 AUDITING - CONTRACTUAL	61,800	0
3205 TUITION & TRAINING SUPPLEMENTS	258,500	0
3320 MAINTENANCE CONTRACTS	21,335	22,900
3800 FOREST FIRE EXTINCTION-STATE	10,020	10,020
5203 TELEPHONE SERVICES	13,700	13,700
5306 INSURANCE - CASUALTY & PROPERTY	135,000	127,350
5308 ACCIDENT & HEALTH INS.	41,500	29,895
5501 TRAVEL EXPENSES	12,100	12,100
5602 MEMBER REIMBURSEMENT-FUEL	45,969	75,000
5649 E.M.S. COUNCIL-\$4 FOR LIFE	69,000	69,000
5650 CENTRAL SHEN. E.M.S. COUNCIL	26,250	26,250
6002 VOLUNTEER RECOGNITION/INCENTIVES	6,500	0

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED	
6003	MARKETING & RECRUITMENT	15,000	3,355
6004	MEDICAL SUPPLIES	1,750	1,750
6010	\$75 PP TAX DEDUCTION PER PERSON	39,450	39,450
6012	EMS SUPPLIES-REHAB	500	500
6013	FIRE PREVENTION	2,500	3,500
6014	MAPPING/RMS	5,000	0
6016	FOAM REIMBURSEMENT/REPLACEMENT	7,500	7,500
8001	FIRE/EMS EQUIPMENT	4,600	2,000
9101	BRIDGEWATER VOL. FIRE DEPT.	35,925	12,100
9102	CHURCHVILLE VOL. FIRE DEPT.	75,325	75,785
9103	CRAIGSVILLE VOL. FIRE DEPT.	47,150	51,985
9104	DEERFIELD VOL. FIRE DEPT.	47,750	49,735
9105	DOOMS VOL. FIRE DEPT.	81,725	82,385
9106	GROTTOES VOL. FIRE DEPT.	56,875	59,185
9107	MIDDLEBROOK VOL. FIRE DEPT.	60,125	59,935
9108	RAPHINE VOL. FIRE DEPT.	57,375	42,215
9109	STUARTS DRAFT VOL. FIRE DEPT.	102,625	98,585
9110	VERONA VOL. FIRE DEPT.	87,575	86,735
9111	WEYERS CAVE VOL. FIRE DEPT.	76,925	75,735
9112	PRESTON L.YANCEY VOL.FIRE DEPT.	95,025	94,385
9113	SWOOPE VOL. FIRE DEPT.	62,775	63,035
9114	WALKERS CREEK VOL. FIRE DEPT.	10,719	10,935
9115	WILSON FIRE STATION	57,275	59,085
9116	MT.SOLON VOL. FIRE DEPT.	58,125	59,785
9117	NEW HOPE VOL.FIRE DEPT.	62,225	62,235
9118	WINTERGREEN FIRE DEPT.	10,812	10,935
9119	CHURCHVILLE RESCUE SQUAD	65,125	67,485
9121	WAYNESBORO RESCUE SQUAD	16,701	0
9122	GROTTOES RESCUE SQUAD	63,625	0
9123	DEERFIELD RESCUE SQUAD	49,550	51,385
9124	FAIRFIELD FIRST AID CREW, INC.	27,382	27,230
9125	STUARTS DRAFT RESCUE SQUAD	90,065	88,985
9126	CRAIGS-AUGUSTA SPRINGS RESCUE SQUAD	62,185	62,045
9127	BRIDGEWATER RESCUE SQUAD	26,312	26,255
9129	MT. SOLON RESCUE SQUAD	54,965	56,645
9130	WINTERGREEN RESCUE SQUAD	11,187	11,440
9131	NEW HOPE VOL.RESCUE SQUAD	62,145	61,505
9151	AUGUSTA COUNTY VOLUNTEERS	45,519	45,519
TOTAL-EMERGENCY SERVICES-VOLUNTEER		2,439,066	1,997,539
32030 FIRE TRAINING CENTER			
1100	SALARIES & WAGES	140,615	110,100
1200	SALARIES & WAGES - OVERTIME	5,000	5,000
2100	EMPLOYERS SHARE-FICA	11,140	8,805

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
2210 EMPLOYERS SHARE-RETIREMENT	17,365	13,600
2300 EMPLOYERS SHARE-HOSPITALIZATION	14,100	10,000
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	1,155	905
2700 WORKERS COMPENSATION INS.	0	3,240
3110 PHYSICALS	600	400
3310 REPAIR & MAINTENANCE-CONTRACTUAL	3,250	2,850
3320 MAINTENANCE SERVICE CONTRACTS	6,600	9,100
5100 ELECTRIC SERVICES	600	1,200
5102 HEATING SERVICES	2,700	13,200
5103 WATER & SEWER SERVICES	675	600
5203 TELEPHONE SERVICES	1,650	1,650
5305 INSURANCE - BUILDINGS & GROUNDS	2,500	3,000
5501 TRAVEL EXPENSES	2,000	2,900
5502 INSTRUCTIONAL TRAINING REIMB	16,000	30,000
5652 CONTRACTUAL TRAINING	0	5,100
5801 DUES & SUBSCRIPTIONS	100	100
6001 OFFICE SUPPLIES	2,000	2,000
6005 JANITORIAL SUPPLIES	300	300
6007 REPAIR & MAINTENANCE SUPPLIES	500	500
6008 VEHICLE & POWERED EQUIP.-FUEL	5,000	5,000
6009 VEH. & POWERED EQUIP.-MAINT.& SUPPL.	3,000	3,000
6011 WEARING APPAREL	1,500	1,500
6012 EMS SUPPLIES	1,000	1,000
6013 TRAINING MATERIALS-TEXT BOOKS & SUP	37,375	35,000
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	3,000	3,000
8001 FIRE & EMS EQUIPMENT	2,500	2,500
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
TOTAL-FIRE TRAINING CENTER	287,225	280,550
33030 J&D COURT		
3320 MAINTENANCE SERVICE CONTRACTS	500	100
5203 TELEPHONE SERVICES	4,000	4,000
5501 TRAVEL EXPENSES	1,000	750
5801 DUES & SUBSCRIPTIONS	1,340	840
6001 OFFICE SUPPLIES	8,050	6,310
8002 FURNITURE & FIXTURES	5,540	11,000
TOTAL-J&D COURT	20,430	23,000
33040 COURT SERVICES		
5201 POSTAGE	0	55
5203 TELEPHONE SERVICES	2,500	2,370
8002 FURNITURE & FIXTURES	2,490	0
TOTAL-COURT SERVICES	4,990	2,425

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
33050 JUVENILE & PROBATION		
6015 OFFICE ON YOUTH	133,050	133,050
7001 DETENTION HOME-OPERATING EXP	186,950	157,100
7002 MRRJ-OPERATING EXPENDITURES	400,000	1,208,475
7003 MRRJ-WORK CREW POSITION	54,000	0
7004 SAW FIRING RANGE	5,000	0
TOTAL-JUVENILE & PROBATION	779,000	1,498,625
34010 BUILDING INSPECTIONS		
1100 SALARIES & WAGES	363,305	304,610
2100 EMPLOYERS SHARE-FICA	27,800	23,305
2210 EMPLOYERS SHARE-RETIREMENT	44,870	37,620
2300 EMPLOYERS SHARE-HOSPITALIZATION	42,300	35,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,980	2,500
2700 WORKERS COMPENSATION INS.	3,810	3,640
3320 MAINTENANCE SERVICE CONTRACTS	250	0
5201 POSTAL SERVICES	2,700	2,700
5203 TELEPHONE SERVICES	4,000	3,600
5305 MOTOR VEHICLE INSURANCE	3,310	3,000
5501 TRAVEL EXPENSES	1,600	1,600
5801 DUES & SUBSCRIPTIONS	300	300
6001 OFFICE SUPPLIES	4,500	7,340
6008 MOTOR VEHICLE FUEL	17,650	14,700
6009 MOTOR VEHICLE MAINT & SUPPLIES	2,500	5,000
6011 UNIFORMS	4,400	0
8002 FURNITURE & EQUIPMENT	500	700
8005 MOTOR VEHICLES	47,720	0
TOTAL-BUILDING INSPECTIONS	574,495	445,615
35010 ANIMAL CONTROL		
1100 SALARIES & WAGES	102,120	104,090
1200 SALARIES & WAGES- OVERTIME	12,125	5,000
2100 EMPLOYERS SHARE-FICA	8,740	8,345
2210 EMPLOYERS SHARE-RETIREMENT	12,615	12,855
2300 EMPLOYERS SHARE-HOSPITALIZATION	14,100	15,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	840	855
2700 WORKERS COMPENSATION INS.	995	1,140
3110 VET BILLS	1,200	1,200
3324 CONTRACTUAL SERVICES	2,200	2,400
5203 TELEPHONE SERVICES	1,200	1,200
5305 MOTOR VEHICLE INSURANCE	1,655	1,800
5501 TRAVEL EXPENSES	550	750

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
5684 AUGUSTA COUNTY SPCA	115,000	126,500
5802 LIVESTOCK & FOWL CLAIMS	2,500	3,000
5803 COYOTE BOUNTY	15,000	12,000
6001 OFFICE SUPPLIES	800	800
6008 MOTOR VEHICLE FUEL	10,000	10,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	4,500	4,000
6011 WEARING APPAREL	1,000	500
8001 EQUIPMENT	800	0
TOTAL-ANIMAL CONTROL	307,940	311,435
41020 HIGHWAYS & ROADS		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	12,000	12,000
5899 MISC.EXP.-DRAINAGE,REPAIRS,ETC.	75,000	36,000
TOTAL-HIGHWAYS & ROADS	87,000	48,000
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	116,000	127,000
TOTAL-STREET LIGHTS	116,000	127,000
42010 SANITATION & WASTE REMOVAL		
1100 SALARIES & WAGES	140,800	140,800
1300 SALARIES & WAGES-PART TIME	10,800	10,970
2100 EMPLOYERS SHARE-FICA	11,600	11,610
2700 WORKERS COMPENSATION INS.	5,750	6,610
3310 MAINTENANCE & UPKEEP OF SITES	18,000	18,000
3311 LEASE PAYMENTS	13,000	13,000
3322 CONTAINERIZATION PROGRAM-CONTR.	605,000	605,000
3500 AUGUSTA COUNTY CLEAN UP	45,000	25,000
3600 ADVERTISING	2,500	2,500
3800 SANITARY LANDFILL #1-CONTRACT	863,000	862,000
3900 LEACHEATE EXPENSES	27,200	41,400
5100 ELECTRIC SERVICES	5,300	5,600
TOTAL-SANITATION & WASTE REMOVAL	1,747,950	1,742,490
42020 RECYCLING PROGRAM		
3201 PAYMENT FOR JUNK CARS	300	300
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	125,000	125,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
3323 RECYCLING-CONTRACTUAL	10,000	18,000
3600 ADVERTISING & PUBLIC EDUCATION	1,500	1,500
TOTAL-RECYCLING PROGRAM	137,300	145,300
43010 MAINTENANCE OF BLDGS.& GROUNDS		
1100 SALARIES & WAGES	312,715	282,600
1200 OVER-TIME	9,000	9,000
1300 SALARIES & WAGES/PART-TIME	15,500	16,710
2100 EMPLOYERS SHARE-FICA	25,800	23,590
2210 EMPLOYERS SHARE-RETIREMENT	36,695	34,900
2300 EMPLOYERS SHARE-HOSPITALIZATION	42,300	40,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,440	2,320
2700 WORKERS COMPENSATION INS.	5,500	6,320
3110 PHYSICIANS-NEW EMPLOYEES	200	200
3310 REPAIRS & MAINT-CONTRACTUAL	165,000	170,000
3325 CONTRACTUAL - MAINTENANCE	30,000	30,000
5100 ELECTRIC SERVICES	348,000	369,000
5102 HEATING SERVICES	175,000	193,000
5103 WATER & SEWER SERVICES	16,500	16,500
5104 REFUSE COLLECTION CHARGES	16,000	15,000
5203 TELEPHONE SERVICES	2,600	2,600
5300 INSTITUTIONAL INS. PREMIUMS	69,500	69,500
5305 MOTOR VEHICLE INSURANCE	3,870	4,800
5501 TRAVEL EXPENSES	1,600	1,600
6001 OFFICE SUPPLIES	800	800
6005 JANITORIAL SUPPLIES	35,000	30,400
6007 REPAIR & MAINT. SUPPLIES	21,000	21,000
6008 VEHICLE & POWERED EQUIP.-FUEL	8,400	8,400
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	7,000	7,000
8001 EQUIPMENT	1,500	1,500
TOTAL-MAINTENANCE OF BLDGS.& GROUNDS	1,351,920	1,356,740
51010 HEALTH DEPARTMENT		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	487,100	503,200
5712 HOSPITALIZATION-IN-PATIENT	12,420	0
TOTAL-HEALTH DEPARTMENT	499,520	503,200
51020		
5799 TAX RELIEF FOR THE ELDERLY	175,000	300,000
TOTAL-	175,000	300,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
71010 PARKS & RECREATION		
1100 SALARIES & WAGES	379,570	382,375
1300 SALARIES & WAGES/PART-TIME	49,000	35,780
1400 COMP.-PLAYGROUND LEADERSHIP	31,950	0
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	228,500	228,500
1550 SAL.& WAGES-KIDS CAMP	63,695	63,695
1600 COMPENSATION OF BOARD MEMBERS	3,400	3,400
2100 EMPLOYERS SHARE-FICA	35,230	32,000
2210 EMPLOYERS SHARE-RETIREMENT	51,065	51,450
2300 EMPLOYERS SHARE-HOSPITALIZATION	49,350	52,500
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,515	3,540
2700 WORKERS COMPENSATION INS.	12,320	14,170
3201 INSTRUCTION-FEE BASED PROGRAMS	108,000	108,000
3205 CREDIT CARD FEES	50	100
3320 MAINTENANCE SERVICE CONTRACTS	28,760	29,000
3600 ADVERTISING	37,000	30,000
3800 CONTRACT SERVICES-LIFEGUARDS	19,000	19,000
5100 ELECTRIC SERVICES	13,100	13,900
5103 WATER & SEWERAGE SERVICES	2,500	2,500
5201 POSTAL SERVICES	6,200	6,200
5203 TELEPHONE SERVICES	4,760	4,760
5305 MOTOR VEHICLE INSURANCE	4,990	6,000
5501 TRAVEL EXPENSES	800	0
5686 DEERFIELD COMMUNITY CENTER	3,500	0
5687 OTHER COMMUNITY CENTERS	9,000	0
5801 DUES & SUBSCRIPTIONS	770	980
6001 OFFICE SUPPLIES	15,500	17,060
6002 SUPPLIES-CARE PROGRAMS	11,000	10,000
6003 KIDS CAMP SUPPLIES	9,000	9,000
6005 JANITORIAL & HOUSEKEEPING SUPPLIES	2,500	2,500
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	40,000	40,000
6008 VEHICLE & POWERED EQUIPMENT-FUEL	20,000	20,000
6009 VEH & POWERED EQUIP.-MAINT.& SUPPLI	5,500	5,500
6021 ATHLETIC SUPPLIES	7,500	4,500
6022 ARTS & CRAFTS PROGRAM SUPPLIES	7,500	0
6023 SPECIAL PROGRAM SUPPLIES	2,150	0
6024 ADULT PROGRAM SUPPLIES	118,000	102,000
8001 EQUIPMENT	12,600	1,325
8002 FURNITURE & FIXTURES	300	0
8003 COMPUTER SOFTWARE	680	850
8100 FACILITY IMPROVEMENTS	4,500	0
TOTAL-PARKS & RECREATION	1,402,755	1,300,585

