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Executive Summary

The Executive Summary contains a brief overview of anticipated revenues and planned expenditures for fiscal year (FY) 2013-14. For comparison purposes, the budget data from FY 2012-13 is included with the data. Refer to the narrative section of the budget for more detailed information on revenues and expenditures.

The budget process for FY 2013-14 was the second for the currently seated Board of Supervisors. Their first budget as a group was during the Spring of 2012, when they considered and established the FY 2012-13 budget and calendar year 2012 tax rates. During the process, the Board worked with staff to take a multi-year approach in addressing current and future needs. The theme of long-range fiscal planning was continued and expanded in the FY 2013-14 budget process. Once again, the Board worked with staff to forecast planned expenditures. However, the process was expanded to include significant, known future operational costs in addition to capital costs. The process was assisted via official adoption of Mission, Vision, and Values statements on March 11, 2013 by the Board which, when collectively applied to the budget process, provided additional guidance and prioritization. These statements are:

1. Develop a local solution to manage our regional waste stream.
2. Provide Fire and EMS services which meet or exceed the expectations of the public served.
3. Proactively position the County to create and subsequently take full advantage of economic development opportunities in a nimble and responsive fashion.
 - Develop tools/mechanisms such as:
 - Quality website for marketing Rockbridge County
 - Regional cooperatives/partnerships
 - Dedicated staffing/staff training
 - Economic development plan
 - Business incentive policy
4. Explore all opportunities for regional cooperation which are operationally and economically sensible and in the best interests of our citizens.
 - Revisit all regional agreements to determine if they align with current needs and budget priorities.
 - Dedicate ourselves to enhancing relationships with local public service entities in order to identify and implement economies and efficiencies in operations.
5. Ensure the long-term viability of the County through proactive financial planning.
 - Develop and adhere to a fund balance policy to include a rainy day fund.

The process was assisted by the *Rockbridge County Capital Improvements Program*, which is updated annually, to provide a 5-year forecast for capital improvement costs. Costs for the first year of the 2012-2017 plan were incorporated into the FY 2013-2014 budget. Future years provide cost estimates. It should be noted that estimates for near years are more firm than out years. Major improvements in the 2012-2017 plan include:

- Budget purchase of seven (7) Sheriff vehicles directly in Sheriff's budget (transition from lease-purchase)
- County portion of financing of Jail and Sheriff Department building improvements
- Phased-in upgrade to the emergency communications system over several budget years
- Continued effort to upgrade/modify portions of the County Administration Building
- Construction completion of Maury River Middle School by September 2013

A few key events influenced the budget process for FY 2013-14. First, as opposed to the previous year, the 2013-14 budget process benefitted from a short General Assembly session. Since the Commonwealth plan for locality funding contributions were made in a timely manner, the County was able to expedite local budget deliberations.

Secondly, a notable impact was the decision by the Governor and General Assembly to provide a 2% increase in salaries for teachers in Standards of Quality (SOQ) positions. This decision was driven in part by the expiration of the temporary holiday on employee-paid federal payroll taxes which took effect January 1, 2013. In addition, Constitutional Officers and their state-funded staff positions were afforded a 3% compensation increase effective August 1, 2013 by the Commonwealth's Compensation Board. The Board of Supervisors, expressing a desire to retain and attract a quality workforce via competitive compensation, also authorized a 3% salary increase for all County employees and County-subsidized Constitutional Officer staff beginning August 1, 2013.

Thirdly, the Board adhered to a previously charted course with regard to maintaining control of solid waste disposal costs, well into the future. In FY 2012-13, the Department of Environmental Quality issued the County a "Proof of Concept" letter, which provided further evidence that the County's existing landfill site, which had been previously slated for closure, is a qualified candidate for expansion. The Board subsequently directed staff to continue planning efforts, which will result in short and midterm financed developmental costs, but are projected to achieve long-term savings versus the option to transfer solid waste to a distant landfill.

Fourthly, the Board increased focus on the public safety sector. Budget impacts for FY 2013-14 included additional positions in law enforcement and the newly created position of Director of Fire and EMS. Additionally, funding was provided for regional emergency communications and equipment upgrades for Consolidated Dispatch operations.

Lastly, the Board of Supervisors worked directly with the Rockbridge County School Board to prioritize local revenues to assist with achieving the goal of a balanced budget. The Board of Supervisors continues to use a restricted cash account to transfer \$210K in supporting the payment towards teacher's retirement (VRS supplement). Finally, they ensured local revenues would meet the \$780,229 increase in debt payments FY 2013-14.

As mentioned above, a strategic view was used in developing the planned expenditures for FY 2013-14. To meet the long-term funding needs plus the near-term requirements, the real estate levy was increased by three cents per \$100 of assessment. This real estate levy increase is the main driver in generating an estimated increase of \$1,353,627 in overall local revenues. Other revenues

based on a tax levy (public service, personal property, machinery and tools) are projected ahead of last year’s estimates by \$151,000. An area of concern is revenue expected from business activities. These revenues include sales and use tax, utility/consumption/communication taxes, the business and professional license tax, recordation tax, permits, and other licenses. All these taxes are indicators of the viability of business activities, economic development, and planning activities. The relatively flat increase in these revenues indicates the local economy continues to progress slowly in the midst of a sluggish national recovery.

The Board adopted the balanced budget on April 24, 2013. The tax levies approved by the Board of Supervisors for calendar year 2013 are in Table 1. The other levies have not increased since FY 2008-2009.

Real Estate - \$0.67 per \$100 based on 100% valuation
Mobile Homes - \$0.67 per \$100 based on 100% valuation
Personal Property Other Than Mobile Homes - \$4.25 per \$100 assessed valuation
Machinery & Tools - \$2.55 per \$100 assessed valuation
The Commonwealth's reimbursement rate for the Personal Property Tax Relief is 45%

Table 1

Planned revenues for FY 2013-14 are in the Table 2. For further information on local revenue changes, see the narrative section of the county budget.

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
10000	Local Revenues	\$31,343,614	\$31,343,614	\$32,697,241	\$1,353,627	4.32%
20000	From the Commonwealth	\$4,789,472	\$4,789,472	\$4,862,005	\$72,533	1.51%
30000	Federal Revenue	\$443,750	\$443,750	\$447,006	\$3,256	0.73%
40000	Other Revenue	\$15,200	\$15,200	\$15,225	\$25	0.16%
50000	Transfers	\$210,000	\$210,000	\$871,757	\$661,757	315.1%
Total	All Sources	\$36,802,036	\$36,802,036	\$38,893,234	\$2,091,198	5.68%

Table 2

The \$72,533 increase from the Commonwealth is primarily associated with the Compensation Board funding boost for Constitutional Officers and their state-funded staff. Each Constitutional Officer function received a higher reimbursement estimate for FY 2013-14 as a result of the 3% compensation increase effective August 1, 2013. The largest increase in support comes in the reimbursement of Sheriff Department salaries and fringe benefits.

The \$3,256 increase in Federal revenue is directly linked with the Payment in Lieu of Taxes (PILT) received for federal lands in Rockbridge County (PILT increases by \$10,000). The Rental Assistance program is expected to see a reduction of \$6,744 because of actions tied to sequestration

cuts.

As one of the budget-process steps for FY 2013-14, the Board of Supervisors adopted a document entitled ***Budget Priorities for Fiscal Year 2013-14***. This document provided guidance for the programs and priorities funded in the budget process. In some cases, the document provides funding restrictions and alternatives to increased funding for programs. A copy of this document is included in the budget narrative.

Table 3 provides the planned expenditures for FY 2013-14.

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
11010	Board of Supervisors	\$66,993	\$67,383	\$97,759	\$30,766	45.92%
12000	Administrative and Financial	\$1,395,028	\$1,410,312	\$1,406,496	\$11,468	0.82%
13000	Registrar	\$141,688	\$140,252	\$143,817	\$2,129	1.50%
20000	Judicial Administration	\$1,299,543	\$1,307,488	\$1,373,577	\$74,034	5.70%
30000	Public Safety	\$5,734,057	\$5,908,812	\$6,308,384	\$574,327	10.02%
40000	Public Works	\$2,758,425	\$2,805,943	\$2,900,019	\$141,594	5.13%
50000	Health and Welfare	\$1,274,148	\$1,291,907	\$1,340,354	\$66,206	5.20%
60000	Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
70000	Parks, Recreation and Cultural	\$1,265,942	\$1,279,400	\$1,286,349	\$20,407	1.61%
80000	Community Development	\$2,182,632	\$2,300,202	\$2,867,170	\$684,538	31.36%
90000	Non-Departmental	\$20,612,986	\$21,643,034	\$21,100,925	\$487,939	2.37%
Total	Fund 11	\$36,799,826	\$38,223,117	\$38,893,234	\$2,093,408	5.69%

Table 3

As noted above, for FY 2013-14, the Board opted to provide County employees with a 3% salary increase effective August 1, 2013, in an effort to offset the expiration of the temporary holiday on employee-paid federal payroll taxes which took effect January 1, 2013 and to keep pace with ongoing inflation. Step increases in accordance with the County pay plan were deferred. The County continues to operate at reduced staffing levels reached in 2011. The combined action results in an anticipated \$87.7K increase in compensation and fringe benefits across Fund Codes 11, 19, and 20.

The \$74,034 increase in judicial administration expenses is mainly associated with the 3% compensation increase required by the Commonwealth Compensation Board and the Board-approved funding for an additional full-time employee within the Clerk of the Circuit Court department. This position’s funding begins on January 1, 2014.

The expenditure increase in public safety comes largely from the 3% compensation increase required by the State Compensation Board, two (2) new patrol deputies, and one (1) School Resource Officer at Maury River Middle School. The Sheriff Department’s budget reflects fully funding the direct

purchase of seven (7) vehicles in FY 2012-13 (\$239.7K). The Board also approved a new operational program to support a Fire and EMS Director scheduled to begin on January 1, 2014 (\$101K). We see an increase in Consolidated Dispatch of \$ \$54,879. This increase supports wages, maintenance and repair contracts, and system upgrades. The Emergency Management program increase occurs principally due to the Board-approved 3% compensation increase and funding certain reimbursable grants now, instead of via appropriation request during the fiscal year. The Building Inspection Department realizes a decrease of \$73,680 because one of the department's positions was not filled after it was vacated in FY 2012-13. Support for the SPCA was approved at FY 2012-13 levels. Support for the County share of the Regional Jail remained constant this year because our share of the jail population continued at steady levels.

In public works, we see increased cost for refuse pickup and transportation costs associated with the current contract (up \$70K) and the County's share for landfill operations (up \$26K). Fuel cost escalation is a major reason for the increases. Special Enforcement and the County Maintenance Garage will see the 3% compensation increases approved by the Board. Building and Grounds reflects an increase of \$22.7K as this department continues to implement capital improvement plans. The Combined Courthouse expects to realize expenditure decreases linked to a lower custodial contract and less expensive property insurance premium. The former Rockbridge Middle School property will revert to County responsibility in FY 2013-14. This new program covers property and liability insurance.

We see an increase in the Health and Welfare category in FY 2013-14. The Board approved a one-time contribution to the former Rockbridge Area Free Clinic in support of a capital purchase of mobile dental equipment (\$15.6K). The State Health Department, the Rockbridge Area Community Services Board, the Department of Social Services and the Community Services Board manage programs mandated by the State. These and other programs supported under the health, mental health, and welfare activities will see an overall increase of \$50.8K as State mandates continue to fuel the need for local funding support.

As a whole, the Community Development activities will see increases associated with the 3% compensation increase approved by the Board. In addition, the Board demonstrates their commitment to contribute to activities geared toward improving economic development in the County. Contributions to the Transportation Grant (\$18K), Tour Program (\$369.9K), and the Broadband Technology Opportunity Program (\$21K) remain steady. The Rockbridge Area Net Authority maintains oversight of the installation of backbone fiber optic to facilitate countywide broadband internet service, which is expected to be completed in the Fall of 2013.

Under Public Service Authority (PSA) in Community Development, we see a small reduction in funding of the loan to support the wastewater-treatment line installation from the Maury Service Authority (MSA) Plant to the Raphine area. By contract, the County loans the PSA any shortfall needed to support debt service. The requirement for FY 2013-14 decreases by \$5K. Other debt associated with public utilities increased by \$706,425. The MSA Sewer Treatment debt was previously paid through Fund Code 20 (Solid Waste Authority - Recycling) via a transfer from the County's General Fund (FC11). Research of the loan document reflects that the support agreement involved Rockbridge County, the City of Lexington, Rockbridge County Public Service Authority, and the MSA. The net result

of accounting for the County's contribution to the MSA Sewer Treatment debt service is an increase in Other Public Utilities with an offsetting reduction in the Transfer to Solid Waste Authority as seen in the Transfer and Reserves function.

Under the Non-Departmental category, we see level expenditures in the Revenue Sharing Agreement with the City of Lexington and termination pay when compared with FY 2012-13. This category also provides funds for other major accounts. One such account is the Transfer to the Solid Waste Authority - Recycling program (down \$710,209; see comment above concerning the MSA Wastewater Treatment Plant debt service). This funding line reinforces support for the operations of six (6) staffed Collection Centers and the contract for transporting collected recycling materials. Additionally, a new budget line entitled "Transfer to School Fund (Debt)" was created for FY 2013-14. This line reflects the County's contribution to debt service paid via the School Fund. The County's transfer to support school debt service is up \$780,229 compared to last fiscal year. This increase is associated with the debt generated by the expansion of the Maury River Middle School. The County's funding to support School Division operations is down \$328,668 when compared to FY 2012-13. The Board also continues with a transfer of funds to the School Division for retirement benefits of \$210,000. The funds come from a restricted account and support increased cost of retirement for school personnel. The County is not anticipating a transfer to the reserve budget account in FY 2013-14.

Introduction:

The County of Rockbridge Operating Budget for Fiscal Year 2013-14 provides anticipated revenues and planned expenditures for Rockbridge County. Accounting methods and procedures used to prepare this budget document follow standards developed by the Commonwealth of Virginia Department of Planning and Budget, Comptroller General of the United States, Government Accounting Standards Board, and recommendations of the County's auditors. These accounting procedures ensure that expenses and revenues are documented properly and accurately. The County Budget for FY 2013-14 includes five accounting funds. These funds include:

- Fund Code 11 - General Government Administration
- Fund Code 19 - Solid Waste Authority - Landfill
- Fund Code 20 - Solid Waste Authority - Recycling
- Fund Code 50 - Rockbridge County Public Education
- Fund Code 56 - School Cafeteria Fund

The Rockbridge County Board of Supervisors exercises direct control over budgeting and expenditures in Fund Code 11. The Solid Waste Authority, of which members are the Board of Supervisors, employs direct control over Fund Codes 19 and 20. The Rockbridge County School Board maintains control and authority over the budgeting and planned expenditures in Fund Codes 50 and Fund 56. The School Board requests local funding for schools from the Board of Supervisors during the budget process, to augment the funds it receives from other sources. The Board of Supervisors make the agreed-upon funds available in the budget and appropriates the funds by category. The Board of Supervisors maintains oversight of categorical transfers of school funds.

This budget shows complete accounting data for Fund Codes 11, 19 and 20. For Fund Codes 50 and 56, we provide an overview. For complete Fund Code 50 and 56 details and further information, see the Rockbridge County Public School Division Budget for FY 2013-14. The Rockbridge Regional Jail Commission publishes a separate Fund Code 80 budget as well. We have not included the jail's data in this document. For information on the FY 2013-14 Rockbridge Regional Jail Budget, contact the Rockbridge Regional Jail.

During the FY 2013-14 budget process, the Board of Supervisors met once with the School Board. The meeting provided anticipated revenue projections from state and federal sources and planned expenditures to meet FY 2013-14 school program goals. Three planning meetings between the school division and County finance committees followed the initial joint-board meeting. Potential alternatives to address shortfalls were developed. The options approved by the School Board and Board of Supervisors drove the school funding for FY 2013-14.

At the November 26, 2012 Board of Supervisors meeting, the administration provided a draft funding priority document, developed in concert with the Board's finance committee. The Board discussed the contents and approved the priorities for FY 2013-14. The funding priorities document for FY 2013-14 is listed below:

**Rockbridge County Board of Supervisors
Funding Priorities for FY13/14 Budget**

The Board of Supervisors recognizes our citizens will continue to face financial challenges associated with a modestly growing economy. During the preparation of the FY13/14 funding priorities, the legislative and executive branches of the federal government began negotiations to avoid a “fiscal cliff” involving a combination of significant spending cuts and ending reduced tax rates. It is expected federal spending cuts may result in less funding for grants and reimbursement programs. In addition, the state legislature will continue reductions in Aid to Localities along with other program-specific cuts within the state budget. However, local revenues are projected to remain stable. Considering each of these factors, the Board will make every effort to limit overall expenditures, to include modifying services, in passing a balanced budget.

Federal and state cuts will continue to shift the funding of basic and mandated requirements, such as education, health and human services, public safety, and general government, down to localities. The Board must take a critical look at all funding requests and make difficult decisions in order to pass a balanced budget that fully supports mandated programs. Furthermore, the Board and county staff will develop mission, vision and values statements that will drive strategic plans and future funding priorities. Priority will be given to services that provide a critical “safety net” for citizens in need, due to circumstances beyond their control. To meet our goals, the Board establishes the following funding priorities and directives for FY13/14:

1. The Board has a legal and/or moral obligation to fund debt payments, federal and state mandates, and existing contracts. Funding for these requirements will be included in the budget.
2. Funding for public education, fire and rescue services, solid waste management, emergency communications (911), public transportation match, and other economic development initiatives to include ongoing support of the broadband project are high priorities. These programs may require increased funding compared to prior years.
3. Organizations funded by contractual formula, mandates, or other agreements shall provide evidence of efficiency measures to reduce the county’s share. Only those programs specifically approved by agreements shall be included in their funding requests. Documentation showing program requirements and associated costs shall be included in budget submissions.
4. Organizations which have been traditionally supported by the county must provide detailed justification for funding requests. Those organizations which clearly demonstrate value, efficiency of operations, and a demonstrated effort to secure non-county funds will receive priority consideration.
5. The Board shall include an emphasis on maintaining existing county infrastructure. They will also sustain a quality workforce via a compensation plan that is competitive and rewards exemplary performance.

6. Budget submissions shall contain revenue projections from all sources for the current year as well as expected revenues in FY13/14. No organization should expect the Board to make up revenue lost from any other source.

RECORDED VOTE (November 26, 2012):

AYES: Ford, Higgins, Lewis, Hinty, Campbell
 NAYS: None
 ABSTAIN: None
 ABSENT: None

On December 3, 2012, the Fiscal Services Director sent budget request packages to county staff, Constitutional Officers, other government organizations, and other agencies and organizations which traditionally seek county funding. These budget request packages included the Funding Priorities approved by the Board of Supervisors and other information to ensure a properly documented budget request. All requesters were asked to ensure that their request met the guidelines of the Funding Priorities.

The Board of Supervisors scheduled budget work sessions for development of the FY 2013-14 budget at the dates and times listed below. The published schedule was available on the County website and posted at the Rockbridge County Administrative Office on 150 South Main Street in Lexington, VA.

<u>Date</u>	<u>Time</u>	<u>Primary Purpose of Work Session</u>
January 30, 2013	5:00 P.M.	Joint Budget Work Session with School Board
March 5, 2013	5:30 P.M.	Any Agency Requesting Funding
March 7, 2013	4:30 P.M.	Constitutional Officers and County Departments
March 14, 2013	5:30 P.M.	Budget Work Session
March 25, 2013	6:30 P.M.	Continued Budget Work Session
March 28, 2013	5:30 P.M.	Continued Budget Work Session
April 17, 2013	6:00 P.M.	Public Hearing
April 24, 2013	6:00 P.M.	Budget Adoption Meeting

The Board of Supervisors continued to work through the County’s Finance Committee early in the budget process. On January 14, 2013, the Board unanimously approved a motion for Supervisors Rusty Ford and John Higgins to remain on the Finance Committee. The committee worked with staff in reviewing anticipated revenues and planned expenditures while progressing toward producing a required balanced budget. Committee members communicated with their colleagues the recommended budget changes, in preparation for Board of Supervisors’ action.

From the initial budget meeting through each successive work session, a draft budget or update was made available in printed form and on the County website. Following the budget work sessions, the Board approved a draft budget for public hearing and authorized it for public advertisement. The advertisements were published in *The News-Gazette* on April 3 and 10, 2013, and in the April 2013 edition of *The Rockbridge Advocate*. The public-hearing notice announced the

public hearing meeting for April 17, 2013. On April 24, 2013, the Board of Supervisors approved a resolution adopting the Budget for FY 2013-14. The resolution is as follows:

AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROCKBRIDGE COUNTY, VIRGINIA,
HELD AT THE ROCKBRIDGE COUNTY ADMINISTRATIVE OFFICES ON WEDNESDAY, APRIL 24, 2013

RESOLUTION TO ADOPT THE 2013-2014 ANNUAL BUDGET FOR ROCKBRIDGE COUNTY AND TO SET
TAX RATES FOR 2013-2014 FISCAL YEAR

On motion by Supervisor Hinty, seconded by Supervisor Ford, the Board, by recorded vote, adopted the following resolution:

WHEREAS, the Board of Supervisors of Rockbridge County has developed an annual fiscal plan (annual budget) which is for informative and planning purposes only, and which budget is for the fiscal year beginning July 1, 2013, and ending June 30, 2014; and,

WHEREAS, a brief synopsis of the budget, proposed and current tax levies, and a notice of the public hearing were published in The News-Gazette newspaper, having general circulation in the County of Rockbridge, on April 3, 2013 and April 10, 2013, and in the April 2013 edition of The Rockbridge Advocate, in accordance with the requirements of §15.2-2506 of the Code of Virginia (1950, as amended); and,

WHEREAS, a public hearing was held, pursuant to Title 15.2 and Title 22.1 of the Code of Virginia, as amended, on April 17, 2013, at 6:00 p.m., to take public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED that the annual budget in the amount of \$38,893,234.00, as published in the County of Rockbridge Budget 2013-2014 effective July 1, 2013, be and is hereby adopted.

BE IT FURTHER RESOLVED, that the tax rates to be levied on taxable property in Rockbridge County for the tax year 2013 shall be as follows:

Real Estate - \$0.67 per \$100 based on 100% valuation

Mobile Homes - \$0.67 per \$100 based on 100% valuation

Personal Property Other Than Mobile Homes - \$4.25 per \$100 assessed valuation

Machinery & Tools - \$2.55 per \$100 assessed valuation

The Commonwealth's reimbursement rate for the Personal Property Tax Relief will be 45%

This resolution shall be effective upon and from the date of its adoption.

Adopted this 24th day of April, 2013.

RECORDED VOTE:

AYES: Hinty, Ford, Higgins, Lewis, Campbell
NAYS: None
ABSTAIN: None
ABSENT: None

The adopted budget is available on the County website:
http://www.co.rockbridge.va.us/budget/budget_menu.htm

Tax Year 2013 Tax Levy:

The Board of Supervisors set tax levies during the budget process. These levies are included in the Adoption Resolution. It should be noted that the budget is for a fiscal year period beginning July 1, 2013 and ending June 30, 2014. The Board's Adoption Resolution set the levies for the tax year, which begins January 1, 2013 and ends December 31, 2013. It is important to include the approved tax levies in this document. The tax levies approved by the Board of Supervisors for tax year 2013 are:

Real Estate - \$0.67 per \$100 based on 100% valuation

Mobile Homes - \$0.67 per \$100 based on 100% valuation

Personal Property Other Than Mobile Homes - \$4.25 per \$100 assessed valuation

Machinery & Tools - \$2.55 per \$100 assessed valuation

The Commonwealth's reimbursement rate for the Personal Property Tax Relief will be 45%.

The revenue estimates in this document utilize these levies.

The Board of Supervisors reviews the County's financial position at its first meeting each month. This review includes a comparison of actual revenues and expenditures compared with the budget forecast. The Board also receives monthly updates on actual or contemplated financial actions associated with local, Commonwealth, and federal government that may affect County finances. These monthly reviews allow the Board to make adjustments in operations and/or planning to meet current and future revenue trends. The citizens of Rockbridge County are encouraged to attend these meetings.

During the monthly reviews, the Board of Supervisors may also examine the County's Capital Improvements Program (CIP) contents and direct changes as required. The Board of Supervisors adopted the *Rockbridge County, Virginia Capital Improvements Program 2012-2017* on April 24, 2013. The CIP provides construction and acquisition planning by identifying needed capital projects, estimating their cost and providing a justification narrative. The CIP is guided by the Comprehensive Plan and is limited to a 5-year period. Changes are normally associated with reductions in estimated revenue or expected demands for higher priority programs and projects. Amendments or additions are included in the follow-on CIP as a part of comprehensive budget development.

Budgetary Accounts and Responsibility

It is important to communicate that data contained in this budget are for planning purposes only. No funds can be obligated or expended until the Board of Supervisors appropriates the funds. This is a formal process requiring a Board of Supervisors resolution adopted by a roll call vote.

To ensure that funds are obligated in an orderly, efficient, and accountable manner, the budgetary and account responsibility is assigned to the appropriate person or persons. Appendix A shows the account funds, account numbers, account description and person or persons who have the authority to obligate or expend funds contained in this budget. The listed responsible person must ensure that the legal requirements of State and/or local code are met before budgeted funds are obligated or expended. In general, the requirements are that the Board of Supervisors appropriates the funds, that the funds are available, and that the funds are expended for a lawful purpose.

Fund 11, General Administrative Fund-Revenue Sources

This portion of the operating budget document will only address revenue changes as compared with last year’s budget.

Total revenue anticipated in FY 2013-14 is \$38,893,234. This is an increase in anticipated revenue of \$2,091,198. Chart 1 below shows the distribution of this revenue among the main revenue sources.

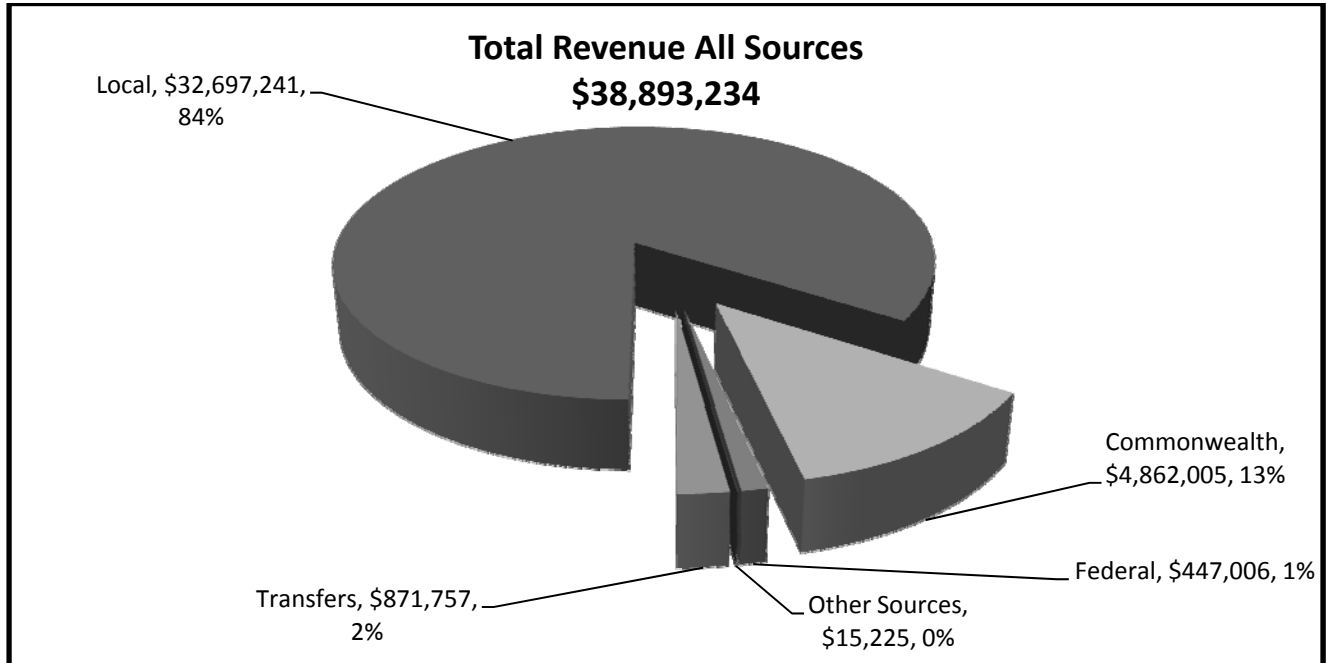


Chart 1

Revenue from Local Sources:

Local Source Revenue accounts for 84% of revenue anticipated in FY 2013-14. These revenues include all taxes and fees imposed by or under the direct control of the County Board of Supervisors. The County Treasurer has the responsibility for collecting and maintaining accountability for these taxes and fees. The accounting system sorts the local revenue into categories. They include general property, other local taxes, permits and fees, fines and forfeitures, rents and interest, service charges, miscellaneous revenue and recovered cost. For FY 2013-14 we expect a \$1,353,627 increase in these local-source revenues. The major change is associated with the three cents per \$100 increase in the real property levy. Chart 2 shows the increase or decrease in these revenues compared with FY 2012-2013.

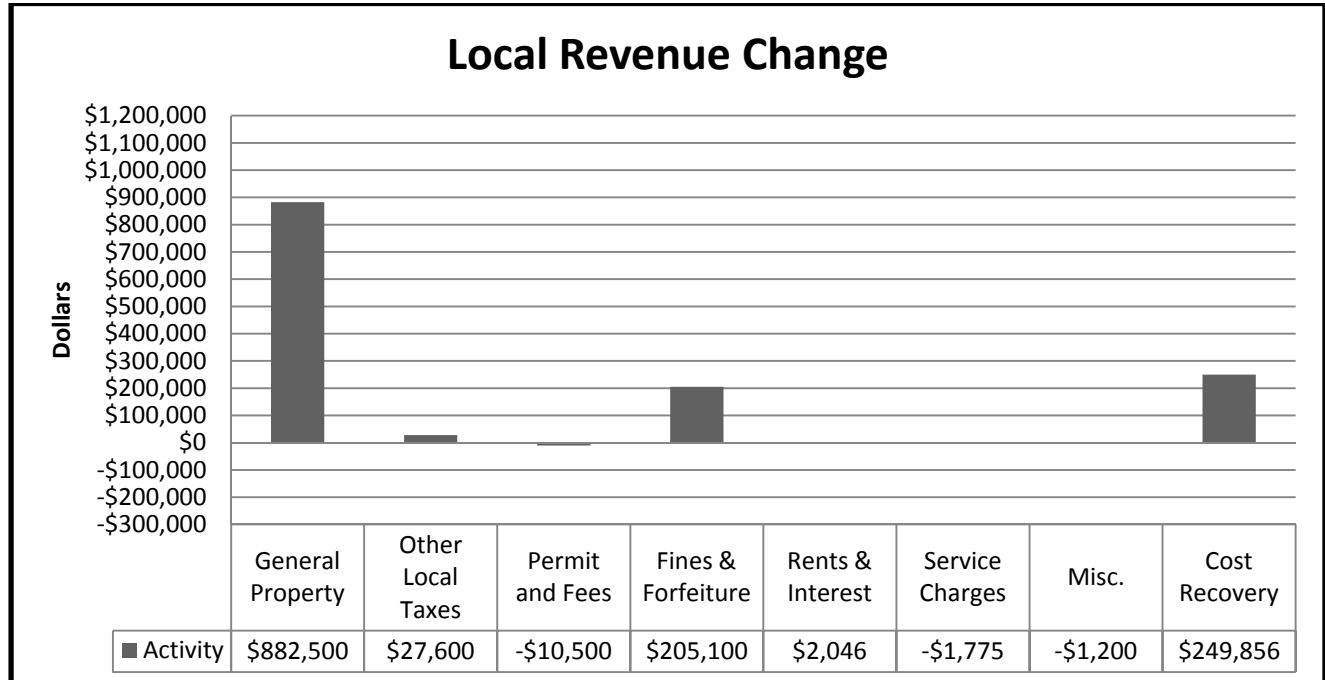


Chart 2

The major source of local revenue is General Property taxes. These taxes include real estate, public service real estate, personal property (including machinery and tools), mobile home taxes and penalties and interest on delinquent taxes. Overall, general property revenue is expected to increase by \$882,500. Chart 3 shows the change in these estimates compared with FY 2012-13.

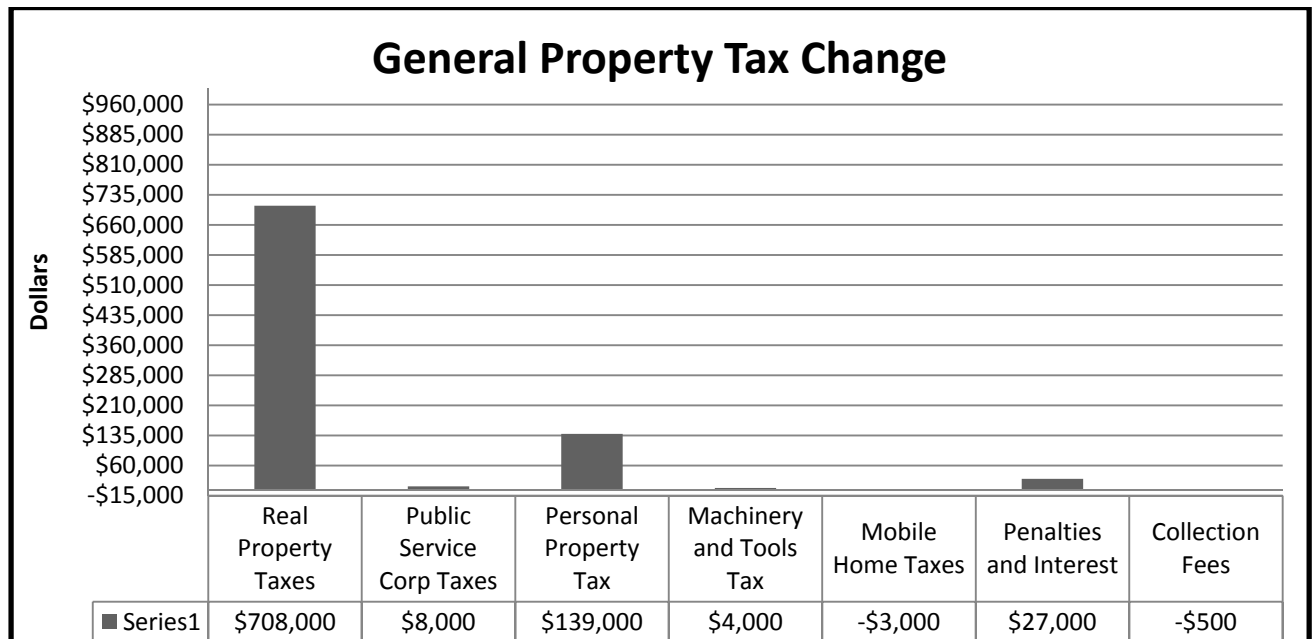


Chart 3

As mentioned in the executive summary of this budget document, the Board took a multi-year look in developing the FY 2013-14 operating budget. This strategic view allowed the Board to prevent large spikes in tax levies in preparation for future capital projects requiring sizable debt schedules. To meet the long-term funding needs and near-term requirements, the Board of Supervisors increased the tax levy to \$0.67 per \$100 of assessed value for 2013.

The State Corporation Commission assesses Public Service real estate values each year. The values are provided to the Commissioner of Revenue for tax documentation and collection requirements. The values of these business properties located in Rockbridge County have increased in value over the past year. We estimate an increase of approximately \$8,000 in these utilities taxes as compared with last year’s projections.

The assessed value of personal property has remained stable over the past year. Assessed values of mobile homes is expected to continue a downward trend.

Finally, revenue from penalties and interest related with delinquent taxes are anticipated to increase. Via tax collection efforts implemented by the Treasurer, we expect the delinquency collection rate to rise.

Other local taxes include those imposed or authorized by the Commonwealth to be locally controlled. These taxes and revenue sources include sales and use tax, other utility taxes, business license tax, franchise fees, motor vehicle tax and taxes on recordation and wills. Chart 4 shows the change in anticipated revenue expected in FY 2013-14 compared with FY 2012-13.