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
73010 LIBRARY		
1100 SALARIES & WAGES	486,160	490,660
1300 SALARIES & WAGES/PART-TIME	91,800	57,890
2100 EMPLOYERS SHARE-FICA	44,215	41,965
2210 EMPLOYERS SHARE-RETIREMENT	60,040	60,600
2300 EMPLOYERS SHARE-HOSPITALIZATION	70,500	75,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,990	4,025
2700 WORKERS COMPENSATION INS.	660	725
3125 CENSUS, SURVEYS, REPORTS	4,200	5,200
3310 REPAIRS & MAINT.-CONTRACTUAL	7,200	5,000
3320 MAINTENANCE SERVICE CONTRACTS	23,910	25,600
3324 JANITORIAL SERVICES-CONTRACTUAL	4,000	0
3600 ADVERTISING	100	0
5100 ELECTRIC SERVICES	36,500	36,500
5102 HEATING SERVICES	14,000	14,000
5103 WATER & SEWERAGE SERVICES	1,900	1,900
5104 REFUSE COLLECTION CHARGES	1,350	1,350
5201 POSTAL SERVICES	2,800	3,000
5203 TELEPHONE SERVICES	23,330	22,880
5305 MOTOR VEHICLE INSURANCE	1,105	600
5501 TRAVEL EXPENSES	2,500	500
5688 BOOK STATIONS	11,510	10,600
5801 DUES & SUBSCRIPTIONS	1,000	700
6001 OFFICE SUPPLIES	4,000	4,000
6005 JANITORIAL SUPPLIES	2,500	2,500
6007 REPAIR & MAINT.SUPPLIES-BLDGS.	1,000	500
6008 MOTOR VEHICLE FUEL	1,500	1,500
6009 MOTOR VEHICLE MAINT.& SUPPLIES	500	200
6016 BOOKS (LOCAL ONLY)	21,500	0
6017 BOOKS (STATE & FEDERAL AID)	120,437	116,537
6018 PERIODICALS (MAGS., NEWSPAPERS)	20,000	20,000
6019 AUDIOVISUAL MATERIALS	50,000	50,000
6021 LIBRARY MATERIALS & SUPPLIES	17,600	20,000
8001 EQUIPMENT	0	1,410
TOTAL-LIBRARY	1,131,807	1,075,342

73020 CHURCHVILLE BRANCH LIBRARY

1100 SALARIES & WAGES	60,660	61,060
1300 SALARIES & WAGES/PART-TIME	10,300	0
2100 EMPLOYERS SHARE-FICA	5,450	4,670
2210 EMPLOYERS SHARE-RETIREMENT	7,500	7,540
2300 EMPLOYERS SHARE-HOSPITALIZATION	9,400	10,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	500	505
2700 WORKERS COMPENSATION INS.	75	85

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
3310 REPAIRS & MAINT.-CONTRACTUAL	400	400
3320 MAINTENANCE SERVICE CONTRACTS	400	400
3324 JANITORIAL SERVICES-CONTRACT	3,860	0
5100 ELECTRIC SERVICES	8,000	6,650
5103 WATER & SEWERAGE SERVICES	500	500
5203 TELEPHONE SERVICES	9,400	8,940
6001 OFFICE SUPPLIES	900	900
6005 JANITORIAL SUPPLIES	450	300
6007 REPAIR & MAINT. SUPPLIES	400	400
TOTAL-CHURCHVILLE BRANCH LIBRARY	118,195	102,350
81010 COMMUNITY DEVELOPMENT		
1100 SALARIES & WAGES	613,935	593,390
1300 SALARIES & WAGES/PART-TIME	5,000	0
1600 COMP.-PLANNING BOARD MEMBERS-CO.	6,300	6,600
1700 COMP. OF ZONING BOARD OF APPEALS	6,000	5,700
1800 COMP. OF PLANNING DIST VI MEMBERS	1,000	500
2100 EMPLOYERS SHARE-FICA	47,350	47,500
2210 EMPLOYERS SHARE-RETIREMENT	75,825	76,680
2300 EMPLOYERS SHARE-HOSPITALIZATION	61,100	65,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	5,220	5,280
2700 WORKERS COMPENSATION INS.	7,520	8,645
3110 PROFESSIONAL SERVICES-TOWERS	16,500	14,700
3320 MAINTENANCE SERVICE CONTRACTS	3,100	3,200
3600 ADVERTISING	18,000	19,700
5201 POSTAL SERVICES	9,000	8,000
5203 TELEPHONE SERVICES	4,600	4,650
5305 MOTOR VEHICLE INSURANCE	3,900	4,200
5501 TRAVEL EXPENSES	6,000	6,000
5604 PLANNING DISTRICT VI	115,000	78,000
5801 DUES & SUBSCRIPTIONS	3,200	1,500
6001 OFFICE SUPPLIES	12,000	12,000
6002 DRAFTING SUPPLIES	1,000	600
6008 MOTOR VEHICLE FUEL	10,000	7,750
6009 MOTOR VEHICLE MAINT. & SUPPLIES	3,500	3,000
8002 FURNITURE & FIXTURES	2,000	475
TOTAL-COMMUNITY DEVELOPMENT	1,037,050	973,070
81020 TOURISM & ECON.DEVELOPMENT		
5603 TOURISM DEVELOPMENT	62,000	62,000
5674 ECONOMIC & INDUSTRIAL DEVELOPMENT	157,300	166,090
5677 GREATER AUGUSTA CHAMBER OF COMMERCE	1,005	860

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
5679 SHENANDOAH VALLEY AIRPORT	124,405	124,405
5685 UPPER VALLEY REG.PARK AUTHORITY	38,000	0
5698 FINE ARTS GRANT	10,000	10,000
5700 AUGUSTA COUNTY FAIR	8,000	0
5706 FARMERS MARKET	2,000	2,000
5709 ARTS & HISTORY ALLIANCE	60,000	60,000
5711 OTHER TOURISM PROMOTIONS	11,600	0
TOTAL-TOURISM & ECON.DEVELOPMENT	474,310	425,355
82010 ENVIRONMENTAL MANAGEMENT SYSTEM		
1100 SALARY AND WAGES	48,290	48,810
2100 EMPLOYERS SHARE-FICA	3,695	3,735
2300 EMPLOYERS SHARE-HOSPITALIZATION	3,760	4,000
2700 WORKERS COMPENSATION INS.	58	70
3120 CONTRACT SERVICES	5,200	3,100
5203 TELEPHONE SERVICES	400	400
5501 TRAVEL EXPENSES	1,300	600
5801 DUES & SUBSCRIPTIONS	1,250	850
6001 OFFICE SUPPLIES	250	250
6014 ENVIROMENTAL SUPPLIES	1,500	500
TOTAL-ENVIRONMENTAL MANAGEMENT SYSTEM	65,703	62,315
83010 EXTENSION OFFICE		
1100 SALARIES & WAGES -V.P.I.	130,000	136,560
5203 TELEPHONE SERVICES	3,200	3,000
5501 TRAVEL EXPENSES	5,000	5,000
6001 OFFICE SUPPLIES	600	600
6002 4-H PROGRAM SUPPLIES	2,000	2,000
6007 AGRICULTURAL DEVELOPMENT FUND	14,000	14,000
TOTAL-EXTENSION OFFICE	154,800	161,160
83050 COUNTY FARM		
6003 AGRICULTURE SUPPLIES & MAINT.	3,000	3,000
TOTAL-COUNTY FARM	3,000	3,000
92020 OTHER OPERATIONAL FUNCTIONS		
1100 HEADWATERS CONSERVATION TECHNICIAN	17,110	17,110
1600 COMP.-VARIOUS BDS. & COMMISSIONS	15,000	15,000

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
2800 OTHER BENEFITS	2,650	2,900
2801 HOSPITALIZATION-RETIREEES	55,000	55,000
5683 HEADWATERS SOIL CONSERV.DISTRICT	21,100	20,075
5684 INSPECTION COSTS - BIOSOLIDS	2,000	1,000
5685 INVASIVE SPECIES PROGRAM	4,200	0
8002 FURNITURE & FIXTURES	10,000	5,000
9996 STATE CUTS	425,000	262,000
9999 PAY & CLASS. PLAN-COUNTY	0	35,000
TOTAL-OTHER OPERATIONAL FUNCTIONS	552,060	413,085
92030 CONTRIBUTIONS		
5602 MENTAL HEALTH SERVICES BOARD	124,980	117,860
5604 VALLEY EDUCATION ALLIANCE	1,000	943
5659 AUGUSTA REGIONAL FREE CLINIC	2,770	2,612
5661 BLUE RIDGE LEGAL SERVICES, INC.	3,835	3,616
5665 VALLEY PROGRAM FOR AGING SERVICES	32,670	30,808
5669 NEW DIRECTIONS CENTER	15,740	14,843
5673 BLUE RIDGE COMMUNITY COLLEGE	5,000	4,715
5698 BLUE RIDGE COURT SERVICES	3,650	3,442
5702 DISABILITY SERVICES BOARD	2,000	1,886
5703 COORD. AREA TRANSPORTATION SERV.	33,670	31,751
5704 COURT APPOINTED SPECIAL ADVOCATE	2,600	2,452
5707 V.M.S.D.C. - DUES	1,000	0
5711 COMMUNITY CENTERS (FROM P&R)	0	12,500
5714 CRAIGSVILLE MEALS TAX	29,420	27,555
5715 VERONA FOOD PANTRY	20,300	20,300
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	18,300	18,300
5750 LIONS OF VA-TAX EXEMPTION	800	800
5751 OAK GROVE THEATER-TAX EXEMPTION	2,210	2,210
TOTAL-CONTRIBUTIONS	299,945	296,593
92040 CONTINGENCIES		
9999 CONTINGENCIES	102,596	50,000
TOTAL-CONTINGENCIES	102,596	50,000
94000 TRANSFERS TO OTHER FUNDS		
0023 TRANSFERS TO VPA FUND	2,046,299	2,028,885
0041 TRANSFERS TO SCHOOL FUND	33,554,374	31,839,345
0045 TRANSFERS TO SCHOOL DEBT FUND	8,858,100	7,312,977
0070 TRANSFERS TO CO. CAPITAL IMPROV.	5,936,000	3,621,000
TOTAL-TRANSFERS TO OTHER FUNDS	50,394,773	44,802,207

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
GRAND TOTAL GENERAL OPERATING FUND	80,136,462	73,332,666

GENERAL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
11010 BOARD OF SUPERVISORS	347,620	210,655
12010 COUNTY ADMINISTRATOR	628,910	577,940
12030 PERSONNEL	190,790	178,960
12040 COUNTY ATTORNEY	196,035	192,630
12090 COMMISSIONER OF THE REVENUE	844,610	742,325
12100 BOARD OF ASSESSORS	197,090	0
12110 BOARD OF EQUALIZATION	5,025	1,400
12130 TREASURER	528,030	534,265
12150 CENTRAL ACCOUNTING	312,445	304,580
12200 MANAGEMENT INFORMATION SYSTEMS	553,975	488,455
13010 BOARD OF ELECTIONS	253,009	203,305
21010 CIRCUIT COURT	86,735	85,290
21020 GENERAL DISTRICT COURT	7,200	5,900
21030 MAGISTRATE	7,350	5,825
21060 CLERK OF THE CIRCUIT COURT	783,265	730,915
22010 COMMONWEALTH ATTORNEY	935,310	928,365
31020 SHERIFF	5,663,440	5,068,355
31040 EMERGENCY OPERATIONS CENTER	1,546,648	1,530,095
32010 FIRE DEPARTMENT	2,784,145	3,096,425
32020 EMERGENCY SERVICES-VOLUNTEER	2,439,066	1,997,539
32030 FIRE TRAINING CENTER	287,225	280,550
33030 J&D COURT	20,430	23,000
33040 COURT SERVICES	4,990	2,425
33050 JUVENILE & PROBATION	779,000	1,498,625
34010 BUILDING INSPECTIONS	574,495	445,615
35010 ANIMAL CONTROL	307,940	311,435
41020 HIGHWAYS & ROADS	87,000	48,000
41040 STREET LIGHTS	116,000	127,000
42010 SANITATION & WASTE REMOVAL	1,747,950	1,742,490
42020 RECYCLING PROGRAM	137,300	145,300
43010 MAINTENANCE OF BLDGS. & GROUNDS	1,351,920	1,356,740
51010 HEALTH DEPARTMENT	499,520	503,200
51020	175,000	300,000
71010 PARKS & RECREATION	1,402,755	1,300,585
73010 LIBRARY	1,131,807	1,075,342
73020 CHURCHVILLE BRANCH LIBRARY	118,195	102,350
81010 COMMUNITY DEVELOPMENT	1,037,050	973,070
81020 TOURISM & ECON.DEVELOPMENT	474,310	425,355
82010 ENVIRONMENTAL MANAGEMENT SYSTEM	65,703	62,315
83010 EXTENSION OFFICE	154,800	161,160
83050 COUNTY FARM	3,000	3,000
92020 OTHER OPERATIONAL FUNCTIONS	552,060	413,085
92030 CONTRIBUTIONS	299,945	296,593
92040 CONTINGENCIES	102,596	50,000
94000 TRANSFERS TO OTHER FUNDS	50,394,773	44,802,207
GRAND TOTAL GENERAL OPERATING FUND	80,136,462	73,332,666

FIRE REVOLVING LOAN FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
50000 DISBURSEMENT OF LOANS		
5300 DISBURSEMENTS (LOANS)	660,000	200,000
TOTAL-DISBURSEMENT OF LOANS	660,000	200,000
GRAND TOTAL FIRE REVOLVING LOAN FUND	660,000	200,000

DRUG ENFORCEMENT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
31030 OPERATIONS		
1100 SALARIES & WAGES	0	45,600
2100 EMPLOYERS SHARE-FICA	0	3,490
2210 EMPLOYERS SHARE-RETIREMENT	0	5,630
2300 EMPLOYERS SHARE-HOSPITALIZATION	0	5,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	0	380
6010 POLICE SUPPLIES	30,000	1,500
8005 MOTOR VEHICLES	51,000	0
9999 DRUG BUYS	10,000	10,000
TOTAL-OPERATIONS	91,000	71,600
GRAND TOTAL DRUG ENFORCEMENT FUND	91,000	71,600

INDUSTRIAL DEVELOPMENT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
53000 CAPITAL CONTRIBUTIONS		
8000 PAYMENTS TO IDA	224,000	50,000
TOTAL-CAPITAL CONTRIBUTIONS	224,000	50,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	224,000	50,000

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
53010 ADMINISTRATION		
1100 SALARIES & WAGES	4,173,000	4,303,000
2100 EMPLOYERS SHARE-FICA	319,000	329,000
2210 EMPLOYERS SHARE-RETIREMENT	492,000	510,000
2300 EMPLOYERS SHARE-HOSPITALIZATION	584,000	653,000
2400 EMPLOYERS SHARE-GROUP LIFE INS.	40,000	34,000
2600 UNEMPLOYMENT COMPENSATION	5,000	5,000
2700 WORKERS COMPENSATION INS.	17,000	12,000
3110 PROFESSIONAL HEALTH SERVICES	6,000	5,000
3120 LEGAL/OTHER PROFESSIONAL SERVICES	180,000	155,000
3310 REPAIRS & MAINT.-CONTRACTUAL	33,000	33,000
5201 POSTAL SERVICES	48,000	48,000
5203 TELEPHONE SERVICES	60,000	53,000
5305 MOTOR VEHICLE INSURANCE	15,000	14,000
5306 SURETY BOND	300	500
5307 PUBLIC OFFICIAL LIABILITY INS.	3,000	2,500
5402 RENT-BUILDING	262,000	182,000
5501 TRAVEL EXPENSES/TRAINING	34,000	30,000
5504 IN-SERVICE TRAINING & EDUCATION	5,000	4,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	13,000	11,000
6001 OFFICE SUPPLIES	78,000	79,000
6008 MOTOR VEHICLE FUEL	30,000	30,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	10,000	11,000
8002 FURNITURE & FIXTURES	8,000	6,000
8005 MOTOR VEHICLES	0	16,500
TOTAL-ADMINISTRATION	6,415,300	6,526,500
53020 PUBLIC ASSISTANCE		
5701 GENERAL RELIEF	28,000	30,000
5702 AUXILIARY GRANTS	180,000	190,000
5706 AID TO DEPT.CHILDREN-FOSTER CARE	1,050,000	1,200,000
5710 NON-VIEW D/C FED & HEADSTART	320,000	340,000
5711 VIEW/ADC/TRANS DAY CARE	260,000	290,000
5713 NON-VIEW DAY CARE 90%	50,000	90,000
5714 SPECIAL ADOPTION PAYMENTS	310,000	330,000
5715 ADOPTION SUBSIDY PAYMENTS	480,000	510,000
5717 ADULT & APS SERVICES	30,000	33,000
5718 CLIENT PURCHASED SVCS	70,000	120,000
5725 VIEW PURCHASED SVCS	135,000	145,000
5750 FAMILY OUTREACH GRANT	360,000	340,000
TOTAL-PUBLIC ASSISTANCE	3,273,000	3,618,000

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
53060 COMPREHENSIVE SERVICES		
5714 CSA ADMINISTRATION	291,400	306,000
5715 FAMILY COMPREHENSIVE SERVICES	3,436,000	2,884,000
TOTAL-COMPREHENSIVE SERVICES	3,727,400	3,190,000
53070 FAMILY RESOURCE CENTER		
5723 SAFE & STABLE FAMILIES	56,000	0
5760 FAMILY RESOURCE CENTER	32,000	35,000
5765 QUALITY CHILD CARE	40,000	0
5790 INFO & REFERRAL GRANT	120,000	145,000
5791 AHC FOUNDATION GRANT	3,000	0
TOTAL-FAMILY RESOURCE CENTER	251,000	180,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	13,666,700	13,514,500

VIRGINIA PUBLIC ASSISTANCE

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
53010 ADMINISTRATION	6,415,300	6,526,500
53020 PUBLIC ASSISTANCE	3,273,000	3,618,000
53060 COMPREHENSIVE SERVICES	3,727,400	3,190,000
53070 FAMILY RESOURCE CENTER	251,000	180,000
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	13,666,700	13,514,500

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, ELEM, REGULAR	38,627,668	37,385,278
1124 SITE COORDINATOR, CGVL 21ST CENTURY	34,771	27,300
1128 TEACHERS, MIDD, VOC EXT	233,331	233,331
1130 ITCV COORDINATOR	69,205	69,205
1151 AIDES, ELEM, REGULAR	1,777,762	1,649,514
1520 SUBSTITUTE TEACHERS, ELEM, REGULAR	721,920	712,419
1551 SUBSTITUTE AIDES, ELEM, REGULAR	71,500	79,272
1621 TEACHER SUPPLEMENTS, ELEM PROJECT	756,223	734,633
1650 NAT'L BD CERTIFIED INCENTIVE BONUS	5,000	5,000
2100 FICA, UNDESIGNATED PROGRAM	3,239,453	3,069,887
2210 RETIREMENT, ELEM, REGULAR	5,942,939	5,773,297
2300 HOSPITALIZATION, ELEM, REGULAR	4,450,531	4,263,731
2400 GROUP LIFE INS, ELEM, REGULAR	327,252	307,146
2700 WORKERS COMPENSATION	96,157	106,106
2800 OTHER BENEFITS	609,875	575,500
3100 PROF. SERVICES	1,125,958	796,634
3300 MAINTENANCE SERVICE, SPEC ED	55,973	50,660
3500 PRINTNIG, ITCV	625	625
3810 TUITION REGIONAL GENESIS SCHOOL	284,239	236,198
5004 PARENT ACTIVITY- VPI	1,000	1,000
5203 TELECOMMUNICATIONS - REMEDIAL	1,455	900
5501 TRAVEL, ELEM, REGULAR	34,676	35,467
5504 CONFERENCE/EDUC/INSERVICE	111,684	81,070
5801 DUES/MEMBERSHIP, ELEM	15,780	15,780
6001 TEXTBOOK REPAIR SUPPLIES	12,000	12,000
6002 FOOD/PREP BMMS, 21ST CENTURY	300	800
6007 REPAIR SUPPLIES - SPEC ED	9,250	10,500
6012 TEXTBOOKS - SPECIAL ED	853,000	122,000
6013 EDUC SUPPLIES, REGULAR	1,604,393	1,120,457
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	22,487	12,000
6040 TECHNOLOGY SOFTWARE	250,415	169,088
6050 NON-CAPITALIZED TECH HARDWARE	269,243	183,095
7100 SVRP TUITION	1,335,713	1,334,293
7201 VVTC TUITION	3,019,058	2,742,788
7202 VVTC - LOCAL COLLECTIONS	428,812	448,538
7203 VVTC - FLOW THROUGH FUNDS	364,792	273,926
7300 CEN.SHEN.VALLEY GOV.SCHOOL-GIFTED	460,517	435,939
8100 CAPITAL REPLACEMENT, HIGH, BAND	10,000	10,000
8200 CAPITAL ADDITIONAL-PRESCHOOL INT	35,000	22,000
TOTAL-CLASSROOM INSTRUCTION	67,269,957	63,107,377
12100 GUIDANCE SERVICES		
1123 COUNSELORS, ELEM	1,592,146	1,592,146

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
1150 GUIDANCE CLERICAL, MIDD	193,902	192,602
1520 GUIDANCE SUBSTITUTE, ELEM	780	780
2100 FICA	136,691	136,592
2210 RETIREMENT	261,890	261,184
2300 HOSPITALIZATION INSURANCE	200,338	202,752
2400 GROUP LIFE INSURANCE	14,423	13,895
2700 WORKERS COMPENSATION	4,143	4,332
5400 LEASES & RENTALS, MIDD	13,200	13,200
5504 CONFERENCE/EDUC/INSERVICE	8,000	6,700
5801 GUIDANCE SERVICES, DUES, HIGH	200	200
6013 EDUCATIONAL SUPPLIES	14,000	12,420
6050 NON-CAPITALIZED TECH HARDWARE	6,750	0
TOTAL-GUIDANCE SERVICES	2,446,463	2,436,803
12200 SCHOOL SOCIAL WORKER SERVICES		
1130 OTHER PROFESSIONALS - FSA	41,259	41,259
1134 VISITING TEACHERS	190,628	190,628
1151 FAMILY SERVICE WORKER	7,738	0
2100 FICA	18,332	17,740
2210 RETIREMENT	35,679	34,436
2300 HOSPITALIZATION INSURANCE	28,138	23,760
2400 GROUP LIFE INSURANCE	1,964	1,832
2700 WORKERS COMPENSATION	444	600
3100 PROFESSIONAL SERVICES	1,000	850
5004 PARENT ACTIVITY- VPI	2,000	2,000
5203 TELECOMMUNICATIONS- VPI	500	500
5501 TRAVEL, SOCIAL WORKER	1,000	925
5504 CONFERENCE REIMB	2,500	1,275
6001 OFFICE SUPPLIES- VPI	2,000	2,000
6013 EDUCATIONAL SUPPLIES	3,000	1,700
6050 NON-CAPITALIZED TECH HARDWARE- VPI	2,000	2,000
TOTAL-SCHOOL SOCIAL WORKER SERVICES	338,182	321,505
12300 HOMEBOUND INSTRUCTION		
1121 HOMEBOUND INSTRUCTORS, ELEM	91,719	78,350
2100 FICA, HOMEBOUND, ELEM	7,017	5,994
5501 TRAVEL - MILEAGE	665	149
TOTAL-HOMEBOUND INSTRUCTION	99,401	84,493

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1113 ASSIST SUPERINTENDENT, INSTRUCTION	100,965	100,965
1124 CURR SUPERVISOR, REGULAR	805,951	805,951
1130 OTHER PROFESSIONAL, ESL	25,080	0
1140 TEXTBOOK CREW	31,000	31,000
1150 OFFICE CLERICAL, REGULAR	283,213	284,698
2100 FICA, REGULAR	95,335	93,529
2210 RETIREMENT, REGULAR	177,209	176,953
2300 HOSPITALIZATION, REGULAR	90,073	91,714
2400 GROUP LIFE INS, REGULAR	9,759	9,416
2700 WORKERS COMPENSATION	2,677	3,122
3100 PROF SERVICES, DISTRICT, SPECIAL ED	7,866	7,000
3500 IMPROV INST. PRINTING SERV SPEC ED	1,408	1,500
5400 LEASES & RENTALS	19,200	19,200
5504 CONFERENCE REIMB, REGULAR	24,570	9,000
5801 DUES & ASSOC MEMBERSHIP, SPECIAL ED	500	0
6001 OFFICE SUPPLIES, SPECIAL ED	6,500	2,000
6007 REPAIR SUPPLIES - SPEC ED	2,500	1,000
6013 EDUCATIONAL SUPPLIES, SPECIAL ED	8,000	2,000
6016 PARENTAL INVOLVE, TITLE I	4,000	4,000
6040 TECHNOLOGY SOFTWARE	25,968	25,968
6050 NONCAPITALIZED TECH HARDWARE	7,000	7,000
TOTAL-IMPROVEMENT OF INSTRUCTION	1,728,774	1,676,016
13200 MEDIA SERVICES		
1122 LIBRARIANS, ELEM	1,050,324	1,050,324
1150 OFFICE CLERICAL, MEDIA CENTER	155,363	155,363
2100 FICA, MEDIA CENTER	92,235	92,235
2210 RETIREMENT, MEDIA CENTER	179,525	179,043
2300 HOSPITALIZATION, MEDIA CENTER	145,663	147,312
2400 GROUP LIFE INS, MEDIA CENTER	9,888	9,524
2700 WORKERS COMPENSATION	2,623	3,021
3100 PROFESSIONAL SERVICE, MEDIA	150	0
3300 MAINTENANCE SERVICE	9,345	10,000
6012 BOOKS & SUBSCRIPTIONS, ELEMENTARY	123,296	117,825
6013 EDUCATIONAL SUPPLIES, MEDIA CENTER	5,692	2,225
6040 SOFTWARE/ON-LINE SUPPLIES	19,371	20,000
6050 NON CAPITALIZED COMPUTER HARDWARE	1,456	500
TOTAL-MEDIA SERVICES	1,794,931	1,787,372
13800 TECHNOLOGY SERVICES		
1124 SUPERVISORS, TECHNOLOGY	404,845	404,845

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
1140 TECHNICAL, TECHNOLOGY	796,669	732,218
1150 OFFICE CLERICAL, TECHNOLOGY	30,921	30,921
2100 FICA, TECHNOLOGY	94,284	89,352
2210 RETIREMENT, TECHNOLOGY	178,725	170,455
2300 HOSPITALIZATION INS, TECHNOLOGY	135,802	128,304
2400 GROUP LIFE INS, TECHNOLOGY	9,842	9,066
2700 WORKERS COMPENSATION, TECHNOLOGY	2,655	2,936
2800 OTHER BENEFITS, TECHNOLOGY	3,000	2,000
3300 MAINTENANCE SERVICE, TECHNOLOGY	9,200	9,200
5400 LEASE & RENTAL, TECHNOLOGY	421,000	420,000
6001 OFFICE SUPPLIES	12,679	12,500
6040 SOFTWARE/ON-LINE, TECHNOLOGY	272,588	339,088
6050 NON-CAPITALIZED TECH HARDWARE	887,000	447,000
6060 INFRASTRUCTURE, TECHLOGY	96,000	96,000
TOTAL-TECHNOLOGY SERVICES	3,355,210	2,893,885
14100 OFFICE OF THE PRINCIPAL		
1126 PRINCIPALS, ELEM	1,611,647	1,611,647
1127 ASSISTANT PRINCIPALS, ELEM	1,468,577	1,468,577
1150 OFFICE CLERICAL, ELEM	971,377	963,934
1621 OFFICE PRIN. ATHLETIC COORDINATOR	16,302	0
1627 ELEM ASSIST PRINCIPAL SUPPLEMENT	6,659	6,659
1628 ATHLETIC ASSISTANT SUPPLEMENT	0	16,302
2100 FICA, ELEM	311,704	311,135
2210 RETIREMENT, ELEM	603,281	600,556
2300 HOSPITALIZATION, ELEM	388,126	389,664
2400 GROUP LIFE INS, ELEM	33,223	31,945
2700 WORKERS COMPENSATION	9,230	10,180
2800 UNUSED LEAVE - ELEM	50,000	50,000
3100 OFFICE OF PRINCIPAL CONTRACTED SVCS	1,000	350
5400 LEASES & RENTALS, ELEM	427,400	427,400
5501 TRAVEL, ELEM	31,115	26,470
5504 CONFERENCE REIMB, ELEM	5,700	4,860
6001 OFFICE SUPPLIES, ELEM	1,730	0
6050 NON-CAPITALIZED TECH HARDWARE, ELEM	2,400	0
TOTAL-OFFICE OF THE PRINCIPAL	5,939,471	5,919,679
21100 BOARD SERVICES		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HOSPITALIZATION	9,334	9,504
3100 PROFESSIONAL SERVICES	99,433	102,783

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
3600 ADVERTISING	3,000	3,000
5501 TRAVEL	166	166
5504 CONFERENCE REIMB	10,000	10,000
5801 DUES & ASSOCIATION MEMBERSHIPS	12,074	12,074
TOTAL-BOARD SERVICES	156,617	160,137
21200 EXECUTIVE ADMIN.SERVICES		
1112 SUPERINTENDENT	137,314	137,314
1113 ASSISTANT SUPERINTENDENT	178,298	94,155
1150 OFFICE CLERICAL	126,993	98,883
2100 FICA	31,670	23,380
2210 RETIREMENT	61,968	45,131
2300 HOSPITALIZATION	28,002	19,008
2400 GROUP LIFE INS	3,413	2,402
2700 WORKER COMPENSATION	1,018	1,109
2800 UNUSED LEAVE	77	0
3100 PROFESSIONAL SERVICES	4,643	527
3300 MAINTENANCE OFFICE EQUIP.	4,000	4,000
3500 PRINTING & BINDING	11,200	11,200
5400 LEASES & RENTALS	14,000	14,000
5504 CONFERENCE REIMB	16,650	16,000
5801 DUES & ASSOCIATION MEMBERSHIPS	8,425	8,425
6001 OFFICE SUPPLIES, CENTRAL OFFICE	29,495	29,495
6040 SOFTWARE	80	0
6050 NON-CAPITALIZED TECHNOLOGY HARDWARE	11,000	10,000
TOTAL-EXECUTIVE ADMIN.SERVICES	668,246	515,029
21400 PERSONNEL SERVICES		
1113 ASSISTANT SUPERINTENDENT, PERSONNEL	94,155	84,143
1150 OFFICE CLERICAL, PERSONNEL	73,349	73,349
2100 FICA	12,814	12,048
2210 RETIREMENT	24,942	23,388
2300 HOSPITALIZATION	14,001	14,256
2400 GROUP LIFE INS	1,373	1,244
2700 WORKER COMPENSATION	322	419
3100 CONTRACTED SERVICES	14,950	13,950
3102 CONT.SERV.- EMPL EVALUATION/TESTING	1,500	750
3110 HEALTH SERVICES, EMPLOYEES	15,000	14,750
3500 PRINTING & BINDING	750	750
3600 PERSONNEL ADVERTISING	400	200
3800 LICENSE RENEWAL & BACKGROUND CHECK	30,500	27,500
5504 CONFERENCE REIMB	3,800	3,230