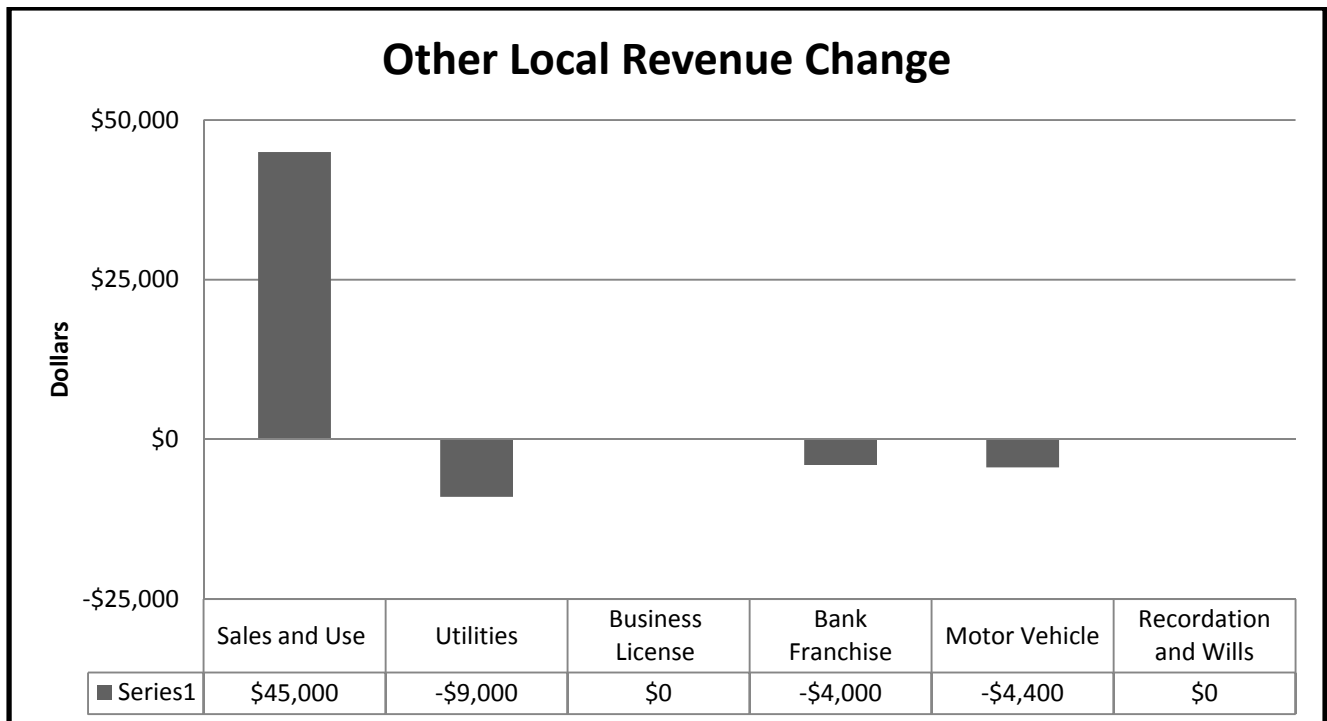


Chart 4

Local sales and use tax includes the sales tax imposed by the Commonwealth. The seller collects the tax from the customer on each sale. The tax must be separately stated and added to the sales price or charge. The general sales tax rate is five percent (4% state tax and 1% local tax). In the Department of Taxation [Bulletin 5-78](#). Sales of eligible food items were reduced to a state tax rate of 2.5% (1.5% state tax and 1% local tax) effective July 1, 2005. This year we elevated our sales tax revenue based on recent revenue trends.

The meals tax is a four percent (4%) excise tax imposed on prepared meals sold in County businesses. The transient occupancy or lodging tax is a 6% tax levied on all temporary lodging purchased within the County. Both of these taxes are closely related to tourism, but the meals tax reflects a large portion originating from local residents. The slow-growth economy continues to negatively influence the meals tax proceeds. Revenues indicate that visitor and local citizen spending remains relatively flat. We adjusted meals tax revenues slightly upward by \$5,000 for FY 2013-14. Revenue from lodging tax has increased slowly. We expect this trend to continue and subsequently increased anticipated revenues by \$15K in FY 2013-14. The lodging tax, by state statute, must be used one-third for any expenditure, one-third for tourism-related expenditures, and one-third for the Virginia Horse Center debt service. The overall change in all local sales and use taxes is an increase of \$45,000.

Utility taxes are business taxes passed to consumers and taxes based on consumption. The Communication Tax is the largest portion of the Utility taxes. In 2010, the State legislature authorized that additional withholding of these taxes be returned to localities. The Commonwealth is using these funds to support state-infrastructure projects. We anticipate Utility tax anticipated revenues to stay level with the FY 2012-13 estimate.

Business and Professional Licenses taxes are charges for business license and include a base cost and a cost per gross receipts. In FY 2010-11, these revenues began an upward tick in collections after dropping significantly in FY 2009-10. This tax is an indicator of business activities in the County. It shows many businesses are experiencing slow growth in the local economy. The FY 2013-14 revenue estimate remains level when compared to FY 2012-13.

The Circuit Court Clerk charges a recordation fee to certify and retain documents related to real estate transactions, wills and other legal documents. The Clerk sends the collected fees to the State; the State takes a share and forwards the remainder to the locality. The recordation tax revenues remained constant over the past few years. There is no change to the estimate for FY 2013-14.

The combined revenue generated from use of County funds (interest) and use of County property (rent) is slightly higher in FY 2013-14. Interest generated by County funds is down because interest rates are low. Rent revenue for the County is not typically associated with use of property and/or equipment by a third party. However, in FY 2012-13 the Board entered into a monthly lease agreement with a local business to rent a parcel of property for vehicle parking near the Greenhouse Road staffed collection center. In addition, the County purchased a slope mower which the Solid Waste Authority pays the County an annual lease. For FY 2013-14 we expect an overall

increase of rent and interest revenue of \$2,046. Chart 5 shows the change in rent and interest from FY 2012-13.

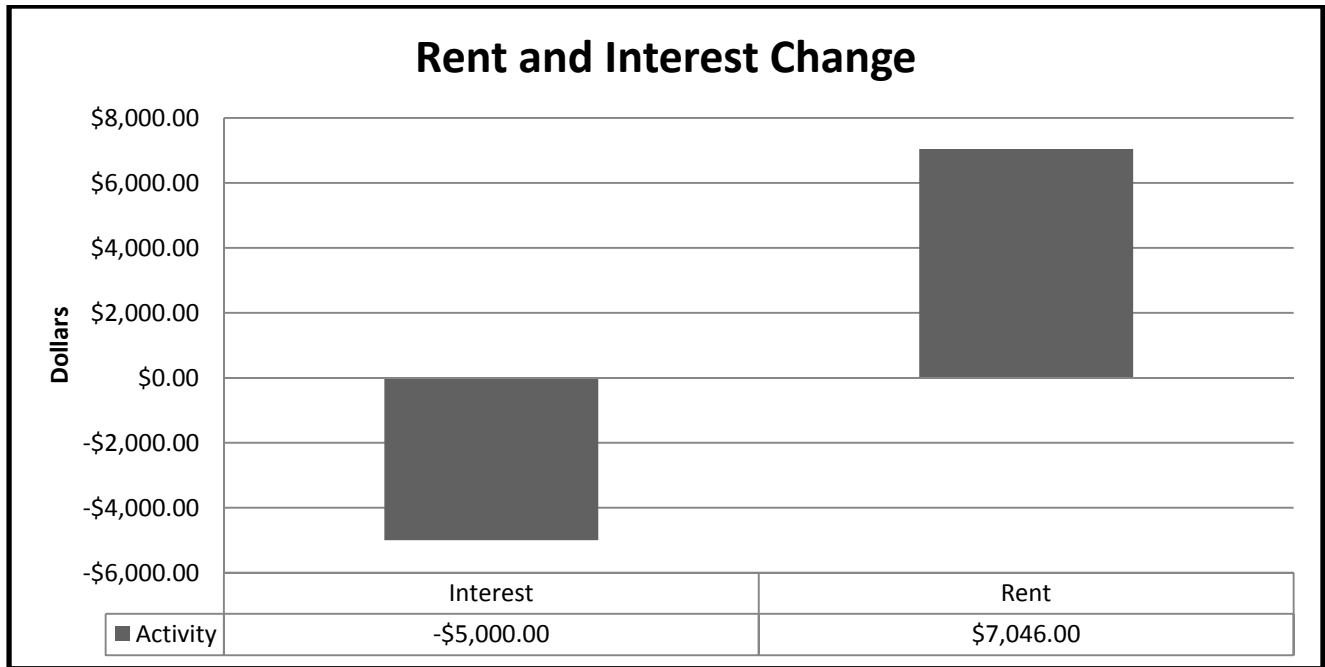


Chart 5

Charges for services is an account containing charges for use of equipment, personnel, or services provided by a government. Some of these charges are associated with the courts while other fees are charged for services by County staff, the Sheriff or other Constitutional Officers. The Commonwealth established these fees by statute. The law allows the service fee for a specific purpose and normally sets the maximum dollar limit for the fees. Court fees are an example of these fees. Revenue from Court cost charges decreased because most revenue estimates were adjusted downward to reflect historical collection trends over the past five years. This fee allows each court case defendant to be charged a fee. The fee must be used to pay the for the courthouse construction debt.

The County also charges service fees for use of recreational facilities and charges businesses and industries a fee for disposal of trash at the landfill.

The service fee category also includes instances where the County government provides a consolidated service used by other County entities. The garage is an example of this service. The County pays for the garage gross cost. The County Maintenance Garage, Fiscal Services Department, and the IT Director subsequently document the charges for users, prepare invoices, and forwards the bills to the users. The Treasurer collects these fees. Some fees are collected through a fund-to-fund transfer. The Rockbridge County Schools, Rockbridge Regional Jail, Public Service Authority, and County departments are the major users of the service. We do not charge

County departments in Fund 11 for the service; however, a cost allocation plan is prepared at the end of each FY to document department usage of garage services.

Charges for Parks and Recreation are associated with camping facilities at Lake Robertson. Chart 6 on the next page shows the change in service charge fees in FY 2013-14 as compared with FY 2012-13.

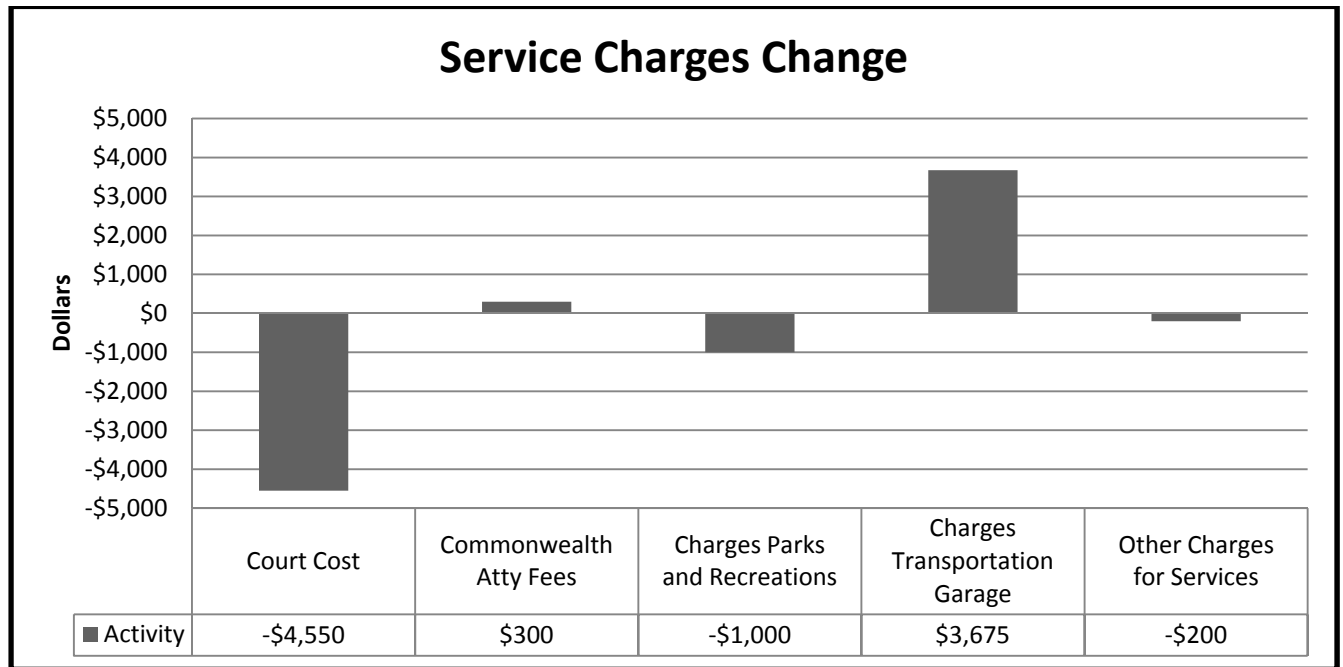


Chart 6

Recovered cost is the next major source of local funding. There are two major accounts associated with recovered cost: 1) refunds from localities and 2) other recovered cost.

Refunds from localities are funds received from either Lexington or Buena Vista or a County entity. In FY 2008-09, the County executed a joint services agreement with the City of Lexington. The agreement addresses many shared services for the citizens of Lexington and the County. The agreement takes into consideration the combined courthouse and the services associated with judicial administration. Lexington’s share of funding for the combined courthouse is now included in the joint services payment. We also see sharing of services with Buena Vista and the County schools. These funds are included in refunds from other localities category. For FY 2013-14, we expect a decrease of \$7,144, primarily because the funding for the School Resource Officer function is now fully funded by the County in the Sheriff Department budget. This adjustment is based on an agreement between the County, the School Division, and the Sheriff Department.

Under the other-recovered-cost category, we see an reduction in the jail’s payment to the County for fiscal agency services including payroll and benefits administration, accounts payable, funds receipt and maintenance and other financial and legal work. The fiscal agency fee is based on

a cost allocation plan prepared by a CPA firm. Charges for HAZMAT cleanup is projected to be down by \$10,000 while the local share of the 1% administrative fee used to support the future activities of the Rockbridge Area Network Authority is eliminated because the requirement is nearly complete. It is anticipated that EMS Revenue Recovery will increase significantly. County staff worked with the County's contracted bill-for-services provider and the fire and rescue departments that provide transport services, to acquire a leasehold interest in transport vehicles to permit collection of Medicare payments for the billed emergency services during FY 2012-13. As a result, the EMS Revenue Recovery funds are anticipated to increase rise by \$224,000 compared to last fiscal year. Overall, we expect revenue originating as other recovered cost to increase by \$257,000 in FY 2013-14.

Revenue from the Commonwealth

Chart 7 shows the anticipated revenue from the Commonwealth for FY 2013-14 compared with FY 2012-13. The total revenue from the Commonwealth is expected to increase noticeably in FY 2013-14, up \$72,533. Non-categorical is anticipated to decrease by \$2,250 this fiscal year. We can use these funds for any activity or service. Categorical aid provides funds that must be spent for a specific purpose. This money is normally realized via cost sharing grants. We expected categorical aid to increase by \$23,111. The shared expenses are up by \$51,672 in FY 2013-14. These funds pay the Commonwealth's share of Constitutional Officers office operations. The Commonwealth determines personnel needs, sets personnel salaries, and provides a share of employee benefits. The Commonwealth requires the locality to provide office space, operating funding and employee benefits. The exact requirement is in the legislation funding the Compensation Board establishes each year. The locality must pay for the cost up front and bill the Compensation Board for reimbursement. The shared cost revenue is reimbursed. The Compensation Board approved a compensation increase of 3% effective August 1, 2013 for Constitutional Officers and their state-funded staff.

The funds received by the County for the Personal Property Tax Relief Act (Car Tax) have remained the same for the past five years.

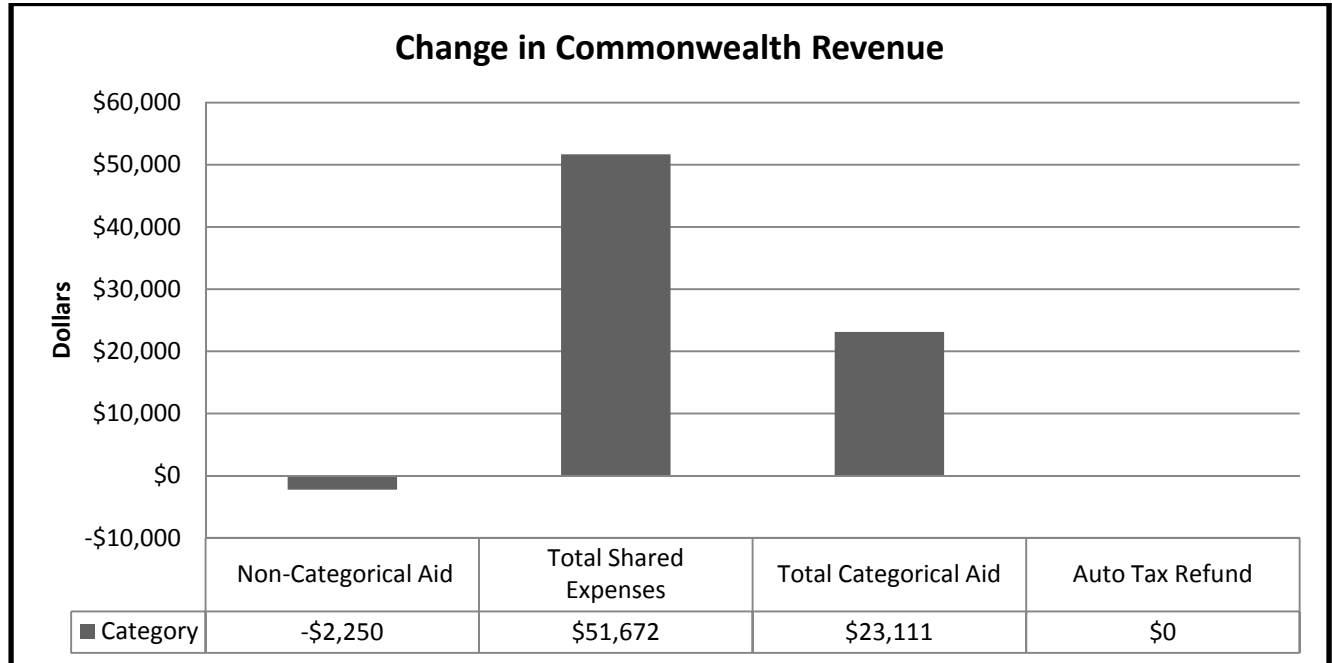


Chart 7

From Federal Sources

For FY 2013-14 we expect \$3,256 in additional funding from the federal government. The interest reimbursement from the Quality School Construction Bond-financing the first phase of the Maury River Middle School expansion-reflects 100% reimbursement. This reimbursement was secured through the American Recovery and Reinvestment Act of 2009. Payment in Lieu of Taxes are funds the federal government pays to support federal land within the County. We expect this revenue will increase by \$10,000. Other federal funds are earmarked to support the Rental Assistant office. We anticipate a decrease of \$6,744 for the Rental Assistance office as a result of sequestration legislation, which dictates sizeable reductions in federal funding across multiple programs.

From Other Sources

Funds from Other Sources are recoveries from insurance payments and funds from proceeds of loans. A small increase in court-case settlement revenue is anticipated based on historical revenue figures.

From Transfers and Reserves

Over the past two years, we have deposited surplus school funds in a restricted account to support future school retirement cost. We will provide further details for this expenditure in the school expenditure section. The plan is to use these reserves over a period of years to augment the increased cost of school retirement. For FY 2013-14 we plan to use \$210,000 of these funds. This revenue line provides the accounting for these funds. In addition, the School Division agreed to

support a transfer of \$385,973 from this account to assist the County in reaching a balanced budget in FY 2013-14. The final revenue source is funds from the County's unencumbered reserves; the County anticipates using \$275,784 from this account.

Fund 11 Expenditures**General Accounting Information**

The County uses the Auditor of Public Accounts guidelines for displaying expenditures. The function's name describes the general services provided with the funding planned for that service. The function numbers are the first two digits. The activity numbers are the last three numbers. These last three numbers further define the purpose for the funding. As an example, in the 12000 series, the 12 describes Administration and Financial. A number 12020 would be in the Administrative and Financial function. The 020 would further describe the activities supported. For example, 12020 is the County Administrator function. The functions and activities in the County's General Fund are as follows:

11000	Board of Supervisors
12000	Administrative and Fiscal
13000	Elections/Registrar
20000	Judicial Administration
30000	Public Safety
40000	Public Works
50000	Health and Welfare
60000	Education (Other than public schools)
70000	Parks, Recreation and Cultural
80000	Community Development
90000	Non-Departmental Expenses

We further subdivide the accounting categories by object-class. The object-class further describe how we plan to spend the funds. We use four-digit accounting numbers to show expenditure objects. When we combine the five-digit function number and the four-digit object number, we call the entire number an object-line number. This numbering system provides a framework to document anticipated expenditures properly and consistently. The expenditure object numbers used in the County budget are as follows:

1000 Series	Salaries and Wages
2000 Series	Fringe Benefits
3000 Series	Professional Services
5000 Series	Purchase of Goods and Services
6000 Series	Transfers and Reserves
7000 Series	Fixed Assets
8000 Series	Capital Purchases

We use the accounting number system described above for all County budgeting and accounting. As an example, 12020-5401 provides funds the County Administrator's office supplies. In the example, 12 shows Administrative and Financial, 020 is County Administrator, 5000 is

purchase of goods and services with the 1 being office supplies. The Solid Waste Authority Landfill Operations, Fund Code 19; Solid Waste Authority Recycling Program, Fund Code 20; and School Budgets, Fund Codes 50 and 56 use this same system to account for expenditures. The School Fund Codes, 50 and 56, use additional numbers to describe location, project, or grant information. The next section of this budget will look at the General Fund, Fund Code 11, functions in detail. The narrative for each function and activity will concentrate on changes from last year and how the funding supports the Board of Supervisors FY 2013-14 funding priorities.

Chart 8 shows the total planned expenditures for the General Fund Expenditures for FY 2013-14.

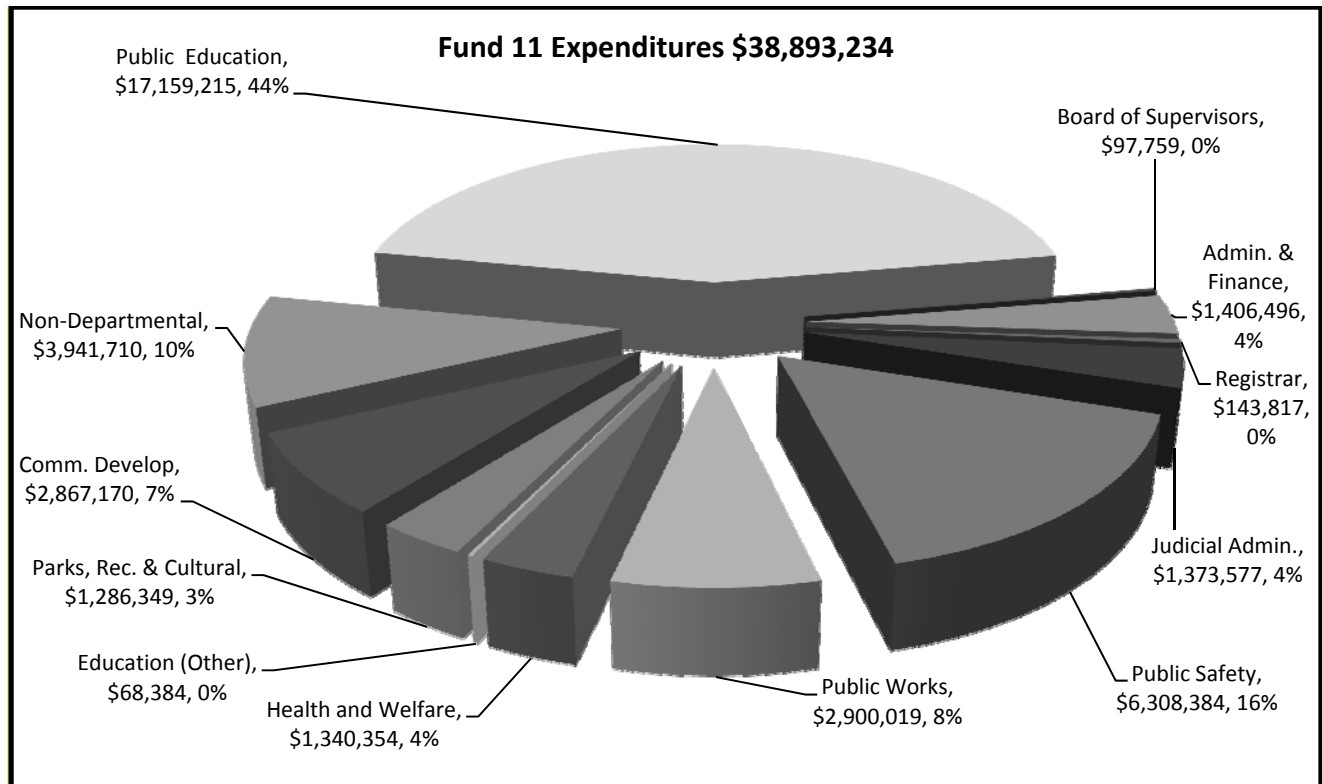


Chart 8

For FY 2013-14, an increase of \$2,091,198 in anticipated revenues meets the planned expenditure increase to produce a balanced budget of \$38,893,234. In the next section, we will provide a brief description of each funding function and activity and explain the change in designated funding.

Note: there is a common change exhibited throughout this document. The Constitutional Officers and their staff will realize a 3% compensation increase beginning August 1, 2013. There is also a 3% pay raise for each qualified County employee effective August 1, 2013. A salary-scale step increase for County employees was not approved for FY 2013-14. Overall pay and fringe benefit increases are reflected in all departments with personnel costs.

Board of Supervisors, Function, and Activity 11000.

This expenditure function supports the Board of Supervisors. The planned expenditures provide funds for compensation, supplies, travel, training, etc. Funding for general advertising supports the Commonwealth's statutes requiring advertising for meetings and notifications of public hearings. For FY 2013-14, the major change in this account is a \$29,700 increase in the new accounting line for professional services. The increase is the result of planned support for human resource consulting to assist with preparations of ensuring compliance with the Affordable Care Act. The County does not have a dedicated Department of Human Resources. The increase in the travel line account by \$1,500 is in line with recent expenditure totals during the past few fiscal years.

General and Financial, Function and Activity 12000.

This function and related activities support the County Administrative Offices and the Constitutional Officers involved in general government operations and financial transactions. The main County offices supported by this function are the County Administrator, County Attorney, Central Accounting, Data Processing and Director of Fiscal Services, as well as two Constitutional Officers: 1) the Commissioner of the Revenue and 2) the Treasurer.

Funding to support the entire Administrative and Financial function and its associated activities increased by \$11,468. This is an 0.82% increase compared with last fiscal year. Chart 9 shows the amount changed between FY 2012-13 and FY 2013-14.

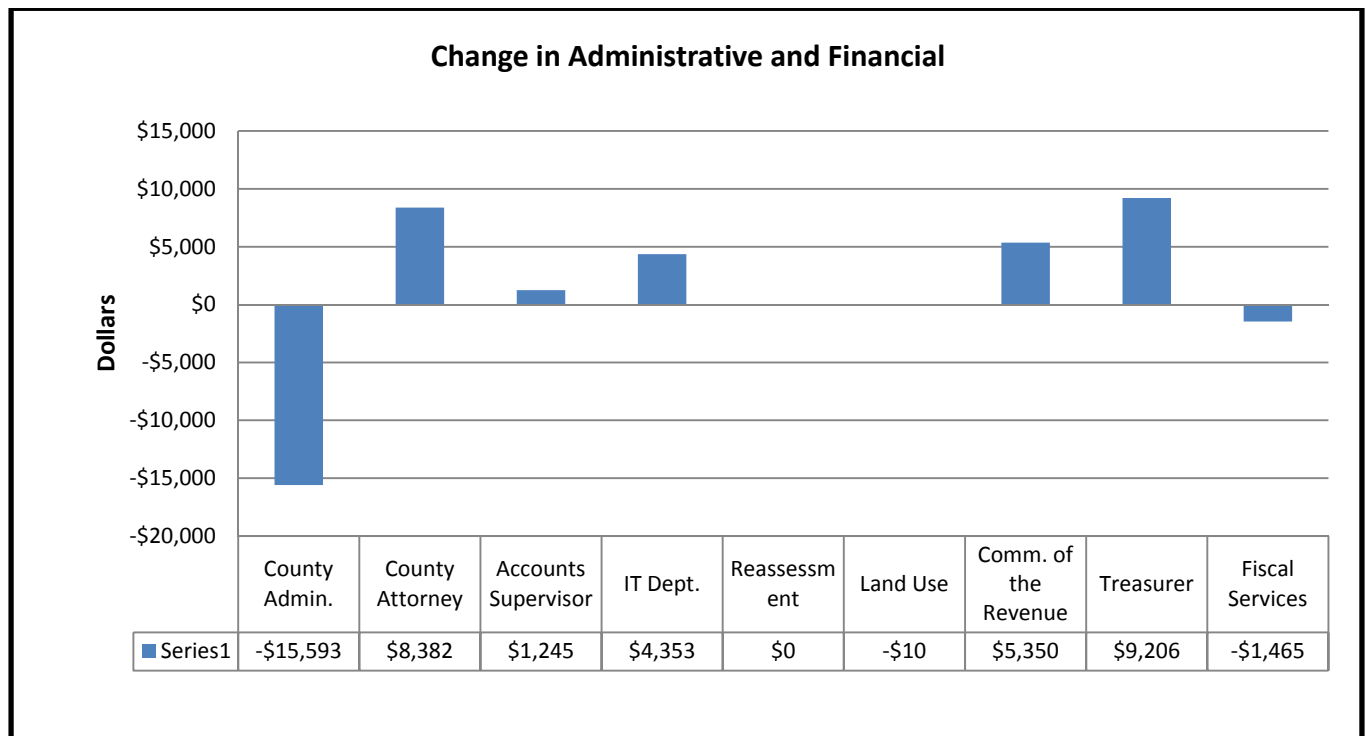


Chart 9

12020, County Administrator - This activity supports the County Administrator’s Office and the County Administrator’s Secretary. The County Administrator is a full time administrative officer hired by the Board of Supervisors who performs administrative and management duties and is charged with the responsibility to carry out the Board of Supervisors’ policies. The County Administrator supervises County employees and manages the day-by-day County government operations. The overall program change reduction the recent hiring of new County Administrator in FY 2012-13.

12025, County Attorney – This activity funds the County Attorney’s Office. Although the County Attorney’s major responsibility is to the Board of Supervisors while working closely with the County Administrator, she also supports committees, boards, and authorities appointed by the

Board. The increase of \$8,382 is associated with the Board-approved 3% compensation increase and higher fringe-benefit costs.

12030, Supervisor of Accounts – This activity supports the County Accounting Office. This office provides all accounts-payable and personnel services (payroll and benefits administration) and financial accounting for the County, County Schools (payroll and accounts payable processing), Regional Jail, Social Services, Constitutional Officers, the Regional Library, and other government related functions. For FY 2013-14, the funding for this function increased by \$1,245. The change reflects the Board-approved 3% pay raise and associated fringe benefits along with a reduction in the purchase of financial management equipment and software.

12040, IT Department – This activity account provides the computer and information system support to the County. The IT Director is responsible for the operation, upkeep, and maintenance of the County's computer systems and software. He also maintains the County's internet connections and the intranet within the Administrative Offices. Additionally, he supports computer systems and software used by PSA, County Extension Office, Juvenile Probation, and the Registrar. For FY 2013-14, we see a \$4,353 increase in the IT budget.

The main cost driver involves the Board-approved 3% pay increase and additional fringe benefit costs. In addition, a \$9,000 increase in internet-service fees and equipment is anticipated with the County's migration to a subscription-based online office software and services suite which offers access to various services and software built around the Microsoft Office platform. This change will allow employees to remotely access software applications in a secure environment while also enhancing collaboration in accomplishing responsibilities. Additionally, the increased funding provides for anticipated purchases of upgraded IT equipment to ensure that the County can take advantage of the increased bandwidth available upon completion of the Broadband Technology Opportunities Program (fiber-optic) project.

12070, Reassessment – Funding in this activity supports the reassessment process. By state statute, all localities must reassess real property on a periodic basis. The County has opted for a 5-year reassessment period. In that the last reassessment occurred in 2010, no additional funding is executed to be allocated until FY 2014-15.

12080, Land Use Taxation – Funding in this activity supports documentation requirements for the Commissioner of the Revenue to manage the land use program. The Commissioner's employees accomplish the work related with the land use program. This account only pays for the material and equipment required to document and manage the program. Land use advertising decreased slightly in FY 2013-14.

12090, Commissioner of the Revenue – This activity supports the Commissioner of the Revenue. The Commissioner's primary responsibility is real estate and personal property tax assessments and documentation. He also documents meals and lodging taxes and other taxes related to business activities. In addition, he assists the Commonwealth in documenting certain State taxes including income tax.

By statute, the Commonwealth reimburses state localities for a share of the Commissioner and his staff salaries and fringe benefits. The Compensation Board sets staffing standards and salaries and reimburses the County for approved personnel. The exact reimbursement rate is contained in state's annual budget appropriation act yearly. The reimbursement rate is approximately 50% of the salaries of approved personnel and a "fair share" of the benefit cost. The remaining personnel and office expense is the County's responsibility.

The Compensation Board staffing standards allow for the Commissioner of the Revenue to have three employees. The Commissioner's department reflects an increase of \$5,350, which is associated with the 3% salary increase approved by the Compensation Board effective August 1, 2013.

12130, Treasurer – The Treasurer is responsible for collecting, holding, and disbursing funds belonging to the County, Schools, Constitutional Officers, and other government agencies that, by statute, must use the Treasurer's Office for funds collection, maintenance, and disbursement.

In the revenue collection procedures, she prepares and mails tax tickets and prints notices of tax due dates. She provides accounting for revenue funds, maintains all bank accounts, and signs all checks for disbursement. As fiscal agent, the Treasurer collects, holds, and disburses funds for other government and government-supported agencies as required by statute. The Commonwealth procedures for cost share of the Treasurer office are the same as those used for the Commissioner of the Revenue.

Part of the budget increase is associated with the Compensation Board approved 3% pay raise and higher fringe benefit costs. The increase of planned expenditures is also associated with equipment upgrades, contracted services, and advertising costs. The Treasurer's plan for greater effort in keeping in touch with our citizens, providing a professionally trained staff, and the assertive use of our municipality software's collection capability achieved noticeably higher revenues in the FY 2012-13. The increase in funding for FY 2013-14 is \$9,206.

12190, Fiscal Services – The Fiscal Services Director is the County's chief financial officer, responsible for the budget and appropriated-fund expenditures. This department oversees the budget process, the financial work for the County, and other County supported functions, and government agencies. It acts as the fiscal agent for the Rockbridge County Schools, Constitutional Officers, the Rockbridge Regional Jail, and other government-related functions. Via centralized accounting, this department is responsible for maintaining payroll and benefit programs for all offices and government organizations for which the County is the fiscal agent. The Fiscal Services Director works closely with the IT Director, the Commissioner of Revenue, and the Treasurer on fund documentation, revenues/reimbursements, and expenditures. The Director also provides financial support to all departments and works with Planning and Development to publish the *Rockbridge County, Virginia Capital Improvements Program*. Funding for this activity was reduced by \$1,465 mainly because of the hiring of new personnel at lower salary levels than their predecessors.

Elections/Registrar, Function and Activity 13000.

This category contains funds for the Electoral Board, the Registrar, Registrar's staff and associated support expenses. The Registrar's office is responsible for voter registration, management of primary and general elections, and voting on referendums. For FY 2013-14, this budget is increased by \$2,129. This increase is due in part to the primary election schedule during the fiscal year and higher compensation and fringe benefits.

The Commonwealth's Election Commission funds the Registrar's and Electoral Board's compensation and mileage. This funding is limited to approximately \$34,000. The remaining funding comes from local sources.

Judicial Administration, Category 20000.

The funding in this expenditure category supports the operations of the Circuit Court, the General District Court, the Juvenile and Domestic Relations(J&D) Court and the Clerk of the Court offices that support these courts. This category funding also supports the Commonwealth's Attorney, the Victim/Witness Coordinator, and security operations within the combined courthouse. For judicial administration, the Commonwealth's Code requires localities to provide court facilities including courtrooms, offices, office equipment, and supplies required for court operations. All of this cost is included in this activity.

The Commonwealth, through the judicial system, pays the salaries and benefits for all judges, clerks, and employees of the District and J&D Court clerks; therefore, we do not include funds in this budget for this cost. The Clerk of the Circuit Court and the Commonwealth's Attorney are Constitutional Officers. Compensation for these officers and their staff come through a reimbursement from the State Compensation Board. These revenues are included herein. By statute, the County pays costs associated with the Constitutional Officers and we submit a reimbursement request to the State Compensation Board. The Compensation Board reimburses the County a portion of the cost. The yearly appropriations act from the General Assembly determines the amount paid by the state and the cost share for the local government.

For FY 2013-14, expenditures for judicial administration are up by \$74,034. In addition to an added position in the Clerk of Court's office, some of the increase is associated with the Compensation Board approved 3% pay raise and greater costs associated with fringe benefits. Chart 10 shows the changes in categories' expenditures.