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
5801 PERSONNEL-DUES & ASSOC. MEMBERSHIP	540	540
6001 OFFICE SUPPLIES - PERSONNEL	700	700
TOTAL-PERSONNEL SERVICES	289,096	271,217
21600 FISCAL SERVICES		
1130 OTHER PROFESSIONALS, BUSINESS DEPT	153,520	153,520
1150 OFFICE CLERICAL, BUSINESS DEPT	158,121	159,991
2100 FICA	23,841	23,985
2210 RETIREMENT	46,403	46,556
2300 HOSPITALIZATION	28,002	28,512
2400 GROUP LIFE INS	2,556	2,478
2700 WORKER COMPENSATION	699	781
3100 PROFESSIONAL SERVICES	14,000	14,000
5501 TRAVEL	443	275
5504 CONFERENCE REIMB	1,000	750
5801 DUES & ASSOCIATION MEMBERSHIPS	170	70
TOTAL-FISCAL SERVICES	428,755	430,918
21900 DATA PROCESSING SERVICES		
1130 OTHER PROFESSIONALS, DP	60,635	60,635
1152 COMPUTER OPERATOR, DP	139,059	139,059
2100 FICA	15,277	15,277
2210 RETIREMENT	29,735	29,655
2300 HOSPITALIZATION	18,668	19,008
2400 GROUP LIFE INS	1,637	1,578
2700 WORKER COMPENSATION	380	500
3300 COMPUTER MAINTENANCE SERVICES	67,078	64,532
5504 CONFERENCE & TRAINING	8,275	4,775
5801 MEMBERSHIPS & DUES	200	200
6014 DATA PROCESSING SUPPLIES	1,500	1,000
6050 NON-CAPITAL TECH HARDWARE, DATA PRO	5,000	3,000
TOTAL-DATA PROCESSING SERVICES	347,444	339,219
22100 ATTENDANCE SERVICES		
1130 ATTENDANCE PROFESSIONALS	128,392	0
2100 FICA	9,822	0
2210 RETIREMENT	12,010	0
2300 HOSPITALIZATION	4,667	0
2400 GROUP LIFE INS	661	0
2700 WORKER COMPENSATION	288	0
TOTAL-ATTENDANCE SERVICES	155,840	0

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
22200 HEALTH SERVICES		
1131 SCHOOL NURSES	187,269	187,269
1140 CLINIC AIDES	332,077	334,799
2100 FICA	39,726	39,932
2210 RETIREMENT	77,329	77,528
2300 HOSPITALIZATION	103,388	104,544
2400 GROUP LIFE INS	4,261	4,123
2700 WORKER COMPENSATION	1,101	1,301
3100 MEDICAL SERVICES	3,500	1,500
3102 ITCV, EVALUATIONS	4,000	4,000
3103 ITCV, OCCUPATIONAL THERAPY	3,500	3,500
3104 ITCV, PHYSICAL THERAPY	27,700	27,700
3105 ITCV, SPEECH & LANGUAGE	39,663	39,663
3300 MAINTENANCE SERVICES	500	500
3500 PRINTING & BINDING	1,500	0
5501 TRAVEL - MILEAGE	1,108	500
5504 CONFERENCE/EDUC/INSERVICE	1,500	700
5801 CERTIFICATION MEMBERSHIP DUES	2,500	2,000
6001 OFFICE SUPPLIES, ITCV	2,500	500
6004 MEDICAL & LAB SUPPLIES	26,763	9,000
6040 SOFTWARES / ON-LINE SUPPLIES	7,200	7,200
6050 NON-CAPITALIZED TECH HARDWARE	9,737	2,578
TOTAL-HEALTH SERVICES	876,822	848,837
22300 PSYCHOLOGICAL SERVICES		
1130 PSYCHOLOGISTS	266,357	266,357
2100 FICA	20,374	20,374
2210 RETIREMENT	39,660	39,554
2300 HOSPITALIZATION	23,454	23,760
2400 GROUP LIFE INS	2,184	2,104
2700 WORKER COMPENSATION	625	668
3100 PSYCHOLOGICAL SERVICES	3,000	2,550
5501 TRAVEL-MILEAGE	1,500	1,275
5504 CONFERENCE REIMB, PSYCHOLOGISTS	3,000	2,000
6013 EDUCATIONAL SUPPLIES	15,494	6,000
6040 PSYCHOLOGICAL SERV. - SOFTWARE	2,000	1,000
TOTAL-PSYCHOLOGICAL SERVICES	377,648	365,642
22400 SPEECH/AUDIOLOGY SERVICES		
2100 FICA	345	403
3100 INTERPRETING SERVICES	4,500	5,265
3300 AUDIOMETER MAINTENANCE	1,500	1,500

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
6004 MEDICAL/MED LAB SUPPLIES	6,000	3,300
6013 EDUCATIONAL SUPPLIES	8,500	0
6040 SOFTWARE/ON-LINE SUPPLIES	7,000	0
6050 NON-CAPITALIZED COMPUTER HARDWARE	1,500	0
TOTAL-SPEECH/AUDIOLOGY SERVICES	29,345	10,468
31000 GARAGE MANAGEMENT		
1130 OTHER PROFESSIONALS, TRANSPORTATION	195,696	195,696
1150 OFFICE CLERICAL, TRANSPORTATION	34,066	34,066
2100 FICA	17,577	17,577
2210 RETIREMENT	34,210	34,119
2300 HOSPITALIZATION	18,668	19,008
2400 GROUP LIFE INS	1,884	1,814
2700 WORKER COMPENSATION	516	575
3300 MAINTENANCE OFFICE EQUIPMENT	9,537	7,700
5203 TELECOMMUNICATIONS, TRANSPORTATION	12,000	12,000
5400 LEASES & RENTALS	6,000	6,000
5504 CONFERENCE REIMB	900	500
6001 OFFICE SUPPLIES, GARAGE	3,000	3,000
TOTAL-GARAGE MANAGEMENT	334,054	332,055
32000 VEHICLE OPERATION SERVICE		
1140 AIDES, BUS	68,075	51,875
1170 BUS DRIVERS, REGULAR	2,051,841	2,020,071
1171 SUBSTITUTE BUS DRIVERS	140,000	140,000
1173 BUS DRIVERS, ACTIVITY	102,875	95,806
2100 FICA	179,034	174,535
2300 HOSPITALIZATION	737,587	736,085
2700 WORKER COMPENSATION	64,005	72,562
2800 OTHER BENEFITS	27,700	27,700
3100 PROFESSIONAL SERVICES	14,101	14,101
3430 TRANSPORTATION BY PARENTS	10,000	10,000
3800 BUS DRIVER BACKGROUND CHECKS	250	250
5300 INSURANCE, BUSES	70,672	70,672
5504 CONFERENCE REIMB, DRIVERS	2,000	2,000
6001 OFFICE SUPPLIES	300	300
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	867,042	771,507
TOTAL-VEHICLE OPERATION SERVICE	4,337,482	4,189,464

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
34000 VEHICLE MAINTENANCE SERVICE		
1165 MECHANICS	340,670	336,480
1465 GARAGE PART-TIME	12,000	10,000
2100 FICA	26,979	26,506
2210 RETIREMENT	35,499	42,462
2300 HOSPITALIZATION	42,003	42,768
2400 GROUP LIFE INS	2,795	2,660
2700 WORKER COMPENSATION	9,553	9,605
2800 OTHER BENEFITS	13,992	4,100
3300 OUTSIDE MAINTENANCE SERVICES	55,000	50,000
3700 LAUNDRY & DRY CLEANING	10,500	10,500
5504 CONFERENCE REIMB, GARAGE	1,500	1,500
6009 VEHICLE PARTS, SUPPLIES	329,135	329,135
8100 REPLACEMENT, BUSES/EQUIP	5,000	5,000
TOTAL-VEHICLE MAINTENANCE SERVICE	884,626	870,716
41000 OPERATIONS MANAGEMENT		
1130 OTHER PROFESSIONALS, MAINTENANCE	76,866	76,866
1150 OFFICE CLERICAL, MAINTENANCE	29,691	29,691
2100 FICA	8,153	8,153
2210 RETIREMENT	15,866	15,824
2300 HOSPITALIZATION	9,334	9,504
2400 GROUP LIFE INS	873	842
2700 WORKER COMPENSATION	239	267
5201 POSTAL SERVICES	6,000	6,000
5202 DELIVERY SERVICES	2,800	2,800
5203 TELEPHONE SERVICES	124,000	124,000
5300 INSURANCE	61,507	61,507
5410 EQUIPMENT LEASE-CONTRACTUAL	3,000	3,000
5504 CONFERENCE REIMB	500	0
6001 OFFICE SUPPLIES, MAINTENANCE	2,500	2,000
6050 NON-CAPITALIZED TECHNOLOGY	400	0
TOTAL-OPERATIONS MANAGEMENT	341,729	340,454
42000 BUILDING SERVICE		
1130 OTHER PROFESSIONALS, MAINTENANCE	59,964	59,964
1160 MAINTENANCE WORKERS	736,689	718,821
1191 CUSTODIANS	1,396,882	1,398,460
1460 MAINTENANCE PART-TIME/OVER-TIME	16,000	16,000
1491 CUSTODIANS PART-TIME	54,000	54,000
2100 FICA	181,583	180,337
2210 RETIREMENT	244,758	289,711

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
2300 HOSPITALIZATION	389,229	391,565
2400 GROUP LIFE INS	18,751	17,930
2700 WORKER COMPENSATION	29,453	31,354
2800 OTHER BENEFITS	36,000	36,000
3300 OUTSIDE MAINTENANCE SERVICES	337,579	334,068
3391 CONTRACTED CUSTODIAL SERVICE	110,122	110,122
3700 LAUNDRY & DRY CLEANING	15,750	16,506
5101 ELECTRICAL SERVICES	2,470,675	2,470,675
5102 HEATING SERVICES	1,313,152	1,313,152
5103 WATER & SEWER SERVICES	409,930	434,600
5300 INSURANCE	140,284	140,284
5501 TRAVEL - MAINTENANCE-CUSTODIAL	600	600
5504 CONFERENCES/TRAINING REIMB	3,000	3,000
6005 JANITORIAL, LAUNDRY, HSKPING SUPPLIES	196,400	209,040
6007 REPAIR & MAINTENANCE SUPPLIES	345,675	358,802
8100 CAPITAL REPLACEMENT	503,947	0
8200 CAPITAL ADDITIONAL	21,825	0
TOTAL-BUILDING SERVICE	9,032,248	8,584,991
43000 GROUNDS SERVICE		
3300 MAINTENANCE SERVICE	61,500	44,000
6007 REPAIR & MAINT SUPPLIES	20,000	20,760
8100 CAPITAL REPLACEMENT	48,920	1,200
8200 CAPITAL ADDITIONAL	2,754	0
TOTAL-GROUNDS SERVICE	133,174	65,960
44000 EQUIPMENT SERVICE		
1160 TRADES	104,690	104,690
2100 FICA	8,009	8,009
2210 RETIREMENT	10,909	13,212
2300 HOSPITALIZATION	14,001	14,256
2400 GROUP LIFE INS	859	827
2700 WORKER COMPENSATION	1,321	1,498
3300 OUTSIDE MAINTENANCE SERVICES	16,380	16,904
6007 REPAIR & MAINT. SUPPLIES	43,195	44,836
8100 CAPITAL REPLACEMENT	45,750	2,500
8200 CAPITAL ADDITIONAL	14,000	0
TOTAL-EQUIPMENT SERVICE	259,114	206,732

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
45000 VEHICLE SERVICE		
3300 MAINTENANCE SERVICE	15,000	15,000
5300 INSURANCE	18,567	18,567
6008 VEHICLE & POWER EQUIPMENT FUELS	89,336	84,871
6009 VEHICLE & POWER EQUIP SUPPLIES	25,000	25,000
8100 REPLACEMENT, OTHER VEHICLES	42,000	0
TOTAL-VEHICLE SERVICE	189,903	143,438
GRAND TOTAL SCHOOL OPERATING FUND	101,814,532	95,902,407

SCHOOL OPERATING FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	67,269,957	63,107,377
12100 GUIDANCE SERVICES	2,446,463	2,436,803
12200 SCHOOL SOCIAL WORKER SERVICES	338,182	321,505
12300 HOMEBOUND INSTRUCTION	99,401	84,493
13100 IMPROVEMENT OF INSTRUCTION	1,728,774	1,676,016
13200 MEDIA SERVICES	1,794,931	1,787,372
13800 TECHNOLOGY SERVICES	3,355,210	2,893,885
14100 OFFICE OF THE PRINCIPAL	5,939,471	5,919,679
21100 BOARD SERVICES	156,617	160,137
21200 EXECUTIVE ADMIN.SERVICES	668,246	515,029
21400 PERSONNEL SERVICES	289,096	271,217
21600 FISCAL SERVICES	428,755	430,918
21900 DATA PROCESSING SERVICES	347,444	339,219
22100 ATTENDANCE SERVICES	155,840	0
22200 HEALTH SERVICES	876,822	848,837
22300 PSYCHOLOGICAL SERVICES	377,648	365,642
22400 SPEECH/AUDIOLOGY SERVICES	29,345	10,468
31000 GARAGE MANAGEMENT	334,054	332,055
32000 VEHICLE OPERATION SERVICE	4,337,482	4,189,464
34000 VEHICLE MAINTENANCE SERVICE	884,626	870,716
41000 OPERATIONS MANAGEMENT	341,729	340,454
42000 BUILDING SERVICE	9,032,248	8,584,991
43000 GROUNDS SERVICE	133,174	65,960
44000 EQUIPMENT SERVICE	259,114	206,732
45000 VEHICLE SERVICE	189,903	143,438
GRAND TOTAL SCHOOL OPERATING FUND	101,814,532	95,902,407