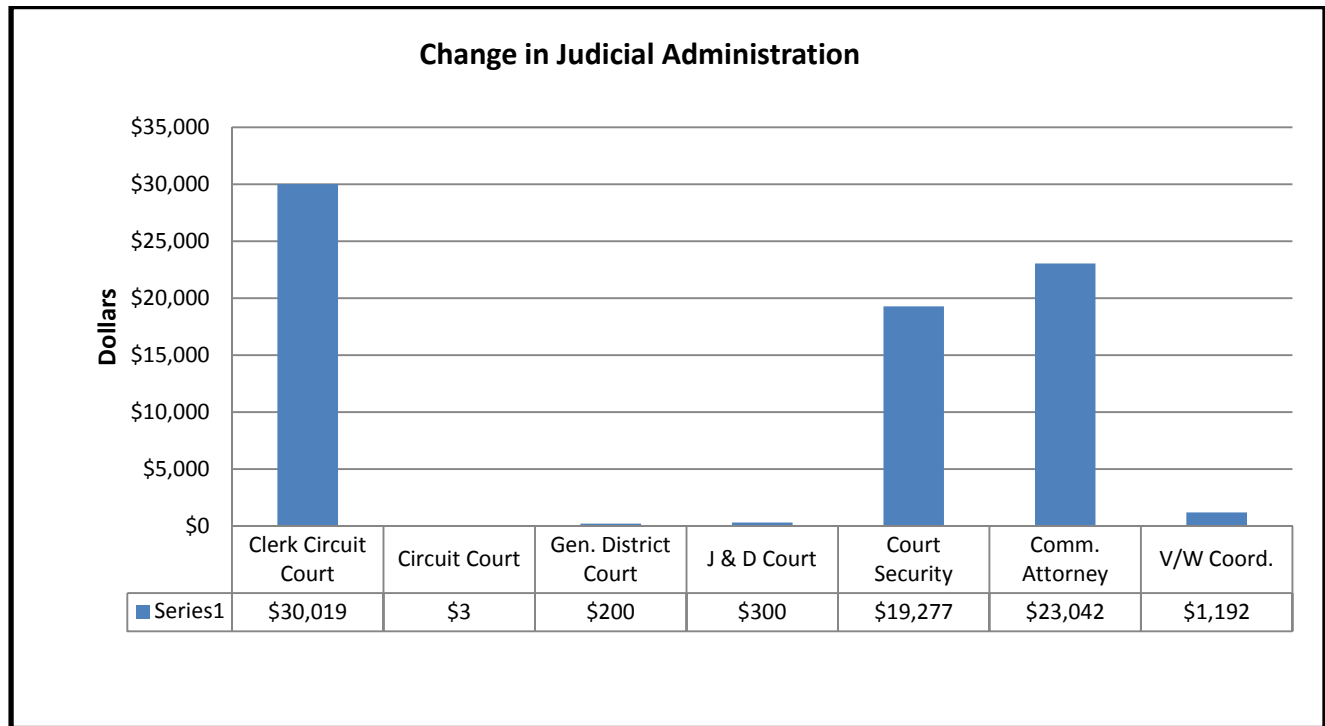


Chart 10

21010, Clerk of Court - The office of the Clerk of the Circuit Court in Virginia performs functions that are divided among several government offices in other states. This office records and maintains land records, performs administrative and record keeping functions for the Circuit Court, and is responsible for the probate of wills and the appointment of personal representatives on estates. The Circuit Court Clerk’s office also issues marriage licenses, notary public certifications, hunting and fishing licenses, fictitious name certificates, concealed handgun permits, administers official oaths of office, records military discharge papers, and is responsible for grand jury and petit jury management.

As with all constitutional offices, the State Compensation Board determines the number of employees assigned to the Circuit Court Clerk’s office. Approved personnel for this office include the Clerk and four Deputy Clerks. The Compensation Board provides 100% funding for approved salaries and a “fair share” of the cost of benefits. The county pays for the remaining approved benefits. The Clerk also receives some funding for technology upgrades from fees assessed and collected by the office and administered by the Compensation Board. The \$30,019 increase for this department involves a the Compensation Board approved 3% salary increase and higher fringe benefits. In addition, the Board approved local funding for an additional Deputy Clerk for the last six months of the fiscal year.

21020, Circuit Court – The Circuit Court is the trial court with the broadest powers in Virginia. The Circuit Court has jurisdiction over felony cases and misdemeanors on appeal from the District Courts or those originally charged in Circuit Court. The Circuit Court has concurrent jurisdiction with the General District Court over civil claims from \$4,500 to \$25,000 and exclusive original jurisdiction over claims exceeding \$25,000. It has appellate jurisdiction over appeals from the General District, Juvenile & Domestic Relations District Courts, and from certain administrative agencies. It also handles divorces and other family matters, such as support/custody appeals. The Circuit Court is the only court that may provide a jury for a trial.

This budget activity pays for the clerical support of the Circuit Court judge and for the cost of grand and petit jurors. The Commonwealth pays the salary and benefits of the judge. The department budget remained level in FY 2013-14. Personnel cost provides for a Board-approved 3% pay raise and higher fringe benefits. Postage, office supplies, and jury commission supplies remained fairly level with the prior fiscal year.

21030, General District Court – This activity pays for administration and operations of the General District Court Clerk’s office. The State Supreme Court supports all salaries, benefits, and some operating funds. The County must pay all other operations cost of this office. For FY 2013-14, cost of this office reflects a \$200 increase.

21035, Juvenile and Domestic Relations Court - This activity supports administration and operations of the Juvenile and Domestic Relations Court. As with the General District Court, the State Supreme Court pays salaries, benefits, and some operating cost of the clerk’s office. For FY 2013-14, this budget is higher by \$300.

21040, Combined Court Security – Virginia Code requires that we provide security for all courts. With the opening of the Combined Courthouse, we now fund security in one locality that meets all court requirements. The deputies funded in this activity provide security for the court complex and the three courts occupying the facility. Additionally, the deputies monitor security systems installed in the facility. The compensation increase of 3% and higher fringe benefits, and a capital outlay for a new security equipment drove an increase of \$19,277 in FY 2013-14.

The Commonwealth allows security fees charged in all court cases to help offset court security cost. The County and City of Lexington enacted ordinances to charge a court security fee. Both localities set fee rates at the maximum allowed by the Commonwealth. We account for these fees in account number 3-11-16010-0007. Both the City of Lexington and the County pay the remaining cost since the facility serves both localities. The City of Lexington pays approximately 25% of the cost not recouped from fees, the County paying approximately 75%.

22010, Commonwealth Attorney – This activity supports the Commonwealth’s Attorney office and its operations. This office is responsible for matters involving enforcement of criminal laws within the County and the city of Lexington. The Commonwealth Attorney is the chief prosecuting officer for criminal cases. Additionally, the Commonwealth Attorney is responsible for enforcing the Commonwealth and Local Government Conflict of Interest Act provisions.

The overall funding for this activity is up by \$23,042. This increase related to the Compensation Board-approved 3% pay raise and greater fringe benefit costs beginning August 1, 2013. In addition, the function's travel account increased by \$2,000 based on recent travel history.

2020, Victim/Witness – This activity provides planned expenditures for the Victim/Witness Coordinator. The Coordinator provides support to the Commonwealth's Attorney by coordinating witness requirements and by assisting crime victims. A Commonwealth grant, the City of Lexington and the County share the expenditures planned in this activity. This program is up \$1,192 as part of the Board-approved 3% pay raise and higher fringe benefits.

Public Safety, Category 30000.

We fund departments, programs, and activities related with law enforcement and public safety in this category. The Public Safety activities include Sheriff, Fire and Rescue, Emergency Services, the County’s contribution to the Regional Jail operations, the Probation Offices, and Juvenile Detention. We also fund the Building Inspector’s office and some other miscellaneous protective and inspection services in this category. The miscellaneous services include hazardous material cleanup and control, the Magistrate’s office, and the SPCA’s animal housing facility. The activities related to animal control, abandoned and inoperable vehicle enforcement, litter, and trash control are included in this category. Furthermore, the Board approved the 6-month funding for a new Fire and Rescue Director position. The Public Safety category increased by \$574,327 in FY 2013-14 when compared with FY 2012-13. Chart 11 reflects the change in planned expenditures compared with last fiscal year.

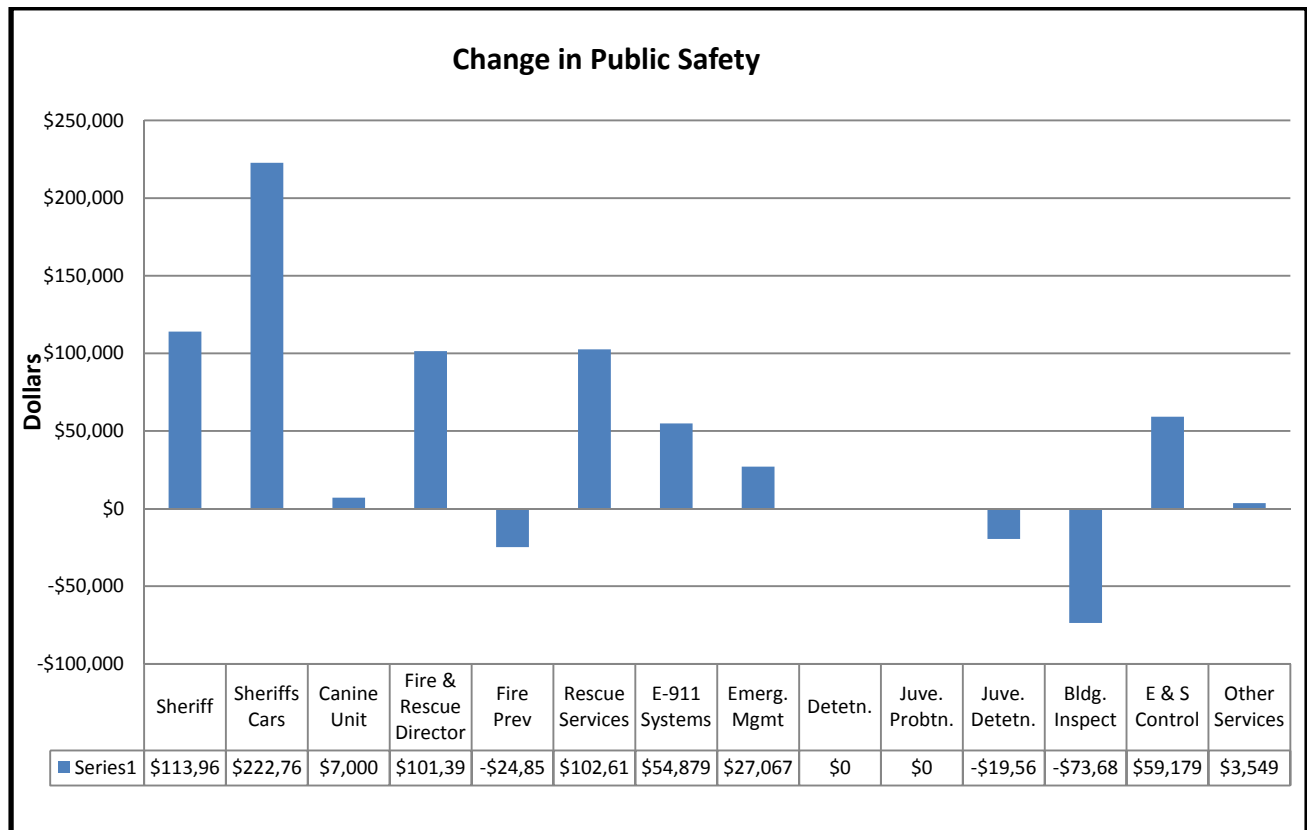


Chart 11

31020, Sheriff – The Sheriff of Rockbridge County is an elected Constitutional Officer with the responsibility to enforce state laws and local ordinances. The Sheriff responsible for security of the courthouse and each of the facility courtrooms, and for serving court papers and civil process. The Sheriff is not responsible for operating the Rockbridge Regional Jail. The County participates in a Regional Jail operated by agreement between Lexington, Buena Vista, and the County. A separate Jail Commission oversees the operations and finances of the Regional Jail.

The Sheriff can have any number of full time and part time Deputies; however, the Commonwealth provides salary assistance for the number of deputies approved by the Commonwealth's legislature and managed by the Compensation Board. Currently, the formula provides one deputy for each 1,500 citizens. The Sheriff is allowed Deputies to provide bailiff duties for the courts. To justify the number of bailiffs, the Sheriff provides the Compensation Board with a report of court days and court papers and documents served. The court clerks provide additional court days and papers served information to the Compensation Board. The Compensation Board uses this data to calculate the recommended number of court bailiffs. The Compensation Board continues to authorize fifteen deputies and five court security personnel, five dispatchers, one full-time clerical assistant, and a part-time clerical assistant. The legislature normally provides 100% of the Sheriff employee's salaries and a "fair share" of the benefits. Because of legislative shared-cost cuts, the Compensation Board does not provide the level of funding necessary for the approved personnel. This additional cost and the County's "fair share" of benefits are borne by the locality. Local funds, grants, and fees support all operating expenditures. The Compensation Board no longer supports this cost.

The Sheriff participates in a grant program for Prevention of Domestic Violence/Spousal Abuse. The grant pays a deputy's salary, benefits, and a small amount of other expenses. The County pays most of the other expenses associated with the position. The Rockbridge County Schools previously reimbursed the County 4/5 of the cost of a School Resource Officer at Rockbridge County High School. Beginning in FY 2013-14, the County will fully fund this School Resource Officer in the Sheriff's Department. In addition, the Board approved the funding of an additional School Resource Officer at Maury River Middle School. This arrangement was negotiated between the School Board and the Board of Supervisors. The Sheriff also participates in several smaller grant programs that provide funding for specific Sheriff's activities including driver safety, DUI prevention, and equipment.

The Sheriff must have communication connectivity with Central Dispatch (911 Center) to receive enhanced 911 information for effective Deputy dispatch and control. He also requires funding to support updating and upgrading of radio repeaters, computer systems and other operational equipments to maintain his protective capabilities. Funding for these requirements is included in the budget.

The planned expenditures for the Sheriff Department increase by \$113,966 in FY 2013-14. The majority of this growth is linked to the addition of two patrol Deputies, the funding of two School Resource Officers, and a 3% compensation increase and related, higher fringe benefits costs. Some of the increased personnel costs are offset by a higher reimbursement from the Commonwealth Compensation Board. To ensure sheriff employees retain qualifications and receive updates on police techniques, equipment and procedures, the Sheriff participates in a training academy. The training cost is based on the number of employees. The increase in personnel drives the need for purchasing more police equipment, office equipment, uniforms, ammunition, and tear gas (up \$21,500). Ammunition and tear gas are needed to maintain the inventory level necessary to provide training that meets the Department of Criminal Justice Services standards.

31030, Sheriff's Vehicles – This funding activity supports, in part, debt payments for Sheriff's vehicles. We previously purchased all Sheriff vehicles through three-year lease/purchase agreements. In FY 2012-13, the Board approved the purchase of Sheriff vehicles through a direct appropriation in this budget activity. The County provides maintenance and fuel for the Sheriff's vehicles through the garage account. Approximately 15% of the garage expenditures support the Sheriff's vehicles. This account's expenditures increased by \$222,764 to purchase seven new Sheriff vehicles in FY 2013-14.

31050, Canine Unit – This activity funds the canine unit for the Sheriff's Department. During the prior fiscal-year budget, the Sheriff requested County funds to support this proposed operation. The Sheriff Department had utilized its canine unit in prior year with success and planned to re-establish it. The Board did not approve the request in FY 2012-13, so the Sheriff used his asset forfeiture account to re-launch this program. In FY 2013-14, the Board approved the funding of an operating budget for the activated canine unit. This account's expenditures are planned at \$7,000 in FY 2013-14.

32020, Fire and Rescue Director – Among the many needs identified by staff, the Board has prioritized the hiring of a Fire and EMS Director. Rockbridge County Fire and EMS Service is currently all-volunteer, a condition that is increasingly rare in Virginia localities of our size and call volume. The strain on volunteer agencies, particularly in the EMS arena, are unrelenting. The Board has agreed that the first step in addressing issues is to emplace a leader who is granted the directive to develop a plan for the future and the authority to execute it. Thus, the FY 2013-14 budget includes this position, though the start date has been deferred until January 2014. The funding of \$101,399 includes salary, benefits, and startup costs such as a new vehicle and communication equipment.

32040, Fire Prevention – Over many years, the Board of Supervisors approved the formation of nine volunteer fire departments. These departments are located throughout the County. They provide fire protection and, in some cases, first-response EMS efforts to other emergencies within designated "first due" boundaries. Through agreements, these departments jointly assist other fire departments and emergency responders outside their fire boundaries. Some members of the fire departments providing first responder services are trained in medical and other types of health emergencies.

The County financially supports fire department operations by contributing funds. We provide a fixed amount for each department and a variable amount based on the number of calls each department answered as a percentage of total calls answered by all departments. The County also provides funds to assist departments with capital purchases. For FY 2013-14, the financial support to the fire departments is the same as last fiscal year.

Fire departments participate in a variety of grant programs offered by state and federal entities. The state provides Fire program funds. These pass-through funds must be used for training, equipment, personal protection and a couple of limited expenditures. We anticipate this revenue to increase by \$14,800 in FY 2013-14.

The funds provided by the County and grants are insufficient to meet all needs. Each department relies on fundraisers and citizen donations to meet their total financial needs.

The City of Lexington provides fire protection for a designated portion of the County under a Fire and First Aid Cost Sharing Agreement amended on January 14, 2013. The County reimburses the City for the County's share of all net eligible expenses of the Lexington Fire Department, based on the percentage of the total emergency calls responded to by the Lexington Department for fire and emergency medical service into Rockbridge County, compared to the total number of fire and emergency medical service calls responded to by the Lexington Department.

There is no formal agreement with the City of Buena Vista to contribute to the Buena Vista volunteer fire department. We provide funding to the Buena Vista fire department in exchange for fire support to the County. For FY 2013-14, as in the past, the Buena Vista fire department will receive funding based on the same formulas used for County departments. This includes the base, variable and interest payment program. Any interest payment is limited by the percentage of calls answered by Buena Vista in the County as compared with the total calls Buena Vista answered.

The Rockbridge County Fire Fighters Association (RCFFA) was established at the request of the Board of Supervisors. The association membership includes all volunteer fire departments located within the County's boundaries and city fire departments from Lexington and Buena Vista. The County's Emergency Management Coordinator attends the RCFFA meetings. The RCFFA provides County operations and training coordination for the County's and the two city fire departments. The RCFFA acts as a clearinghouse for official correspondence between the fire departments and the Board of Supervisors. Funding for the RCFFA primarily supports training and training site upkeep. The RCFFA also participates in grant programs for training and for training facilities maintenance and upkeep.

32050, Rescue Services – The County has approved three volunteer rescue squads. Two volunteer fire departments, Effinger, and Kerrs Creek, applied for and received licensing to operate as Advanced Life Support Transport EMS Agencies in the County of Rockbridge. Funding for the EMS agencies remained at the same level as last year.

The rescue squads also have state and federal grant programs similar to those available for fire. All squads participate in these programs to receive additional funds needed for their operations. Here also, the squads are dependent upon fundraisers and donations to meet financial requirements.

As with fire, we have an agreement with City of Lexington for rescue services under the Fire and First Aid Cost Sharing Agreement. We also contribute to the Buena Vista Rescue Squad in exchange for services in the County.

The Rockbridge Emergency Rescue Group (RERG) was established at the request of the Board of Supervisors. The association membership includes all County and city rescue squads located within the County's boundaries. The County's Emergency Management Coordinator, representatives

of the Central Shenandoah EMS Council, the Emergency Communications Center, and other supporting agencies also attend the RERG meetings. The RERG provides operations and training coordination for the County's and the two cities rescue squads and crews. The RERG acts as a clearinghouse for official correspondence between the rescue squads and the Board of Supervisors. Funding for the RERG primarily supports training and training exercises.

E-911 funding in this account pays for road sign installation, maintenance and upgrades. These signs are an integral part of the E-911 program. They use a nationally recognized standard numbering system that assists emergency service providers in locating dwellings, businesses, or other sites where response is required. A County employee makes the signs and installs them on County roads. We pay the sign-making costs through this accounting activity. For FY 2013-14, we expect this cost to remain level since most work is sign replacement, not sign installation.

32060, Central Dispatch –The Commonwealth requires each local government to provide enhanced 911 capabilities in its area. Enhanced 911 provides the dispatcher with a map and location data of the landline or mobile device used to make the 911 call. This 911 system automatically displays location information.

Central Dispatch service comes through the Rockbridge Emergency Communications Center operated under an inter-governmental agreement with Lexington and Buena Vista. The agreement's goal is to provide a single dispatch point for the entire area and decrease costs by reducing overhead.

The Rockbridge Emergency Management Board oversees the center and submits a budget with salaries, equipment, supplies, capital improvements, etc. to the County and the Cities. The FY2012-13 budget request reflects an increase of \$54,879 to the County. The major increases in the Consolidated Dispatch budget involve professional services, maintenance and service contracts and equipment purchases.

32080, Emergency Services – Emergency Services is responsible for all activities undertaken to prevent, minimize, and repair injuries and damage resulting from natural or manmade disasters. This account provides funds for planning and implementation of emergency responses, coordination with other emergency services providers, and purchase and maintenance of materials and equipment used by the County for emergencies.

This account also funds oversight of spill cleanup operations related to hazardous materials (HAZMAT). Fire departments and rescue squads provide the response to HAZMAT spills in their area. The County's function is to support the fire department and rescue squads in containment. The County representative documents type and amount of containment equipment and material used. He also assists the responding department with additional material and outside assistance, if required. A contractor selected by the individual or company responsible for the spill normally accomplishes cleanup. If there is a large spill, the HAZMAT coordinator can request assistance from the Commonwealth. When the County responds to a HAZMAT spill, the person or company responsible for the spill must bear the cost of County services. The payments are intended to cover

the cost of the County HAZMAT response and any fire and/or rescue response. The funds received from this billing vary, but are meant to offset any cost incurred by the County.

A major function of Emergency Management is planning for potential emergencies. The County has emergency plans for natural, manmade, and other emergencies. Procedures for emergency response coordination are documented in the emergency operations plans (EOP) manual. These plans incorporate coordination between federal, state, and local emergency responders. These plans are kept current at all times and changed as procedures and training requirements are modified. This effort requires input from hospitals, Red Cross, Social Services, schools, public safety providers, etc.

For FY 2013-14, this activity's planned expenditures are up \$27,067. This increase is due to the Board-approved 3% pay raise together with higher fringe benefit costs, accounting for a third-party vendor which assists the County in securing reimbursement of rescue-service transportation costs, and funding grants we fully expect to receive.

33010, Correction and Detention – The Regional Jail houses adult prisoners serving short sentences and houses suspects awaiting trial. The Regional Jail serves all courts and law enforcement agencies within the County and two Cities. The County and the two Cities entered a contractual agreement to build and support a Regional Jail. According to the agreement language, the County and Cities paid the local share of the jail construction cost. The Commonwealth also shared in the jail construction cost.

A Regional Jail Commission oversees the Regional Jail's operations. This Commission is responsible for jail policy and financing. By agreement, the County and Cities of Lexington and Buena Vista must fund the shortfall should the jail revenues be insufficient to pay operating expenditures. Per the agreement, any revenue shortfall must be assessed to the localities based on their number of prisoner days.

The Compensation Board pays the majority of the jail compensation. It pays 100% of the authorized employees' compensation and a share of the benefits. Some operational funds are also provided. These funds are not adequate to support jail expenditures. These funds from the State remain lower from previous levels. This continued revenue loss from the Commonwealth is a major factor in the previous escalation of jail cost to the three localities. Since the cuts and the revenue based on prisoner days remains constant, we see no major changes in the cost of corrections for FY 2013-14.

The County is the jail's fiscal agent. The jail pays a fee for this service based on a cost allocation prepared by the County's auditor.

33030, Juvenile Probation Office – Virginia Code requires we support the juvenile probation office activities. Our support for the 25th District Court Services Unit includes office space, furniture and equipment, office supplies and telephones. The Commonwealth pays all other cost. The probation staff has an office in the new courthouse to serve the County and City of Lexington. The

City of Buena Vista also uses the Probation Office. Both Lexington and Buena Vista contribute funds to offset cost of this activity cost. There is no change in funding levels for FY 2013-14.

33040, Other Institutional Care – Statutes governing Juvenile and Domestic Relations District Court provide requirements for arrest and detention of persons under the age of 18. The statutes prohibit juvenile detention with adults. Instead, a separate facility for the detention of juveniles is required. The Board of Supervisors and the juvenile and domestic relations court share responsibility for operations of the juvenile detention home and facilities.

Commonwealth Statute allows the governing bodies of three or more counties, cities, and towns to establish and run a joint facility for juvenile detention. The County is a member of the Shenandoah Valley Juvenile Detention Home. Membership in this facility allows us to have reserved space for juvenile offenders instead of depending on a space available basis. The facility is in Augusta County. Our participation in this facility has significantly reduced the time and expense of transferring juveniles to an appropriate facility. This account pays our share of the operations, maintenance, and capital upgrades at the Shenandoah Juvenile Detention Center. Members pay for the services based on the average number of juveniles housed in the facility over the past three years. Our use of the facility compared with other localities has dropped over the past few years. In FY 2013-14, the County contribution is down \$19,561.

34010, Building Inspection – The Virginia Board of Housing and Community Development is responsible for establishing the Uniform Statewide Building Code. The Board of Supervisors must adopt and enforce the Uniform Statewide Building Code. The Building Department is responsible for code compliance and enforcement. This budget supports salary, fringe benefits, material, supplies, training, and equipment to meet the requirements.

This department's planned expenditures decreased by \$73,680. The reduction reflects the decision not to fill a vacant full-time building inspector position. However, the Board recognizes the need to replace the position in the future as inspection needs increase.

34015, Erosion and Sediment (E&S) Control - The Department of Conservation and Recreation (DC&R) requires local enforcement of erosion and sediment control laws. In addition, new regulations require that the County employ a stormwater management technician. In FY 2012-13, the County combined these related functions into a single position to maximize efficiency.

These mandates are assisted by an 18-month DCR grant to cover \$45,000 of the initial program budget. This new stormwater management program is reflected in the E&S function.

35090, Other Protective Services – This account pays for the magistrate's offices, the medical examiner and the County's share of the SPCA operations. The SPCA functions as the animal pound for the County and City of Lexington. By contractual agreement, the SPCA cost share for the County and city are based on the number of animals received from each locality. For FY 2013-14, this cost will remain level with the prior fiscal year.

The budget line item 4-11-35090-2012 provides funds for the State-mandated Line of Duty Act (LODA) for volunteer fire and rescue providers who qualify for the benefit. This is line item is expected to increase by \$3,549 in FY 2013-14.

Public Works, Category 40000.

Funding in the Public Works function supports the County Engineer contract, road maintenance, solid waste pickup and transport, building and grounds, motor vehicle and equipment maintenance, and enforcement of laws and statutes related to sanitation and waste. Planned expenditures for Public Works increased by \$141,594 in FY 2013-14. Chart 12 shows the change for each activity compared to FY 2012-13 funding.

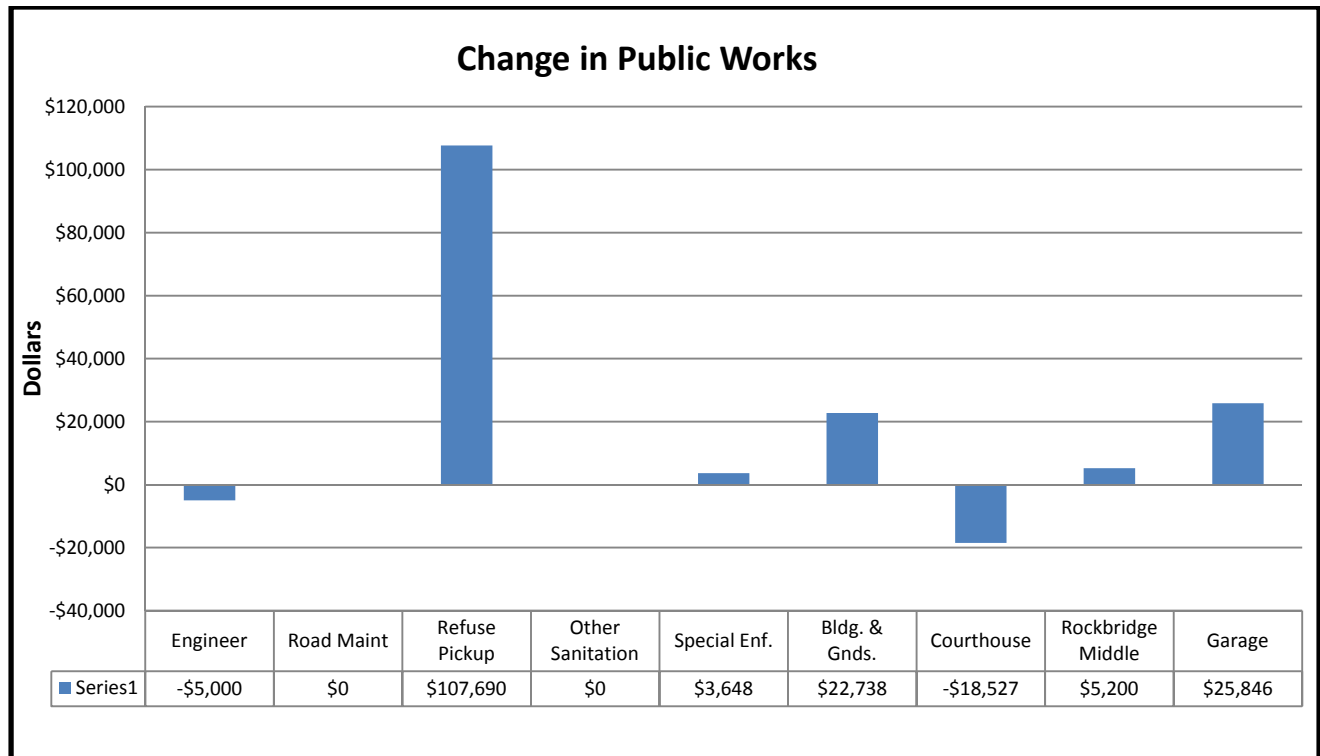


Chart 12

41050, Engineering – This activity pays for the County Engineer’s contract. The County Engineer retired in FY 2009-10. We now procure engineering services as a contracted service. When a County project or activity requires engineering services, we use funds in this account to hire an engineer on a part-time contracted basis. There is no planned need for this service in the FY 2013-14 budget.

41080, Road Maintenance – In Virginia, the building and maintenance of public roads are the responsibility of the Department of Transportation. Funding in this accounting activity pays for streetlights located throughout the County. These lights are located at government-owned grounds or in the villages or towns. There is no change in the FY 2013-14 planned expenditures.

42030, Refuse Pickup – Citizens may, at no charge, deposit their trash at any of the County-managed collection sites or deposit their trash and recyclables at the staffed collection centers located in the County. This service is not offered free to businesses, industries, or to any individual or entity other than Rockbridge County residents. In 2010, the Board of Supervisors approved a

contracted service with a third-party vendor to pick-up and transport County refuse. This accounting activity pays the contract cost for this contract. Recycling pickup cost is in the recycling account of Fund 20. The County is responsible for maintenance of the collection centers, the recycling centers, and installed equipment. The contract contains provisions for “green can” replacement at County cost. We expect the fuel-costs variable (included in the contract), in part, to increase the County’s cost by \$70,000 in FY 2013-14.

The County will develop a solid waste plan in FY 2013-14. Under this plan, the County could potentially reduce the number of unstaffed collection centers available to the public. A prospective option is to increase the number of staffed collection centers and decrease the number of unstaffed collection sites.

The staffed collection centers are manned by County personnel. The employees assist citizens with identify recyclables from trash to ensure that waste items and recyclables are placed in the proper containers. These employees are an important part in the Board of Supervisors’ goal to meet their zero-waste commitment.

Private County businesses and industries are responsible for disposal of business and industrial waste. Either a hauling company or the individual business takes the refuse to the landfill. The landfill employees keep records of businesses’ waste stream and provides them to the County. Businesses and industries, by County ordinance, may not use the unstaffed collection sites or the staffed collection centers. They must either transport their trash to the landfill or pay a commercial hauler. The organization taking the trash to the landfill is charged a fee for disposal.

The refuse pickup accounting line reflects the County’s costs to pay for tipping fees at the landfill. The landfill has three customers: the County and the Cities of Lexington and Buena Vista. A landfill employee records all refuse delivered by tonnage and location. The locality of origin is billed a per-ton fee for trash entering the landfill. The landfill does not currently accept trash originating outside Rockbridge County. For FY 2013-14, the County expects tonnage from the County to increase; therefore the funds available to pay landfill fees are higher by \$26,040.

42040, Other Sanitation – The County owns the landfill and associated equipment. When landfill operations require major capital equipment, the County acts as the fiscal agent and executes a lease-purchase or purchase of the equipment. The landfill pays the County at a level commensurate to the payment. The County makes the debt payments. We use a revenue line in Fund 11 to account for the landfill payment to the County. Line 8108 displays costs for payments. This year the equipment debt service remains at zero.

42050, Special Enforcement – We provide funding for enforcement of codes related to refuse and animal control in this accounting activity per an agreement between the Board of Supervisors and the Sheriff Department. The Sheriff supervises the personnel and manages this program. LODA payments apply to the special enforcement officers; therefore, we provided funds for the payment. Funding is up \$3,648 primarily because of the Board-approved 3% pay raise and the associated increase in fringe benefits.

43020, Buildings and Grounds - This accounting activity provides funding for the operations and maintenance of the County's Administrative offices on Main Street and the Health Department building on White Street. The Building Official manages building maintenance and oversees the expenditure of these funds. The Building Official's personnel perform some maintenance on the buildings, which saves on contracted services. The budget reflects the Board's commitment to continue improvement projects in FY 2013-14; overall increase is \$22,738 associated with a renovation upgrade at the County Administration Building.

The 150 S. Main Street building provides offices for the County Administrator, the Registrar and Electoral Board, the Commissioner of the Revenue, Treasurer, Rental Assistance, Extension Office, Community Development, County Attorney, Fiscal Services, Information Technology and Supervisor of Accounts. The City of Lexington shares the cost of the administrative complex upkeep based on a formula contained in the Joint-Services agreement.

43050, Combined Court Complex – This account function provides for maintenance, utilities, insurance, cleaning, and upkeep of the combined courthouse facility. Because of the complexity of the building and installed systems, a specially trained building manager was hired in FY 2011-2012. The building manager oversees building maintenance, upkeep, cleaning and is responsible for the testing, maintenance, operation, etc. of installed building equipments including fire protection, security systems, elevators, lighting, etc. The building manager is in charge of responding to equipment malfunctions and facility alarms during off-duty hours. For FY 2013-14, the expected expenditures increased by \$14,000. This increase is off-set by lower custodial contract achieved in FY 2012-13. Overall, this functions is down \$18,527 for FY 2013-14.

The City of Lexington shares this cost on an approximate 25% basis per the Joint Services Agreement. The attached parking lot is owned and operated by the City. Under the Joint Services Agreement, we pay for just over 9% of the maintenance and operations of the parking deck. The payment is based on parking spaces required for court personnel.

43060, Rockbridge Middle School Property – In FY 2012-13, Rockbridge Middle School closed as part of the modification and expansion of Maury River Middle School. The Rockbridge Middle School Property will transfer to the County in FY 2013-14. This new program provides for the property and liability insurance - \$5,200.

44010, County Garage - This accounting activity pays the operations and maintenance cost of the County's Vehicle Maintenance Garage. The garage performs maintenance on vehicles owned and operated by the County, School Board, Rockbridge Regional Jail, PSA, Recycling, Landfill, and other government entities. Excluding County departments funded in Fund 11, all others garage customers pay service fees. The garage charges the vehicle owners for repair cost and fuel used by their vehicles. We bill parts at cost and mechanic labor on an hourly rate. All fuel users pay a 10% service fee. All these fees support the garage cost.

For FY 2013-14, the County garage funding increased by \$25,8466. The budget increase includes the Board-approved 3% pay raise along with greater fringe benefit costs. In addition, a fuel inflation factor of 3% is reflected in the \$15,000 increase to the gas, oil, and diesel budget line.

Health and Welfare, Category 50000.

Health and welfare provides funding to support elderly, poor, and challenged citizens by ensuring they have essentials for their well-being. The major activities include health, mental health, and welfare. Federal and state funding mandates associated with most of these activities require a minimum local cost share. Total health and welfare activities funding in FY 2013-14 is \$1,340,354. This is a \$66,206 increase compared with FY 2012-13. Chart 13 shows the change in funding from each of the accounts.