SCHOOL CAFETERIA FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
51000 SCHOOL FOOD SERVICES		
1130 OTHER PROFESSIONAL, FOOD SERVICE	113,076	114,282
1150 OFFICE CLERICAL, FOOD SERVICE	49,124	49,124
1193 FOOD SERVICE WORKERS	1,283,176	1,292,735
1290 FOOD SERVICE WORKERS OVERTIME	5,000	6,000
1590 FOOD SERVICE SUBSTITUTE WORKERS	59,000	60,000
2100 FICA, FOOD SERVICE	115,467	116,444
2210 RETIREMENT, FOOD SERVICE	24,152	24,266
2300 HOSPITALIZATION, FOOD SERVICE	571,863	560,736
2400 GROUP LIFE INS, FOOD SERVICE	1,331	1,291
2700 WORKER COMPENSATION, FOOD SERVICE	29,640	32,625
2800 OTHER BENEFITS, FOOD SERVICE	20,000	22,000
3100 PROFESSIONAL SERVICES	18,000	25,000
3300 MAINTENANCE SERVICE	105,000	110,000
5501 TRAVEL-MILEAGE	5,200	6,000
5504 CONFERENCE REIMB	4,000	3,000
6001 OFFICE SUPPLIES	4,000	4,000
6002 FOOD & FOOD SERVICE SUPPLIES	2,300,000	2,450,000
6005 LAUNDRY,HOUSEKEEPING,JANITOR SUPPLI	35,000	45,000
6011 UNIFORMS & WEARING APPAREL	4,000	4,500
6040 TECHNOLOGY SOFTWARE- CAFETERIA	0	1,000
6050 NON-CAPITALIZED TECH. HARDWARE	7,000	7,000
8100 CAPITAL REPLACEMENT	20,000	30,000
8200 CAPITAL OUTLAY/ADDITIONAL	20,000	20,000
TOTAL-SCHOOL FOOD SERVICES	4,794,029	4,985,003
GRAND TOTAL SCHOOL CAFETERIA FUND	4,794,029	4,985,003

SCHOOL CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
12100 CAPITAL REPLACEMENT		
6040 CAPITAL REPLACEMENT, STUDENT ACCTNG	51,460	0
TOTAL-CAPITAL REPLACEMENT	51,460	0
34000 TRANSPORTATION CAPITAL OUTLAY		
8100 CAPITAL REPLACEMENT, BUSES	844,280	0
TOTAL-TRANSPORTATION CAPITAL OUTLAY	844,280	0
42000 BUILDING SERVICES		
8110 ELECTRICAL UPGRADE - SOL TESTING	250,000	0
8113 INFRASTRUCTURE - SEWER LINE REPL	150,000	300,000
TOTAL-BUILDING SERVICES	400,000	300,000
62440 STUARTS DRAFT HIGH SCHOOL		
8263 PROFESSIONAL SERVICES	9,432	0
8266 SDHS- BUILDING RENOVATIONS	95,285	0
TOTAL-STUARTS DRAFT HIGH SCHOOL	104,717	0
62450 WILSON MEMORIAL HIGH SCHOOL		
8263 PROFESSIONAL SERVICES	8,219	0
8266 WMHS-BLDGS, ADDITIONS & RENOVATIONS	100,970	0
TOTAL-WILSON MEMORIAL HIGH SCHOOL	109,189	0
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	1,509,646	300,000

SCHOOL DEBT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
92050 DEBT SERVICE		
3099 HANDLING CHARGES	8,554	8,452
9105 BOND REDEMPTION - #5 1992 A	100,000	95,000
9106 BOND REDEMPTION - #6 1993 A	140,000	130,000
9107 BOND REDEMPTION - #7 1993 B	105,000	80,000
9108 BOND REDEMPTION - #8 1994 A	620,000	615,000
9109 BOND REDEMPTION-REFUND 1994 A	70,000	0
9110 BOND REDEMPTION - #10 1995 A	300,000	300,000
9111 BOND REDEMPTION - #11 1995 B	543,244	552,434
9112 BOND REDEMPTION - #12 1998 A	638,517	644,733
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	284,655	290,220
9115 BOND REDEMPTION - #15 2004 A	295,000	295,000
9116 BOND REDEMPTION - #16 2004 B	289,775	294,895
9117 BOND REDEMPTION - #17 2006 B	1,335,000	1,330,000
9119 PRINCIPAL PAYMENT-VVTECA 1991 S	39,867	41,192
9121 BOND REDEMPTION - #18 2007 B	539,470	564,022
9232 INTEREST ON BOND-REFUND 1994 A	3,010	0
9238 INTEREST PAYMENT-VVTECA 1991 S	9,758	7,083
9239 INTEREST ON BOND #5 1992 A	23,108	17,404
9240 INTEREST ON BOND #6 1993 A	28,875	21,450
9241 INTEREST ON BOND #7 1993 B	12,592	7,990
9242 INTEREST ON BOND #8 1994 A	211,493	173,053
9243 INTEREST ON BOND #10 1995 A	114,750	99,450
9244 INTEREST ON BOND #11 1995 B	222,381	194,441
9246 INTEREST ON BOND #12 1998 A	347,733	319,017
9247 INTEREST ON BOND #13 1999 A	67,900	62,050
9248 INTEREST ON BOND #14 1999 B	219,720	202,905
9249 INTEREST ON BOND #15 2004 A	246,968	231,923
9250 INTEREST ON BOND #16 2004 B	270,850	254,480
9251 INTEREST ON BOND #17 2006 B	1,167,535	1,099,578
9252 INTEREST ON BOND #18 2007 B	750,245	602,228
TOTAL-DEBT SERVICE	9,106,000	8,634,000
GRAND TOTAL SCHOOL DEBT FUND	9,106,000	8,634,000

HEAD START FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, HEAD START	611,869	500,904
1151 AIDES, HEAD START	202,655	174,826
1520 SUBSTITUTE TEACHER, HEAD START	31,140	38,760
2100 FICA	61,690	50,743
2210 RETIREMENT	118,615	98,504
2300 HOSPITALIZATION INSURANCE	139,667	127,909
2400 GROUP LIFE INSURANCE	6,533	5,238
2700 WORKER COMPENSATION	3,635	4,835
2800 TUITION ASSISTANCE- HEAD START	9,800	10,400
3100 PROFESSIONAL SERVICES	18,850	9,804
3300 MAINTENANCE SERVICE, HEAD START	8,231	5,331
5000 OTHER CHARGES	4,295	2,003
5001 TELEPHONE SERVICES	5,393	6,654
5002 MILEAGE	18,481	12,000
5003 INSURANCE	5,500	5,500
5004 POLICY COUNCIL EXPENSES	1,469	1,614
5005 MEALS & SNACKS	0	2,020
5007 FACILITY UPKEEP - HEAD START	6,428	3,933
5504 CONFERENCE REIMB - HEADSTART	1,000	1,500
5801 DUES/MEMBERSHIPS, HEAD START CDA	5,000	0
6013 EDUCATIONAL SUPPLIES - HEADSTART	25,793	24,462
6040 TECHNOLOGY SOFTWARE - HEAD START	6,827	9,185
6050 NON CAPITALIZED TECH HARDWARE, HS	513	13,000
TOTAL-CLASSROOM INSTRUCTION	1,293,384	1,109,125
12200 SOCIAL WORKER SERVICES		
1130 FAMILY SERVICE WORKERS-HEADSTART	46,222	54,835
1151 ASST FAM SERV WORKERS-HEAD START	178,047	98,003
2100 FICA - HEADSTART	16,899	11,690
2210 RETIREMENT - HEADSTART	33,209	22,695
2300 HOSPITALIZATION - HEADSTART	29,986	19,983
2400 GROUP LIFE INS - HEADSTART	1,829	1,207
2800 CONTINUING EDUCATION - TT&A	1,000	1,000
3100 PURCHASED SERVICE, HEAD START	4,212	22,938
5000 SOCIAL/FAMILY SERV HS - OTHER	231	1,266
5504 CONFERENCE - HS, TT&A	3,929	3,800
6013 INSTRUCTIONAL SUPPLIES, HEAD START	1,558	1,437
6050 NON-CAPITALIZED COMP HARDWARE - HS	360	3,000
TOTAL-SOCIAL WORKER SERVICES	317,482	241,854

HEAD START FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
13100 IMPROVEMENT OF INSTRUCTION		
1124 SUPERVISORS, HEAD START	93,013	58,359
1150 OFFICE CLERICAL, HEAD START	28,110	29,516
2100 FICA	9,254	6,722
2210 RETIREMENT	18,080	13,049
2300 HOSPITALIZATION INSURANCE	13,656	10,065
2400 GROUP LIFE INSURANCE	996	694
5504 CONFERENCE - HS, TT&A	3,493	1,000
6013 EDUCATIONAL SUPPLIES, HEAD START	189	600
6050 NON-CAPITAL TECH HARDWARE-SUPERVISO	321	1,000
TOTAL-IMPROVEMENT OF INSTRUCTION	167,112	121,005
21600 FISCAL SERVICES		
1130 DIRECTOR, HEAD START	79,091	79,091
1150 CLERICAL, HEAD START	37,862	37,862
2100 FICA	8,928	8,947
2210 RETIREMENT	17,415	17,368
2300 HOSPITALIZATION INSURANCE	9,334	10,114
2400 GROUP LIFE INSURANCE	959	923
3100 PROFESSIONAL SERVICES	23,018	20,628
5400 COPIER LEASE, HEAD START	5,920	5,656
5504 CONFERENCE - HS, TT&A	1,700	2,500
6001 OFFICE SUPPLIES	8,566	9,590
6013 EDUCATIONAL SUPPLIES	514	0
6050 NON CAPITALIZED COMPUTER HARDWARE	0	1,000
TOTAL-FISCAL SERVICES	193,307	193,679
22100		
1130 ATTENDANCE PROFESSIONAL-HEAD START	54,729	54,835
2100 FICA - ATTENDANCE - HEAD START	4,126	4,195
2210 VRS- ATTENDANCE- HEAD START	8,165	8,143
2300 HOSPITALIZATION- ATTENDANCE- HEAD S	2,772	5,057
2400 GROUP LIFE- ATTENDANCE- HEAD START	449	433
3100 PROFESSIONAL SERVICE- HS ATTENDANCE	350	850
5504 CONFERENCE EXPENSE, HS TT&A	0	500
6001 OFFICE SUPPLIES- HS ATTENDANCE	822	1,000
6050 NON-CAPITALIZED TECH HARDWARE	13	0
TOTAL-	71,426	75,013

HEAD START FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
22200 HEALTH SERVICES		
1131 HEALTH NURSES (RN) HS	31,030	32,050
2100 FICA	2,374	2,452
2300 HOSPITALIZATION INSURANCE	3,168	5,101
3100 PROFESSIONAL SERVICES, HEAD START	4,345	7,610
5000 HEALTH SERVICES- HS - OTHER	100	500
5504 CONFERENCE - HS, T&A	1,363	325
6013 INSTRUCTIONAL SUPPLIES, HEAD START	2,470	3,979
6050 NON-CAPITALIZED TECH HARDWARE	13	1,000
TOTAL-HEALTH SERVICES	44,863	53,017
32000 VEHICLE OPERATION SERVICE		
1130 OTHER PROFESSIONALS	42,662	42,662
2100 FICA	3,267	3,264
2210 RETIREMENT	6,353	6,336
2300 HOSPITALIZATION INSURANCE	4,667	5,057
2400 GROUP LIFE INSURANCE	349	337
5504 CONFERENCE/EDUC/INSERVICES	1,614	600
6013 EDUCATIONAL SUPPLIES, HEAD START	463	310
6050 NON-CAPITALIZED TECH HARDWARE	0	1,000
TOTAL-VEHICLE OPERATION SERVICE	59,375	59,566
45000 TRANSPORTATION SERVICES		
3300 VEHICLE MAINT/REPAIRS	3,841	3,450
TOTAL-TRANSPORTATION SERVICES	3,841	3,450
GRAND TOTAL HEAD START FUND	2,150,790	1,856,709

HEAD START FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,293,384	1,109,125
12200 SOCIAL WORKER SERVICES	317,482	241,854
13100 IMPROVEMENT OF INSTRUCTION	167,112	121,005
21600 FISCAL SERVICES	193,307	193,679
22100	71,426	75,013
22200 HEALTH SERVICES	44,863	53,017
32000 VEHICLE OPERATION SERVICE	59,375	59,566
45000 TRANSPORTATION SERVICES	3,841	3,450
GRAND TOTAL HEAD START FUND	2,150,790	1,856,709

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
11000 CLASSROOM INSTRUCTION		
1121 TEACHERS, GOVERNORS SCHOOL	585,000	585,000
1421 PART TIME TEACHERS	8,000	8,000
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	2,000	2,000
2100 FICA	45,000	45,365
2210 RETIREMENT, GOVERNORS SCHOOL	80,000	87,107
2300 HOSPITALIZATION INS, GOVERNORS SCH	58,662	58,650
2400 GROUP LIFE INS, GOVERNORS SCHOOL	4,256	4,797
2700 WORKERS COMPENSATION	1,800	2,016
2800 TUITION ASSISTANCE-GOV SCHOOL	4,500	4,050
3100 CONTRACTED SERVICES	7,000	6,300
3120 PROFESSIONAL SERVICES	35,000	35,000
3300 MAINTENANCE SERVICE	2,500	2,250
3500 PRINTING & BINDING	5,000	4,500
3830 TUITION - DUAL ENROLLMENT	80,000	72,000
5420 RENTAL SPACE	10,000	9,000
5501 TRAVEL-MILEAGE	2,400	2,160
5504 CONV/EDUC/INSERVICE	15,899	14,309
5801 DUES/MEMBERSHIPS	2,500	2,250
6012 TEXTBOOKS	15,000	13,500
6013 EDUCATIONAL SUPPLIES	50,000	45,000
6040 SOFTWARE/ON-LINE CONTENT	19,900	17,910
6050 NON CAPITALIZED COMPUTER HARDWARE	70,000	63,000
6060 NON-CAPITALIZED TECH INFRASTRUCTURE	5,000	4,500
TOTAL-CLASSROOM INSTRUCTION	1,109,417	1,088,664
13100 IMPROVEMENT/INSTRUCTION		
1130 DIRECTOR, GOVERNORS SCHOOL	93,953	93,953
1150 CLERICAL, GOVERNORS SCHOOL	23,205	23,205
2100 FICA, GOVERNORS SCHOOL	8,962	8,962
2210 RETIREMENT, GOVERNORS SCHOOL	17,445	17,445
2300 HOSPITALIZATION INS, GOVERNORS SCH	10,158	10,157
2400 GROUP LIFE INS, GOVERNORS SCHOOL	960	961
2700 WORKERS COMPENSATION	500	560
3600 ADVERTISING	1,000	500
5400 EQUIPMENT RENTAL	8,000	8,000
5504 CONV/EDUC/INSERVICE	2,500	1,000
6001 SUPPLIES	9,500	8,550
TOTAL- IMPROVEMENT/INSTRUCTION	176,183	173,293
41000 OPERATIONS MANAGEMENT		
5201 POSTAL SERVICES	4,000	3,600

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
5202 DELIVERY SERVICES	200	180
5203 TELEPHONE SERVICES	27,000	27,000
TOTAL-OPERATIONS MANAGEMENT	31,200	30,780
66000 CSVRGS BUILDING PROJECT		
8200 CAPITAL/ADDITIONAL	3,100	0
TOTAL-CSVRGS BUILDING PROJECT	3,100	0
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,319,900	1,292,737

GOVERNOR'S SCHOOL FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
11000 CLASSROOM INSTRUCTION	1,109,417	1,088,664
13100 IMPROVEMENT/INSTRUCTION	176,183	173,293
41000 OPERATIONS MANAGEMENT	31,200	30,780
66000 CSVGRS BUILDING PROJECT	3,100	0
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,319,900	1,292,737