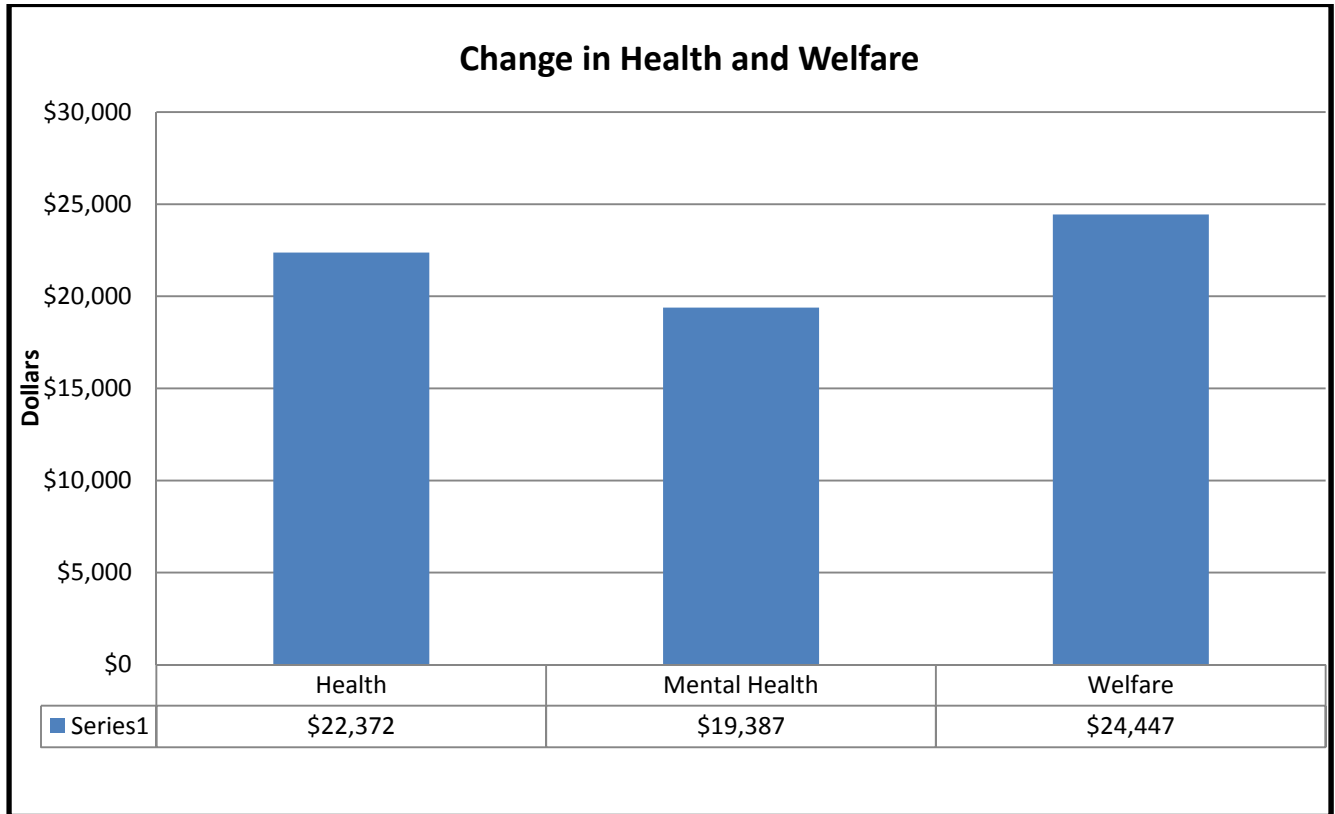


Chart 13

51010, Health – This activity funds the County’s contributions to health providers. State mandates require us to support the State Health Department programs and operations that provide health services for Rockbridge County citizens. The Board of Supervisors makes discretionary contributions through this account for health-related services to support citizens who would otherwise not have access to medical care.

Accounting line 5607 contains funds for the State Health Department. The requested amount increased by \$6,772. The mandated services include the Health Department’s basic health care, preventative medicine, water-quality monitoring, and other general, health-related services designed to protect and ensure the general health of County citizens. The other health programs supported by the County provide free services to low income citizens of the County. Some programs require the service recipients to pay a fee. The County also supports a dental program that provides

preventative care to children whose families cannot afford the service.

Rockbridge Area Transportation Service (RATS), supported by objective line 5609, provides life-function transportation to disabled, elderly, or other citizens with mobility problems. RATS is a designated safety-net organization because it provides essential transportation. The funding for FY 2013-14 remained level with last fiscal year.

Rockbridge Free Clinic operations is displayed in line 5608. It remains funded at 100% of the Free Clinic's request. The Free Clinic is a designated safety-net program because it provides health care for uninsured or underinsured citizens who meet the low-income definition. The aid they provide for citizens in the economic downturn is for many their only source of health care. The Board approved a one-time contribution to the Free Clinic for the purchase of mobile dental equipment. This reflects an increase of \$15,600 in the Health function.

51020, Mental Health – This accounting activity funds the County's commitment to support the Rockbridge Area Occupational Center, the Rockbridge Area Community Services Board (CSB), and the Rockbridge Area Hospice.

The Rockbridge Area Occupational Center, through contracts with businesses, provides jobs for disabled citizens. The Center develops training programs and provides employee supervision services to ensure the employees have the skills and management to meet the businesses personnel needs. The businesses pay a service fee on a contractual agreement. The employees pay comes from contract receipts. The County's contribution remains level with FY 2012-13.

By Commonwealth statute, every County or city either jointly or individually must establish a Community Service Board (CSB). CSB's are required to provide emergency services to the jurisdictions they serve. The "core services" include inpatient, outpatient, case management, day support, residential, prevention and early intervention services for mental health, mental retardation, and substance abuse treatment needs.

The County entered into an agreement with the City of Buena Vista and the City of Lexington to fund regionally a Rockbridge Area Community Service Board. The CSB's activities are under the purview of a Board whose members are appointed by the two Cities and the County. The RACSB Board approves and submits an annual plan of services and budget to the governing jurisdictions. The jurisdictions approve the budget and agree to pay a local funding match for the programs. The match can run from 15% to 70% depending upon the program's current parameters. By Statute, the State pays no more that 90% of facilities construction, salaries, and other operating expenses of the CSB. Line 5605 displays \$139,576 as the County's CSB cost share.

The contribution for Hospice in line number 5608 is used to supports assistance for terminally ill citizens and their families. There is no change from the prior fiscal year.

53010, Welfare – Funding in this category supports programs that assist citizens with issues that hamper a good quality of life. The programs address disabilities, affects of poverty, social issues, and other major factors not addressed in other health and mental health programs. The programs supported are Total Action Against Poverty (TAP), the Rockbridge Area Department of Social Services (DSS), the Comprehensive Services Act (CSA), and the Valley Program for Aging Services (VPAS).

Budget line number 5601 is funding for the County's participation in the Rockbridge Area DSS. Federal and State law requires municipal government to participate in social services programs. The County's participation is through a regional social services organization supporting Rockbridge and Bath counties, and the cities of Lexington and Buena Vista. The Rockbridge Area DSS manages and oversees the various welfare and social service functions and reports to the Social Services Board. The Board of Supervisors appoints two Social Service Board members. The Social Services Board approves mandated program planning and financing. The Social Services Board submits the program plans and estimated cost to the state.

The Commonwealth Department of Social Services approves the local plan, provides the federal and state cost share, and provides the estimated funding for each municipality. The County's cost share is based on financial formulas and the number of citizens participating in the approved programs. Factors including number of clients, services required, and availability of service facilities can all affect the actual cost. The state approved budget is provided to the Board of Supervisors with the local cost share estimate. This year, our estimated cost share for Social Services is \$234,187. This is a funding increase of \$22,989 based on personnel needs within the Rockbridge Area DSS.

The County serves as the Rockbridge Area DSS fiscal agent. The Treasurer receives funds for social services, maintains bank accounts, and makes disbursements. The Supervisor of Accounts maintains revenue and expenditure accounting records. The Accounts Supervisor also manages the personnel services and benefits administration for DSS employees. The Fiscal Services Director provides financial management support to the DSS.

In Line 5602, we contribute to programs supporting our older citizens. We contribute to the Valley Program for Aging Services which designs and implements programs and activities. One activity includes the Senior Center in Buena Vista that provides daily activities for seniors. The County, City of Lexington, and City of Buena Vista seniors participate in the activities. The cities and County share the center's operations cost. The funding for the aging programs is by formula, which is based on the number of seniors participating.

The funding in line number 5604, Contribution-CSA, supports the Comprehensive Services Act (CSA) programs. These federally mandated programs provide services to severely disturbed or challenged youth and use federal, state, and local funding. Federal and state statutes provide program guidelines, organizational responsibilities, funding and management requirements. The organizations supporting CSA activities includes Rockbridge County Schools, the medical community, the juvenile & domestic or other courts, the Community Service Board, DSS, and other organizations as required.

Cost of the service is shared based on client residency and state funding formulas. We have seen a cost growth in these programs in recent years. Increased program participants, residency changes, and increased care and service cost are the main reasons for the cost escalation. Escalating CSA program cost is a statewide issue affecting almost every municipality and the Commonwealth. Federal and state law mandates the localities to provide services to entitled youth living within their jurisdiction. Participants moving into or out of municipalities can have a large impact on local program cost.

The Community Planning and Management Team (CPMT) coordinates agency efforts, manage the funds, and sees that eligible youths and their families get help. A Board of Supervisors official is a member of the CPMT, which allows the County's direct participation in CSA management. For FY 2013-14 the Board of Supervisors provided \$555,189 for the CSA in line number 5604. These funds are 100% of the CPMT request. The funding is \$1,693 more than last year's request. It should be noted again that costs could go up quickly depending on the number of clients, the availability of a care facility and the residency of the client.

This fiscal year the Board of Supervisors again approved funding for Habitat for Humanity. The mission of Habitat for Humanity is to "work in partnership with the community to make decent shelter a matter of conscience and action." In this effort, they build "simple, decent, and affordable housing." Habitat for Humanity has made several partnerships with local organizations including Rockbridge County Schools, the City of Lexington, and Town of Glasgow. This Board continued the \$2,500 contribution to this effort. Funding for Habitat for Humanity is in line number 5605.

Blue Ridge Legal provides legal services for individuals and families involved in civil cases that otherwise could not afford the services. Blue Ridge legal uses formulas to ensure client financially qualify to participate in the service. This year the Board continued support for Blue Ridge Legal's request for \$1.00 for every County citizen below the federal guidelines for poverty. Budget line number 5606 contains \$2,705 for this program based on the poverty data for the County. These funds support a part-time attorney located in Lexington who provides services for eligible County citizens.

Budget line 5607 supports the Rockbridge Area Relief Association. This association provides food and other necessities for citizens who cannot afford these basics. The numbers of clients continues to grow with the economic downturn we are experiencing. For many citizens with fixed income and ones who have lost jobs, this is their only source of a good nutritious meal. The Board of Supervisors included this organization in the safety-net program and provided level funding for FY 2013-14.

Education, Category 60000.

This category funds educational programs other than the Rockbridge County Schools. Dabney S. Lancaster Community College (DSLCC) receives all funds in this category. Funding for DSLCC is \$68,384, the same as in FY 2012-2013.

DSLCC Rockbridge Regional Center is located near the Vista Links golf course. The facility provides classrooms, parking, and office space for student counseling and workforce development operations. The County and Cities of Lexington and Buena Vista financially support the facility based on a formula in the facilities agreement.

DSLCC offers many opportunities for the local area. As a primary focus of community colleges, DSLCC focuses on work force development. The college works with local industries to develop training programs to ensure that workers have the skills needed by the industry or business. They also develop pre-screening tools and basic interviews to ensure that the candidate workers have the requisite background to achieve success in the workplace. Other work force training provides for updating and upgrading employee's skills.

DSLCC provides many programs leading to Associate Degrees or basic college courses at a lower cost than four-year institutions. All Associate Degrees offered through DSLCC can lead to Bachelor degrees offered by 4-year institutions. Agreements with many Virginia 4-year colleges ensure that the successful DSLCC student will be able to attend a 4-year college and the opportunity to earn a Bachelors' degree.

Parks, Recreation and Cultural, Category 70000.

Funding in this accounting category provides for operations and maintenance of the County’s recreation programs, the preschool program, and libraries. For FY 2013-14, a funding increase of \$20,407 is included in this category. The parks, recreation, and library programs remain a priority for the Board of Supervisors. Chart 14 shows the funding change compared with FY 2011-2012 for Parks, Recreation, and Cultural.

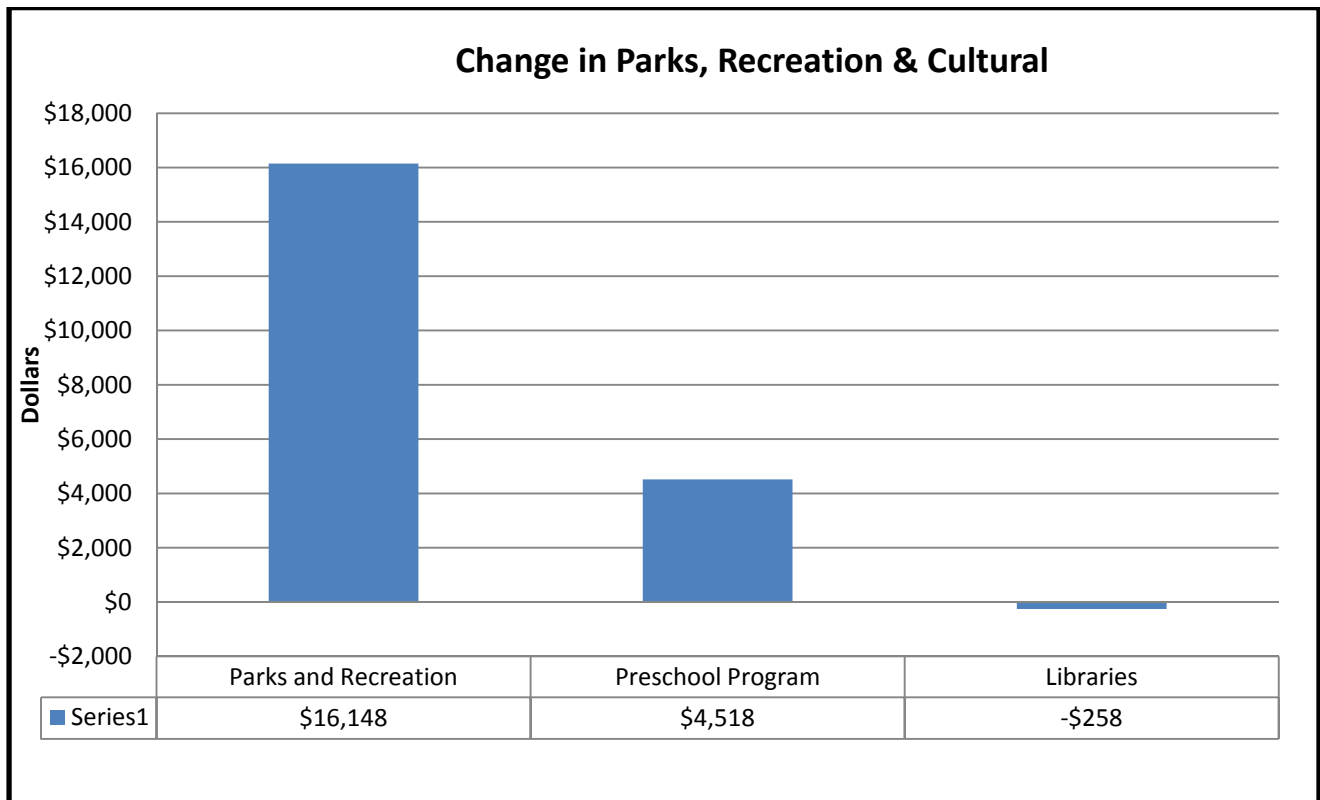


Chart 14

71010, Parks, Recreation and Cultural – The recreation program’s largest facility is Lake Robertson. This facility has fishing, boating, hiking and nature trails, campsites, a pool, shelters for picnics, camping and trailer sites, and other recreational activities. Our other main recreational facility is Blue Ridge Recreation Park in Fairfield. This facility has picnic shelters, an outdoor pool, and other limited recreation services. Visitors to the recreation facilities pay user fees for utilization of the facilities. Visitors may rent camping and fishing equipment, boats, and other recreation gear. The County operates a small concession at each facility to benefit park users.

The funding in this accounting activity provides salaries, benefits, materials, supplies, fees, uniforms, etc. to support park and recreation activities, and facilities maintenance. Three full-time personnel and several part-time, seasonal employees maintain and operate the parks. The full-time park staff plan park activities, operate the facilities, and maintain the parks and common grounds of the County’s industrial park. They also maintain the plants, trees, and shrubs planted along the

highway corridors leading into Lexington. We augment our permanent staff in the summer months to ensure that there are personnel to operate the pools, stores, campsites, and other facilities.

Line item number 3005 is for the County's recreation payment to the City of Lexington under the Joint Services Agreement. The Joint Services Agreement provides the basis for operations, management, and funding for the Rockbridge Area Recreation Organization (RARO). The RARO Board of Directors oversees RARO activities. Board membership includes two members from the City of Lexington and five members from the County. RARO uses County and City of Lexington facilities to provide organized sports and recreation programs for children and adults.

Lexington, as fiscal agent for RARO, pays the recreational activities cost as they occur. The County reimburses expenses based on the percentage of RARO patrons who reside in the County. Under the Joint Services Agreement, the County pays its share monthly. Funding for RARO is up \$7,381 in FY 2013-14.

We use this program function to provide funding for other cultural and recreational activities that benefit County citizens. Line number 5610 provides funding for summer youth programs in Glasgow. These funds support programs for low-income children who have limited access to summer activities. The Board continued its funding support of the Rockbridge Area YMCA with a \$1,000 contribution towards its summer youth programs.

Overall, funding for parks and recreation increased by \$16,148. The planned expenditures include the Board-approved 3% pay raise and greater fringe benefit costs.

71015, Preschool Program - Funding for the operations and management of the preschool program is in this accounting function. The County funds the program. The school administration approves curriculum, manages the business and planning, and provides administrative assistance to the teachers. We continue planning to have programs in Natural Bridge, Glasgow, Goshen, Fairfield, and Collierstown in FY 2013-14. Most classes are held in the school facilities or facilities rented for this purpose. We may operate a bus for one or more locations. Class schedules and registration information come from the school administration. The pre-school management advertises class schedules in local newspapers. This program increased by \$4,518 in FY 2013-14. This includes the Board-approved 3% pay raise for full-time employees and higher fringe benefits.

73020, Library – By Commonwealth statutes, one or more localities may enter agreements to provide free libraries for citizens' use. The Board of Supervisors provides free library service through a Regional Library whose members include the County, Lexington, Buena Vista, and Bath County. Each locality contributes funds to support library operations. The County provides additional funding to the Regional Library to support library facilities in Glasgow and Goshen. The Commonwealth provides funding for the libraries on a grant basis. The amount varies from year to year. Unfortunately, the trend over the past several years has been downward.

A Library Board of Trustees manages the Rockbridge Regional Library. The Board of Supervisors makes appointments to this board. The Library Board oversees the library's operations and submits a budget to the localities for approval. The budget forecast presents funds received from the Commonwealth and other sources and outlines the expenditures required to support services expected in the upcoming year.

The total Library funding approved by the Board of Supervisors this fiscal year is \$552,999. This is a slightly lower amount than provided in the prior fiscal year. State funding for the library is declining. For several years, through the Aid-to-Localities program cuts, the library has seen declining state revenues.

The Talking Book Program provides audio-recorded books for loan to visually impaired citizens. The program will receive \$1,000 this fiscal year.

Community Development, Category 80000.

We fund expenditures related to the planned development in the County and to support economic growth in Community Development function. The activities, projects, and programs are targeted to improve the quality of life by controlling and regulating growth, assisting in economic and business growth, and aiding agriculture activities while maintaining the rural characteristics of the County. This category funds Planning and Zoning, the Geographic Information System, Economic Development, utilities infrastructure, the Cooperative Extension programs, and the Rental Assistance program. Funding approved for this category increased by \$684,538 for FY 2013-14. The major contributor is accounting for the County’s contribution to the MSA wastewater treatment plant debt service in the “Other Public Utilities” program. The MSA Sewer Treatment debt was previously paid through Fund Code 20 (Solid Waste Authority - Recycling) via a transfer from the County’s General Fund. Research of the loan document reflects that the support agreement involved Rockbridge County, the City of Lexington, Rockbridge County Public Service Authority, and the MSA. The net result of accounting for the County’s contribution to the MSA Sewer Treatment debt service is an increase in “Other Public Utilities” with an offsetting reduction in the Transfer to Solid Waste Authority as seen in the Transfer and Reserves function. A funding comparison for FY 2013-14 is in Chart 15.

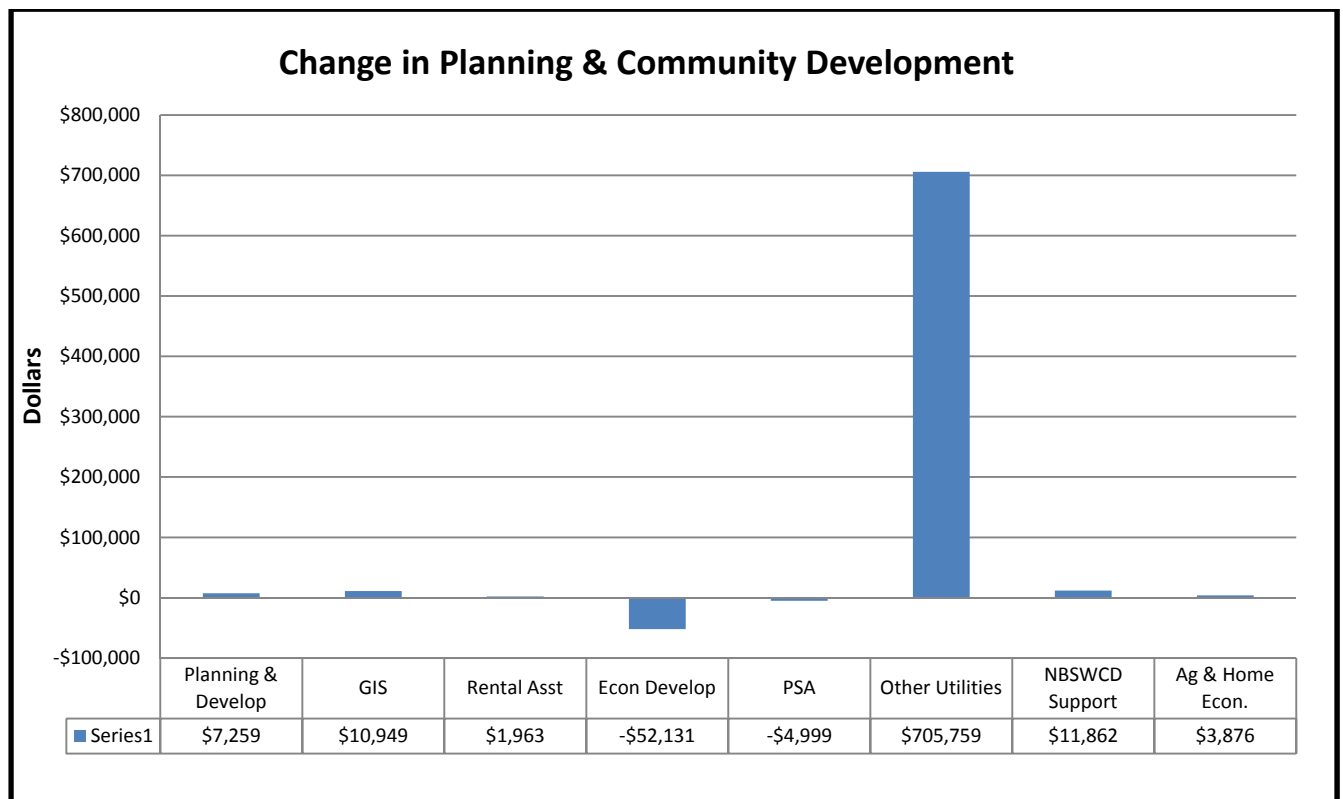


Chart 15

81010, Planning and Zoning – The Commonwealth’s statutes require each locality to have a Planning Commission and a Comprehensive Plan for improving public health, safety, convenience, and citizen welfare. The Planning Commission provides recommendations concerning development activities to the Board of Supervisors to meet a wide range of stated goals. The Boards’ goals must comply with State regulations. These regulations also require the Board of Supervisors to approve and publish a *Comprehensive Plan*. The plan provides overall developmental goals and must be updated periodically to meet changing regulations and updated County goals. The Planning Commission recommends changes of this plan to the Board of Supervisors.

The Assistant Director of Community Development supports the Planning Commission and the Board of Zoning Appeals. The Assistant Director keeps the Planning Commission up to date on Commonwealth and other regulations, researches planning issues, and makes recommendations on any issue affecting County planning. He reports to the Board of Supervisors on matters concerning Planning and Zoning and presents Planning Commission recommendations to the Board of Supervisors for final action. The Assistant Director is also responsible for ensuring the guidelines and goals contained in the Comprehensive Plan are the basis for Planning and Zoning decisions. Furthermore, the Planning Department is responsible for enforcement of planning and zoning regulations and planning process decisions. The Assistant Planning Director executes responsibility for publishing the CIP.

Virginia has Planning Districts and other organizations that provide research, data, and assistance to local governments. The following accounting lines provide funding for these services: 3201-Comprehensive Land Use Plan, 3202-Payments for Planning Services, 5601-Cont.-Soil Conservation Service, and 5801-Payment to Planning District Commission.

Line 5801 provides funds for our membership in the Planning District Commission. The Planning Commission receives this funding to pay for the basic services. The Commission has specifically trained and qualified staff that looks at planning issues with a regional perspective. They coordinate projects having multi-jurisdictional implications and projects of mutual benefit for all members. The funding in line 5801 provides funding work on issues with County only implications. The estimated expenditures in these lines have remained stable.

The County manages Economic Development with a staff team coordinated through the Department of Community Development. This provides an economic development capability within the staff to support Board of Supervisors’ economic development goals.

81015, Geographic Information Systems – The Geographic Information System provides a series of databases linked to County maps. Specifically designed software allows the staff to superimpose the database information on a digitized County map. The databases provide graphic information to assist the Board of Supervisors, commissions, departments and other agencies with planning and problem solving. We develop digitized maps from aerial photographs. The Commonwealth periodically provides updated aerial photography used by the system. GIS personnel can link database information such as flood zones, land contours, zoning, tax parcels, structures, water and sewer systems, roads, streams, rivers, lakes, and agricultural and forest

districts, with the maps. From the map and combination of database information, one can obtain information of value to the planning process, in tax assessment and collection, for public safety, utility planning, and general community development.

The accounting lines for capital outlay and software are up a combined \$10,333. The current plotter is several years beyond its typical life cycle and replacement parts are not available. The plotter is scheduled for replacement in FY 2013-14. This purchase will benefit planning and zoning, erosion and sediment control, and the building inspector functions through shared copier and scan capabilities, along with an email notification option.

81080, Rental Assistant – This accounting activity supports a federal program managed under the Department of Housing and Urban Development that assists qualifying low-income families with housing. Federal funding and guidelines for the program's operation and administration are provided to the state. The Virginia Housing Development Authority provides additional funding and further guidance for the state managed program. We participate in the program by providing an office from which the program is managed. We do not provide any funding for property rental or utility subsidizes.

The office director and an assistant receive applications from citizens and evaluate their qualifications to receive assistance. If the applicant qualifies and there are funds available, the applicant is given rental guidelines and program funding limits. In many cases, the applicant must pay a portion of the rent as a share. The applicant finds a residence and provides location information to the Rental Assistant. The Rental Assistant inspects the facility to ensure it meets the federal guidelines for space, safety, and habitability. If the guidelines are met, the assistant prepares contracts and arranges rent payment to the property owner. The applicant must agree to follow tenant guidelines developed by the federal and state government. Available funding is insufficient to support all applicants. When all funds are expended, the assistant closes the process until the program applications on file are evaluated and placed.

In a separate program, the property owner enters into contract with the State to rent property to qualified applicants. In the program, the owner agrees to inspections, and to keep the property in a qualifying condition. Applicants can select these properties, eliminating the search for housing.

State and federal funding for this activity was severely cut in FY 10-11. For FY 2013-14, we expect federal and state funds to further decrease. The cities of Lexington and Buena Vista continue to assist in funding this activity to ensure the viability of this safety-net program.

81090, Economic Development – This department funds items related to County industrial and business development. Through this account we support the County's interest in industrial park engineering and construction, and contributions to economic oriented programs including tourism. This assistance is typically in the form of engineering services or site development.

Budget line 3002, Transportation Grant, provides for expenditures associated with the bus service initiated in 2011 for routes between Lexington and Buena Vista and selected County destinations. We are seeing increased ridership as the program continues to mature. In line 3004, Wayfinding Grant, the County, and cities collaborated with tourism to request grant funding. There is a local match provided by each locality. The program provides a series of specifically designed signs to guide visitors to attractions, businesses and other tourism related activities in the area. The purpose of the program is to increase business activities related to tourism. We did not project funding for FY 2013-14 because State funding is not expected.

The funds in line number 3201 and 3901 are available to complete engineering, park development or other activities to attract new industries and businesses to the County. The Board of Supervisors controls these funds and supports the economic development initiatives they feel are most beneficial to the County. The goal is to attract new businesses with good jobs and to support tax base expansion.

Other efforts in economic development include contributions to organizations and governments that positively affect economic growth. These organizations include the County's Economic Development Authority, the Lexington and the Rockbridge Area Tourism Development program, the Chamber of Commerce, the Shenandoah Valley Partnership, the Virginia Horse Center, the Shenandoah Valley Small Business Development Centers, and the cash match payment for the Broadband Technology Opportunities Program.

Budget line 5603 contains the County's share of tourism funding. To pay the program expenses, we use one-third of the 6% lodging tax revenues. Under Commonwealth statutes, these funds must promote tourism. The Tour Program Agreement between Lexington and the County establishes the Tour Program and provides guidelines for operations and funding. A formula in the guidelines provides our cost share. This year, the funds for the tourism program will increase by \$2,415.

Budget line 5623 contains funding for the Virginia Horse Center Debt. Seven years ago, the Board and the City of Lexington requested that the Virginia Legislature approve a 2% increase in the lodging tax. The revenue generated supports the Virginia Horse Center debt payment. The legislature approved both requests. The funding earmarked for the Horse Center is an amount equal to the 2% lodging tax we expect to receive. The FY 2013-14 Lodging Tax revenue remains level with last fiscal year.

82000, Public Service Authority – The Rockbridge County Public Service Authority (PSA) operating funds come from water and sewer revenues. In past years, the Board of Supervisors requested extension or upgrades of water and sewer lines to promote economic development or for general community development. The Board provided debt service funding for these improvements. The PSA agreed to construct and maintain the improvements. Funding in this category provides the debt service for Board of Supervisors directed or approved projects.

For more than seven years, the Board of Supervisors has not financed any new water and sewer extensions. Board policy requires the PSA to pay all cost of new upgrades to water and sewer infrastructure. This policy includes capital, operating and maintenance cost. The Board's commitment to these projects is a moral obligation to support financially the PSA if some unforeseen and detrimental circumstance occurs. This obligation is required for loan approval. An exception to this policy is the upgrade to the Maury Service Authorities wastewater treatment facility. Lexington and the County financed the original facility construction. The plant, under requirements of the Chesapeake Bay Act, must upgrade the treatment facility. Lexington and the County will pay for this upgrade. Planning for this payment is in the CIP.

On June 13, 2005, the Board of Supervisors adopted a resolution for a Support Agreement between the County, the Public Service Authority (PSA), and the Virginia Resource Authority (VRA). The support agreement allowed the PSA to borrow \$14.7 Million from VRA to construct a wastewater treatment line from the Maury Service Authority wastewater treatment plant to the Raphine area. Per the agreement, the debt service on the loan is paid by the PSA from connection fees collected from the line. Some additional PSA funds are used for this payment. The County agreed to subsidize the PSA debt service with a loan should funds be insufficient to cover the debt service. This agreement is a legally binding obligation for the County.

Per the agreement, the PSA must notify the County by May 15th each year prior to the loan due date if they believe funds are insufficient to make the debt service payment. The County, by agreement, must include the funds in the FY budget, appropriate the funds required, and make them available to the PSA. The PSA must report the appropriation of the funds to VRA, the loaning institution, no later than July 15th of the fiscal year. Per the Agreement, the PSA notified the County of its anticipated shortfall for the FY 2013-14: \$388,058. This is a \$5,000 reduction in expenditure compared with last fiscal year.

82020, Other Public Utilities - The Board of Supervisors has agreed to provide funding to improve the health and well being of County citizens. This department accounts for the funds used for the various utility projects. Frequently, the County is involved with the planning and development of a project managed by another government entity beyond the PSA. In these projects, the County makes a financial contribution for debt service in exchange for either services extended to County customers and/or fees or taxes associated with the project. These programs all have contractual agreements approved by the Board of Supervisors and other participants that govern the operations, maintenance, and future capital cost. The program increase of \$706,425 reflects the County's contribution to the MSA wastewater treatment plant debt service, previously paid through Fund Code 20 as explained earlier in this document.

83010, NBSWCD Support – The State Erosion and Sediment Control Law establishes a “statewide coordinated erosion and sediment control program to conserve and protect the land, water, air and other natural resources of the Commonwealth.” The Natural Bridge Soil and Water Conservation District (NBSWCD), is responsible for adopting and carrying out local control programs in Rockbridge County. Funding for the NBSWCD comes from the State. Some funds come as general operating funds and other funds come through grants for specific programs. This accounting activity funds the personnel compensation for two soil erosion technicians and an administrative assistant. The County is required to assist the State in the funding of the District’s work. The County acts as the fiscal agent and pays the salaries and benefits of both technicians and the administrative assistant. The NBSWCD reimburses the County 75% of the senior technician’s personnel costs and 100% of the second technician’s and administrative assistant salary and fringe benefits. This department is up \$11,862 in FY 2013-14 because of the 3% pay raise and greater fringe benefits.

83020, Agriculture and Home Economics – This activity contains local share of the County Extension Office cost. The mission of this office is to support agriculture and agriculture-related activities. The Extension agent assists farmers in best management techniques and is a reference source to address farming issues and questions. The home economics section plans and implements programs to assist families with everyday issues associated with living in a rural farming community. The programs are coordinated through a state agency.

The 4-H programs provide educational and training programs for youth who participate in agriculture activities. These programs provide the basis for best management programs and provide educational programs specifically aimed at farming as a business or advocating. The County’s financial support is up \$3,876 in FY 2013-14 due to higher personnel costs.

Non-Departmental, Category 90000.

The Non-Departmental Category provides accounting for expenditures not related to government services provided in other Fund 11 categories. The activities include the revenue sharing payment, certain fringe benefits, County debt service, refunds, transfers, and reserves.

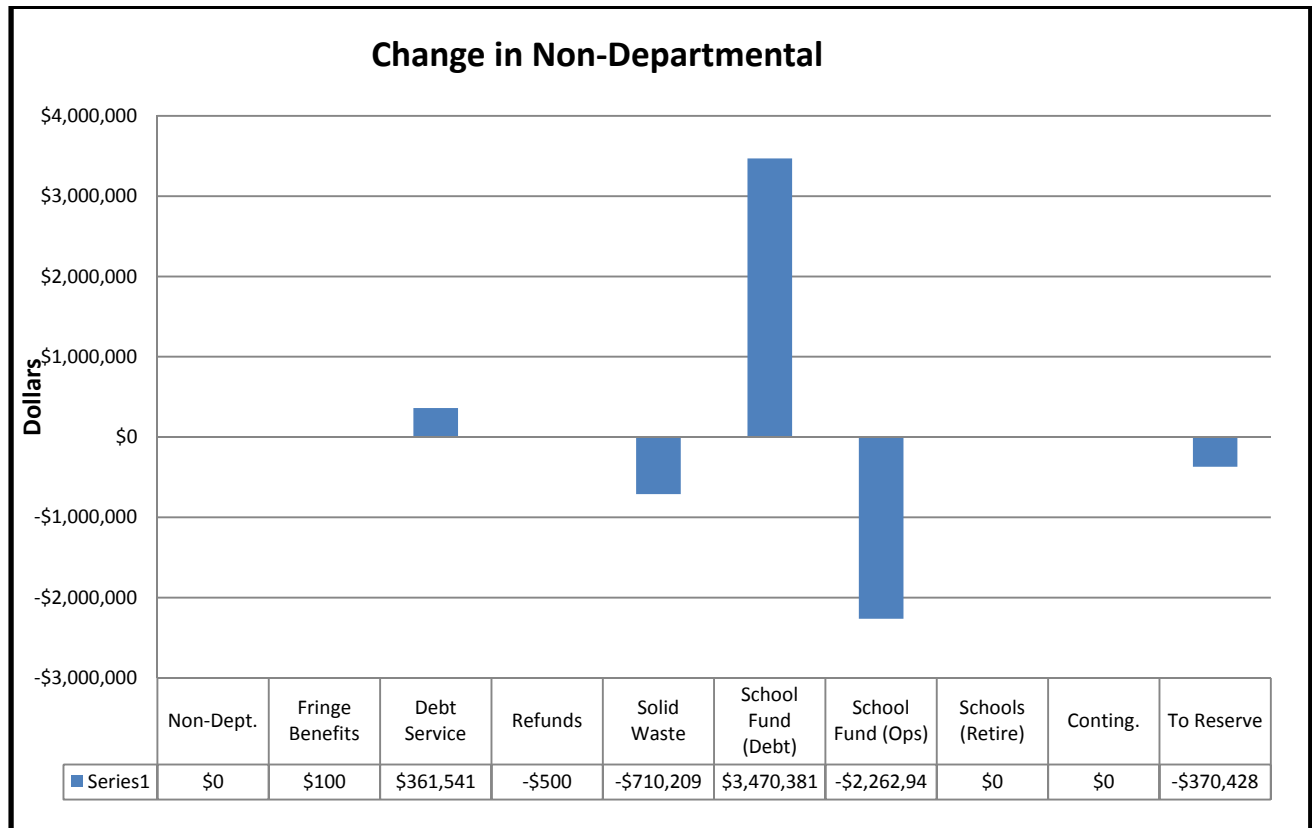


Chart 16

91010, Non-Departmental Payments - This accounting activity provides funds to meet requirements of the *Modified Voluntary Settlement of Annexation and Immunity* between the City of Lexington and the County. Per the agreement, the City of Lexington receives a portion of the County’s tax receipts. In exchange, the City of Lexington agrees not to annex any portions of the County. The tax revenue payment is calculated using a formula in the agreement. The County’s auditor, using audited data, fills in the basis accounts for assessed value of real property and the non-property local taxes that are in the formula. The assessed value of real estate is multiplied by .005% for the two, half years. The non-property local taxes are multiplied by 7%. The sum of these amounts give the payment amount. The Annexation agreement does not have an expiration date.

To calculate the FY 2013-14 payment, we estimate the end of FY 2012-13 real estate assessed value and the non-property local taxes revenues. Using this method and the formula, we expect the payment to be \$1,750,000. This is same as year’s payment.

91020, Fringe Benefits – The County, as a business, comes under the unemployment insurance program. The County, however, chooses to be self-insured. We pay the Employment Commission charges when incurred instead of using insurance. Our estimated cost for FY 2013-14 is \$9,100; up slightly from last fiscal year.

91040, Debt Service – Debt from County activities is budgeted in this account. Other debt that supports specific functions is accounted for in the applicable function account.

Planned additions to this program include an anticipation note to provide interim financing for the County's effort in constructing a lined landfill at the current facility. The financing costs are expected to be \$25,000. The current plan is to secure long-term financing in the Spring of 2014. In addition, the County's portion of the debt service for the radio system upgrade is planned at \$250,000 for FY 2013-14. This financing costs is expected to double in FY 2014-15. Lastly, the anticipated County contribution to the Rockbridge Regional Jail facility upgrade is \$91,000. Altogether, these new debt services contribute to the overall increase of this program by \$361,541.

Appendix C shows debt for all County obligations. We show debt payments for the General Fund, Landfill, and Solid Waste Fund. Account numbers, purpose, principal, interest, due date and total are displayed for Fund 11, Fund 19, and Fund 20. Debt schedules for the schools are in the school's budget. Appendix C also includes a concise synopsis of every debt or moral obligations for all County funds, including schools. This narrative explains the "who, what, where, how, to whom and when" of our debt.

92010, Refunds – Money refunded for any erroneous tax assessment. This account remains unchanged this year.

99010, Transfers and Reserves – In this activity, we account for monies paid to other accounting funds. We transfer general tax funds to the Solid Waste Authority (Fund Codes 19 and 20) and to the Rockbridge County Schools (Fund code 50). The anticipated expenditures of these funds are included in Fund Code 19, 20, and 50 budget data that is included in this budget document.

Transfers and reserves are a large expenditure in the General Fund. Line number 6201 provides funding for the Solid Waste Authority - Recycling program. This transfer now fully supports the County's five staffed and one unstaffed collection centers. A large portion of the funding previously supported the County's share of the Maury Service Authority wastewater treatment plant debt. This is now paid directly from the General Fund (see Other Public Utilities).

During the FY 2013-14 budget process, the Board requested that a separate accounting line be established to reflect the portion of the County's transfer to the School Fund specifically for debt service. This new accounting line is 6500 - Transfer to School Fund (Debt). The County's funding for School debt service is up \$780,229 compared to last fiscal year. This reflects the new debt service for the Maury River Middle School (MRMS) modification and upgrade.

The transfer to School Fund, line number 6501, contains the local funding for the Rockbridge County Public Schools. These funds are the local share citizens pay for public education. The \$13,478,834 provides funding for operations only. This cost is down \$328,668 in relation to FY 2012-13 because of the savings from consolidating the student population from Rockbridge Middle School to MRMS.

The Board continued with "Transfer to Schools (Ret. Supp.)" accounting line to support the school contribution to employee retirement. For several years, the Commonwealth did not require Virginia schools pay the actual cost to sustain the teacher and school employee retirement fund. Instead, as a cost savings to the State, the rate was artificially reduced. Since local governments pay a portion of the retirement, this delay in payment has significant impact on budgeting when the required retirement contribution is paid in full.

To offset this future cost, the Board of Supervisors approved establishment of a restricted account. The account's initial funding was from a Virginia Department of Treasury rebate of debt service. The Department of Treasury refinanced all Literary Loan and Virginia Public School debt. The realized savings was passed through to localities which incurred the debt. Rockbridge County's portion of the savings was over \$590,000. These funds provided the original source for the restricted account. In FY 20008-09, during the middle of the year, the state lowered the retirement contribution amount for schools. This action reduced the County school payment by over \$230,000. At the end of the year, these funds were also placed in the restricted account. The plan for this restricted fund is to help cushion the cost increase when the retirement rates are raised to pay the current and future shortfall. The restricted account will fund \$210,000 of this expenditure. We expect additional increases in the next few years to make up the retirement shortfall.

Fund 11

General Administrative Fund

Estimated Revenue

FY 2013-2014

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
10000	**General Government Admin.**					
11000	**Local Sources**					
11001	**General Property Taxes**					
11010	**Real Property Taxes**					
0001	Current Real Estate-Prior June	\$325,000	\$325,000	\$330,000	\$5,000	1.54%
0002	Current Real Estate - Dec	\$7,405,542	\$7,405,542	\$7,752,042	\$346,500	4.68%
0003	Current Real Estate - June	\$7,405,542	\$7,405,542	\$7,752,042	\$346,500	4.68%
0004	Real Estate Taxes - Delinquent	\$300,000	\$300,000	\$310,000	\$10,000	3.33%
0010	Roll Back Taxes	\$10,000	\$10,000	\$10,000	\$0	0.00%
11010	Real Property Taxes	\$15,446,084	\$15,446,084	\$16,154,084	\$708,000	4.58%
11020	**Public Service Corp Taxes**					
0001	Pub Service Corp Tax - Cur	\$722,000	\$722,000	\$730,000	\$8,000	1.11%
11020	Public Service Corp Taxes	\$722,000	\$722,000	\$730,000	\$8,000	1.11%
11030	**Personal Property Tax**					
0001	Personal Property Taxes - Cur	\$4,100,000	\$4,100,000	\$4,229,000	\$129,000	3.15%
0003	Personal Property Taxes - Del	\$100,000	\$100,000	\$110,000	\$10,000	10.00%
11030	Personal Property Tax	\$4,200,000	\$4,200,000	\$4,339,000	\$139,000	3.31%
11040	**Machinery and Tools Tax**					
0001	Machinery and Tools Tax - Cur	\$331,000	\$331,000	\$335,000	\$4,000	1.21%
0003	Machinery and Tools Tax - Del	\$2,000	\$2,000	\$2,000	\$0	0.00%
11040	Machinery and Tools Tax	\$333,000	\$333,000	\$337,000	\$4,000	1.20%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
11050	**Mobile Home Taxes**					
0001	Mobile Home Tax - Cur	\$42,000	\$42,000	\$39,000	-\$3,000	-7.14%
0003	Mobile Home Tax - Del	\$2,000	\$2,000	\$2,000	\$0	0.00%
11050	Mobile Home Taxes	\$44,000	\$44,000	\$41,000	-\$3,000	-6.82%
11060	**Penalties and Interest**					
0001	Penalties	\$180,000	\$180,000	\$190,000	\$10,000	5.56%
0002	Late Filing Fees	\$30,000	\$30,000	\$32,000	\$2,000	6.67%
0010	Interest	\$100,000	\$100,000	\$115,000	\$15,000	15.00%
11060	Penalties and Interest	\$310,000	\$310,000	\$337,000	\$27,000	8.71%
11080	** Collection Fees **					
0011	Treasurer Service Charges	\$1,000	\$1,000	\$500	-\$500	-50.00%
11080	Collection Fees	\$1,000	\$1,000	\$500	-\$500	-50.00%
12000	**Other Local Taxes**					
12010	**Local Sales and Use Taxes**					
0001	Local 1% Sales Tax	\$2,375,000	\$2,375,000	\$2,400,000	\$25,000	1.05%
0002	Meal Tax	\$1,225,000	\$1,225,000	\$1,230,000	\$5,000	0.41%
0003	Lodging Tax	\$380,000	\$380,000	\$385,000	\$5,000	1.32%
0004	Lodging Tax-Tourism	\$380,000	\$380,000	\$385,000	\$5,000	1.32%
0005	Lodging Tax Horse Center	\$380,000	\$380,000	\$385,000	\$5,000	1.32%
12010	Local Sales and Use Taxes	\$4,740,000	\$4,740,000	\$4,785,000	\$45,000	0.95%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
12020	**Other Taxes Utilities**					
0002	Utility Tax	\$490,000	\$490,000	\$490,000	\$0	0.00%
0004	Consumption Tax	\$64,000	\$64,000	\$65,000	\$1,000	1.56%
0005	Communications Tax	\$1,000,000	\$1,000,000	\$990,000	-\$10,000	-1.00%
12020	Other Taxes Utilities	\$1,554,000	\$1,554,000	\$1,545,000	-\$9,000	-0.58%
12030	**Business License Taxes**					
0001	BPOL Tax	\$800,000	\$800,000	\$800,000	\$0	0.00%
12030	Business License Taxes	\$800,000	\$800,000	\$800,000	\$0	0.00%
12040	**Franchise Taxes**					
0001	Bank Franchise Tax	\$102,000	\$102,000	\$98,000	-\$4,000	-3.92%
12040	Franchise Taxes	\$102,000	\$102,000	\$98,000	-\$4,000	-3.92%
12050	**Motor Vehicle Taxes**					
0001	County Auto Tags	\$542,400	\$542,400	\$538,000	-\$4,400	-0.81%
12050	Motor Vehicle Taxes	\$542,400	\$542,400	\$538,000	-\$4,400	-0.81%
12070	**Taxes on Record & Wills**					
0001	County Recordation Tax	\$200,000	\$200,000	\$200,000	\$0	0.00%
12070	Taxes on Record & Wills	\$200,000	\$200,000	\$200,000	\$0	0.00%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
13000	**Permits, Fees, Etc.**					
13010	**Animal Licenses**					
0001	Dog Tags	\$8,300	\$8,300	\$8,000	-\$300	-3.61%
13010	Animal Licenses	\$8,300	\$8,300	\$8,000	-\$300	-3.61%
13030	**Permits and Other Licenses**					
0001	Land Use Application Fees	\$2,000	\$2,000	\$1,800	-\$200	-10.00%
0002	Transfer Fees	\$700	\$700	\$700	\$0	0.00%
0004	Building Permit Fees	\$180,000	\$180,000	\$170,000	-\$10,000	-5.56%
0006	Zoning Administration Fees	\$16,000	\$16,000	\$16,000	\$0	0.00%
0007	Telecom Fees	\$1,500	\$1,500	\$1,500	\$0	0.00%
13030	Permits and Other Licenses	\$200,200	\$200,200	\$190,000	-\$10,200	-5.09%
14010	**Fines and Forfeitures**					
0001	Fines	\$170,000	\$170,000	\$375,000	\$205,000	120.59%
0002	Parking Ticket Fines	\$0	\$0	\$100	\$100	0.0%
0003	Administrative Fines	\$1,000	\$1,000	\$1,000	\$0	0.00%
14010	**Fines and Forfeitures**	\$171,000	\$171,000	\$376,100	\$205,100	119.94%
15010	**Revenue Use of Money**					
0001	Interest On Investments	\$55,000	\$55,000	\$50,000	-\$5,000	-9.09%
15010	**Revenue Use of Money**	\$55,000	\$55,000	\$50,000	-\$5,000	-9.09%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
15020	**Revenue From Use of Property**					
0001	Rental of County Property	\$19,000	\$19,000	\$19,000	\$0	0.00%
0004	Rentals To Landfill	\$0	\$0	\$7,046	\$7,046	0.00%
15010	**Revenue Use of Money**	\$19,000	\$19,000	\$26,046	\$7,046	37.08%
16010	**Court Costs**					
0001	Excess Fees-Clerk Circuit Ct	\$2,000	\$2,000	\$2,000	\$0	0.00%
0002	Sheriffs' Fees	\$6,700	\$6,700	\$6,700	\$0	0.00%
0004	Court House Construction Fee	\$30,000	\$30,000	\$26,000	-\$4,000	-13.33%
0005	Court House Maintenance Fees	\$26,000	\$26,000	\$25,000	-\$1,000	-3.85%
0006	Erosion Sediment Control Fees	\$14,000	\$14,000	\$14,500	\$500	3.57%
0007	Court House Security Fee	\$111,200	\$111,200	\$111,200	\$0	0.00%
0008	DNA Fee	\$600	\$600	\$500	-\$100	-16.67%
0010	Court Appointed Attorney	\$50	\$50	\$100	\$50	100.00%
16010	**Court Costs**	\$190,550	\$190,550	\$186,000	-\$4,550	-2.39%
16020	**Charges For Comm. Atty.**					
0001	Commonwealth Atty. Fees	\$2,000	\$2,000	\$2,300	\$300	15.00%
16020	Charges For Comm. Atty.	\$2,000	\$2,000	\$2,300	\$300	15.00%
16130	**Charges-Parks and Recreation**					
0001	Fees-Lake Robertson	\$65,000	\$65,000	\$65,000	\$0	0.00%
0002	Swimming Fees-Lake Robertson	\$13,000	\$13,000	\$12,500	-\$500	-3.85%
0003	Swimming Fees-Fairfield Pool	\$13,000	\$13,000	\$12,500	-\$500	-3.85%
0004	Other Rec. Fees-Classes, Leagues	\$100	\$100	\$100	\$0	0.00%
16130	Charges Parks and Recreation	\$91,100	\$91,100	\$90,100	-\$1,000	-1.10%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
16140	**Charges-Transportation Garage**					
0001	School Board-Transportation	\$400,000	\$400,000	\$400,000	\$0	0.00%
0002	School Board-Other	\$73,000	\$73,000	\$75,000	\$2,000	2.74%
0003	Public Service Authority	\$14,700	\$14,700	\$14,900	\$200	1.36%
0004	Sanitary Landfill	\$5,100	\$5,100	\$6,275	\$1,175	23.04%
0012	RATS	\$90,000	\$90,000	\$90,000	\$0	0.00%
0017	Jail Commission	\$4,000	\$4,000	\$4,000	\$0	0.00%
0019	Regional Recycling	\$2,000	\$2,000	\$2,200	\$200	10.00%
0020	Other Agencies	\$3,500	\$3,500	\$3,600	\$100	2.86%
16140	Charges-Transportation Garage	\$592,300	\$592,300	\$595,975	\$3,675	0.62%
16160	**Other Charges For Services**					
0002	Sld Waste Disp Fees Bus & Ind	\$500,000	\$500,000	\$500,000	\$0	0.00%
0004	Consolidated Share-Buena Vista	\$23,400	\$23,400	\$23,400	\$0	0.00%
0005	Reimb-Tire Disposal Fees	\$5,800	\$5,800	\$5,600	-\$200	-3.45%
16160	Other Charges for Services	\$529,200	\$529,200	\$529,000	-\$200	-0.04%
18990	**Miscellaneous Revenues**					
0001	Sale of Supplies	\$4,500	\$4,500	\$4,000	-\$500	-11.11%
0002	Sale of Equipment	\$2,000	\$2,000	\$2,000	\$0	0.00%
0008	Patrons Refunds and Rebates	\$10,000	\$10,000	\$10,000	\$0	0.00%
0009	Sale Concessions-Lake Robertson	\$8,000	\$8,000	\$8,100	\$100	1.25%
0012	Regional IDA Tax Share Payment	\$24,000	\$24,000	\$24,000	\$0	0.0%
0013	Sale of GIS Products	\$1,000	\$1,000	\$200	-\$800	-80.00%
18990	Miscellaneous Revenues	\$49,500	\$49,500	\$48,300	-\$1,200	-2.42%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
19000	**Recovered Costs**					
19010	**Refunds From Other Localities**					
0006	Lexington Reimb.-Court Bldg.	\$0	\$0	\$8,326	\$8,326	0.00%
0007	Reimb. Probation Exp BV	\$1,000	\$1,000	\$1,000	\$0	0.00%
0008	Pmt Under Joint Servics Lex	\$170,000	\$170,000	\$170,000	\$0	0.00%
0015	Reimb-Victim Witness Coordinator	\$6,480	\$6,480	\$6,480	\$0	0.00%
0018	Local Match-School Resource Off	\$49,500	\$49,500	\$0	-\$49,500	-100.00%
0020	Reim-Ct Ordered Court Security	\$50,000	\$50,000	\$51,000	\$1,000	2.00%
0022	Reimb-Alert Rockbridge	\$3,000	\$3,000	\$1,000	-\$2,000	-66.67%
0023	Reimb-Housing Assistance	\$9,000	\$9,000	\$8,230	-\$770	-8.56%
0029	Haz-Mat Disposal Share-BV	\$400	\$400	\$200	-\$200	-50.00%
0030	Transportation Grant Match - Lex	\$0	\$0	\$18,000	\$18,000	0.00%
0031	Transportation Grant Match - BV	\$0	\$0	\$18,000	\$18,000	0.00%
19010	Refund From Other Localities	\$289,380	\$289,380	\$282,236	-\$7,144	-2.47%
19020	**Other Recovered Costs**					
0001	Charges For Hazmat Cleanup	\$40,000	\$40,000	\$30,000	-\$10,000	-25.00%
0002	Fiscal Agent Fees-Jail Comm.	\$50,000	\$50,000	\$48,000	-\$2,000	-4.00%
0016	Fiscal Agent Fees - PSA	\$600	\$600	\$600	\$0	0.00%
0022	Management Fee Landfill	\$0	\$0	\$60,000	\$60,000	0.00%
0025	EMS Revenue Recovery	\$26,000	\$26,000	\$250,000	\$224,000	861.54%
0032	Transportation Grant-Local Share	\$20,000	\$20,000	\$20,000	\$0	0.00%
0034	RANA 1% Admin Fee-Local Share	\$15,000	\$15,000	\$0	-\$15,000	-100.00%
19020	Other Recovered Cost	\$151,600	\$151,600	\$408,600	\$257,000	169.53%
10000	Local Revenues	\$31,343,614	\$31,343,614	\$32,697,241	\$1,353,627	4.32%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
20000	**From The Commonwealth**					
22010	**Non-Categorical Aid**					
0003	Rolling Stock Taxes	\$63,000	\$63,000	\$64,700	\$1,700	2.70%
0004	Mobile Home Sales Tax-DMV	\$20,000	\$20,000	\$20,000	\$0	0.00%
0005	Sale of Timber	\$2,000	\$2,000	\$2,000	\$0	0.00%
0006	Auto Rental Tax DMV	\$35,000	\$35,000	\$35,000	\$0	0.00%
0008	State Recordation Tax	\$67,700	\$67,700	\$63,750	-\$3,950	-5.83%
22000	Non-Categorical Aid	\$187,700	\$187,700	\$185,450	-\$2,250	-1.20%
23000	**Shared Expenses**					
23010	**Commonwealth's Attorney**					
0001	Reimb CA Salaries & Fringes	\$322,814	\$322,814	\$332,498	\$9,684	3.00%
23010	Commonwealth Attorney	\$322,814	\$322,814	\$332,498	\$9,684	3.00%
23020	**Sheriff**					
0001	Reimb-Sheriffs Salary & Fringe	\$1,098,258	\$1,098,258	\$1,119,962	\$21,704	1.98%
23020	Sheriff	\$1,098,258	\$1,098,258	\$1,119,962	\$21,704	1.98%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
23030	**Commissioner of Revenue**					
0001	Reimb C of R Salary & Fringe	\$98,818	\$98,818	\$103,930	\$5,112	5.17%
23030	Commissioner of Revenue	\$98,818	\$98,818	\$103,930	\$5,112	5.17%
23040	**Treasurer**					
0001	Reimb-Treas Salaries & Fringe	\$79,666	\$79,666	\$85,611	\$5,945	7.46%
23040	Treasurer	\$79,666	\$79,666	\$85,611	\$5,945	7.46%
23060	**Registrar/Electoral Board**					
0001	Reimb-Elect Board & Registrar	\$48,381	\$48,381	\$48,381	\$0	0.00%
23060	Registrar/Electoral Board	\$48,381	\$48,381	\$48,381	\$0	0.00%
23070	**Clerk of Circuit Court**					
0001	Reimb - Clk of Ct Sal & Fringes	\$248,191	\$248,191	\$257,418	\$9,227	3.72%
23070	Clerk of Circuit Court	\$248,191	\$248,191	\$257,418	\$9,227	3.72%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
24000	**Categorical Aid**					
24040	**Other Categorical Aid**					
0011	Refund-Health Dept	\$3,000	\$3,000	\$3,000	\$0	0.00%
0012	Reimb-NBSWCD Sal. & Fringes	\$117,018	\$117,018	\$128,455	\$11,437	9.77%
0013	Fire Program Receipts	\$49,000	\$49,000	\$54,800	\$5,800	11.84%
0019	Grant-Violence Against Women	\$29,567	\$29,567	\$31,787	\$2,220	7.51%
0020	Victim Witness Assistance Grant	\$30,235	\$30,235	\$30,840	\$605	2.00%
0023	Grants	\$0	\$0	\$18,949	\$18,949	0.00%
0026	Auto Tag Share	\$0	\$0	\$300	\$300	0.00%
0027	DMV Traffic Safety Grant	\$6,000	\$6,000	\$11,000	\$5,000	83.33%
0032	Four For Life	\$21,200	\$21,200	\$0	-\$21,200	-100.00%
24040	Other Categorical Aid	\$256,020	\$256,020	\$279,131	\$23,111	9.03%
28000	**Refunds**					
0001	Auto Tax Refund	\$2,449,624	\$2,449,624	\$2,449,624	\$0	0.00%
28000	Refunds	\$2,449,624	\$2,449,624	\$2,449,624	\$0	0.00%
20000	From the Commonwealth	\$4,789,472	\$4,789,472	\$4,862,005	\$72,533	1.51%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
30000	**From Federal Government**					
31010	**Payment In Lieu of Taxes**					
0001	Pmt in Lieu Taxes Fed Land	\$65,000	\$65,000	\$75,000	\$10,000	15.38%
31010	Payment In Lieu of Taxes	\$65,000	\$65,000	\$75,000	\$10,000	15.38%
31020	**Other Federal Revenues**					
0001	Rental Assistance Program	\$60,000	\$60,000	\$53,256	-\$6,744	-11.24%
0009	QSCB Reimbursement	\$318,750	\$318,750	\$318,750	\$0	0.00%
31020	Other Federal Revenues	\$378,750	\$378,750	\$372,006	-\$6,744	-1.78%
30000	Federal Revenue	\$443,750	\$443,750	\$447,006	\$3,256	0.73%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
40000	**Other Sources**					
41000	**Non-Revenue Receipts**					
41010	**Insurance Recoveries**					
0001	Insurance Adjustments	\$15,000	\$15,000	\$15,000	\$0	0.00%
41010	Insurance Recoveries	\$15,000	\$15,000	\$15,000	\$0	0.00%
41030	**Court Case Settlements**					
0001	Court Case Settlements	\$200	\$200	\$225	\$25	12.50%
41030	Court Case Settlements	\$200	\$200	\$225	\$25	12.50%
40000	Other Revenue	\$15,200	\$15,200	\$15,225	\$25	0.16%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
50000	**Transfers**					
51010	**From Reserve**					
0001	Transfer From Unenc. Reserves	\$0	\$0	\$275,784	\$275,784	0.00%
0002	Transfer From Restricted Account	\$210,000	\$210,000	\$595,973	\$385,973	183.80%
51010	From Reserve	\$210,000	\$210,000	\$871,757	\$661,757	315.12%
50000	Transfers	\$210,000	\$210,000	\$871,757	\$661,757	315.12%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
Revenue All Sources						
10000	Local Revenues	\$31,343,614	\$31,343,614	\$32,697,241	\$1,353,627	4.32%
20000	From the Commonwealth	\$4,789,472	\$4,789,472	\$4,862,005	\$72,533	1.51%
30000	Federal Revenue	\$443,750	\$443,750	\$447,006	\$3,256	0.73%
40000	Other Revenue	\$15,200	\$15,200	\$15,225	\$25	0.16%
50000	Transfers	\$210,000	\$210,000	\$871,757	\$661,757	315.1%
Total	All Sources	\$36,802,036	\$36,802,036	\$38,893,234	\$2,091,198	5.68%

Fund 11

General Administrative

Fund

Planned Expenditures

FY 2013-14

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
11010	**Board of Supervisors**					
1001	Salaries-Board of Supervisor	\$30,500	\$30,500	\$30,500	\$0	0.00%
2001	FICA	\$2,333	\$2,333	\$2,333	\$0	0.00%
2005	Hospitalization	\$13,320	\$13,320	\$13,386	\$66	0.50%
2099	Awards, Recog. & Remembrance	\$1,500	\$1,890	\$2,000	\$500	33.33%
3001	Professional Services	\$0	\$0	\$29,700	\$29,700	0.00%
3007	Advertising	\$3,500	\$3,500	\$2,500	-\$1,000	-28.57%
5201	Telephone	\$2,440	\$2,440	\$2,440	\$0	0.00%
5401	Office Supplies	\$3,000	\$3,000	\$3,000	\$0	0.00%
5504	Travel	\$3,000	\$3,000	\$4,500	\$1,500	50.00%
5801	Dues and Subscriptions	\$7,400	\$7,400	\$7,400	\$0	0.00%
11010	Board of Supervisors	\$66,993	\$67,383	\$97,759	\$30,766	45.92%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
12000	**Administration and Financial**					
12020	**County Administrator**					
1001	Salary-County Administrator	\$120,000	\$126,696	\$100,695	-\$19,305	-16.09%
1003	Salaries-Clerical	\$26,948	\$27,105	\$27,850	\$902	3.35%
2001	FICA	\$11,242	\$11,766	\$9,834	-\$1,408	-12.53%
2002	Retirement	\$19,603	\$20,517	\$17,148	-\$2,455	-12.52%
2005	Hospitalization	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Insurance	\$1,940	\$738	\$617	-\$1,323	-68.20%
2011	Workers Compensation Insurance	\$1,928	\$1,929	\$2,168	\$240	12.46%
3005	Repairs-Furniture And Equipment	\$0	\$0	\$200	\$200	0.00%
5201	Postage And Telephone	\$4,100	\$4,100	\$4,840	\$740	18.05%
5306	Premium On Surety Bond	\$100	\$100	\$100	\$0	0.00%
5401	Office Supplies	\$1,800	\$1,800	\$2,000	\$200	11.11%
5504	Travel	\$1,700	\$1,700	\$8,700	\$7,000	411.76%
5801	Dues And Subscriptions	\$1,200	\$1,200	\$1,200	\$0	0.00%
8003	Postage Machine Rental	\$450	\$450	\$0	-\$450	-100.00%
12020	County Administrator	\$204,331	\$211,421	\$188,738	-\$15,593	-7.63%
12025	**County Attorney**					
1001	Comp-County Attorney	\$104,434	\$105,040	\$107,929	\$3,495	3.35%
1003	Compensation-Clerical	\$8,400	\$8,400	\$12,000	\$3,600	42.86%
2001	FICA	\$8,632	\$8,678	\$9,175	\$543	6.29%
2002	VRS Retirement	\$13,931	\$15,133	\$14,398	\$467	3.35%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$1,379	\$1,379	\$518	-\$861	-62.43%
2011	Workers Compensation Insurance	\$102	\$102	\$108	\$6	5.82%
3001	Professional Services	\$5,000	\$5,000	\$5,000	\$0	0.00%
5201	Telephone and Postage	\$500	\$500	\$500	\$0	0.00%
5401	Office Supplies	\$1,100	\$1,100	\$1,100	\$0	0.00%
5504	Travel	\$1,000	\$1,000	\$800	-\$200	-20.00%
5505	Training & Education	\$0	\$0	\$800	\$800	0.00%
5801	Dues & Subscriptions	\$2,500	\$2,500	\$3,000	\$500	20.00%
5802	Filing Fees	\$250	\$250	\$250	\$0	0.00%
12025	County Attorney	\$153,888	\$155,742	\$162,270	\$8,382	5.45%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
12030	**Supervisor of Accounts**					
1001	Salaries-Supervisor of Acct. Office	\$88,590	\$88,718	\$91,158	\$2,568	2.90%
2001	FICA	\$6,777	\$6,787	\$6,974	\$197	2.90%
2002	Retirement	\$11,818	\$11,835	\$12,160	\$342	2.90%
2005	Hospitalization	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Insurance	\$1,169	\$1,169	\$438	-\$731	-62.57%
2011	Workers Compensation Insurance	\$106	\$106	\$109	\$3	3.20%
3001	Professional Services	\$1,000	\$1,000	\$1,000	\$0	0.00%
5201	Telephone	\$650	\$650	\$650	\$0	0.00%
5401	Office Supplies	\$2,500	\$2,500	\$2,500	\$0	0.00%
5504	Travel	\$500	\$500	\$500	\$0	0.00%
5505	Training	\$2,000	\$2,000	\$2,000	\$0	0.00%
7001	Purchase of Equipment/Software	\$1,200	\$1,200	\$0	-\$1,200	-100.00%
12030	Supervisor of Accounts	\$129,630	\$129,785	\$130,875	\$1,245	0.96%
12040	**IT Department**					
1001	Salary-Data Processing Director	\$63,783	\$64,154	\$65,918	\$2,135	3.35%
2001	FICA	\$4,879	\$4,908	\$5,043	\$164	3.36%
2002	Retirement	\$8,509	\$8,558	\$8,793	\$284	3.34%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$842	\$308	\$316	-\$526	-62.42%
2011	Workers Compensation Insurance	\$77	\$77	\$79	\$2	2.73%
3002	Contractual Services	\$19,200	\$19,200	\$19,500	\$300	1.56%
3005	Repairs-Equipment	\$200	\$200	\$200	\$0	0.00%
3006	Repairs-EDP Equip After Warrantee	\$5,500	\$5,500	\$5,500	\$0	0.00%
5201	Postage and Telephone	\$1,000	\$1,000	\$1,000	\$0	0.00%
5401	Office Supplies	\$1,500	\$1,500	\$1,500	\$0	0.00%
5504	Travel	\$100	\$100	\$100	\$0	0.00%
5505	Education	\$500	\$500	\$500	\$0	0.00%
7002	Capital Outlay	\$18,040	\$18,040	\$11,000	-\$7,040	-39.02%
7003	Software	\$2,000	\$2,000	\$2,000	\$0	0.00%
7004	Internet Fees and Equipment	\$4,000	\$4,000	\$13,000	\$9,000	225.00%
12040	IT Department	\$136,790	\$136,705	\$141,143	\$4,353	3.18%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
12080	**Land Use Taxation**					
3002	Data Processing	\$50	\$50	\$50	\$0	0.00%
3007	Land Use Advertising	\$10	\$10	\$0	-\$10	-100.00%
3009	Recordation Fees	\$100	\$100	\$100	\$0	0.00%
5002	Postage and Telephone	\$900	\$900	\$1,000	\$100	11.11%
5401	Office Supplies	\$200	\$200	\$100	-\$100	-50.00%
12080	Land Use Taxation	\$1,260	\$1,260	\$1,250	-\$10	-0.79%
12090	**Commissioner of the Revenue**					
1001	Salary-Commissioner Of Revenue	\$75,636	\$76,075	\$78,167	\$2,531	3.35%
1002	Salaries-Deputies and Assistants	\$85,729	\$85,788	\$88,144	\$2,415	2.82%
2001	FICA	\$12,344	\$12,393	\$12,723	\$379	3.07%
2002	Retirement	\$21,526	\$21,593	\$22,186	\$660	3.07%
2005	Hospitalization Insurance	\$26,640	\$26,640	\$26,772	\$132	0.50%
2006	Group Life Insurance	\$2,130	\$777	\$798	-\$1,332	-62.52%
2011	Workers Compensation Insurance	\$1,298	\$1,301	\$1,763	\$465	35.82%
3001	Contracted Services	\$2,500	\$2,500	\$2,500	\$0	0.00%
3002	Data Processing	\$6,500	\$6,500	\$6,500	\$0	0.00%
3005	Repairs-Furniture and Equipment	\$500	\$500	\$500	\$0	0.00%
3007	Advertising	\$350	\$350	\$350	\$0	0.00%
5201	Telephone	\$1,600	\$1,600	\$1,600	\$0	0.00%
5202	Postage	\$1,400	\$1,400	\$1,500	\$100	7.14%
5401	Office Supplies	\$9,500	\$9,500	\$9,500	\$0	0.00%
5504	Travel	\$750	\$750	\$750	\$0	0.00%
5505	LGOC Expenses	\$250	\$250	\$250	\$0	0.00%
5801	Dues and Subscriptions	\$1,200	\$1,200	\$1,200	\$0	0.00%
7002	Capital Outlay	\$6,250	\$6,250	\$6,250	\$0	0.00%
8001	Equipment Rental	\$1,000	\$1,000	\$1,000	\$0	0.00%
12090	Commissioner of the Revenue	\$257,103	\$256,367	\$262,453	\$5,350	2.08%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
12130	**Treasurer**					
1001	Salary-Treasurer	\$75,636	\$76,075	\$78,167	\$2,531	3.35%
1002	Salaries-Deputies and Assist	\$78,379	\$78,836	\$81,003	\$2,624	3.35%
2001	FICA	\$11,782	\$11,851	\$12,177	\$395	3.35%
2002	Retirement	\$20,546	\$20,665	\$21,233	\$687	3.35%
2005	Hospitalization	\$26,640	\$26,640	\$26,772	\$132	0.50%
2006	Group Life Insurance	\$2,033	\$744	\$764	-\$1,269	-62.42%
2011	Workers Compensation Insurance	\$185	\$186	\$191	\$6	3.25%
3001	Contracted Services	\$0	\$0	\$1,500	\$1,500	0.00%
3005	Repairs-Furniture and Equip	\$400	\$400	\$2,500	\$2,100	525.00%
3007	Advertising	\$1,000	\$1,000	\$1,500	\$500	50.00%
5201	Telephone	\$1,890	\$1,890	\$1,890	\$0	0.00%
5202	Postage	\$33,000	\$33,000	\$33,000	\$0	0.00%
5203	Postage for Decal Mailings	\$6,000	\$6,000	\$6,000	\$0	0.00%
5401	Office Supplies	\$25,000	\$25,000	\$25,000	\$0	0.00%
5402	Decals and Mailing Supplies	\$9,500	\$9,500	\$9,500	\$0	0.00%
5408	Dog Tags	\$1,500	\$1,500	\$1,500	\$0	0.00%
5504	Travel	\$1,800	\$1,800	\$1,800	\$0	0.00%
5506	Annual Meeting	\$2,550	\$2,550	\$2,550	\$0	0.00%
5801	Dues and Subscriptions	\$1,000	\$1,000	\$1,000	\$0	0.00%
5802	Service Charges	\$1,000	\$1,000	\$1,000	\$0	0.00%
8001	Rental of Equipment	\$750	\$750	\$750	\$0	0.00%
12130	Treasurer	\$300,591	\$300,387	\$309,797	\$9,206	3.06%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
12190	**Director of Fiscal Services**					
1001	Salary-A/P & Admin Assistance	\$30,809	\$32,528	\$27,850	-\$2,959	-9.60%
1005	Salary-Fiscal Services Director	\$71,997	\$72,416	\$74,407	\$2,410	3.35%
2001	FICA	\$7,865	\$8,028	\$7,823	-\$42	-0.54%
2002	Retirement	\$13,714	\$14,000	\$13,641	-\$73	-0.53%
2005	Hospitalization Insurance	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Insurance	\$1,357	\$504	\$491	-\$866	-63.83%
2011	Workers Compensation Insurance	\$123	\$124	\$123	\$0	-0.24%
3003	Other Professional Fees	\$12,000	\$17,475	\$12,000	\$0	0.00%
3004	Auditing Expense	\$46,000	\$46,000	\$46,000	\$0	0.00%
3010	Repairs-Furn. & Equipment	\$1,000	\$1,000	\$1,000	\$0	0.00%
5201	Telephone/Postage	\$1,000	\$1,000	\$1,000	\$0	0.00%
5307	Errors and Omissions Insurance	\$4,900	\$4,900	\$4,900	\$0	0.00%
5401	Office Supplies	\$450	\$450	\$600	\$150	33.33%
5504	Travel	\$700	\$700	\$700	\$0	0.00%
5505	Continuing Education	\$800	\$800	\$800	\$0	0.00%
5801	Dues and Subscriptions	\$400	\$400	\$400	\$0	0.00%
7001	Office Equipment	\$5,000	\$5,000	\$4,850	-\$150	-3.00%
12190	Director of Fiscal Services	\$211,435	\$218,645	\$209,970	-\$1,465	-0.69%
12000	Administrative and Financial	\$1,395,028	\$1,410,312	\$1,406,496	\$11,468	0.82%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
13010	**Registrar**					
1001	Compensation-Electoral Board	\$7,521	\$7,521	\$7,521	\$0	0.00%
1002	Compensation-Registrar	\$45,531	\$45,796	\$47,055	\$1,524	3.35%
1003	Compensation-Assistant Registrar	\$20,000	\$20,000	\$20,000	\$0	0.00%
1005	Comp. Part Time Asst Registrar	\$1,000	\$1,000	\$1,000	\$0	0.00%
1006	Comp-Other Election Official	\$18,000	\$18,000	\$20,000	\$2,000	11.11%
1008	Comp-Voting Machine Custodial	\$3,000	\$3,000	\$3,000	\$0	0.00%
2001	FICA	\$7,271	\$5,915	\$6,011	-\$1,260	-17.33%
2002	Retirement	\$6,074	\$6,109	\$6,277	\$203	3.34%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$601	\$220	\$226	-\$375	-62.42%
2011	Workers Compensation Insurance	\$105	\$106	\$109	\$4	4.06%
3005	Repairs-Furniture and Equipment	\$500	\$500	\$500	\$0	0.00%
3006	Printing	\$800	\$800	\$800	\$0	0.00%
3007	Advertising	\$700	\$700	\$700	\$0	0.00%
5201	Postage and Telephone	\$5,000	\$5,000	\$5,000	\$0	0.00%
5401	Office Supplies	\$1,000	\$1,000	\$1,000	\$0	0.00%
5402	Voting Machine Supply and Repair	\$13,000	\$13,000	\$13,000	\$0	0.00%
5504	Travel	\$2,500	\$2,500	\$2,500	\$0	0.00%
5801	Dues and Subscriptions	\$325	\$325	\$325	\$0	0.00%
8002	Rent Of Polling Places	\$2,100	\$2,100	\$2,100	\$0	0.00%
13000	Registrar	\$141,688	\$140,252	\$143,817	\$2,129	1.50%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
20000	**Judicial Administration**					
21000	**Courts**					
21010	**Clerk of Circuit Court**					
1002	Salary-Clerk of Circuit Court	\$108,590	\$109,220	\$112,223	\$3,633	3.35%
1003	Salary-Circuit Court Deputies	\$138,347	\$138,749	\$157,563	\$19,216	13.89%
2001	FICA	\$18,891	\$18,970	\$20,639	\$1,748	9.25%
2002	Retirement	\$32,941	\$33,079	\$35,989	\$3,048	9.25%
2005	Hospitalization	\$33,300	\$33,300	\$36,812	\$3,512	10.55%
2006	Group Life Insurance	\$3,260	\$1,190	\$1,295	-\$1,965	-60.28%
2011	Workers Compensation Insurance	\$296	\$298	\$324	\$28	9.37%
3201	Auditing	\$3,800	\$3,800	\$3,600	-\$200	-5.26%
3401	Repairs-Furniture and Equipment	\$2,500	\$2,500	\$2,000	-\$500	-20.00%
3601	Bookbinding	\$3,000	\$3,000	\$5,000	\$2,000	66.67%
3602	Record Books and Microfilming	\$5,000	\$5,000	\$4,000	-\$1,000	-20.00%
5201	Telephone and Postage	\$5,500	\$5,500	\$5,000	-\$500	-9.09%
5401	Office Supplies	\$5,000	\$5,000	\$5,000	\$0	0.00%
5402	Technology Trust Fund	\$0	\$4,332	\$0	\$0	0.00%
5504	Travel	\$400	\$400	\$400	\$0	0.00%
5801	Dues and Subscriptions	\$800	\$800	\$800	\$0	0.00%
7002	Capital Outlay	\$2,000	\$2,000	\$3,000	\$1,000	50.00%
8001	Rental Of Equipment	\$3,000	\$3,000	\$3,000	\$0	0.00%
21010	Clerk of Circuit Court	\$366,625	\$370,138	\$396,644	\$30,019	8.19%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
21020	**Circuit Court**					
1001	Compensation-Judge Admin Asst	\$37,682	\$37,902	\$38,944	\$1,262	3.35%
1005	Compensation-Jurors and Witness	\$5,000	\$5,000	\$5,000	\$0	0.00%
1006	Compensation-Jury Commission	\$180	\$180	\$210	\$30	16.67%
2001	FICA	\$2,883	\$2,900	\$2,979	\$97	3.35%
2002	Retirement	\$4,645	\$5,056	\$5,195	\$550	11.84%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$460	\$182	\$187	-\$273	-59.36%
2011	Workers Compensation Insurance	\$42	\$45	\$47	\$5	11.27%
3401	Repairs-Furniture and Equipment	\$100	\$100	\$250	\$150	150.00%
5201	Telephone	\$3,500	\$3,500	\$1,800	-\$1,700	-48.57%
5202	Postage	\$800	\$800	\$400	-\$400	-50.00%
5401	Office Supplies	\$900	\$900	\$900	\$0	0.00%
5402	Supplies-Jury Commission	\$1,500	\$1,500	\$1,500	\$0	0.00%
5403	Jury Supplies	\$300	\$300	\$300	\$0	0.00%
5505	Continuing Education	\$500	\$500	\$750	\$250	50.00%
21020	Circuit Court	\$65,152	\$65,525	\$65,155	\$3	0.01%