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
80000 CAPITAL OUTLAYS		
8005 ACQ. & DEVELOPMENT-LANDFILL SITE	688,000	640,000
8011 INFRASTRUCTURE-BEVERLEY MANOR	200,000	100,000
8012 INFRASTRUCTURE-MIDDLE RIVER	200,000	100,000
8013 INFRASTRUCTURE-NORTH RIVER	200,000	100,000
8014 INFRASTRUCTURE-PASTURES	200,000	100,000
8015 INFRASTRUCTURE-RIVERHEADS	200,000	100,000
8016 INFRASTRUCTURE-SOUTH RIVER	200,000	100,000
8017 INFRASTRUCTURE-WAYNE	200,000	100,000
8021 MATCHING GRANTS-BEVERLEY MANOR	30,000	15,000
8022 MATCHING GRANTS-MIDDLE RIVER	30,000	15,000
8023 MATCHING GRANTS-NORTH RIVER	30,000	15,000
8024 MATCHING GRANTS-PASTURES	30,000	15,000
8025 MATCHING GRANTS-RIVERHEADS	30,000	15,000
8026 MATCHING GRANTS-SOUTH RIVER	30,000	15,000
8027 MATCHING GRANTS-WAYNE	30,000	15,000
8030 SOLID WASTE CENTERS	250,000	0
8051 LIBRARY PHASE II	200,000	0
8053 LIBRARY-AUTOMATION	20,000	0
8056 COUNTY FIRE STATION	100,000	0
8057 VEHICLE REPLACE.-FIRE APPARATUS	100,000	0
8058 EMERGENCY COMMUNICATIONS	250,000	0
8059 FIRE TRAINING CENTER	200,000	0
8073 RECREATION FACILITIES	500,000	0
8136 JUVENILE DETENTION CENTER	132,000	136,000
8139 TOURIST INFORMATION CENTER	10,000	10,000
8141 GEOGRAPHICAL INFO.SYSTEM	40,000	0
8144 INFORMATION TECHNOLOGY	150,000	0
8145 ECONOMIC DEVELOPMENT	300,000	300,000
8147 GOVERNMENT CENTER EXPANSION	200,000	0
8148 COUNTY COURTHOUSE	300,000	0
8149 A.C.S.A. CONTRIBUTION	200,000	200,000
8161 BLUE RIDGE COMMUNITY COLLEGE	85,000	85,000
8162 SECONDARY ROADS-REVENUE SHARING	68,000	1,115,000
8164 STORM WATER MANAGEMENT	50,000	0
8165 GOVERNMENT CENTER SECURITY	30,000	0
8198 BUILDING SINKING FUND	453,000	330,000
TOTAL-CAPITAL OUTLAYS	5,936,000	3,621,000
94000 TRANSFERS TO OTHER FUNDS		
0044 TRNFERS TO SCH. CAP. IMPROV.	0	96,506
0045 TRANSFERS TO SCHOOL DEBT FUND	0	1,321,023
TOTAL-TRANSFERS TO OTHER FUNDS	0	1,417,529

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	5,936,000	5,038,529

COUNTY CAPITAL IMPROVEMENT FUND

EXPENDITURE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
80000 CAPITAL OUTLAYS	5,936,000	3,621,000
94000 TRANSFERS TO OTHER FUNDS	0	1,417,529
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND	5,936,000	5,038,529
GRAND TOTAL ALL FUNDS	221,409,059	205,178,151

2009-10 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2008-09 REVISED	2009-10 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	68,260,158	64,063,062	(4,197,096)
43- SCHOOL CAFETERIA FUND	4,794,029	4,985,003	190,974
44- SCHOOL CAP. IMP. FUND	919,143	0	(919,143)
45- SCHOOL DEBT FUND	247,900	0	(247,900)
47- SCHOOL HEAD START FUND	2,150,790	1,856,709	(294,081)
48- GOVERNOR'S SCHOOL FUND	1,319,900	1,292,736	(27,164)
TOTAL SCHOOL SOURCES	77,691,920	72,197,510	(5,494,410)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	74,670,300	72,949,525	(1,720,775)
12- FIRE REVOLVING LOAN FUND	358,000	387,200	29,200
13- DRUG ENFORCEMENT FUND	91,000	11,500	(79,500)
14- INDUSTRIAL DEVELOPMENT FUND	224,000	50,000	(174,000)
23- SOCIAL SERVICES FUND	11,620,401	11,485,615	(134,786)
70- COUNTY CAP. IMP. FUND	0	0	0
TOTAL GENERAL GOVERNMENT	86,963,701	84,883,840	(2,079,861)
TOTAL SOURCES	164,655,621	157,081,350	(7,574,271)
TRANSFERS FROM OTHER FUNDS	50,394,773	46,219,736	(4,175,037)
FUND BALANCES & RESERVES	50,187,836	43,529,915	(6,657,921)
GRAND TOTAL-ALL FUNDS	265,238,230	246,831,001	(18,407,229)

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GENERAL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
11 GENERAL PROPERTY TAXES		
11010-0002 DELINQUENT TAXES-REAL ESTATE	400,000	400,000
11010-0003 LAND REDEMPTIONS	5,000	5,000
11010-0005 LAND USE ROLL-BACK TAXES	65,000	65,000
11010-2008 2008 CURRENT TAXES-R.E.	15,342,000	0
11010-2009 2009 CURRENT TAXES-R.E.	14,693,000	15,865,000
11010-2010 2010 CURRENT TAXES-R.E.	0	14,693,000
11020-0003 CURRENT TAXES-P.P.-PUB. SERV. CORP.	14,000	14,000
11020-2008 2008 R.E.-PUBLIC SERVICE	487,000	0
11020-2009 2009 R.E.-PUBLIC SERVICE	485,000	485,000
11020-2010 2010 R.E.-PUBLIC SERVICE	0	485,000
11030-0001 CURRENT TAXES-PERSONAL PROPERTY	7,946,000	6,256,000
11030-0002 DELINQUENT TAXES-PERSONAL PROPERTY	65,000	65,000
11030-0003 MOBILE HOME TAXES	252,000	189,000
11040-0001 CURRENT TAXES-MACHINERY & TOOLS	2,957,000	2,970,000
11060-0001 PENALTIES	325,000	325,000
11060-0002 INTEREST	220,000	220,000
TOTAL-GENERAL PROPERTY TAXES	43,256,000	42,037,000
12 OTHER LOCAL TAXES		
12010-0001 LOCAL SALES & USE TAXES	4,750,000	4,820,000
12020-0001 CONSUMER UTILITY TAXES	1,675,000	1,675,000
12030-0001 BUSINESS & PROFESSIONAL LICENSES	3,094,000	3,050,000
12030-0007 UTILITY LICENSE TAX	275,000	277,000
12050-0001 MOTOR VEHICLE LICENSES	55,000	0
12060-0001 BANK FRANCHISE TAXES	205,000	193,000
12070-0001 RECORDATION TAXES	750,000	750,000
12070-0002 WILLS & ADMINISTRATION TAX	20,000	15,000
12100-0001 LODGING TAXES	440,000	440,000
12110-0001 MEALS TAX	2,264,000	2,264,000
12190-0001 INTEREST & PENALTY-LOCAL TAXES	50,000	50,000
TOTAL-OTHER LOCAL TAXES	13,578,000	13,534,000
13 PERMITS, PRIV. FEES-REG. LICENSES		
13010-0001 ANIMAL LICENSES	27,000	27,000
13013-0019 AGRICULTURAL BUILDING PERMITS	1,100	1,100
13030-0004 LAND USE APPLICATION FEES	22,000	22,000
13030-0005 TRANSFER FEES	3,000	3,000
13030-0006 CELLULAR TOWER FEES	16,500	14,700
13030-0007 ZONING & SUBDIVISION PERMITS	35,000	35,000
13030-0008 BUILDING PERMITS	180,000	180,000
13030-0009 TEMP.CERTIFICATES OF OCCUPANCY	4,000	4,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
13030-0010 ELECTRICAL PERMITS	70,000	70,000
13030-0011 EROSION & SEDIMENT FEES (BLDG INSP)	70,000	70,000
13030-0012 PLUMBING PERMITS	40,000	40,000
13030-0013 REINSPECTION FEES	1,200	1,200
13030-0014 MECHANICAL PERMITS	44,000	44,000
13030-0015 PRECIOUS METAL PERMITS	600	600
13030-0016 DANCE HALL PERMITS	400	400
13030-0018 EMERGENCY FALSE ALARM FEES	6,000	6,000
13030-0032 SPEC. USE PERMITS & VAR. FEES	18,000	18,000
13030-0034 ZONING APPLICATION FEES	10,000	10,000
13030-0035 AMUSEMENT DEVICE PERMITS	1,000	1,000
13030-0036 EROSION & SEDIMENT CONTROL FEES	30,000	30,000
13030-0037 SITE PLAN FEES	7,000	7,000
13030-0038 SANITATION FEES	30,000	30,000
13030-0039 ADMINISTRATIVE PERMITS	6,000	6,000
TOTAL-PERMITS, PRIV. FEES-REG. LICENSES	622,800	621,000
14 FINES & FORFEITURES		
14010-0001 COUNTY FINES & FORFEITURES	180,000	180,000
14010-0004 DOG VIOLATION FINES	14,000	17,675
TOTAL-FINES & FORFEITURES	194,000	197,675
15 REV. USE OF MONEY & PROPERTY		
15010-0001 INTEREST ON BANK DEPOSITS	1,150,000	750,000
15020-0001 RENTAL ON GENERAL PROPERTY	400,000	330,000
15020-0005 SALE OF GOVERNMENT VEHICLES	2,000	2,000
15020-0006 SALE OF MATERIALS & SUPPLIES	15,000	15,000
15020-0007 SALE OF SALVAGE & SURPLUS	100	100
15020-0008 SALE OF RECYCLABLE MATERIALS	8,000	8,000
15020-0011 BERRY FARM OPERATION	9,000	9,000
15020-0012 PAYMENT IN LIEU OF TAXES	355,000	355,000
TOTAL-REV. USE OF MONEY & PROPERTY	1,939,100	1,469,100
16 CHARGES FOR SERVICES		
16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.	135,000	67,500
16010-0003 SHERIFF'S FEES	3,000	3,000
16010-0004 CRIMINAL RECORDS CHECK-SHERIFF	2,400	2,400
16010-0005 COURTHOUSE FEES	42,000	42,000
16010-0006 TREASURER'S COLLECTIONS FEES	35,000	35,000
16010-0007 CONCEALED WEAPONS PERMITS	12,000	10,000

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
16010-0008 COURTHOUSE SECURITY FEES	140,000	140,000
16010-0009 TREASURER'S ADMINISTRATIVE FEE	4,000	4,000
16020-0001 COMMONWEALTH ATTORNEY FEES	2,000	2,000
16050-0002 MISCELLANEOUS JAIL FEES	12,500	10,000
16080-0001 LANDFILL TIPPING FEES	1,275,000	1,275,000
16130-0006 RECREATION FEES	265,000	265,000
16130-0007 C.A.R.E. PROGRAM FEES	311,000	311,000
16130-0008 KIDS CAMP FEES	100,000	100,000
16130-0009 SUMMER PLAYGROUND FEES	300	0
16130-0010 POOL FEES	16,000	16,000
16150-0001 LIBRARY FINES & FEES	14,000	14,000
16150-0002 LIBRARY COLLECTION FEES	4,200	5,200
TOTAL-CHARGES FOR SERVICES	2,373,400	2,302,100
18 MISCELLANEOUS		
18990-0006 MISCELLANEOUS	21,000	5,000
TOTAL-MISCELLANEOUS	21,000	5,000
19 RECOVERED COSTS		
19010-0003 RECOVERED COSTS-FIRE TRAINING CTR	1,000	1,000
19120-0003 MRRJA RECOVERED COSTS	115,000	95,000
19120-0005 OTHER RECOVERED COSTS	2,500	2,500
19330-0001 REIMB.-J & D COURT COST	10,200	11,500
19340-0001 SALARIES & WAGES-CLK OF CIRCUIT CT	359,000	376,000
TOTAL-RECOVERED COSTS	487,700	486,000
20 REVENUE FROM THE COMMONWEALTH		
22010-0001 ABC PROFITS	38,000	0
22010-0002 WINE TAXES	40,000	0
22010-0003 MOTOR VEHICLE CARRIER TAXES	92,000	92,000
22010-0005 MOBILE HOME TITLING TAXES	130,000	130,000
22010-0006 TIMBER SALES-STATE	200	200
22010-0008 MOTOR VEHICLE LEASING TAXES	35,000	35,000
22010-0010 STATE RECORDATION TAX	230,000	230,000
22010-0011 PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
22010-0012 STATE COMMUNICATIONS TAXES	2,650,000	2,750,000
23000-0002 CIR. CT. STENOGRAPHER REIMBURSEMENT	72,000	72,000
23010-0001 COMMONWEALTH ATTORNEY EXPENSES	545,000	571,000
23010-0002 VICTIM-WITNESS GRANT	64,900	64,900
23010-0003 DOMESTIC VIOLENCE GRANT	36,000	36,650

GENERAL OPERATING FUND

REVENUE ESTIMATES

		2008-2009 REVISED	2009-2010 PROPOSED
23010-0004	SANE GRANT	16,000	16,400
23010-0005	VALLEY CHILDREN'S CENTER	57,000	57,000
23020-0001	SHERIFF'S DEPT. EXPENSES	2,870,000	2,941,000
23030-0001	COMM. OF REVENUE EXPENSES	245,000	248,000
23040-0001	TREASURERS EXPENSES	188,000	198,000
23060-0001	REGISTRAR/ELECTORAL BD. EXPENSES	56,500	56,500
24040-0002	WIRELESS E-911 PSAP FUNDING	130,000	130,000
24040-0004	EMS GRANT-MOTOR VEHICLE FEES	69,000	69,000
24040-0007	LITTER CONTROL GRANTS	18,000	18,000
24040-0009	LIBRARY AID	190,000	186,500
24040-0010	PERFORMING ARTS-GRANT	5,000	5,000
24040-0014	TECHNOLOGY TRUST FUND	108,000	90,000
24040-0015	GRANT-RESTORATION OF OLD RECORDS	8,700	4,500
TOTAL-REVENUE FROM THE COMMONWEALTH		12,190,300	12,297,650
33			
33010-0002	DEQ RENT ROYALTIES	8,000	0
TOTAL-		8,000	0
00			
00000-9900	FUND BALANCE	5,466,162	383,141
TOTAL-		5,466,162	383,141
GRAND TOTAL GENERAL OPERATING FUND		80,136,462	73,332,666

GENERAL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
11 GENERAL PROPERTY TAXES	43,256,000	42,037,000
12 OTHER LOCAL TAXES	13,578,000	13,534,000
13 PERMITS, PRIV. FEES-REG. LICENSES	622,800	621,000
14 FINES & FORFEITURES	194,000	197,675
15 REV. USE OF MONEY & PROPERTY	1,939,100	1,469,100
16 CHARGES FOR SERVICES	2,373,400	2,302,100
18 MISCELLANEOUS	21,000	5,000
19 RECOVERED COSTS	487,700	486,000
20 REVENUE FROM THE COMMONWEALTH	12,190,300	12,297,650
33	8,000	0
00	5,466,162	383,141
GRAND TOTAL GENERAL OPERATING FUND	80,136,462	73,332,666