21030	**General District Court**					
5201	Telephone	\$5,400	\$5,400	\$5,500	\$100	1.85%
5401	Office Supplies	\$500	\$500	\$600	\$100	20.00%
5406	Judge's Robe	\$125	\$125	\$125	\$0	0.00%
5504	Travel	\$500	\$500	\$500	\$0	0.00%
5505	Continuing Education	\$500	\$500	\$500	\$0	0.00%
7003	Purchase Of Office Furniture	\$500	\$500	\$500	\$0	0.00%
8001	Copier Rental	\$2,800	\$2,800	\$2,800	\$0	0.00%
21030	General District Court	\$10,325	\$10,325	\$10,525	\$200	1.94%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
21035	**Juvenile & Domestic Relations Court**					
3401	Repairs-Furniture and Equipment	\$300	\$300	\$100	-\$200	-66.67%
5201	Telephone	\$5,100	\$5,100	\$5,100	\$0	0.00%
5401	Office Supplies	\$200	\$200	\$500	\$300	150.00%
5504	Travel	\$1,000	\$1,000	\$1,500	\$500	50.00%
5505	Continuing Education	\$500	\$500	\$500	\$0	0.00%
8001	Equipment Rental	\$2,500	\$2,500	\$2,200	-\$300	-12.00%
21035	Juvenile & Domestic Relations Court	\$9,600	\$9,600	\$9,900	\$300	3.13%
21040	**Combined Court Security**					
1001	Salary-Deputies	\$194,418	\$195,805	\$204,037	\$9,619	4.95%
1002	Part-Time Court Security Officer	\$40,000	\$40,000	\$40,000	\$0	0.00%
2001	FICA	\$17,933	\$18,039	\$18,669	\$736	4.10%
2002	Retirement	\$25,935	\$26,120	\$27,219	\$1,284	4.95%
2005	Hospitalization	\$39,960	\$39,960	\$40,158	\$198	0.50%
2006	Group Life Insurance	\$2,566	\$940	\$979	-\$1,587	-61.83%
2011	Workers Compensation Insurance	\$3,423	\$3,443	\$4,417	\$994	29.04%
2012	Line of Duty	\$1,872	\$1,470	\$1,621	-\$251	-13.43%
3001	Medical Services	\$1,000	\$1,000	\$1,000	\$0	0.00%
3007	Advertising	\$300	\$300	\$300	\$0	0.00%
5201	Telephone and Postage	\$0	\$0	\$2,100	\$2,100	0.00%
5401	Office Supplies	\$1,000	\$1,000	\$1,000	\$0	0.00%
5410	Uniforms	\$5,000	\$5,000	\$5,000	\$0	0.00%
5411	Ammunition	\$4,500	\$4,500	\$4,500	\$0	0.00%
5501	Training	\$6,000	\$6,000	\$6,000	\$0	0.00%
5504	Travel	\$1,500	\$1,500	\$1,500	\$0	0.00%
7002	Capital Outlay	\$0	\$0	\$6,185	\$6,185	0.00%
7005	Police Equipment	\$4,000	\$4,000	\$4,000	\$0	0.00%
7501	Vehicle Expense	\$10,000	\$10,000	\$10,000	\$0	0.00%
21040	Combined Court Security	\$359,407	\$359,077	\$378,684	\$19,277	5.36%
21000	Courts Total	\$811,109	\$814,665	\$860,909	\$49,800	6.14%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
22000	**Commonwealth Attorney**					
22010	**Commonwealth's Attorney**					
1001	Salary Commonwealth's Attorney	\$120,498	\$121,197	\$124,530	\$4,032	3.35%
1002	Salary-Asst Commonwealth's Attorney	\$127,210	\$127,949	\$137,408	\$10,198	8.02%
1003	Salary-Office Assistant	\$33,907	\$34,104	\$34,483	\$576	1.70%
1004	Comp-Office Assistant	\$33,907	\$34,104	\$35,040	\$1,133	3.34%
2001	FICA	\$24,137	\$24,278	\$25,357	\$1,220	5.05%
2002	Retirement	\$37,567	\$42,335	\$44,217	\$6,650	17.70%
2005	Hospitalization	\$33,300	\$33,300	\$33,465	\$165	0.50%
2006	Group Life Insurance	\$3,717	\$1,523	\$1,591	-\$2,126	-57.20%
2011	Workers Compensation Insurance	\$284	\$286	\$298	\$14	5.04%
3015	Contracted Services	\$2,000	\$2,000	\$2,000	\$0	0.00%
3401	Repairs-Furniture and Equipment	\$1,000	\$0	\$0	-\$1,000	-100.00%
5201	Telephone	\$3,000	\$2,890	\$3,000	\$0	0.00%
5202	Postage and PO Box Rent	\$800	\$800	\$800	\$0	0.00%
5401	Office Supplies	\$3,000	\$3,000	\$3,090	\$90	3.00%
5504	Travel	\$1,281	\$3,281	\$3,281	\$2,000	156.13%
5505	Continuing Education	\$1,591	\$1,591	\$1,591	\$0	0.00%
5802	Dues	\$2,500	\$2,500	\$2,500	\$0	0.00%
7001	Purchase of Equipment	\$3,000	\$2,000	\$3,090	\$90	3.00%
22010	Commonwealth's Attorney	\$432,699	\$437,137	\$455,741	\$23,042	5.33%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
22020	**Victim Witness Coordinator**					
1001	Salary-Victim Witness Coordinator	\$35,866	\$36,075	\$37,067	\$1,201	3.35%
2001	FICA	\$2,744	\$2,760	\$2,836	\$92	3.34%
2002	Retirement	\$4,785	\$4,812	\$4,945	\$160	3.34%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$473	\$173	\$178	-\$295	-62.38%
2011	Workers Compensation Insurance	\$43	\$43	\$44	\$1	3.44%
5201	Telephone and Postage	\$1,619	\$1,619	\$1,619	\$0	0.00%
5401	Office Supplies	\$881	\$881	\$881	\$0	0.00%
5504	Travel	\$1,818	\$1,818	\$1,818	\$0	0.00%
5505	Continuing Education	\$657	\$657	\$657	\$0	0.00%
5802	Dues and Subscriptions	\$189	\$189	\$189	\$0	0.00%
22020	Victim Witness Coordinator	\$55,735	\$55,687	\$56,927	\$1,192	2.14%
22000	Commonwealth Attorney Total	\$488,434	\$492,824	\$512,668	\$24,234	4.96%
20000	Judicial Administration	\$1,299,543	\$1,307,488	\$1,373,577	\$74,034	5.70%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
30000	**Public Safety**					
31020	**Sheriff**					
1001	Salary-Sheriff	\$85,269	\$85,764	\$88,123	\$2,854	3.35%
1002	Compensation-Clerical (County)	\$64,645	\$67,134	\$68,979	\$4,334	6.70%
1003	Salaries-Deputies and Staff	\$1,000,390	\$1,009,683	\$1,037,448	\$37,058	3.70%
1005	Part Time Help-Dispatchers	\$10,460	\$10,460	\$0	-\$10,460	-100.00%
1008	Overtime	\$53,261	\$60,424	\$63,034	\$9,773	18.35%
1013	Domestic Violence Officer-Grant	\$32,403	\$32,591	\$33,487	\$1,084	3.35%
1014	School Resources Officer	\$32,403	\$32,591	\$66,974	\$34,571	106.69%
2001	FICA	\$97,831	\$99,346	\$103,890	\$6,059	6.19%
2002	Retirement	\$162,096	\$163,784	\$172,754	\$10,658	6.58%
2005	Hospitalization	\$206,460	\$206,460	\$227,562	\$21,102	10.22%
2006	Group Life Insurance	\$16,039	\$5,893	\$6,216	-\$9,823	-61.24%
2011	Workers Compensation Insurance	\$16,887	\$22,194	\$23,415	\$6,528	38.66%
2012	Line of Duty	\$5,380	\$4,830	\$5,562	\$182	3.38%
3001	Medical Services	\$1,200	\$1,200	\$1,200	\$0	0.00%
3007	Advertising	\$500	\$500	\$500	\$0	0.00%
3401	Repairs-Furniture and Equipment	\$8,000	\$8,000	\$8,000	\$0	0.00%
3403	Contractual Services	\$27,000	\$27,000	\$27,000	\$0	0.00%
3404	Criminal Investigation Expenses	\$1,000	\$1,000	\$1,000	\$0	0.00%
3406	Building Maintenance	\$4,000	\$4,000	\$4,000	\$0	0.00%
3407	Building Fire Safety Compliance	\$1,000	\$1,000	\$1,000	\$0	0.00%
3501	Trash And Pest Control	\$500	\$500	\$500	\$0	0.00%
5101	Electricity	\$12,600	\$12,600	\$12,600	\$0	0.00%
5102	Water And Sewage	\$5,700	\$5,700	\$6,000	\$300	5.26%
5103	Fuel-Heating	\$9,000	\$9,000	\$9,000	\$0	0.00%
5201	Telephone And Postage	\$18,500	\$18,500	\$18,080	-\$420	-2.27%
5307	Property Insurance	\$3,100	\$3,100	\$2,465	-\$635	-20.48%
5401	Office Supplies	\$6,000	\$6,000	\$6,000	\$0	0.00%
5402	Cleaning Supplies	\$1,500	\$1,500	\$1,500	\$0	0.00%
5403	Crime Prevention	\$600	\$600	\$600	\$0	0.00%
5406	Photographic & Fingerprint Supplies	\$2,500	\$2,500	\$2,500	\$0	0.00%
5410	Uniforms	\$10,000	\$10,000	\$13,300	\$3,300	33.00%
5411	Ammunition and Tear Gas	\$9,000	\$9,000	\$10,200	\$1,200	13.33%
5501	Travel Expense-Training School	\$43,000	\$43,000	\$43,000	\$0	0.00%
5801	Dues And Subscriptions	\$2,500	\$2,500	\$2,800	\$300	12.00%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
31020	**Sheriff** (Continued)					
5820	Drug Task Force	\$3,000	\$3,000	\$3,000	\$0	0.00%
7002	Capital Outlay	\$25,000	\$25,000	\$4,000	-\$21,000	-84.00%
7003	Purchase of Office Equipment	\$8,000	\$8,000	\$10,000	\$2,000	25.0%
7005	Police Equipment	\$10,000	\$11,168	\$25,000	\$15,000	150.00%
7006	Radio Communications	\$8,000	\$8,827	\$8,000	\$0	0.00%
31020	Sheriff	\$2,004,724	\$2,024,350	\$2,118,690	\$113,966	5.68%
31030	**Sheriffs Cars**					
5301	Auto Insurance	\$20,691	\$23,543	\$25,956	\$5,265	25.45%
7501	Purchase of Cars	\$0	\$220	\$239,750	\$239,750	0.00%
9104	Debt Service-Lease/Purchase	\$144,301	\$144,301	\$122,050	-\$22,251	-15.42%
31030	Sheriffs Cars	\$164,992	\$168,064	\$387,756	\$222,764	135.01%
31050	**Canine Unit**					
3003	Veterinarian Services	\$0	\$0	\$2,500	\$2,500	0.00%
5402	Equipment	\$0	\$0	\$600	\$600	0.00%
5411	Canine Nutrition	\$0	\$0	\$1,500	\$1,500	0.00%
5505	Handler Education	\$0	\$0	\$2,400	\$2,400	0.00%
31050	Canine Unit	\$0	\$0	\$7,000	\$7,000	0.00%
31000	Law Enforcement Total	\$2,169,716	\$2,192,414	\$2,513,446	\$343,730	15.84%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
32000	**Fire and Rescue Services**					
32020	**Fire and Rescue Director**					
1001	Salary-Fire and Rescue Director	\$0	\$0	\$34,500	\$34,500	0.00%
2001	FICA	\$0	\$0	\$2,329	\$2,329	0.00%
2002	Retirement	\$0	\$0	\$4,602	\$4,602	0.00%
2005	Hospitalization	\$0	\$0	\$6,694	\$6,694	0.00%
2006	Group Life Insurance	\$0	\$0	\$166	\$166	0.00%
2011	Workers Compensation Insurance	\$0	\$0	\$1,539	\$1,539	0.00%
5201	Telephone	\$0	\$0	\$2,840	\$2,840	0.00%
5202	Postage	\$0	\$0	\$200	\$200	0.00%
5301	Vehicle Insurance	\$0	\$0	\$845	\$845	0.00%
5401	Office Supplies	\$0	\$0	\$800	\$800	0.00%
5402	Equipment & Materials	\$0	\$0	\$2,000	\$2,000	0.00%
5410	Uniforms	\$0	\$0	\$1,265	\$1,265	0.00%
5412	Protective Equipment	\$0	\$0	\$3,420	\$3,420	0.00%
5504	Travel	\$0	\$0	\$2,500	\$2,500	0.00%
5505	Training	\$0	\$0	\$2,500	\$2,500	0.00%
5801	Dues and Subscriptions	\$0	\$0	\$500	\$500	0.00%
7002	Capital Outlay	\$0	\$0	\$29,700	\$29,700	0.00%
7003	Purchase of Furniture	\$0	\$0	\$2,000	\$2,000	0.00%
7005	IT Equipment	\$0	\$0	\$2,200	\$2,200	0.00%
7006	Communications Equipment	\$0	\$0	\$800	\$800	0.00%
32020	Fire and Rescue Director	\$0	\$0	\$101,399	\$101,399	0.00%
32040	**Fire Prevention**					
3005	Lexington Contract-Fire	\$108,751	\$54,795	\$69,100	-\$39,651	-36.46%
3901	State Forest Fire Protection	\$15,725	\$15,725	\$15,725	\$0	0.00%
5404	Purchase of Foam	\$7,500	\$7,500	\$7,500	\$0	0.00%
5601	Contributions-Fire Department	\$644,524	\$644,524	\$644,524	\$0	0.00%
5604	Contributions-Fire Program Fund	\$40,000	\$40,000	\$54,800	\$14,800	37.00%
5605	Contribution-Fire Training	\$10,000	\$10,000	\$10,000	\$0	0.00%
5607	Cont-Interest Pmt/Fire Companies	\$25,000	\$25,000	\$25,000	\$0	0.00%
7005	Communications System	\$1,000	\$1,000	\$1,000	\$0	0.00%
32040	Fire Prevention	\$852,500	\$798,544	\$827,649	-\$24,851	-2.92%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
32050	**Rescue Services**					
3005	Lexington Contract-Rescue	\$72,050	\$164,915	\$170,000	\$97,950	135.95%
3070	E-911 Contractual Costs	\$5,000	\$5,000	\$5,000	\$0	0.00%
5601	Contribution-Rescue Squads	\$437,064	\$437,064	\$437,064	\$0	0.00%
5602	Cont. Cent Shen EMS Council	\$9,601	\$9,601	\$9,970	\$369	3.84%
5603	Contr.-Rock. Emergency Rescue Group	\$10,000	\$10,000	\$10,000	\$0	0.00%
5607	Cont.-Interest Payment/Rescue Squad	\$25,000	\$25,000	\$25,000	\$0	0.00%
5609	DMV Fee Remittance - 4 For Life	\$19,000	\$19,000	\$23,297	\$4,297	22.62%
7007	Rescue Service-EMS System	\$250	\$250	\$250	\$0	0.00%
32050	Rescue Services	\$577,965	\$670,830	\$680,581	\$102,616	17.75%
32060	**Consolidated Dispatch**					
6911	Co Share-Consolidated Dispatch	\$653,882	\$653,882	\$708,761	\$54,879	8.39%
32060	Consolidated Dispatch	\$653,882	\$653,882	\$708,761	\$54,879	8.39%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
32080	**Emergency Management**					
1005	Haz-Mat Compensation	\$50,332	\$50,624	\$52,016	\$1,684	3.35%
2001	Haz-Mat FICA	\$3,850	\$3,873	\$3,979	\$129	3.36%
2002	Retirement	\$6,714	\$6,753	\$6,939	\$225	3.35%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$664	\$243	\$250	-\$414	-62.40%
2011	Workers Compensation Insurance	\$1,762	\$1,772	\$2,320	\$558	31.66%
2012	Line of Duty	\$234	\$210	\$221	-\$14	-5.77%
3001	Contracted Services	\$12,500	\$14,972	\$28,750	\$16,250	130.00%
3003	LEMPG	\$0	\$0	\$7,500	\$7,500	0.00%
3005	Hazardous Material Disposal	\$9,500	\$9,314	\$7,000	-\$2,500	-26.32%
3007	Local Emergency Response	\$0	\$0	\$2,000	\$2,000	0.00%
3501	Reimb-Fire Depts. & Rescue Squads	\$8,150	\$10,207	\$8,150	\$0	0.00%
3502	Reimb-Emerg Response Request	\$0	\$18,546	\$0	\$0	0.00%
5201	Telephone	\$2,200	\$2,200	\$3,500	\$1,300	59.09%
5203	Air Time Rental-Pagers	\$1,000	\$1,000	\$1,050	\$50	5.00%
5301	Auto Insurance	\$0	\$0	\$1,616	\$1,616	0.00%
5402	Equipment & Materials	\$0	\$21,488	\$800	\$800	0.00%
5404	Haz-Mat Materials & Supplies	\$2,200	\$2,967	\$2,500	\$300	13.64%
5504	Travel	\$0	\$0	\$1,250	\$1,250	0.00%
5505	Training & Education	\$5,000	\$5,000	\$1,250	-\$3,750	-75.00%
5603	LEPC Implementation	\$2,400	\$2,400	\$2,400	\$0	0.00%
5801	Dues & Subscriptions	\$300	\$300	\$350	\$50	16.67%
7003	Flash Flood Warning System	\$2,500	\$2,500	\$2,500	\$0	0.00%
32080	Emergency Management	\$115,966	\$161,029	\$143,033	\$27,067	23.34%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
33010	**Correction And Detention**					
3001	Operational Charges	\$766,000	\$766,000	\$766,000	\$0	0.00%
33010	Correction And Detention	\$766,000	\$766,000	\$766,000	\$0	0.00%
33030	**Juvenile Probation Office**					
3005	Repairs-Furniture and Equipment	\$350	\$350	\$350	\$0	0.00%
5201	Telephone	\$5,400	\$5,400	\$5,400	\$0	0.00%
5203	Pager System-Air Time Rental	\$0	\$0	\$0	\$0	0.00%
5401	Office Supplies	\$400	\$400	\$400	\$0	0.00%
33030	Juvenile Probation Office	\$6,150	\$6,150	\$6,150	\$0	0.00%
33040	**Other Institutional Care**					
3901	Juvenile Detention Home Care	\$42,196	\$42,196	\$22,635	-\$19,561	-46.36%
33040	Other Institutional Care	\$42,196	\$42,196	\$22,635	-\$19,561	-46.36%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
34000	**Inspections**					
34010	**Building Inspection**					
1001	Salary-Building Official	\$68,650	\$72,501	\$59,631	-\$9,019	-13.14%
1002	Compensation-Clerical	\$27,720	\$28,659	\$29,447	\$1,727	6.23%
1004	Building Inspectors	\$90,990	\$96,094	\$42,222	-\$48,768	-53.60%
1008	Technical Review Board	\$0	\$0	\$500	\$500	0.00%
2001	FICA	\$14,333	\$15,090	\$10,044	-\$4,289	-29.92%
2002	Retirement	\$24,994	\$26,314	\$17,515	-\$7,479	-29.92%
2005	Hospitalization	\$26,640	\$26,640	\$20,079	-\$6,561	-24.63%
2006	Group Life Insurance	\$2,473	\$947	\$630	-\$1,843	-74.52%
2011	Workers Compensation Insurance	\$2,556	\$2,698	\$2,195	-\$361	-14.14%
3007	Advertising	\$250	\$250	\$250	\$0	0.00%
3050	Unsafe Building Ordinance Enforceme	\$9,000	\$7,483	\$9,000	\$0	0.00%
3901	Permit Surcharge 2.00%	\$5,000	\$5,000	\$5,000	\$0	0.00%
5005	Registrations, Dues, Certification	\$875	\$875	\$1,000	\$125	14.29%
5201	Telephone & Postage	\$2,800	\$2,800	\$3,600	\$800	28.57%
5301	Auto Insurance	\$2,277	\$2,326	\$2,564	\$287	12.62%
5401	Office Supplies	\$1,500	\$1,500	\$1,500	\$0	0.00%
5405	Professional Books	\$1,600	\$1,600	\$1,600	\$0	0.00%
5406	Permit Forms	\$2,800	\$2,800	\$2,800	\$0	0.00%
5410	Uniforms	\$0	\$0	\$1,200	\$1,200	0.00%
5504	Travel	\$500	\$500	\$500	\$0	0.00%
7002	Capital Outlay	\$0	\$1,517	\$0	\$0	0.00%
34010	Building Inspection	\$284,958	\$295,593	\$211,278	-\$73,680	-25.86%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
34015	**Erosion & Sediment Control**					
1003	Salaries	\$50,332	\$62,014	\$90,015	\$39,683	78.84%
2001	FICA	\$3,850	\$4,744	\$6,886	\$3,036	78.86%
2002	Retirement	\$6,714	\$8,273	\$12,008	\$5,294	78.85%
2005	Hospitalization	\$6,660	\$8,945	\$13,386	\$6,726	100.99%
2006	Group Life Insurance	\$664	\$298	\$432	-\$232	-34.93%
2011	Workers Compensation Insurance	\$795	\$980	\$1,908	\$1,113	140.04%
3002	Contracted Services	\$3,000	\$11,960	\$3,000	\$0	0.00%
3007	Advertising	\$250	\$567	\$250	\$0	0.00%
5005	Registrations, Dues, Certification	\$1,000	\$1,865	\$2,000	\$1,000	100.00%
5201	Telephone & Postage	\$2,000	\$3,200	\$2,900	\$900	45.00%
5301	Auto Insurance	\$804	\$1,625	\$862	\$58	7.22%
5401	Office Supplies	\$1,500	\$2,183	\$2,200	\$700	46.67%
5405	Professional Books	\$600	\$1,000	\$1,000	\$400	66.67%
5406	Permit Forms	\$500	\$260	\$500	\$0	0.00%
5410	Uniforms	\$400	\$600	\$600	\$200	50.00%
5504	Travel	\$1,000	\$1,240	\$1,300	\$300	30.00%
7002	Capital Outlay	\$0	\$25,037	\$0	\$0	0.00%
34015	Erosion & Sediment Control	\$80,069	\$134,790	\$139,248	\$59,179	73.91%
35000	**Other Protection**					
35090	Other Protective Services					
2012	Line of Duty for Volunteers	\$13,650	\$16,380	\$17,199	\$3,549	26.00%
3001	Medical Examiner's Fees	\$350	\$350	\$350	\$0	0.00%
5203	Pager System-Magistrate	\$1,100	\$1,100	\$1,100	\$0	0.00%
5601	Contribution to SPCA	\$168,665	\$168,665	\$168,665	\$0	0.00%
5602	Contr.-Op of Magistrate Office	\$890	\$890	\$890	\$0	0.00%
35090	Other Protective Services	\$184,655	\$187,385	\$188,204	\$3,549	1.92%
30000	Public Safety	\$5,734,057	\$5,908,812	\$6,308,384	\$574,327	10.02%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
40000	**Public Works**					
41050	**Engineering Services**					
3003	Contracted Services	\$5,000	\$5,000	\$0	-\$5,000	-100.00%
41050	Engineering Services	\$5,000	\$5,000	\$0	-\$5,000	-100.00%
41080	**Road Maintenance**					
5101	Road and Street Lights-Electricity	\$7,500	\$7,500	\$7,500	\$0	0.00%
41080	Road Maintenance	\$7,500	\$7,500	\$7,500	\$0	0.00%
42000	**Waste Removal**					
42030	**Refuse Pickup**					
3001	Contracted Services	\$470,000	\$470,000	\$540,000	\$70,000	14.89%
3003	Professional Services	\$0	\$0	\$15,000	\$15,000	0.00%
3405	Maintenance-Containers and Sites	\$10,000	\$19,576	\$10,000	\$0	0.00%
3406	Roll Off Site Prep. and Maintenance	\$5,000	\$5,000	\$5,000	\$0	0.00%
3904	County's Share-Landfill Operations	\$648,000	\$648,000	\$674,040	\$26,040	4.02%
5301	Auto Insurance	\$3,350	\$3,422	\$0	-\$3,350	-100.00%
8001	Lease of Sites	\$3,150	\$6,000	\$3,150	\$0	0.00%
42030	Refuse Pickup	\$1,139,500	\$1,151,998	\$1,247,190	\$107,690	9.45%
42040	**Other Sanitation**					
8109	Purchase of Slope Mower	\$0	\$35,288	\$0	\$0	0.00%
42040	Other Sanitation	\$0	\$35,288	\$0	\$0	0.00%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
42050	** Special Enforcement**					
1001	Comp.-Spec Enforcement Office	\$64,806	\$65,182	\$66,974	\$2,168	3.35%
1002	Comp.-Part Time Secretary	\$2,090	\$2,090	\$2,090	\$0	0.00%
1009	Overtime	\$2,500	\$2,500	\$2,500	\$0	0.00%
2001	FICA	\$5,309	\$5,338	\$5,475	\$166	3.12%
2002	Retirement	\$8,645	\$8,695	\$8,934	\$289	3.35%
2005	Hospitalization	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Ins	\$855	\$313	\$321	-\$534	-62.40%
2011	Workers Compensation Insurance	\$949	\$991	\$1,260	\$311	32.77%
2012	Line of Duty	\$420	\$420	\$433	\$13	3.00%
3001	Medical Services	\$0	\$0	\$1,000	\$1,000	0.00%
3007	Advertisement	\$300	\$300	\$300	\$0	0.00%
3010	Repairs-Equipment	\$1,500	\$1,500	\$1,500	\$0	0.00%
3012	Repairs-Radio Equipment	\$2,500	\$2,500	\$2,500	\$0	0.00%
3020	Investigation	\$500	\$500	\$500	\$0	0.00%
5202	Cellular Telephone	\$1,300	\$1,300	\$1,300	\$0	0.00%
5305	Auto Insurance	\$1,338	\$1,367	\$1,507	\$169	12.64%
5401	Office Supplies	\$900	\$900	\$900	\$0	0.00%
5407	Record Books and Dog Tags	\$900	\$900	\$900	\$0	0.00%
5410	Uniforms	\$1,000	\$1,000	\$1,000	\$0	0.00%
5411	Ammunition & Supplies	\$1,000	\$1,000	\$1,000	\$0	0.00%
5504	Travel	\$250	\$250	\$250	\$0	0.00%
5515	Training	\$3,000	\$3,000	\$3,000	\$0	0.00%
5801	Fowl Claims	\$300	\$300	\$300	\$0	0.00%
5802	Livestock Claims	\$1,000	\$1,000	\$1,000	\$0	0.00%
42050	Special Enforcement	\$114,682	\$114,665	\$118,330	\$3,648	3.18%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
43000	**Buildings and Grounds**					
43020	**Buildings and Grounds**					
3010	Janitorial Services	\$42,200	\$42,200	\$42,200	\$0	0.00%
3402	Repairs-Furniture and Equipment	\$500	\$500	\$500	\$0	0.00%
3404	Repairs-Buildings and Ground	\$35,000	\$35,000	\$35,000	\$0	0.00%
3406	Repairs-Health Dept Building	\$3,000	\$3,000	\$3,000	\$0	0.00%
5101	Electricity	\$40,000	\$40,000	\$40,000	\$0	0.00%
5102	Water	\$5,000	\$5,000	\$5,000	\$0	0.00%
5104	Fuel	\$6,000	\$6,000	\$6,000	\$0	0.00%
5307	Property Insurance	\$4,120	\$4,120	\$3,120	-\$1,000	-24.28%
5308	Liability Insurance	\$8,240	\$8,027	\$6,238	-\$2,002	-24.30%
5402	Building Equipment & Supplies	\$7,500	\$7,500	\$8,240	\$740	9.9%
7002	Capital Outlay	\$5,000	\$5,000	\$30,000	\$25,000	500.00%
8001	Courthouse Rental of Equipment	\$10,500	\$10,500	\$10,500	\$0	0.00%
43020	Buildings and Grounds	\$167,060	\$166,847	\$189,798	\$22,738	13.61%
43050	**Combined Courthouse**					
1001	Compensation Utility Worker	\$31,562	\$33,332	\$34,250	\$2,688	8.52%
1002	Overtime	\$2,307	\$2,307	\$2,300	-\$7	-0.30%
2001	FICA	\$2,570	\$2,726	\$2,796	\$226	8.80%
2002	Retirement	\$4,482	\$4,447	\$4,569	\$87	1.94%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$443	\$160	\$164	-\$279	-62.89%
2011	Workers Compensation Insurance	\$675	\$716	\$910	\$235	34.83%
3010	Janitorial Services	\$74,500	\$74,500	\$45,500	-\$29,000	-38.93%
3402	Repairs Furniture & Equipment	\$3,000	\$3,000	\$3,000	\$0	0.00%
3403	Security Systems Maintenance	\$3,000	\$3,000	\$3,000	\$0	0.00%
3404	Repairs Court Complex Building	\$35,000	\$35,000	\$40,000	\$5,000	14.29%
3405	Elevator Maintenance	\$14,000	\$14,000	\$15,000	\$1,000	7.14%
5101	Electricity	\$92,000	\$92,000	\$100,000	\$8,000	8.70%
5102	Water & Sewer	\$12,000	\$12,000	\$12,000	\$0	0.00%
5104	Fuel	\$18,000	\$18,000	\$18,000	\$0	0.00%
5201	Telephone	\$6,400	\$6,400	\$6,400	\$0	0.00%
5307	Property Insurance	\$26,800	\$25,046	\$20,289	-\$6,511	-24.29%
5401	Office Supplies	\$200	\$200	\$200	\$0	0.00%
5402	Building Equipment & Supplies	\$2,000	\$2,000	\$2,000	\$0	0.00%
5406	Cleaning Materials & Supplies	\$4,000	\$4,000	\$4,000	\$0	0.00%
43050	Combined Courthouse	\$339,599	\$339,495	\$321,072	-\$18,527	-5.46%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
43060	**Rockbridge Middle Property**					
5307	Property Insurance	\$0	\$0	\$3,200	\$3,200	0.00%
5308	Liability Insurance	\$0	\$0	\$2,000	\$2,000	0.00%
43060	Rockbridge Middle Property	\$0	\$0	\$5,200	\$5,200	0.00%
44010	**County Garage**					
1001	Comp. Personnel	\$181,698	\$182,754	\$187,780	\$6,082	3.35%
1002	Overtime	\$11,462	\$11,462	\$15,000	\$3,538	30.87%
2001	FICA	\$14,777	\$14,858	\$15,513	\$736	4.98%
2002	Retirement	\$24,239	\$24,379	\$25,050	\$811	3.35%
2005	Hospitalization Insurance	\$33,300	\$33,300	\$33,465	\$165	0.50%
2006	Group Life Insurance	\$2,398	\$877	\$901	-\$1,497	-62.41%
2011	Workers Compensation Insurance	\$3,060	\$3,370	\$4,123	\$1,063	34.74%
3404	Maintenance-Buildings & Grounds	\$1,500	\$2,044	\$2,000	\$500	33.33%
5101	Electricity	\$7,000	\$7,000	\$7,000	\$0	0.00%
5102	Fuel	\$6,000	\$6,000	\$6,000	\$0	0.00%
5103	Water & Sewer	\$1,000	\$1,000	\$1,000	\$0	0.00%
5201	Telephone	\$2,600	\$2,600	\$2,800	\$200	7.69%
5308	Liability Insurance	\$3,100	\$3,100	\$2,348	-\$752	-24.26%
5401	Office Materials & Supplies	\$1,000	\$1,000	\$1,000	\$0	0.00%
5407	Tool Allowance	\$3,600	\$3,600	\$3,600	\$0	0.00%
5410	Uniforms	\$2,600	\$2,600	\$2,600	\$0	0.00%
5414	Repairs, Tires, Parts	\$200,000	\$199,456	\$200,000	\$0	0.00%
5415	Gas, Oil & Diesel	\$485,000	\$485,000	\$500,000	\$15,000	3.09%
5504	Travel	\$250	\$250	\$250	\$0	0.00%
5505	Training	\$500	\$500	\$500	\$0	0.00%
44010	County Garage	\$985,084	\$985,150	\$1,010,930	\$25,846	2.62%
40000	Public Works	\$2,758,425	\$2,805,943	\$2,900,019	\$141,594	5.13%