FIRE REVOLVING LOAN FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
51 LOAN REPAYMENT & STATE FUNDS		
51000-0001 FIREMAN'S INSURANCE FUND	176,000	167,200
51000-0002 REPAYMENT OF LOANS	182,000	220,000
TOTAL-LOAN REPAYMENT & STATE FUNDS	358,000	387,200
00		
00000-9900 FUND BALANCE	302,000	187,200-
TOTAL-	302,000	187,200-
GRAND TOTAL FIRE REVOLVING LOAN FUND	660,000	200,000

DRUG ENFORCEMENT FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
41 NON-REVENUE RECEIPTS		
41000-0001 SEIZED FUNDS-LOCAL	1,000	0
41000-0002 SEIZED FUNDS-STATE	45,000	11,500
41000-0003 SEIZED FUNDS-FEDERAL	45,000	0
TOTAL-NON-REVENUE RECEIPTS	91,000	11,500
00		
00000-9900 FUND BALANCE	0	60,100
TOTAL-	0	60,100
GRAND TOTAL DRUG ENFORCEMENT FUND	91,000	71,600

INDUSTRIAL DEVELOPMENT FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
14 LOCAL FUNDS		
14000-0002 LOCAL FUNDS	224,000	50,000
TOTAL-LOCAL FUNDS	224,000	50,000
GRAND TOTAL INDUSTRIAL DEVELOPMENT FUND	224,000	50,000

VIRGINIA PUBLIC ASSISTANCE

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
24 FROM STATE FUNDS		
24010-0002 PUBLIC ASSISTANCE	3,154,575	3,482,475
24010-0003 FAMILY RESOURCE CENTER	246,505	180,000
24010-0007 ADMINISTRATIVE REIMBURSEMENT	5,844,754	5,953,568
24010-0009 COMPREHENSIVE SERVICES ACT	2,374,567	1,869,572
TOTAL-FROM STATE FUNDS	11,620,401	11,485,615
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	2,046,299	2,028,885
TOTAL-NON-REVENUE RECEIPTS	2,046,299	2,028,885
GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE	13,666,700	13,514,500

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
10 FROM LOCAL FUNDS		
15020-0001 RENTS	10,600	10,800
16120-0001 TUITION-DAY SCHOOL	23,858	28,500
16120-0002 SPECIAL FEES FROM PUPILS	66,300	52,500
16120-0003 TEXTBOOK RESALE & FINES	500	500
16120-0006 TUITION-ADULT	184,702	206,822
18030-0003 OTHER REBATES & REFUNDS	30,292	23,463
18990-0003 DONATIONS & SPECIAL GIFTS	200	100
18990-0005 SALE OF SUPPLIES	223,872	227,559
18990-0009 SALE OF OTHER EQUIPMENT	3,400	3,200
18990-0010 INSURANCE ADJUSTMENTS	14,000	14,000
18990-0012 LOCAL- OTHER FUNDS	60,895	60,769
19010-0002 PAYMENTS-OTHER DIVISIONS	155,683	161,834
19010-0100 BENEFITS-OTHER STATE AGENCIES	177,679	183,200
TOTAL-FROM LOCAL FUNDS	951,981	973,247
24 FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	10,500,000	10,500,000
24020-0002 BASIC AID ENTITLEMENT	36,204,573	32,555,150
24020-0003 GED / ISAEP FUNDING	15,717	15,717
24020-0004 REMEDIAL SUMMER	233,817	244,192
24020-0005 REGULAR FOSTER CHILDREN	78,890	86,438
24020-0006 ADULT SECONDARY EDUCATION	18,763	0
24020-0007 EDUCATION OF THE GIFTED	320,723	318,884
24020-0008 REMEDIAL EDUCATION	563,048	559,818
24020-0009 ENROLLMENT LOSS	190,548	131,046
24020-0012 SPECIAL EDUCATION SOQ	2,551,532	2,536,898
24020-0014 TEXTBOOK PAYMENTS	844,714	839,869
24020-0017 VOCATIONAL EDUCATION SOQ	1,425,437	1,417,262
24020-0018 CAREER & TECHNICAL EDUCATION- ADULT	4,073	4,073
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,796,050	1,785,749
24020-0023 TEACHER RETIREMENT INSTRUCTIONAL	2,316,335	2,295,964
24020-0028 EARLY READING INTERVENTION	135,692	135,692
24020-0033 LOTTERY	566,546	643,933
24020-0041 GROUP LIFE INSURANCE INSTRUCTIONAL	78,399	63,777
24020-0046 HOMEBOUND	54,201	57,995
24020-0048 REGIONAL TUITION PROGRAMS	625,600	695,416
24020-0052 CAREER & TECHNICAL EDUCATION EQUIP	26,521	26,521
24020-0053 CAREER & TECH ED- OCCUPATIONAL PREP	51,906	51,906
24020-0059 SPECIAL EDUCATION FOSTER CHILDREN	47,629	52,186
24020-0062 VOC EDUCATION ADULT-REGIONAL CENTER	34,306	34,306
24020-0065 AT RISK	479,331	438,925
24020-0070 CAREER & TECH ED EQUIP- REGIONAL	8,427	8,427
24020-0073 NATIONAL BD CERTIFIED TEACHER INCEN	5,000	5,000

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
24020-0075 PRIMARY CLASS SIZE	965,327	962,011
24020-0076 TECHNOLOGY	596,000	596,000
24020-0081 AT RISK FOUR-YEAR OLDS	639,789	546,802
24020-0082 VOC ED OCCUPATIONAL PREP-REGIONAL	72,980	72,980
24020-0091 CLINICAL FACULTY & MENTOR TEACHER	9,186	8,459
24020-0098 RACE TO GED	45,729	0
24030-0009 ENGLISH AS SECOND LANGUAGE	128,719	138,029
24040-0005 SOL ALGEBRA READINESS	90,342	90,342
24040-0015 SOL REMEDIATION- PROJECT GRADUATION	50,000	0
24040-0018 PROJECT GRADUATION SUMMER REGIONAL	7,815	0
24040-0050 ITCV GRANT	248,859	257,125
24040-0067 CAREER SWITCHER MENTORING GRANT	3,000	3,000
TOTAL-FROM STATE FUNDS	62,035,524	58,179,892
33 FROM FEDERAL FUNDS		
33020-0665 FEDERAL LAND USE (FOREST RESERVE)	246,859	214,041
33020-4002 ADULT LITERACY - FEDERAL	184,587	140,213
33020-4010 TITLE I GRANTS TO LEAs	1,454,202	1,189,124
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,242,188	2,233,256
33020-4048 VOC. EDUCATION - FEDERAL (PERKINS)	128,430	128,430
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	76,586	61,061
33020-4186 DRUG FREE SCHOOLS	33,045	33,045
33020-4287 21ST CENTURY COMMUNITY LEARNING CTR	166,130	150,790
33020-4298 TITLE V, LIBRARIES	1,804	0
33020-4318 TITLE II PART D ENH EDU TECH.	18,315	12,300
33020-4330 ADVANCED PLACEMENT	500	500
33020-4365 TITLE III-PART A	29,305	29,000
33020-4367 ESEA - TITLE II PART A	288,917	350,753
TOTAL-FROM FEDERAL FUNDS	4,870,868	4,542,513
41 NON-REVENUE RECEIPTS		
41000-9900 FROM INSURANCE TRUST FUND	401,875	367,500
41050-0011 TRANSFERS FROM GENERAL FUND	33,554,284	31,839,255
TOTAL-NON-REVENUE RECEIPTS	33,956,159	32,206,755
GRAND TOTAL SCHOOL OPERATING FUND	101,814,532	95,902,407

SCHOOL OPERATING FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
RECAPITULATION:		
10 FROM LOCAL FUNDS	951,981	973,247
24 FROM STATE FUNDS	62,035,524	58,179,892
33 FROM FEDERAL FUNDS	4,870,868	4,542,513
41 NON-REVENUE RECEIPTS	33,956,159	32,206,755
GRAND TOTAL SCHOOL OPERATING FUND	101,814,532	95,902,407

SCHOOL CAFETERIA FUND

REVENUE ESTIMATES

		2008-2009 REVISED	2009-2010 PROPOSED
10	FROM LOCAL FUNDS		
15010-0001	INTEREST ON BANK DEPOSITS	35,000	35,000
16120-0041	STUDENT LUNCHES	1,850,000	1,900,000
16120-0042	STUDENT BREAKFASTS	170,000	155,000
16120-0043	ADULT LUNCHES	175,000	190,000
16120-0044	ADULT BREAKFASTS	7,000	8,000
16120-0045	A LA CARTE	517,000	480,741
16120-0046	OTHER REVENUES - REBATES	8,000	9,000
16120-0047	OTHER REVENUES - CATERING	12,000	14,000
16120-0048	OTHER REVENUES - VENDING	7,000	8,000
16120-0049	OTHER REVENUES - MISCELLANEOUS	8,212	11,000
	TOTAL-FROM LOCAL FUNDS	2,789,212	2,810,741
18			
18990-0012	LOCAL - OTHER FUNDS	20,000	20,000
	TOTAL-	20,000	20,000
19			
19010-0002	PAYMENTS-OTHER DIV - CAFETERIA	18,076	18,429
24020-0015	REIMB.-STATE FOOD PROGRAM	61,125	62,000
24030-0047	SCHOOL BREAKFAST-STATE	18,816	22,000
33020-0553	REIMB.-FEDERAL SCHOOL BREAKFAST	377,800	450,000
33020-0555	REIMB.-FEDERAL SCHOOL LUNCH	1,509,000	1,601,833
	TOTAL-	1,984,817	2,154,262
	GRAND TOTAL SCHOOL CAFETERIA FUND	4,794,029	4,985,003

SCHOOL CAPITAL IMPROVEMENT FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
24 FROM STATE FUNDS		
24020-0033 ADDL SUPPORT FOR SCHOOL CONST/OPER	844,280	0
TOTAL-FROM STATE FUNDS	844,280	0
41 NON-REVENUE RECEIPTS		
41040-0023 LOAN SUBSIDY	74,862	0
41050-0070 TRANSFERS FROM CO. CAP. IMPROV.	0	96,506
TOTAL-NON-REVENUE RECEIPTS	74,862	96,506
00		
00000-9900 FUND BALANCE	590,503	203,494
TOTAL-	590,503	203,494
GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND	1,509,645	300,000

SCHOOL DEBT FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
24 FROM STATE FUNDS		
24030-0006 SCHOOL CONSTRUCTION PAYMENTS	247,900	0
TOTAL-FROM STATE FUNDS	247,900	0
41		
41050-0011 TRANSFERS FROM GENERAL FUND	8,858,100	7,312,977
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	0	1,321,023
TOTAL-	8,858,100	8,634,000
GRAND TOTAL SCHOOL DEBT FUND	9,106,000	8,634,000

HEAD START FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
19 RECOVERIES		
19010-0001 TUITION-OTHER DIVISIONS	144,262	142,576
TOTAL-RECOVERIES	144,262	142,576
33 FEDERAL FUNDS		
33020-0099 HEAD START FEDERAL REVENUE	2,006,528	1,714,133
TOTAL-FEDERAL FUNDS	2,006,528	1,714,133
GRAND TOTAL HEAD START FUND	2,150,790	1,856,709

GOVERNOR'S SCHOOL FUND

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
16 FROM LOCAL FUNDS		
16120-0002 SPECIAL FEES FROM STUDENTS	88,000	88,000
TOTAL-FROM LOCAL FUNDS	88,000	88,000
18 MISCELLANEOUS REVENUE		
18030-0003 OTHER REBATES & REFUNDS, GOV SCHL	10,000	10,000
TOTAL-MISCELLANEOUS REVENUE	10,000	10,000
19 RECOVERED COSTS		
19010-0001 TUITION FROM OTHER DIVISIONS	760,957	726,565
TOTAL-RECOVERED COSTS	760,957	726,565
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	434,943	442,171
24020-0076 TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS	460,943	468,171
GRAND TOTAL GOVERNOR'S SCHOOL FUND	1,319,900	1,292,736

COUNTY CAPITAL IMPROVEMENT

REVENUE ESTIMATES

	2008-2009 REVISED	2009-2010 PROPOSED
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	5,936,000	3,621,000
TOTAL-NON-REVENUE RECEIPTS	5,936,000	3,621,000
00		
00000-9900 FUND BALANCE	0	1,417,529
TOTAL-	0	1,417,529
GRAND TOTAL COUNTY CAPITAL IMPROVEMENT	5,936,000	5,038,529
GRAND TOTAL ALL FUNDS	221,409,058	205,178,150

COUNTY OF AUGUSTA, VA

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



March 23, 2009

M E M O R A N D U M

TO: **BOARD OF SUPERVISORS**

FROM: Patrick J. Coffield, County Administrator PJC

COPY: Augusta County Planning Commission

SUBJECT: **CAPITAL IMPROVEMENTS PLAN AND BUDGET**

The recommended Capital Improvements Budget for Fiscal Year 2009-10, along with the Capital Improvements Plan for the five years 2009-10 through 2013-14, is submitted for the Board of Supervisors' consideration (**see attachment**). I am also forwarding the CIP to the Planning Commission for their review and consideration as it relates to the Comprehensive Plan.

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

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

2009-10 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2009-10 identifies needs totaling \$19,277,000. The amount of funds represented by the five-year CIP is \$92,188,000. Because the CIP is a multi-year planning document, the Board has the flexibility to modify its five-year priorities as circumstances dictate. To fund the capital budget, year-end fund balances and reassessments revenues have been supplemented by designated revenues, i.e., one third of consumer utility taxes, one third of BPOL license taxes, 90% of meal taxes, a portion of lodging taxes, rental income and the 1997 NADA TPP adjustment.

For Fiscal Year 2009-10, the following funding sources are deducted for capital projects:

<u>General Operating</u>	<u>FY09-10</u>
Consumer Utility (1/3) (1993)	\$ 950,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,017,000
Meals Tax (90%) (1992/1998)	2,197,000
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	330,000
Lodging Taxes	10,000
	- 400,000*
	- 278,000**
	- 751,750***
	<u>-7,256,250****</u>
	\$3,621,000

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

** Reflects FY 03-04 CIP reductions to offset operating budget increases.

*** Reflects FY 09-10 CIP reductions to offset operating budget increases.

**** School Debt – Phases I, II, III, IV and V.

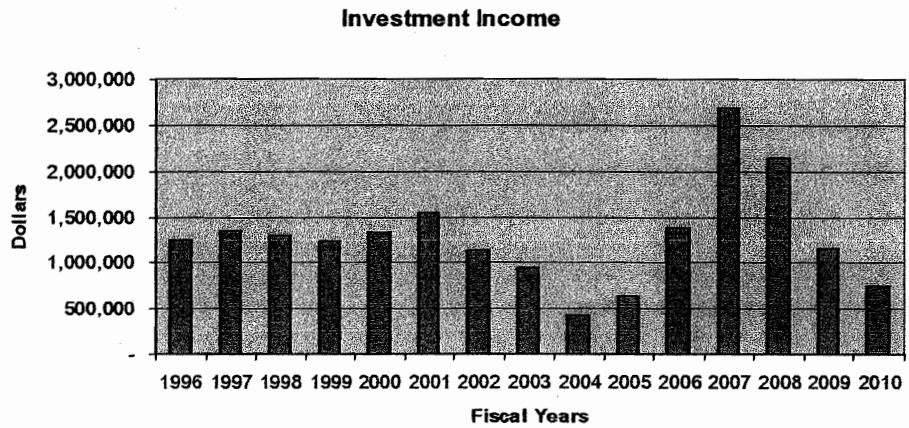
In 1993 and 1997, the Board authorized 100% of the general reassessment for capital improvements. In 2001, the Board authorized 50% of the general reassessment for capital improvements (the remaining 50% was earmarked for teacher salaries). With the decision to proceed with construction of Wilson Middle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

In two previous recessions, the County has redirected capital funds for operating purposes (FY93-94 and FY03-04). I am recommending that \$751,750 be redirected for FY09-10. The Board has the option of restoring capital funds from the 2009 reassessment. The possibility also existing to use Stimulus Funding to partially offset funding reductions. Interest earnings have been the single most inconsistent revenue source in the budget. I

would recommend that any revenue above \$1 million be used exclusively for capital funding.

FY	collections
1996	1,252,273
1997	1,353,995
1998	1,289,498
1999	1,237,302
2000	1,328,853
2001	1,533,109
2002	1,137,276
2003	947,394
2004	426,963
2005	626,812
2006	1,372,006
2007	2,688,219
2008	2,142,648
2009	1,150,000
2010	750,000

tentative budget
(original budget \$2 m.)
tentative budget



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

PUBLIC WORKS

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

Stormwater management continues to be a State and local problem. Regional detention facilities, especially for areas in industrial, commercial, and small lot residential subdivisions, continue to hold promise when a public/private partnership presents itself as a viable option. Currently, we are concerned with slowing the flow of water. For many communities under the Chesapeake Bay Act, detention and treatment is required. This account provides seed money or leverage to accomplish these goals. For FY2010, I am removing from the operating budget funding to repair or reconstruct existing stormwater detention facilities and drainage easements and propose that up to \$40,000 a year from this account be used for these purposes. As you remember, projects up to \$20,000 are eligible for this funding. Projects above this amount require Supervisor funding from their individual infrastructure accounts or public-private partnerships.

Roads continue to be a priority of the Board and our citizens. Statewide, the competition for secondary road and revenue sharing funding is intense. Augusta County has aggressively sought additional VDOT funds by participating in the Revenue Sharing program (50% local match). VDOT's Secondary Road budget has been reduced by over 68% since 2003.

EDUCATION

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

PHASE I (\$2.5M)

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

PHASE II (\$14.6M)

Stuarts Draft Elementary
Clymore Elementary

PHASE III (\$25.2M)

Ft. Defiance High
Buffalo Gap High
Riverheads High

PHASE IV (\$25.2M)

North River Elementary
Craigsville Elementary
Stump Elementary
Churchville Elementary

PHASE V (\$56.2M)

Wilson Middle School
Stuarts Draft High
Wilson High

In June 1990, school debt totalled \$5,639,604. As of January 2009, school debt totalled \$68.1 million. Since 1990, the Board has had to earmark local funding to finance this debt (FY10 \$7.25 million versus \$876,000 in FY90).

The schools current capital list totals needs in excess of \$84.7 million in today's costs.

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

PUBLIC SAFETY

With the opening of the new 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 new Jail is \$37 million. The debt payment is \$2.47 million annually of which Augusta County's share is \$957,000 based upon a three-year average of prisoner days (39%). Because of excess capacity, bed rentals are currently "covering" the debt payments and a portion of the operating costs. We are currently carrying a two-year debt fund reserve for Augusta County. Future bed rentals are subject to a number of outside factors, i.e., state overcrowding, overcrowding of local jails outside of our region and jail population projections for Waynesboro, Staunton and Augusta County. The DOC's "out-of-compliance" backlog in local and regional jails continues to exist and is forecasted to be 3,400 by 2012. Local jails which are considering expansions

include Rockingham/Harrisonburg, Page-Shenandoah and Rockbridge-Buena Vista—Lexington.

The current emergency communications (radio) system was successfully implemented ten (10) years ago at a cost of \$2.5 million. The Board of Supervisors was wise to set up a sinking fund for replacement of communication equipment associated with this system. However, there have been new regulations written by the FCC that will affect the County when the upgrade becomes necessary. The FCC has promulgated a regulation that would split the band width of UHF radio frequencies from 25 mgh to 12.5 mgh. This regulation opens up many more frequencies that could be available to the public and private sector. The regional cost to comply with this upgrade could exceed \$23 million to \$28 million.

The recommendations proposed in the Emergency Services Study impacts, not only the operating budget, but the capital budget as well. We recognize this, and have created capital accounts for fire apparatus (replacement), Regional Training Center, Volunteer Equipment fund and the construction of new County-operated fire stations.

The City of Staunton has undertaken a Courts needs assessment to plan for the future construction of new Juvenile and Domestic Relations Courts and Court Services Unit in Staunton. This move could allow for extended use of the "current" District Courts Building for General District Court (second courtroom) and Commonwealth Attorney's office. The cost of a new court complex (Circuit and General District) could exceed \$33 million. Staff is currently working with Judges to create a second J&D Court (small courtroom) along with minor modifications to Circuit Court administrative offices.

LANDFILL

Over \$13.3 million has been expended by the County to purchase additional land, to close the "old" landfill, develop a public use site, and construct an environmentally responsible "new" Regional Landfill. The current landfill was opened in the fall of 1998 (cell number one is full and cells number two and three are in use). Design and construction of cell number 4 is underway. The Regional Landfill includes Staunton and Waynesboro, which share in capital and operating costs. As required by law, the County is required to provide its share for closure and post closure expenses associated with Landfill.

OTHER CATEGORIES

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

- A) **MIS/GIS** – The technology needs of the county staff and residents continues to grow at a rapid rate. We are seeing a rise in the demands for more e-government access. The GIS digitized mapping website will cause a rise in GIS data requests and support. Document imaging is also expanding into other areas of the government center. Last year we designed a new county website which provides GIS and e-government software capabilities. Homeland security is also a high

growth area as we see more demand for security equipment, such as cameras, controlled door access, etc. We anticipate continued resource demands placed on the Augusta County technology infrastructure.

- B) **BLUE RIDGE COMMUNITY COLLEGE** – The current capital program identifies projects totaling over \$40 million; \$17 million of these recently completed projects include a Large Animal Teaching Facility, a Small Animal Teaching Facility renovation, a Fine Arts Building, renovating and equipping a new Aviation Facility (rental), a Science Building addition/renovation, new Maintenance Building, addition of a new 150 vehicle Parking Lot, and creation of a Campus Commons area. \$23 million in other projects soon to be under construction or design, or planned for the future include a new Technologies Building (breaking ground June 2009), a Student Recreation Center (design to start July 2009), a 120 vehicle Parking Lot (breaking ground summer of 2009), Roadway Relocations, and a Student Services/Classroom Building. Localities served by the community college are responsible for the site work associated with projects, i.e., utility extensions, parking lots, external lighting, sidewalks, etc. Augusta County's share is \$845,000 or \$84,500 over the next 10 years.
- C) **LIBRARY** - We continue to earmark funds to ensure that library technology is kept up-to-date. Phase II of the Library Master Plan for the main library in Fishersville is in the design stage. The Town of Craigsville has completed its new Town Hall and has incorporated the successful "Book Station" into the new facility.
- D) **RECREATION FACILITIES** - The Parks and Recreation Commission and staff continue to serve as a resource for the allocation of recreation grants to community groups which have dedicated their time and energy to promoting recreation opportunities for our citizens. Since the program was initiated, \$2.68 million dollars has been authorized leveraging a conservative estimate over \$4 million dollars in community, individual and corporate contributions. The Recreation Master Plan continues to provide guidance and direction to prioritize needed projects, maximize (limited) funding resources, and assist in leveraging private sector contributions with new residential developments. A concept plan has been completed for the County owned land adjacent to Middle River. Phase 4 of Crimora Park is near completion. The first phase of Augusta Springs project is underway.

The proposal to the Board for construction of a community center in Verona with two gyms, and multi-purpose rooms is contingent upon future capital allocations.

- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** – The Airport has been successful over the past several years ensuring that local funds are used to leverage State and Federal grants to market and improve facilities at the airport. Projects underway include the rehabilitation of the airfield lighting and signage, rehabilitation of the airline and transient aircraft parking aprons. Augusta County

partners with Rockingham County, Staunton, Waynesboro and Harrisonburg to operate the Airport.

- F) **AUGUSTA COUNTY SERVICE AUTHORITY** – The County's Infrastructure Accounts have traditionally covered minor water and sewer extensions. The County's Comprehensive Plan, as well as Economic Development initiatives, often requires a financial commitment from the Service Authority. In such circumstances, it would be appropriate to participate in cost sharing proposals. Additionally, the issue of fire flow may require public-private and County-ACSA partnerships to address.
- G) **BUILDING SINKING FUND** – The Building Sinking Fund has been established based upon depreciation costs associated with mechanical equipment, carpet and tile, roofs, painting associated with county-owned buildings, along with solid waste container sites. This account has been primarily funded from revenues generated from rental of space at Government Center to State and Federal agencies.
- H) **COURTS** – Funding to address master planning, renovations, security and construction of new court facilities.
- I) **GOVERNMENT CENTER** – The County is working with the School Board to study costs associated with relocating the School Administration offices, bus garage and maintenance center to Verona.
- J) **SOCIAL SERVICES BUILDING** – The current offices are located in a circa 1965 warehouse. The roofing system, along with HVAC systems, makes it extremely difficult to maintain. An opportunity may present itself to relocate to Fishersville with the School Administration's move to Government Center. If the decision is to remain at the current location, the roofing system needs to be replaced.
- K) **ECONOMIC DEVELOPMENT** - The Board of Supervisors has completed its Economic Development Strategic Plan and its subcommittee will be recommending capital initiatives. Currently, several lots in Mill Place Commerce Park are being leveled to enhance development opportunities.
- L) **TOURIST INFORMATION CENTERS** –VDOT Enhancement grants have been submitted to construct a new Tourist Information Center at the entrance of Frontier Culture Museum. Discussions are also underway to temporarily relocate the TIC at Afton Mountain to allow for property owner to proceed with demolition efforts.
- M) **GOVERNMENT CENTER SECURITY** – Funding to monitor activities at various governmental buildings and to upgrade locking/security systems.
- N) **FLOOD CONTROL DAMS** – NRCS has completed Dam Rehabilitation Studies at three locations. Improvements to Robinson Hollow and Inch Run Dams are

complete. Design is underway for improving Toms Branch. A study is pending for one other structure and a request has been submitted to add three other dams to the list. The non-Federal share for bringing dams into compliance is 35%. The State and City of Waynesboro are currently participating in helping to offset the non-Federal share.

- O) **SOLID WASTE TRANSFER STATIONS** – The recycling committee and staff continues to seek a site in Deerfield to construct a new transfer station. Additional sites are needed to relieve demand on existing sites in the Verona and Mt. Sidney areas.

- P) **VEHICLE SINKING FUND** – A depreciation account has been established for replacement vehicles.

PJC/rra

c:/budget/cap09

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2010-2014

<u>PROJECT</u>	FISCAL YEAR ENDING JUNE 30TH					TOTAL
	2010	2011	2012	2013	2014	
<u>PUBLIC WORKS:</u>						
INFRASTRUCTURE	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
STORMWATER MANAGEMENT	50,000	50,000	50,000	50,000	50,000	250,000
LANDFILL	640,000	640,000	640,000	640,000	640,000	3,200,000
SECONDARY ROADS	1,369,000	1,378,000	1,382,000	1,385,000	1,389,000	6,903,000
REVENUE SHARING-ROADS	2,115,000	2,115,000	2,115,000	2,115,000	2,115,000	10,575,000
SUB-TOTAL	5,574,000	5,583,000	5,587,000	5,590,000	5,594,000	27,928,000

<u>SCHOOL PROJECTS:</u>	8,470,000	8,470,000	8,470,000	8,470,000	8,470,000	42,350,000
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<u>PUBLIC SAFETY:</u>						
JAIL EXPANSION (DEBT)	957,000	957,000	957,000	957,000	957,000	4,785,000
JUV. DETENTION HOME (DEBT)	136,000	136,000	136,000	136,000	136,000	680,000
COURTHOUSE	200,000	200,000	200,000	200,000	200,000	1,000,000
EMERGENCY COMMUNICATIONS	250,000	250,000	250,000	250,000	250,000	1,250,000
FIRE APARATUS	535,000	183,000	180,000	173,000	170,000	1,241,000
FIRE STATION	100,000	100,000	100,000	100,000	100,000	500,000
FIRE/ RESCUE TRAINING CENTER II	100,000	100,000	100,000	100,000	100,000	500,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
FIRING RANGE	52,000	52,000	52,000	52,000	52,000	260,000
SUB-TOTAL	2,530,000	2,178,000	2,175,000	2,168,000	2,165,000	11,216,000

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2010-2014

PROJECT	FISCAL YEAR ENDING JUNE 30TH					TOTAL
	2010	2011	2012	2013	2014	
OTHER COUNTY PROJECTS:						
G. I. S.	10,000	10,000	10,000	10,000	10,000	50,000
BLUE RIDGE COMM. COLLEGE	85,000	85,000	85,000	85,000	85,000	425,000
LIBRARY AUTOMATION/TECHNOLOGY	82,000	7,000	5,000	4,000	1,000	99,000
LIBRARY - PHASE II	200,000	200,000	200,000	200,000	200,000	1,000,000
RECREATIONAL MATCHING GRANTS	210,000	210,000	210,000	210,000	210,000	1,050,000
RECREATIONAL COMM. CENTERS	20,000	20,000	20,000	20,000	20,000	100,000
SHEN. VAL. REG. AIRPORT COMM.	125,000	125,000	125,000	125,000	125,000	625,000
AUGUSTA COUNTY SERVICE AUTH.	200,000	200,000	200,000	200,000	200,000	1,000,000
BUILDING SINKING FUND	330,000	330,000	330,000	330,000	330,000	1,650,000
SOCIAL SERVICES BUILDING	100,000	100,000	100,000	100,000	100,000	500,000
INFORMATION TECHNOLOGY	582,000	66,000	42,000	38,000	13,000	741,000
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	24,000	14,000	14,000	14,000	13,000	79,000
VEHICLE SINKING FUND	0	150,000	150,000	150,000	150,000	600,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
SOLID WASTE TRANSFER STATIONS	225,000	0	0	0	0	225,000
GOVERNMENT CENTER	100,000	100,000	100,000	100,000	100,000	500,000
SUB-TOTAL	2,703,000	2,027,000	2,001,000	1,996,000	1,967,000	10,694,000
USES - GRAND TOTAL	19,277,000	18,258,000	18,233,000	18,224,000	18,196,000	92,188,000
SCHOOL BORROWING	8,470,000	8,470,000	8,470,000	8,470,000	8,470,000	42,350,000
V. D. O. T.	2,369,000	2,378,000	2,382,000	2,385,000	2,389,000	11,903,000
RENTS	330,000	330,000	330,000	330,000	330,000	1,650,000
GENERAL FUND REVENUE	3,621,000	3,621,000	3,621,000	3,621,000	3,621,000	18,105,000
GENERAL FUND BALANCE	4,477,000	3,449,000	3,420,000	3,408,000	3,376,000	18,130,000
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
SOURCES - GRAND TOTAL	19,277,000	18,258,000	18,233,000	18,224,000	18,196,000	92,188,000