County of Rockbridge

FY13-14 Operating Budget

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
50000	**Health and Welfare**					
51010	**Health**					
1001	Mosquito Control-Compensation	\$0	\$225	\$0	\$0.00	0.00%
5603	Contribution-Project Horizon	\$8,414	\$8,414	\$8,414	\$0	0.00%
5607	Contribution-State Health Dept	\$248,395	\$248,395	\$255,167	\$6,772	2.73%
5608	Contribn-Rockbridge Free Clinic	\$35,500	\$35,500	\$35,500	\$0	0.00%
5609	Contribn-Disability Service (RATS)	\$11,763	\$11,763	\$11,763	\$0	0.00%
5612	Contrb-RAFC Mobile Dental Equip	\$0	\$0	\$15,600	\$15,600	0.00%
51010	Health	\$304,072	\$304,297	\$326,444	\$22,372	7.36%
51020	**Mental Health**					
5602	Contribution- RAOC	\$15,747	\$15,747	\$15,747	\$0	0.00%
5605	Contribution-RACSB	\$120,189	\$137,723	\$139,576	\$19,387	16.13%
5608	Contribution-Rock. Area Hospice	\$4,800	\$4,800	\$4,800	\$0	0.00%
51020	Mental Health	\$140,736	\$158,270	\$160,123	\$19,387	13.78%
51000	Health Total	\$444,808	\$462,567	\$486,567	\$41,759	9.39%
53000	**Welfare**					
53010	**Welfare**					
3901	Fees-Crt Appt Attorney	\$2,760	\$2,760	\$3,000	\$240	8.70%
5502	Travel TAP Board Member	\$475	\$475	\$0	-\$475	-100.00%
5601	Contrib.-Rock Area DSS	\$211,198	\$211,198	\$234,187	\$22,989	10.89%
5602	Contribution-Program For The Aging	\$31,606	\$31,606	\$31,606	\$0	0.00%
5603	Contribution-TAP	\$13,600	\$13,600	\$13,600	\$0	0.00%
5604	Contribution-CSA	\$553,496	\$553,496	\$555,189	\$1,693	0.31%
5605	Cont. Habitat For Humanity	\$2,500	\$2,500	\$2,500	\$0	0.00%
5606	Cont.-Blue Ridge Legal Service	\$2,705	\$2,705	\$2,705	\$0	0.00%
5607	Cont. Rockbridge Area Relief Associati	\$11,000	\$11,000	\$11,000	\$0	0.00%
53010	Welfare	\$829,340	\$829,340	\$853,787	\$24,447	2.95%
50000	Health and Welfare	\$1,274,148	\$1,291,907	\$1,340,354	\$66,206	5.20%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
60000	**Higher Education**					
64010	**Education Other than Public Schools**					
5601	Contribution-Community College	\$68,384	\$68,384	\$68,384	\$0	0.00%
64010	Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
60000	Higher Education	\$68,384	\$68,384	\$68,384	\$0	0.00%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
70000	**Parks, Recreation & Cultural**					
71010	**Parks and Recreation**					
1001	Salary-Parks and Rec. Director	\$45,870	\$46,138	\$47,407	\$1,537	3.35%
1002	Salaries-Staff	\$67,696	\$68,089	\$69,961	\$2,265	3.35%
1005	Compensation-Part Time Help	\$113,000	\$113,000	\$115,000	\$2,000	1.77%
1006	Part Time Help-Recreation	\$200	\$200	\$200	\$0	0.00%
2001	FICA	\$17,348	\$17,551	\$17,791	\$443	2.56%
2002	Retirement	\$15,150	\$15,238	\$15,657	\$507	3.35%
2005	Hospitalization	\$19,980	\$19,980	\$20,079	\$99	0.50%
2006	Group Life Insurance	\$1,499	\$548	\$563	-\$936	-62.42%
2011	Workers Compensation Insurance	\$5,261	\$5,276	\$6,186	\$925	17.59%
3005	Pmt Under Joint Services-Recreation	\$255,109	\$258,109	\$262,490	\$7,381	2.89%
3201	Contractual Services	\$1,500	\$1,500	\$1,500	\$0	0.00%
3401	Repairs-Equipment	\$9,000	\$9,000	\$10,500	\$1,500	16.67%
3701	Printing and Advertising	\$2,000	\$2,000	\$2,000	\$0	0.00%
5101	Electricity	\$15,000	\$15,000	\$15,000	\$0	0.00%
5102	Fuel	\$2,500	\$2,500	\$2,900	\$400	16.00%
5103	Water Service	\$3,000	\$3,000	\$3,000	\$0	0.00%
5201	Telephone and Postage	\$1,800	\$1,800	\$1,800	\$0	0.00%
5301	Auto Insurance	\$800	\$817	\$901	\$101	12.59%
5401	Office Supplies	\$200	\$200	\$200	\$0	0.00%
5402	Materials and Supplies	\$7,500	\$7,500	\$7,500	\$0	0.00%
5405	Gym Programs-Supplies	\$200	\$200	\$0	-\$200	-100.00%
5406	Pool Supplies/Repair	\$7,500	\$7,500	\$8,100	\$600	8.00%
5410	Staff Uniforms	\$600	\$600	\$600	\$0	0.00%
5502	Travel	\$1,800	\$1,800	\$1,800	\$0	0.00%
5601	Contribution-Fine Arts in Rockbridge	\$2,500	\$2,500	\$0	-\$2,500	-100.00%
5603	Contribution-Lime Kiln	\$2,575	\$2,575	\$0	-\$2,575	-100.00%
5609	Cont. YMCA	\$1,000	\$1,000	\$1,000	\$0	0.00%
5610	Cont.- Summer Enrich. Program.	\$2,000	\$2,000	\$1,600	-\$400	-20.00%
5801	Dues and Subscriptions	\$100	\$100	\$100	\$0	0.00%
5802	Boat Registration Fees	\$100	\$100	\$100	\$0	0.00%
5901	Items For Resale-Lake Robertson	\$4,000	\$4,000	\$4,000	\$0	0.00%
7002	Capital Outlay	\$0	\$0	\$5,000	\$5,000	0.00%
8001	Rental Of Equipment	\$200	\$200	\$200	\$0	0.00%
71010	Parks and Recreation	\$606,988	\$610,021	\$623,136	\$16,148	2.66%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
71015	**Preschool Program**					
1001	Salary-Preschool Director	\$31,196	\$31,377	\$32,240	\$1,044	3.35%
1002	Salaries-Instructors	\$40,734	\$40,879	\$43,583	\$2,849	6.99%
2001	FICA	\$5,503	\$5,528	\$5,800	\$297	5.41%
2002	Retirement	\$7,027	\$7,523	\$7,523	\$496	7.06%
2005	Hospitalization	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Ins.	\$695	\$271	\$271	-\$424	-61.05%
2011	Worker Compensation Ins.	\$417	\$419	\$607	\$190	45.46%
5404	Materials & Supplies	\$3,500	\$3,500	\$3,500	\$0	0.00%
5504	Conferences & Workshops	\$275	\$275	\$275	\$0	0.00%
5801	Dues and Subscriptions	\$30	\$30	\$30	\$0	0.00%
8002	Preschool Facilities Rent	\$2,000	\$2,000	\$2,000	\$0	0.00%
71015	Preschool Program	\$104,697	\$105,121	\$109,215	\$4,518	4.32%
71010	Parks and Recreation Total	\$711,685	\$715,143	\$732,350	\$20,665	2.90%
73020	**Libraries**					
5601	Contribution-Regional Library	\$553,257	\$553,257	\$552,999	-\$258	-0.05%
5604	Contribution-Talking Books	\$1,000	\$1,000	\$1,000	\$0	0.00%
7003	Contr.-Repair Retaining Wall	\$0	\$10,000	\$0	\$0	0.00%
73020	Libraries	\$554,257	\$564,257	\$553,999	-\$258	-0.05%
70000	Parks, Recreation and Cultural	\$1,265,942	\$1,279,400	\$1,286,349	\$20,407	1.61%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
80000	**Community Development**					
81010	**Planning & Development**					
1001	Comp-Planning/Zoning Administration	\$121,748	\$122,455	\$125,822	\$4,074	3.35%
1003	Comp. Administrative Assistant	\$35,411	\$35,618	\$36,597	\$1,186	3.35%
1008	Compensation-Planning Commission	\$3,000	\$3,000	\$3,500	\$500	16.67%
1009	Compensation-Zoning Board	\$1,000	\$1,000	\$1,000	\$0	0.00%
2001	FICA	\$12,329	\$12,093	\$12,425	\$96	0.78%
2002	Retirement	\$20,965	\$22,078	\$21,667	\$702	3.35%
2005	Hospitalization	\$19,980	\$19,980	\$20,079	\$99	0.50%
2006	Group Life Insurance	\$2,074	\$759	\$780	-\$1,294	-62.41%
2011	Workers Compensation Insurance	\$1,966	\$1,978	\$2,711	\$745	37.91%
3201	Comprehensive Land Use Plan	\$3,400	\$3,400	\$3,400	\$0	0.00%
3202	Payment For Planning Service	\$16,000	\$16,000	\$16,000	\$0	0.00%
3701	Advertising	\$1,500	\$1,500	\$1,500	\$0	0.00%
5201	Telephone	\$4,000	\$4,000	\$4,000	\$0	0.00%
5301	Auto Insurance	\$400	\$409	\$451	\$51	12.73%
5401	Office Supplies	\$1,500	\$1,500	\$1,500	\$0	0.00%
5502	Travel	\$2,000	\$2,000	\$2,000	\$0	0.00%
5601	Contrib.-Soil Conservation Service	\$7,500	\$7,500	\$7,500	\$0	0.00%
5801	Payment To Planning Dist Commission	\$17,101	\$17,101	\$17,101	\$0	0.00%
5810	Dues & Subscriptions	\$1,200	\$1,200	\$1,200	\$0	0.00%
7002	Furniture and Equipment	\$300	\$300	\$1,400	\$1,100	366.67%
81010	Planning & Development	\$273,374	\$273,870	\$280,633	\$7,259	2.66%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
81015	**Geographic Information System**					
1001	Comp-GIS Coordinator	\$55,021	\$55,341	\$56,863	\$1,842	3.35%
1002	Comp. GIS Technical Specialist	\$31,777	\$31,963	\$32,842	\$1,065	3.35%
2001	FICA	\$6,640	\$6,679	\$6,862	\$222	3.35%
2002	Retirement	\$11,579	\$11,646	\$11,967	\$388	3.35%
2005	Hospitalization Ins	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Insurance	\$1,146	\$419	\$431	-\$715	-62.43%
2011	Workers Compensation Insurance	\$1,371	\$1,379	\$1,902	\$531	38.71%
3401	Repairs-Furniture & Equipment	\$800	\$800	\$900	\$100	12.50%
3501	Contracted Services	\$15,000	\$15,000	\$12,000	-\$3,000	-20.00%
3701	Advertising	\$25	\$25	\$25	\$0	0.00%
5201	Telephone & Postage	\$2,500	\$2,500	\$2,500	\$0	0.00%
5301	Auto Insurance	\$938	\$958	\$1,006	\$68	7.24%
5401	Office Supplies	\$900	\$900	\$950	\$50	5.56%
5504	Travel & Training	\$1,200	\$1,200	\$1,200	\$0	0.00%
5801	Subscriptions	\$50	\$50	\$50	\$0	0.00%
7001	Capital Outlay	\$6,000	\$6,000	\$9,333	\$3,333	55.55%
7003	Software	\$8,500	\$8,500	\$15,500	\$7,000	82.35%
81015	Geographic Information System	\$156,767	\$156,681	\$167,716	\$10,949	6.98%
81080	**Rental Assistance**					
1001	Salary-Rental Assistance Director	\$45,048	\$45,310	\$46,556	\$1,508	3.35%
1004	Compensation-Part Time Inspection	\$7,632	\$7,800	\$7,800	\$168	2.20%
2001	FICA	\$4,030	\$4,030	\$4,158	\$128	3.18%
2002	Retirement	\$6,009	\$6,044	\$6,211	\$202	3.35%
2005	Hospitalization	\$6,660	\$6,660	\$6,693	\$33	0.50%
2006	Group Life Insurance	\$595	\$217	\$223	-\$372	-62.44%
2011	Workers Compensation Insurance	\$722	\$728	\$717	-\$5	-0.62%
5201	Telephone and Postage	\$1,878	\$1,878	\$1,878	\$0	0.00%
5401	Office Supplies	\$1,450	\$1,450	\$1,750	\$300	20.69%
5502	Travel	\$1,300	\$1,300	\$1,300	\$0	0.00%
7003	Computer Equipment	\$0	\$0	\$0	\$0	0.00%
81080	Rental Assistance	\$75,324	\$75,417	\$77,287	\$1,963	2.61%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
81090	**Economic Development**					
1008	Compensation-Authority Member	\$500	\$500	\$1,500	\$1,000	200.00%
3002	Transportation Grant	\$18,000	\$34,845	\$18,000	\$0	0.00%
3004	Wayfinding Grant	\$0	\$4,041	\$0	\$0	0.00%
3201	Engineering Services	\$7,500	\$7,500	\$7,500	\$0	0.00%
3901	Park Site Development	\$7,500	\$7,500	\$7,500	\$0	0.00%
3902	County Economic Incentive	\$0	\$64,000	\$0	\$0	0.00%
5501	Travel	\$2,500	\$2,500	\$2,500	\$0	0.0%
5601	Contribution-Econ. Develop Auth.	\$2,000	\$2,000	\$2,000	\$0	0.00%
5603	Contribution-Tour Program	\$367,568	\$367,568	\$369,983	\$2,415	0.66%
5607	Contribution-Chamber Of Comm.	\$5,000	\$5,000	\$5,000	\$0	0.00%
5611	Contribution-Shen. Valley Partnership	\$15,162	\$15,162	\$16,616	\$1,454	9.59%
5623	Cont-Horse Center Debt-Lodging	\$380,000	\$380,000	\$380,000	\$0	0.00%
5624	Cont-Small Business Development	\$2,500	\$2,500	\$2,500	\$0	0.00%
5699	Rock.Area Net Authority Expense	\$78,000	\$91,161	\$21,000	-\$57,000	-73.08%
6000	RANA Operational Expenses	\$0	\$4,581	\$0	\$0	0.00%
81090	Economic Development	\$886,230	\$988,858	\$834,099	-\$52,131	-5.88%
81000	Planning and Development Total	\$1,391,695	\$1,494,826	\$1,359,735	-\$31,960	-2.30%
82000	**Public Service Authority**					
82010	**PSA**					
5604	Cont-Debt Payment Series 2001 Principa	\$95,684	\$95,684	\$100,338	\$4,654	4.86%
5605	Cont-Debt Payment Series 2001 Interest	\$21,394	\$21,394	\$16,741	-\$4,653	-21.75%
5606	Cont-Debt Lex to Raphine WWT Lines	\$393,058	\$393,058	\$388,058	-\$5,000	-1.27%
82010	PSA	\$510,136	\$510,136	\$505,137	-\$4,999	-0.98%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
82020	**Other Public Utilities**					
5601	Cont/Debt Goshen Water	\$500	\$500	\$500	\$0	0.00%
5603	Cont/Debt Rt 60 S&W with BV	\$68,105	\$68,105	\$67,439	-\$666	-0.98%
5606	MSA Sewer Treatment Debt Pmnt	\$0	\$0	\$706,425	\$706,425	0.00%
82020	Other Public Utilities	\$68,605	\$68,605	\$774,364	\$705,759	1028.73%
83010	**NBSWCD Support**					
1003	Salaries-Soil Erosion	\$98,349	\$108,283	\$111,261	\$12,912	13.13%
2001	FICA	\$7,524	\$8,284	\$8,511	\$987	13.12%
2002	Retirement	\$10,349	\$14,445	\$14,842	\$4,493	43.42%
2005	Hospitalization	\$13,320	\$13,320	\$6,693	-\$6,627	-49.75%
2006	Group Life Insurance	\$1,024	\$520	\$534	-\$490	-47.85%
2011	Worker Compensation Insurance	\$1,030	\$1,183	\$1,616	\$586	56.90%
83010	NBSWCD Support	\$131,596	\$146,035	\$143,458	\$11,862	9.01%
83020	**Agriculture & Home Economics**					
3001	4-H Program Support	\$3,000	\$3,000	\$3,250	\$250	8.33%
3003	Contracted Serv.-Dow Chemical	\$0	\$0	\$100	\$100	0.00%
5201	Telephone	\$3,800	\$3,800	\$3,800	\$0	0.00%
5504	Travel	\$3,000	\$3,000	\$3,500	\$500	16.67%
5601	Contribution-Salaries & Fringes	\$66,918	\$66,918	\$69,944	\$3,026	4.52%
5606	Contribution-4-H (County Fair)	\$3,000	\$3,000	\$3,000	\$0	0.00%
7001	Purchase of Equipment	\$750	\$750	\$750	\$0	0.00%
8003	Rent of P O Box	\$132	\$132	\$132	\$0	0.00%
83020	Agriculture & Home Economics	\$80,600	\$80,600	\$84,476	\$3,876	4.81%
80000	Community Development	\$2,182,632	\$2,300,202	\$2,867,170	\$684,538	31.36%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
90000	**Non-Departmental**					
91010	**Non-Departmental**					
3006	Revenue Sharing Pmt-Lexington	\$1,750,000	\$1,750,000	\$1,750,000	\$0	0.00%
91010	Non-Departmental	\$1,750,000	\$1,750,000	\$1,750,000	\$0	0.00%
91020	**Fringe Benefits**					
2009	Unemployment Insurance	\$9,000	\$9,000	\$9,000	\$0	0.00%
2015	Termination Pay	\$0	\$0	\$100	\$100	0.00%
91020	Fringe Benefits	\$9,000	\$9,000	\$9,100	\$100	1.11%
91040	**Debt Service**					
0810	Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$0	0.00%
0817	Principal-Utility Bond Series	\$46,023	\$46,023	\$37,811	-\$8,212	-17.84%
0818	Interest-Utility Bond Series	\$2,941	\$2,941	\$4,894	\$1,953	66.41%
0823	Courthouse Debt	\$1,313,996	\$1,313,996	\$1,315,796	\$1,800	0.14%
0289	Anticipation Note - Lined Landfill	\$0	\$0	\$25,000	\$25,000	0.00%
0831	Radio System Upgrade	\$0	\$0	\$250,000	\$250,000	0.00%
0833	Contrb-Repair & Upgrade Jail	\$0	\$0	\$91,000	\$91,000	0.00%
91040	Debt Service	\$1,365,460	\$1,365,460	\$1,727,001	\$361,541	26.48%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
92000	**Refunds**					
92010	**Refunds**					
5803	Auto Tag Refunds	\$700	\$700	\$700	\$0	0.00%
5804	Tax Refunds	\$5,400	\$5,400	\$5,400	\$0	0.00%
5820	Grant Refunds	\$1,000	\$1,000	\$500	-\$500	-50.00%
92010	Refunds	\$7,100	\$7,100	\$6,600	-\$500	-7.04%
99000	**Transfers and Reserves**					
99010	**Transfers and Reserves**					
6191	Transfer to Landfill-Transfer Stat.	\$0	\$25,945	\$0	\$0	0.00%
6192	Transfer to Lined Landfill	\$0	\$40,250	\$0	\$0	0.00%
6201	Transfer To Solid Waste Authority	\$1,109,217	\$1,109,217	\$399,008	-\$710,209	-64.03%
6500	Transfer to School Fund (Debt)	\$0	\$0	\$3,470,381	\$3,470,381	0.00%
6501	Transfer To School Fund (Ops)	\$15,741,781	\$16,706,024	\$13,478,834	-\$2,262,947	-14.38%
6502	Transfer to Schools (Ret. Supp.)	\$210,000	\$210,000	\$210,000	\$0	0.00%
6950	Contingencies	\$50,000	\$49,610	\$50,000	\$0	0.00%
6999	Transfer to Reserve	\$370,428	\$370,428	\$0	-\$370,428	-100.00%
99010	Transfer and Reserves	\$17,481,426	\$18,511,474	\$17,608,223	\$126,797	0.73%
90000	Non-Departmental	\$20,612,986	\$21,643,034	\$21,100,925	\$487,939	2.37%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
11010	Board of Supervisors	\$66,993	\$67,383	\$97,759	\$30,766	45.92%
12000	Administrative and Financial	\$1,395,028	\$1,410,312	\$1,406,496	\$11,468	0.82%
13000	Registrar	\$141,688	\$140,252	\$143,817	\$2,129	1.50%
20000	Judicial Administration	\$1,299,543	\$1,307,488	\$1,373,577	\$74,034	5.70%
30000	Public Safety	\$5,734,057	\$5,908,812	\$6,308,384	\$574,327	10.02%
40000	Public Works	\$2,758,425	\$2,805,943	\$2,900,019	\$141,594	5.13%
50000	Health and Welfare	\$1,274,148	\$1,291,907	\$1,340,354	\$66,206	5.20%
60000	Higher Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
70000	Parks, Recreation and Cultural	\$1,265,942	\$1,279,400	\$1,286,349	\$20,407	1.61%
80000	Community Development	\$2,182,632	\$2,300,202	\$2,867,170	\$684,538	31.36%
90000	Non-Departmental	\$20,612,986	\$21,643,034	\$21,100,925	\$487,939	2.37%
Total	Fund 11	\$36,799,826	\$38,223,117	\$38,893,234	\$2,093,408	5.69%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
Account Summary		Sorted by Account Number				
11010	Board of Supervisors	\$66,993	\$67,383	\$97,759	\$30,766	45.92%
12020	County Administrator	\$204,331	\$211,421	\$188,738	-\$15,593	-7.63%
12025	County Attorney	\$153,888	\$155,742	\$162,270	\$8,382	5.45%
12030	Supervisor of Accounts	\$129,630	\$129,785	\$130,875	\$1,245	0.96%
12040	IT Department	\$136,790	\$136,705	\$141,143	\$4,353	3.18%
12080	Land Use Taxation	\$1,260	\$1,260	\$1,250	-\$10	-0.79%
12090	Commissioner of the Revenue	\$257,103	\$256,367	\$262,453	\$5,350	2.08%
12130	Treasurer	\$300,591	\$300,387	\$309,797	\$9,206	3.06%
12190	Director of Fiscal Services	\$211,435	\$218,645	\$209,970	-\$1,465	-0.69%
13000	Registrar	\$141,688	\$140,252	\$143,817	\$2,129	1.50%
21010	Clerk of Circuit Court	\$366,625	\$370,138	\$396,644	\$30,019	8.19%
21020	Circuit Court	\$65,152	\$65,525	\$65,155	\$3	0.01%
21030	General District Court	\$10,325	\$10,325	\$10,525	\$200	1.94%
21035	Juvenile & Domestic Relations Court	\$9,600	\$9,600	\$9,900	\$300	3.13%
21040	Combined Court Security	\$359,407	\$359,077	\$378,684	\$19,277	5.36%
22010	Commonwealth's Attorney	\$432,699	\$437,137	\$455,741	\$23,042	5.33%
22020	Victim Witness Coordinator	\$55,735	\$55,687	\$56,927	\$1,192	2.14%
31020	Sheriff	\$2,004,724	\$2,024,350	\$2,118,690	\$113,966	5.68%
31030	Sheriffs Cars	\$164,992	\$168,064	\$387,756	\$222,764	135.01%
31050	Canine Unit	\$0	\$0	\$7,000	\$7,000	0.00%
32020	Fire and Rescue Director	\$0	\$0	\$101,399	\$101,399	0.00%
32040	Fire Prevention	\$852,500	\$798,544	\$827,649	-\$24,851	-2.92%
32050	Rescue Services	\$577,965	\$670,830	\$680,581	\$102,616	17.75%
32060	Consolidated Dispatch	\$653,882	\$653,882	\$708,761	\$54,879	8.39%
32080	Emergency Management	\$115,966	\$161,029	\$143,033	\$27,067	23.34%
33010	Correction And Detention	\$766,000	\$766,000	\$766,000	\$0	0.00%
33030	Juvenile Probation Office	\$6,150	\$6,150	\$6,150	\$0	0.00%
33040	Other Institutional Care	\$42,196	\$42,196	\$22,635	-\$19,561	-46.36%
34010	Building Inspection	\$284,958	\$295,593	\$211,278	-\$73,680	-25.86%
34015	Erosion & Sediment Control	\$80,069	\$134,790	\$139,248	\$59,179	73.91%
35090	Other Protective Services	\$184,655	\$187,385	\$188,204	\$3,549	1.92%
41050	Engineering Services	\$5,000	\$5,000	\$0	-\$5,000	-100.00%
41080	Road Maintenance	\$7,500	\$7,500	\$7,500	\$0	0.00%
42030	Refuse Pickup	\$1,139,500	\$1,151,998	\$1,247,190	\$107,690	9.45%
42040	Other Sanitation	\$0	\$35,288	\$0	\$0	0.00%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
Account Summary		Sorted by Account Number				
42050	Special Enforcement	\$114,682	\$114,665	\$118,330	\$3,648	3.18%
43050	Combined Courthouse	\$339,599	\$339,495	\$321,072	-\$18,527	-5.46%
43060	Rockbridge Middle Property	\$0	\$0	\$5,200	\$5,200	0.00%
44010	County Garage	\$985,084	\$985,150	\$1,010,930	\$25,846	2.62%
51010	Health	\$304,072	\$304,297	\$326,444	\$22,372	7.36%
51020	Mental Health	\$140,736	\$158,270	\$160,123	\$19,387	13.78%
53010	Welfare	\$829,340	\$829,340	\$853,787	\$24,447	2.95%
60000	Higher Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
71010	Parks and Recreation	\$606,988	\$610,021	\$623,136	\$16,148	2.66%
71015	Preschool Program	\$104,697	\$105,121	\$109,215	\$4,518	4.32%
73020	Libraries	\$554,257	\$564,257	\$553,999	-\$258	-0.05%
81010	Planning & Development	\$273,374	\$273,870	\$280,633	\$7,259	2.66%
81015	Geographic Information System	\$156,767	\$156,681	\$167,716	\$10,949	6.98%
81080	Rental Assistance	\$75,324	\$75,417	\$77,287	\$1,963	2.61%
81090	Economic Development	\$886,230	\$988,858	\$834,099	-\$52,131	-5.88%
82010	PSA	\$510,136	\$510,136	\$505,137	-\$4,999	-0.98%
82020	Other Public Utilities	\$68,605	\$68,605	\$774,364	\$705,759	1028.73%
83010	NBSWCD Support	\$131,596	\$146,035	\$143,458	\$11,862	9.01%
83020	Agriculture & Home Economics	\$80,600	\$80,600	\$84,476	\$3,876	4.81%
91010	Non-Departmental	\$1,750,000	\$1,750,000	\$1,750,000	\$0	0.00%
91020	Fringe Benefits	\$9,000	\$9,000	\$9,100	\$100	1.11%
91040	Debt Service	\$1,365,460	\$1,365,460	\$1,727,001	\$361,541	26.48%
92010	Refunds	\$7,100	\$7,100	\$6,600	-\$500	-7.04%
6191	Transfer to Landfill-Transfer Stat.	\$0	\$25,945	\$0	\$0	0.00%
6192	Transfer to Lined Landfill	\$0	\$40,250	\$0	\$0	0.00%
6201	Transfer To Solid Waste Authority	\$1,109,217	\$1,109,217	\$399,008	-\$710,209	-64.03%
6500	Transfer to School Fund (Debt)	\$0	\$0	\$3,470,381	\$3,470,381	0.00%
6501	Transfer To School Fund (Ops)	\$15,741,781	\$16,706,024	\$13,478,834	-\$2,262,947	-14.38%
6502	Transfer to Schools (Ret. Supp.)	\$210,000	\$210,000	\$210,000	\$0	0.00%
6950	Contingencies	\$50,000	\$49,610	\$50,000	\$0	0.00%
6999	Transfer to Reserve	\$370,428	\$370,428	\$0	-\$370,428	-100.00%
Totals		\$36,799,826	\$38,223,117	\$38,893,234	\$2,093,408	5.69%

Account Number	Description	Budget FY12-13	Approp FY12-13	Adopted Budget	Amount Changed	Percent Changed
Account Summary		Sorted by Amount Changed				
6500	Transfer to School Fund (Debt)	\$0	\$0	\$3,470,381	\$3,470,381	0.00%
82020	Other Public Utilities	\$68,605	\$68,605	\$774,364	\$705,759	1028.73%
91040	Debt Service	\$1,365,460	\$1,365,460	\$1,727,001	\$361,541	26.48%
31030	Sheriffs Cars	\$164,992	\$168,064	\$387,756	\$222,764	135.01%
31020	Sheriff	\$2,004,724	\$2,024,350	\$2,118,690	\$113,966	5.68%
42030	Refuse Pickup	\$1,139,500	\$1,151,998	\$1,247,190	\$107,690	9.45%
32050	Rescue Services	\$577,965	\$670,830	\$680,581	\$102,616	17.75%
32020	Fire and Rescue Director	\$0	\$0	\$101,399	\$101,399	0.00%
34015	Erosion & Sediment Control	\$80,069	\$134,790	\$139,248	\$59,179	73.91%
32060	Consolidated Dispatch	\$653,882	\$653,882	\$708,761	\$54,879	8.39%
11010	Board of Supervisors	\$66,993	\$67,383	\$97,759	\$30,766	45.92%
21010	Clerk of Circuit Court	\$366,625	\$370,138	\$396,644	\$30,019	8.19%
32080	Emergency Management	\$115,966	\$161,029	\$143,033	\$27,067	23.34%
44010	County Garage	\$985,084	\$985,150	\$1,010,930	\$25,846	2.62%
53010	Welfare	\$829,340	\$829,340	\$853,787	\$24,447	2.95%
22010	Commonwealth's Attorney	\$432,699	\$437,137	\$455,741	\$23,042	5.33%
43020	Buildings and Grounds	\$167,060	\$166,847	\$189,798	\$22,738	13.61%
51010	Health	\$304,072	\$304,297	\$326,444	\$22,372	7.36%
51020	Mental Health	\$140,736	\$158,270	\$160,123	\$19,387	13.78%
21040	Combined Court Security	\$359,407	\$359,077	\$378,684	\$19,277	5.36%
71010	Parks and Recreation	\$606,988	\$610,021	\$623,136	\$16,148	2.66%
83010	NBSWCD Support	\$131,596	\$146,035	\$143,458	\$11,862	9.01%
81015	Geographic Information System	\$156,767	\$156,681	\$167,716	\$10,949	6.98%
12130	Treasurer	\$300,591	\$300,387	\$309,797	\$9,206	3.06%
12025	County Attorney	\$153,888	\$155,742	\$162,270	\$8,382	5.45%
81010	Planning & Development	\$273,374	\$273,870	\$280,633	\$7,259	2.66%
31050	Canine Unit	\$0	\$0	\$7,000	\$7,000	0.00%
12090	Commissioner of the Revenue	\$257,103	\$256,367	\$262,453	\$5,350	2.08%
43060	Rockbridge Middle Property	\$0	\$0	\$5,200	\$5,200	0.00%
71015	Preschool Program	\$104,697	\$105,121	\$109,215	\$4,518	4.32%
12040	IT Department	\$136,790	\$136,705	\$141,143	\$4,353	3.18%
83020	Agriculture & Home Economics	\$80,600	\$80,600	\$84,476	\$3,876	4.81%
42050	Special Enforcement	\$114,682	\$114,665	\$118,330	\$3,648	3.18%
35090	Other Protective Services	\$184,655	\$187,385	\$188,204	\$3,549	1.92%

Account Number	Description	Budget FY12-13	Approp FY12-13	Adopted Budget	Amount Changed	Percent Changed
Account Summary		Sorted by Amount Changed				
13000	Registrar	\$141,688	\$140,252	\$143,817	\$2,129	1.50%
81080	Rental Assistance	\$75,324	\$75,417	\$77,287	\$1,963	2.61%
12030	Supervisor of Accounts	\$129,630	\$129,785	\$130,875	\$1,245	0.96%
22020	Victim Witness Coordinator	\$55,735	\$55,687	\$56,927	\$1,192	2.14%
21035	Juvenile & Domestic Relations Court	\$9,600	\$9,600	\$9,900	\$300	3.13%
21030	General District Court	\$10,325	\$10,325	\$10,525	\$200	1.94%
91020	Fringe Benefits	\$9,000	\$9,000	\$9,100	\$100	1.11%
21020	Circuit Court	\$65,152	\$65,525	\$65,155	\$3	0.01%
33010	Correction And Detention	\$766,000	\$766,000	\$766,000	\$0	0.00%
33030	Juvenile Probation Office	\$6,150	\$6,150	\$6,150	\$0	0.00%
41080	Road Maintenance	\$7,500	\$7,500	\$7,500	\$0	0.00%
42040	Other Sanitation	\$0	\$35,288	\$0	\$0	0.00%
60000	Higher Education	\$68,384	\$68,384	\$68,384	\$0	0.00%
91010	Non-Departmental	\$1,750,000	\$1,750,000	\$1,750,000	\$0	0.00%
6191	Transfer to Landfill-Transfer Stat.	\$0	\$25,945	\$0	\$0	0.00%
6192	Transfer to Lined Landfill	\$0	\$40,250	\$0	\$0	0.00%
6502	Transfer to Schools (Ret. Supp.)	\$210,000	\$210,000	\$210,000	\$0	0.00%
6950	Contingencies	\$50,000	\$49,610	\$50,000	\$0	0.00%
12080	Land Use Taxation	\$1,260	\$1,260	\$1,250	-\$10	-0.79%
73020	Libraries	\$554,257	\$564,257	\$553,999	-\$258	-0.05%
92010	Refunds	\$7,100	\$7,100	\$6,600	-\$500	-7.04%
12190	Director of Fiscal Services	\$211,435	\$218,645	\$209,970	-\$1,465	-0.69%
82010	PSA	\$510,136	\$510,136	\$505,137	-\$4,999	-0.98%
41050	Engineering Services	\$5,000	\$5,000	\$0	-\$5,000	-100.00%
12020	County Administrator	\$204,331	\$211,421	\$188,738	-\$15,593	-7.63%
43050	Combined Courthouse	\$339,599	\$339,495	\$321,072	-\$18,527	-5.46%
33040	Other Institutional Care	\$42,196	\$42,196	\$22,635	-\$19,561	-46.36%
32040	Fire Prevention	\$852,500	\$798,544	\$827,649	-\$24,851	-2.92%
81090	Economic Development	\$886,230	\$988,858	\$834,099	-\$52,131	-5.88%
34010	Building Inspection	\$284,958	\$295,593	\$211,278	-\$73,680	-25.86%
6999	Transfer to Reserve	\$370,428	\$370,428	\$0	-\$370,428	-100.00%
6201	Transfer To Solid Waste Authority	\$1,109,217	\$1,109,217	\$399,008	-\$710,209	-64.03%
6501	Transfer To School Fund (Ops)	\$15,741,781	\$16,706,024	\$13,478,834	-\$2,262,947	-14.38%
Totals		\$36,799,826	\$38,223,117	\$38,893,234	\$2,093,408	5.69%

Rockbridge County Solid Waste Authority

The Rockbridge County Board of Supervisors created the Rockbridge County Solid Waste Authority for regional waste and refuse disposal program development. The members of the Rockbridge County Board of Supervisors are the members of the Solid Waste Authority. The Authority oversees refuse and recycling disposal programs. The Authority owns the landfill at the end of Landfill Road in Rockbridge County and uses two fund accounts to budget solid waste activities. Fund 19 supports the Landfill operations and Fund 20 provides for the Recycling program. The County manages the planning, budgeting, operations, and maintenance functions for the landfill and recycling programs.

The Authority accounts for landfill operations in category 19-19040.

The Authority funds two categories for the recycling program. Category 20-42070 funds the administrative office and staff, while category 20-42080 funds the operations of the staffed collection centers.

Fund 19: Solid Waste Authority - Landfill

The Solid Waste Authority owns and Rockbridge County operates the only permitted landfill within the County. The Authority entered into agreement with the Cities of Lexington and Buena Vista to establish mutually beneficial use and operation of the Rockbridge County Sanitary Landfill. The accounting for anticipated revenues and planned expenditures for landfill development, operations, maintenance, and closure are reflected in Fund 19. The revenue for Fund 19 come from user fees charged to the Landfill's three customers: the County, Buena Vista, and Lexington.

The County charges businesses and industries a service fee for trash disposal. The fees charged by the County are accounted for in Fund 11. County citizens are encouraged to use the staffed and unstaffed collection centers located throughout the County and may directly deliver items to the landfill without charge.

The current landfill, by state mandate, must close no later than December 2014. The Authority transformed the former baler facility into a transfer station during FY 2102-13. The new transfer station is available for use when the current, active landfill cell closes. During FY 2012-13, the Board voted to contract with a civil engineering firm to move forward with review of the current landfill site in order to provide a complete cost analysis for a second permitted landfill to adjoin the existing landfill. As a result of the cost analysis, the Board has committed to the long-term cost savings via construction of an adjacent landfill. Although the two cities opted to contract with a third party to handle their solid waste in the coming years, the transfer station and the projected future landfill design will have the capability to handle their refuse, should either decide to participate in the Authority's solid waste system.

Revenues:

The Board of Supervisors created the Regional Solid Waste Management Committee as an advisory body to the Solid Waste Authority to ensure landfill operations meet the participating localities' needs. The Solid Waste Management Committee has three County members and one member from each of the two cities. This Committee is tasked to review landfill operations and planning, and provide input for budget development. The Committee is directed to review the landfill's administration, operations, and maintenance functions in order to recommend approval of planned expenditures to meet landfill requirements. The Committee is also charged with recommending the tipping fee (cost per ton) assessed to localities, to ensure adequate revenues. The Committee may also make recommendations on procedural, operational, or maintenance changes at the landfill. County personnel are responsible for the operations and maintenance of the landfill facility.

Each participating locality is charged a per-ton fee for trash disposed at the landfill. The fees paid by the three customers are the only landfill revenue source. The three customers may charge their customers based on their own fee schedule. Based on projections made from data collected over the past several years, we expect 41,077 tons of waste to be deposited into

the landfill in FY 2013-14. The Regional Solid Waste Management Committee recommended that the FY 2013-14 tipping fee remain level with the prior fiscal year. Additional revenue required to pass a balanced budget will come from unencumbered surplus in FC19.

Expenditures:

The Landfill function (19-19040) reflects funding for the management and operations of the current landfill site. This function's budget increased by \$160,271 in FY 2013-14 due to the Board-approved 3% compensation increase and associated fringe benefits; a new lease-purchase agreement for a track loader necessary to remain in operational compliance with DEQ; anticipated higher fuel costs; and a higher debt service for the transfer station revenue bond.

Fund 20: Solid Waste Authority - Recycling

The Solid Waste Authority accounts for recycling operations through Fund 20.

The Commonwealth, through the Department of Environmental Quality, sets the trash recycling standards with which we must comply. For the state as a whole, the goal is to recycle 25% of the total trash. For smaller localities including Rockbridge County, the goal was reduced to 15% in 2011. In the past year, the Rockbridge area again far exceeded this goal.

Revenues:

Revenues for Fund 20 come from recyclable sales, a state recycle grant, and a transfer from the General Fund. The anticipated revenues for FY 2013-14 are expected to drop \$725,209 when compared to last fiscal year. This is caused because the MSA Sewer Treatment debt was previously paid through Fund Code 20 (Solid Waste Authority - Recycling) via a transfer from the County's General Fund (FC11). Research of the loan document reflects the support agreement involves Rockbridge County, the City of Lexington, Rockbridge County Public Service Authority, and the MSA. The net result of accounting for the County's contribution to the MSA Sewer Treatment debt service in the General Fund is a decrease in the General Fund's Transfer to Solid Waste Authority, with an equal and offsetting reduction in the Transfer from the General Fund seen in Fund 20.

Expenditures:

The Recycling Administration Department (20-42070) provides funding for the management of the recycling program and support for the recycling educational program. This function's budget decreased by \$2,069 in FY 2013-14 due to changes in personnel.

The Recycling Operations Department (20-42080) provides funds for collection of refuse and recycling materials at staffed collection centers. These centers are located in Murat, Fairfield, Goshen, Fairfield, Sallings Mountain, and Greenhouse Road. The planned expenditure increase in this account is \$6,079 based on the Board-approved 3% compensation increase and additional costs linked to the refuse and recycling hauling contract.

Since the implementation of staffed collection centers, the County continues to re-evaluate the unstaffed collection sites now located throughout the County. We are doing this for several reasons: 1) we want to ensure there is a place to recycle in every magisterial district, 2) we strive to reduce the cost of refuse and debris hauling and disposal, and 3) we plan to increase our recycling rate. As we analyze the unstaffed collection sites, we will include a focus on the potential financial savings which is expected from reducing the cost of refuse hauling. As mentioned in the General Fund narrative, hauling of trash and recyclables is now accomplished via contract with a private contractor.

We continue to seek additional improvements to refuse and recycling programs. The goal is to reduce hauling cost, make recycling and refuse disposal easier for our citizens, and adhere to a previously charted course with regard to maintaining control of solid waste disposal well into the future.

Fund 19
Solid Waste Fund Landfill

and

Fund 20
Solid Waste Fund Recycling

Estimated Revenues & Planned
Expenditures

FY 2013-2014

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
0000	*** Sanitary Landfill ***					
01000	**Landfill Revenue**					
01902	**Landfill Operational Costs**					
0001	Rockbridge County Share	\$648,000	\$648,000	\$674,040	\$26,040	4.02%
0002	Lexington Share	\$189,120	\$189,120	\$191,856	\$2,736	1.45%
0003	Buena Vista Share	\$119,946	\$119,946	\$119,952	\$6	0.01%
0004	From Unencumbered Reserves	\$61,818	\$61,818	\$193,307	\$131,489	212.70%
01000	Landfill Revenue	\$1,018,884	\$1,018,884	\$1,179,155	\$160,271	15.73%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
00000	*** Sanitary Landfill ***					
19040	**Landfill Expenditures**					
1001	Salaries	\$186,853	\$186,853	\$218,117	\$31,264	16.73%
1002	Overtime	\$9,000	\$9,000	\$18,910	\$9,910	110.11%
2001	FICA	\$14,983	\$14,983	\$18,133	\$3,150	21.02%
2002	VRS Retirement	\$24,926	\$24,926	\$23,094	-\$1,832	-7.35%
2005	Hospitalization	\$26,640	\$26,640	\$33,465	\$6,825	25.62%
2006	Group Life Insurance	\$2,466	\$2,466	\$831	-\$1,635	-66.30%
2011	Workman's Comp Insurance	\$9,478	\$9,478	\$13,179	\$3,701	39.05%
3002	Professional Services	\$60,000	\$49,707	\$60,000	\$0	0.00%
3003	Adm. & Secreterial Aid	\$60,000	\$60,000	\$60,000	\$0	0.00%
3004	Maintenance-Automotive Equip	\$80,000	\$79,600	\$80,000	\$0	0.00%
3006	Seeding/Mowing/Erosion Control	\$5,000	\$5,000	\$5,000	\$0	0.00%
3008	Brush Waste Handling	\$20,000	\$22,750	\$25,000	\$5,000	25.00%
3010	Maintenance Of Buildings	\$10,000	\$19,269	\$10,000	\$0	0.00%
3011	Maintenance Of Roads	\$8,000	\$8,000	\$8,000	\$0	0.00%
3012	Ground Water Monitoring	\$60,000	\$60,000	\$55,000	-\$5,000	-8.33%
3050	Tire Shredding	\$19,000	\$19,000	\$19,000	\$0	0.00%
3500	DEQ Gas Compliance	\$20,000	\$20,000	\$17,000	-\$3,000	-15.00%
3901	Permit Fees	\$0	\$10,293	\$5,500	\$5,500	0.00%
5101	Electricity	\$15,000	\$15,000	\$12,000	-\$3,000	-20.00%
5201	Telephone	\$3,000	\$3,000	\$4,200	\$1,200	40.00%
5205	Auto Insurance	\$3,000	\$3,065	\$3,379	\$379	12.64%
5301	Insurance-Bailer & Facility	\$3,300	\$3,300	\$2,624	-\$676	-20.49%
5308	Property and Liability Insurance	\$2,600	\$2,535	\$2,067	-\$533	-20.49%
5401	Materials & Supplies	\$13,000	\$12,630	\$13,000	\$0	0.00%
5408	Gas, Oil, And Diesel	\$55,000	\$52,250	\$72,000	\$17,000	30.91%
5410	Uniforms	\$4,000	\$4,000	\$3,000	-\$1,000	-25.00%
5504	Travel	\$1,000	\$1,000	\$1,000	\$0	0.00%
5505	Training & Certification	\$5,000	\$5,000	\$6,000	\$1,000	20.00%
7006	Office Equipment	\$0	\$770	\$2,000	\$2,000	0.00%
7007	Billing Hard/Software Purchase	\$0	\$32,838	\$3,000	\$3,000	0.00%
8001	Rental of Equipment	\$20,000	\$20,000	\$15,000	-\$5,000	-25.00%
8002	Lease of Equipment	\$30,000	\$30,000	\$97,200	\$67,200	224.00%
9900	Post Closure-Future Requirement	\$221,000	\$221,000	\$221,000	\$0	0.00%
9902	Revenue Bond Payment	\$26,638	\$26,638	\$51,457	\$24,819	93.17%
19040	Landfill Expenditures	\$1,018,884	\$1,060,991	\$1,179,155	\$160,271	15.73%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
10000	*** Solid Waste Authority ***					
18990	**Miscellaneous Revenues**					
0001	Sale Of Recyclables	\$30,000	\$30,000	\$15,000	-\$15,000	-50.00%
18990	Miscellaneous Revenues	\$30,000	\$30,000	\$15,000	-\$15,000	-50.00%
19010	**Refunds-Other Localities**					
0001	City Of Lexington-Recycling Prog.	\$55	\$55	\$55	\$0	0.00%
0002	City Of Buena Vista-Recycling Prog.	\$30	\$30	\$30	\$0	0.00%
19010	Refunds-Other Localities	\$85	\$85	\$85	\$0	0.00%
20000	**From The Commonwealth**					
24000	**Categorical Aid**					
0001	Litter And Recycling Grant	\$21,000	\$21,000	\$21,000	\$0	0.00%
24000	**Categorical Aid**	\$21,000	\$21,000	\$21,000	\$0	0.00%
50030	**Transfers**					
0001	Transfer From General Fund	\$1,109,217	\$1,109,217	\$399,008	-\$710,209	-64.03%
50030	Transfers	\$1,109,217	\$1,109,217	\$399,008	-\$710,209	-64.03%
10000	Solid Waste Authority	\$1,160,302	\$1,160,302	\$435,093	-\$725,209	-62.50%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
42000	*** Solid Waste Authority ***					
42050	** Sewer Treatment Plant**					
5601	MSA Sewer Treatment Debt Payment	\$729,220	\$729,220	\$0	-\$729,220	-100.00%
42050	Sewer Treatment Plant	\$729,220	\$729,220	\$0	-\$729,220	-100.00%
42070	** Recycling Program-Admin**					
1003	Program Directors	\$63,554	\$63,923	\$60,692	-\$2,862	-4.50%
2001	Employer's Share-FICA	\$4,862	\$4,862	\$4,643	-\$219	-4.50%
2002	VRS Retirement	\$8,478	\$8,478	\$8,096	-\$382	-4.50%
2005	Hospitalization Insurance	\$13,320	\$13,320	\$13,386	\$66	0.50%
2006	Group Life Insurance	\$839	\$839	\$291	-\$548	-65.27%
2011	Workmans Compensation Insurance	\$1,004	\$1,004	\$1,287	\$283	28.13%
3401	Auto Repairs	\$500	\$500	\$500	\$0	0.00%
5201	Telephone	\$1,000	\$1,000	\$1,000	\$0	0.00%
5202	Postage	\$130	\$130	\$130	\$0	0.00%
5301	Auto Insurance	\$1,284	\$1,312	\$1,378	\$94	7.29%
5401	Office Supplies	\$1,500	\$1,500	\$1,500	\$0	0.00%
5403	Recycling Educ-Matls And Supplies	\$8,000	\$8,000	\$9,500	\$1,500	18.75%
5407	Gas, Oil, & Tires	\$2,100	\$2,100	\$2,100	\$0	0.00%
5515	Training Seminar	\$1,600	\$1,600	\$1,600	\$0	0.00%
7001	Recycling Bus	\$800	\$800	\$800	\$0	0.00%
42070	Recycling Program-Admin	\$108,972	\$109,368	\$106,903	-\$2,069	-1.90%

Account Number	Description	Budget FY12-13	Approp FY12-13	Budget FY13-14	Amount Changed	Percent Changed
42080	** County Recycling Program **					
1001	Compensation-Recycling Workers	\$73,411	\$73,837	\$75,868	\$2,457	3.35%
1003	Compensation-Part Time Help	\$133,293	\$133,473	\$133,293	\$0	0.00%
2001	Employer's Share-FICA	\$15,813	\$15,813	\$16,001	\$188	1.19%
2002	Retirement	\$9,793	\$9,793	\$10,121	\$328	3.35%
2005	Hospitalization	\$19,980	\$19,980	\$20,079	\$99	0.50%
2006	Group Life Insurance	\$969	\$969	\$364	-\$605	-62.42%
2011	Workmans Compensation Insurance	\$10,501	\$10,501	\$13,826	\$3,325	31.66%
3007	Advertising	\$1,800	\$1,800	\$300	-\$1,500	-83.33%
3021	Contracted Services	\$35,751	\$35,751	\$37,539	\$1,788	5.00%
3025	Electronic Material Recycling	\$300	\$120	\$300	\$0	0.00%
3404	Rprs_Bldgs & Gnds-Recycle Sites	\$5,000	\$5,000	\$5,000	\$0	0.00%
5101	Electricity	\$3,400	\$3,400	\$3,400	\$0	0.00%
5201	Telephone	\$4,000	\$4,000	\$4,000	\$0	0.00%
5308	Property & Liability Insurance	\$1,100	\$1,072	\$1,100	\$0	0.00%
5401	Materials & Supplies	\$5,000	\$5,000	\$5,000	\$0	0.00%
7001	Purchase Of Containers	\$2,000	\$2,000	\$2,000	\$0	0.00%
42080	County Recycling Program	\$322,111	\$322,509	\$328,190	\$6,079	1.89%
42000	Solid Waste Authority	\$1,160,303	\$1,161,097	\$435,093	-\$725,209	-62.50%

Rockbridge County Public Education, Fund 50

Overview

Fund Code 50 accounts for anticipated revenues and planned expenditures for the Rockbridge County Public Schools. The data provided herein is a summary of the Rockbridge County School Budget published separately by the Rockbridge County School Board. For additional information, please contact the **Rockbridge County School Administration** at **1972 Big Spring Drive, Lexington, VA 24450** or call **540-463-7386 / FAX 540-463-7823**.

Under United States government statutes, it is the States responsibility to provide funding for public education. In the Commonwealth of Virginia, the Governor and the General Assembly develop plans and programs and provide for financing for public education. The Governor's budget provides education programming and requests funding from the General Assembly. The General Assembly, through the budget process, acts on the Governor's budget and provides the Commonwealth's appropriations and apportionment of cost between the state and local unit of government. The Governor has veto power over the General Assembly's action, and the General Assembly can then override the Governor's veto. Each locality having a school division must provide the minimum funding required by the legislature. Any locality has the option to fund their school division at a higher level than required by the legislature.

Fund 50 School Fund, Revenues

Funds approved by the General Assembly for secondary education are sent to the Department of Education (DOE). The DOE exercises state's secondary education fiscal control and provides school district funding based on formulas and average number of students referred to as "average daily membership" (ADM). The Rockbridge County School Board developed their budget on the anticipated FY 2013-2014 ADM. The formulas used to calculate the Commonwealth's funding share also provides calculations for the minimum local funding.

The funding sources from the state are classified as Sales Tax, Standards of Quality Programs, Incentive Programs, Categorical Programs, and Lottery-Funded Programs. These categories change periodically based on the Governor and Legislature actions. The Commonwealth's share of funding for Rockbridge County Public Schools for FY 2013-2014 is expected to be \$11, 255,047. During the latter stages of the FY 2013-2014 budget process, the FY 2012 Caboose Budget was amended and signed into law. This legislative action and a change in ADM resulted in an increase of \$184,388in revenue for the upcoming fiscal year.

Local funding for the school division is provided by the Board of Supervisors. This year the Board of Supervisors plans to appropriate 17,159,215 for school operations and debt service. This is a funding increase of 2.7% compared with FY 2012-2013. In addition to the funding for operations and debt, the Board of Supervisors is providing \$210,000 to offset the impact of school retirement cost. This was addressed in the 90000 section of the General Fund.

Another source of revenue for the school fund is tuition. Rockbridge County High School is a consolidated high school serving students from Rockbridge County and the City of Lexington. By an agreement, the City of Lexington pays tuition for its students. This year the tuition is expected to be \$1,396,250.

State and federal grants have always been a top school priority. The school administration tries to maximize grant utilization to finance school goals. Most grants straddle two or more fiscal years. All have specific guidelines for using funds provided. This year, the school administration expects at least \$2,000,000 available in grant funding. The grant funds are not shown in the budget because the exact amount will not be known until the school year starts. Since these funds can only be used for their stated purpose, there is no possibility the funds will be used for other than what they were intended. The Board of Supervisors will be asked to appropriate the funds into the proper expenditure lines when the grant funds are approved and released by the Commonwealth.

The following table shows the Fund 50 revenue sources and the total revenue the School Board anticipates for FY 2013-14 as compared with FY 2012-13.

Source	FY 2012-2013	FY 2013-2014	Change	% Change
Miscellaneous	\$295,000	\$302,000	\$7,000	2.4%
Tuition	\$1,371,250	\$1,396,250	\$25,000	1.8%
Commonwealth	\$11,070,659	\$11,255,047	\$184,388	1.7%
Local	\$16,707,654	\$17,159,215	\$451,561	2.7%
Total	\$29,444,563	\$30,112,512	\$667,949	2.3%

Chart 16 below, shows graphically the Fund 50 revenue sources.

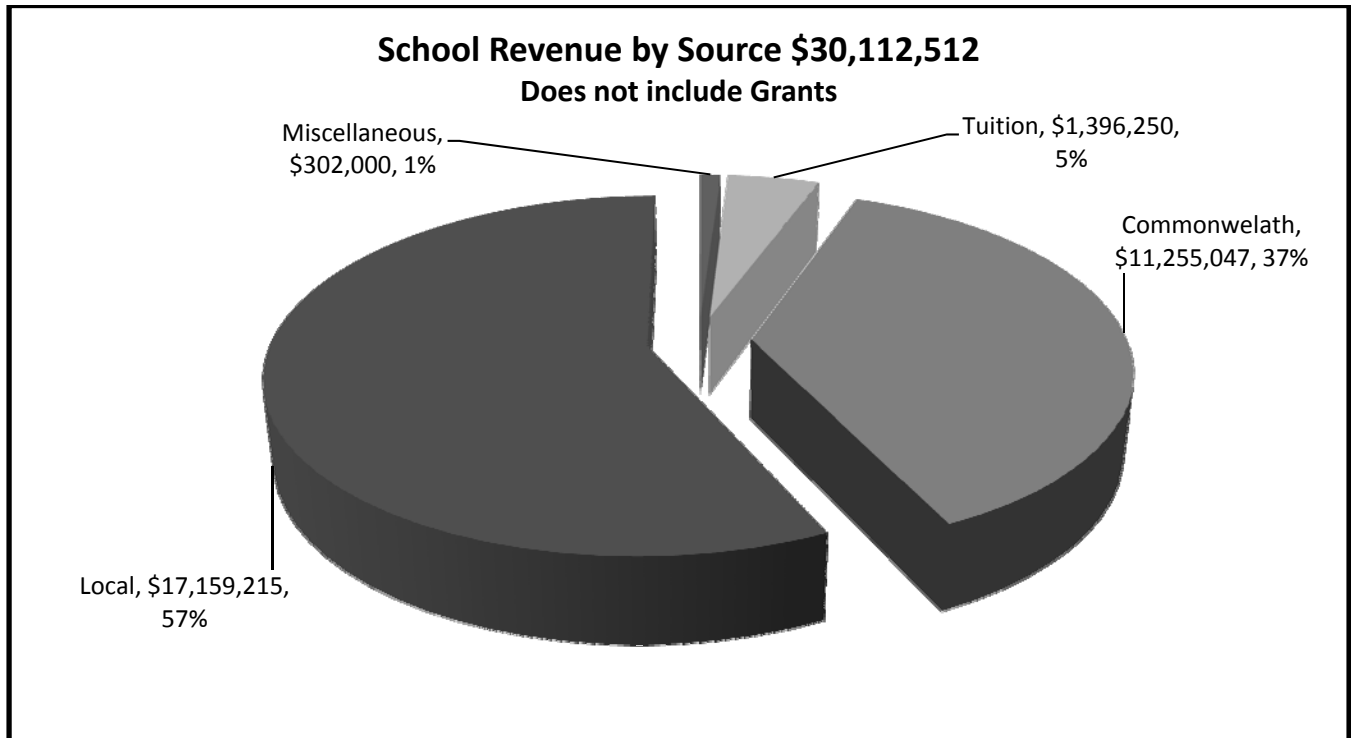


Chart 16

Fund 50 School Fund, Expenditure

The Code of Virginia Section 22.1-115 “prescribes the following major categories for expenditure of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operations and maintenance, (v) school food services and other non instructional operations, (vi) facilities, and (vii) debt and fund transfer. The legislature also requires schools to show funding for school technology in a separate category. The Rockbridge County and Rockbridge County Schools accounting structure divides school expenditures among the seven major categories seen below.

61000	Instruction
62000	Administration, Attendance & Health
63000	School Transportation
64000	Operations and Maintenance
66000	Facilities
67000	Debt Service
68000	Technology

We account for school food services in a separate fund, Fund 56.

The accounting code structure used by Rockbridge County has a minimum of four numbers separated by hyphens. An example would be 4-50-61000-2100, where the number 4 identifies this as an expense, the 50 identifies the Fund, the third number is the category (61000 - Instruction) and the

last number is the specific type of expense (2100 is FICA).

We have included a short narrative for each of the school categories. This is a very brief narrative and is intended to address major changes only. For further details, contact the Rockbridge County School Board.

Instruction, Category 61000:

This category pays salaries and benefits cost for school instructional personnel. These personnel include principals, teachers and teaching staff, librarians, and clerical support. In addition, this area includes teaching materials, library, books and other instructional materials and supplies. The cost associated with special instructional programs is also included in this classification. This category represents the direct cost associated with teaching and the curriculum. Expenditures supporting classroom technology have been transferred to the technology account.

Instruction expenditures decreased by \$85,506 in the FY 2013-2014 budget as compared with the FY 2012-2013 budget. The anticipated \$19,285,331 cost provides for an approximately 2% salary-scale step increase.

Administration, Attendance, and Health, Category 62000:

This category pays for the operations and cost associated with the Division's central offices, including the School Board and the offices of the superintendent, assistant superintendent, finance, personnel, health services, and psychological services. The funding for materials and supplies to support these offices is also found in this category. Funding for this category increased by \$13,197, primarily for salary increases.

Pupil Transportation, Category 63000:

Funds in this category are used to pay for pupil transportation to and from schools, and to and from education related activities. Funds pay for buses, bus maintenance, bus fuel, bus driver supervision, and for bus drivers.

Total FY 2013-2014 transportation funding decreased by \$39,588 to \$1,973,457. , the primary reason for the decrease was efficiencies gained from consolidating the two middle schools.

Operations and Maintenance, Category 64000:

This category primarily pays for management, equipment, and personnel associated with school building and property operations, maintenance, and utilities. This category includes cost of contracted services used in operations and maintenance.

Operations and Maintenance expenditures decreased by \$97,942 in the FY 2013-2014 budget.

The net decrease derives primarily from efficiencies resulting from the consolidation of the two middle schools.

Facilities, Category 66000:

This category pays for upgrades, capital repairs, and replacement of school facilities. This can include both instructional and non-instructional items.

The school Operations & Maintenance Administrator has a schedule of planned upgrades and repairs that must be accomplished to keep the schools functional. This funding for facilities supports this capital improvement program. The budget for FY 2013-2014 did not change from the FY 2012-2013 budget.

The Board of Supervisors authorized an escrow account to pay for capital projects using unspent and unencumbered funds from previous years' School Board budgets. The availability of these funds allows the schools to pay for unforeseen and expensive repairs not addressed in the budget. The Board anticipates continuing this program in the future.

Debt Service, Category 67000:

Funding in this category pays debt service for both school bonds and literary funds. The debt service includes Rockbridge County High School, Maury River Middle School, Fairfield Elementary, Central Elementary, Mountain View Elementary, Natural Bridge Elementary, and Effinger Elementary. The remodeling and expansion of Maury River Middle School generated new debt during both FY 2011-2012 and 2012-2013. Because of this, school debt service increased by \$780,229 in FY 2013-2014.

Technology, Category 68000:

The intent of this category is to get a comparison of the funding for technology expended by each school division. For FY 2013-2014, the funding for this category increased by \$97,558. This increase supports higher personnel costs.

Chart 17 below, shows the distribution of funds for each of the school categories.

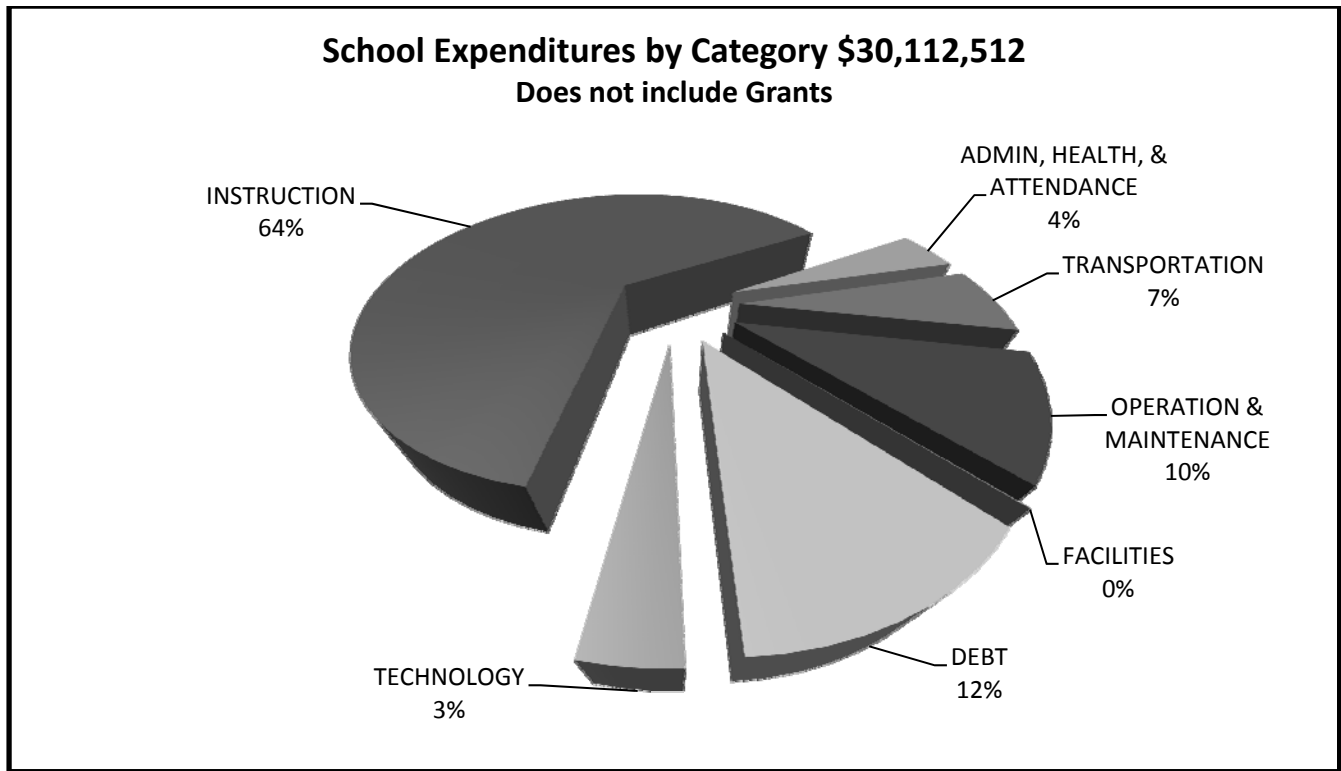


Chart 17

Federal and State Grant Programs:

The County Schools participate in a variety of federally and state funded grant programs. Each grant comes with specific program directions to ensure the funds are expended to meet that grant’s purposes. The school administration files grant requests, normally through the Commonwealth, to participate in these programs. Because most grants straddle school fiscal years, and because the exact amount of each grant remaining at the end of the year (or to be awarded during the next year) are not known at the time that the school budget is prepared, grants are not included in this budget. As this information becomes available during the year, the School Board’s Finance Director requests appropriation of these funds. For FY 2013-2014, the school administration expects to have approximately \$2,000,000 in grant funding available for use.

Local Funding Summary:

The Board of Supervisors approves the School Board’s budget and provides local funds to support the approved budget. The Board of Supervisors may make school spending recommendations and may exercise significant control over appropriation of local school funds. However, once the Board of Supervisors appropriates the funds, the School Board can use funds within the categories as it deems necessary and appropriate. The Board of Supervisors retains the right to approve the movement of funds from one category to another as authorized by **The Code of Virginia** Section 22.1-89.

The School Board must ensure funds earmarked for specific Commonwealth and Federal programs are expended in accordance with the appropriate program guidelines.

As previously mentioned, we have only included the basic narrative related to school revenues and expenses. We are providing complete accounting data for Fund 50 in the next section of this document. For additional details on the school budget, see the ***Rockbridge County Public Schools School Division Budget Fiscal Year 2013-2014*** or contact the Rockbridge County Schools.

Fund 50

Rockbridge Public School Division

Estimated Revenues

and

Planned Expenditures

for

FY 2013-14

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	Percent Changed
FC50	**SCHOOL FUND REVENUES**				
190100	10 TUITION - CITY OF LEXINGTON	\$1,371,250	\$1,396,250	\$25,000	24.66%
240200	10 SALES TAX RECEIPTS	\$2,859,970	\$2,995,474	\$135,504	4.73%
240200	20 BASIC SCHOOL AID	\$5,146,960	\$5,113,136	-\$33,824	2.73%
240200	30 GED - ISAEP	\$23,576	\$23,576	\$0	0.00%
240200	40 REMEDIAL SUMMER SCHOOL	\$26,520	\$0	-\$26,520	25.78%
240200	50 FOSTER CARE	\$15,656	\$0	-\$15,656	-31.92%
240200	70 GIFTED AND TALENTED	\$58,437	\$58,659	\$222	4.45%
240200	80 REMEDIAL EDUCATION	\$144,823	\$145,372	\$549	30.85%
240210	20 SPECIAL EDUCATION SOQ	\$706,251	\$692,430	-\$13,821	-12.68%
240210	40 TEXTBOOK PAYMENTS	\$113,991	\$114,423	\$432	131.08%
240210	70 VOCATIONAL SOQ PAYMENTS	\$166,419	\$167,050	\$631	-17.57%
240220	10 SOCIAL SECURITY	\$344,272	\$345,577	\$1,305	-0.33%
240220	30 VRS RETIREMENT	\$574,210	\$577,662	\$3,452	83.71%
240220	50 GROUP LIFE INSURANCE	\$21,596	\$21,678	\$82	77.57%
240220	80 EARLY READING INTERVENTION	\$46,149	\$44,557	-\$1,592	53.42%
240240	60 HOMEBOUND	\$10,578	\$15,001	\$4,423	38.55%
240240	80 SPECIAL EDUCATION REGIONAL PROGRAM	\$0	\$4,474	\$4,474	0.00%
240240	90 AT RISK 4 YEAR OLDS	\$97,862	\$97,862	\$0	1.94%
240250	10 VOC ED CATEGORICAL	\$56,990	\$48,906	-\$8,084	6.41%
240260	50 AT RISK	\$114,788	\$115,398	\$610	50.10%
240260	60 COMPENSATION SUPPLEMENT	\$102,293	\$138,163	\$35,870	26.69%
240270	70 REDUCED K-3 CLASS SIZE	\$171,660	\$170,124	-\$1,536	168.58%
240290	80 CLASSROOM TECHNOLOGY	\$464,000	\$464,000	\$0	100.00%
240290	90 ENGLISH SECOND LANGUAGE	\$16,107	\$113,974	\$97,867	9.44%
240400	50 SOL ALGEBRA READINESS	\$19,551	\$19,551	\$0	40.55%
330200	80 FEDERAL LAND USE	\$63,000	\$70,000	\$7,000	-10.00%
510500	10 APPROPRIATIONS--OPERATIONS	\$13,807,502	\$13,478,834	-\$328,668	5.79%
510500	20 APPROPRIATIONS--DEBT SERVICE	\$2,690,152	\$3,470,381	\$780,229	19.56%
510500	30 VRS SUPPLEMENTAL	\$210,000	\$210,000	\$0	0.00%
Total	FUND 50 SCHOOL FUND	\$29,444,563	\$30,112,512	\$1,514,503	5.42%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61000 2100 220 100 FICA	Regular	\$89,859	\$94,165	\$4,306	4.79%
61000 2100 220 200 FICA	Special Ed	\$7,941	\$8,158	\$217	2.73%
61000 2100 220 400 FICA	Gifted & Talented	\$173	\$173	\$0	0.00%
61000 2100 240 100 FICA	Regular	\$76,927	\$82,184	\$5,257	6.83%
61000 2100 240 200 FICA	Special Ed	\$10,656	\$11,453	\$797	7.48%
61000 2100 240 400 FICA	Gifted & Talented	\$193	\$193	\$0	-0.16%
61000 2100 260 100 FICA	Regular	\$32,368	\$33,383	\$1,015	3.14%
61000 2100 260 200 FICA	Special Ed	\$11,689	\$9,018	-\$2,671	-22.85%
61000 2100 260 400 FICA	Gifted & Talented	\$167	\$167	\$0	0.00%
61000 2100 270 100 FICA	Regular	\$62,991	\$64,123	\$1,132	1.80%
61000 2100 270 200 FICA	Special Ed	\$16,596	\$19,548	\$2,952	17.79%
61000 2100 270 400 FICA	Gifted & Talented	\$167	\$167	\$0	0.00%
61000 2100 312 500 FICA	Alt Ed	\$1,181	\$1,410	\$229	19.37%
61000 2100 350 100 FICA	Regular	\$86,259	\$132,881	\$46,622	54.05%
61000 2100 350 200 FICA	Special Ed	\$20,150	\$24,850	\$4,700	23.33%
61000 2100 350 300 FICA	Vocational	\$6,859	\$18,363	\$11,504	167.72%
61000 2100 350 400 FICA	Gifted & Talented	\$170	\$337	\$167	98.34%
61000 2100 350 500 FICA	Other	\$1,568	\$3,094	\$1,526	97.32%
61000 2100 380 100 FICA	Regular	\$67,035	\$0	-\$67,035	-100.00%
61000 2100 380 200 FICA	Special Ed	\$8,516	\$0	-\$8,516	-100.00%
61000 2100 380 300 FICA	Vocational	\$6,924	\$0	-\$6,924	-100.00%
61000 2100 380 400 FICA	Gifted & Talented	\$167	\$0	-\$167	-100.00%
61000 2100 380 500 FICA	Other	\$1,526	\$0	-\$1,526	-100.00%
61000 2100 390 100 FICA	Regular	\$211,777	\$216,303	\$4,526	2.14%
61000 2100 390 200 FICA	Special Ed	\$38,358	\$39,094	\$736	1.92%
61000 2100 390 300 FICA	Vocational	\$52,526	\$57,560	\$5,034	9.58%
61000 2100 390 400 FICA	Gifted & Talented	\$1,339	\$765	-\$574	-42.86%
61000 2100 390 500 FICA	Other	\$17,304	\$17,424	\$120	0.70%
61000 2100 390 600 FICA	Summer	\$2,372	\$2,372	\$0	0.00%
61000 2100 900 200 FICA	SPED Pre-School	\$4,811	\$4,902	\$91	1.90%
61000 2100 900 700 FICA	Adult	\$0	\$0	\$0	0.00%
61000 2100 900 800 FICA	Pre-School	\$10,819	\$11,031	\$212	1.96%
61000 2100 910 000 FICA	Retirees	\$22,568	\$22,568	\$0	0.00%
61000 2100 910 100 FICA	Regular	\$1,792	\$1,828	\$36	1.98%
61000 2100 910 200 FICA	Special Ed	\$7,942	\$4,768	-\$3,174	-39.96%
61000 2100 910 600 FICA	Summer	\$421	\$421	\$0	0.00%
61000 2100 910 800 FICA	Pre/After School	\$0	\$0	\$0	0.00%
61000 2210 220 100 VRS	Regular	\$136,962	\$143,525	\$6,563	4.79%
61000 2210 220 200 VRS	Special Ed	\$12,103	\$12,434	\$331	2.73%
61000 2210 240 100 VRS	Regular	\$117,251	\$125,264	\$8,013	6.83%
61000 2210 240 200 VRS	Special Ed	\$16,242	\$17,456	\$1,214	7.47%
61000 2210 260 100 VRS	Regular	\$49,335	\$50,882	\$1,547	3.14%
61000 2210 260 200 VRS	Special Ed	\$17,816	\$13,744	-\$4,072	-22.86%
61000 2210 270 100 VRS	Regular	\$96,009	\$97,735	\$1,726	1.80%
61000 2210 270 200 VRS	Special Ed	\$25,295	\$29,794	\$4,499	17.79%
61000 2210 312 500 VRS	Alt Ed	\$1,800	\$2,150	\$350	19.42%
61000 2210 350 100 VRS	Regular	\$131,474	\$202,534	\$71,060	54.05%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61000 2210 350 200 VRS	Special Ed	\$30,713	\$37,876	\$7,163	23.32%
61000 2210 350 300 VRS	Vocational	\$10,454	\$27,988	\$17,534	167.73%
61000 2210 350 500 VRS	Other	\$2,390	\$4,716	\$2,326	97.33%
61000 2210 380 100 VRS	Regular	\$102,173	\$0	-\$102,173	-100.00%
61000 2210 380 200 VRS	Special Ed	\$12,980	\$0	-\$12,980	-100.00%
61000 2210 380 300 VRS	Vocational	\$10,533	\$0	-\$10,533	-100.00%
61000 2210 380 500 VRS	Other	\$2,326	\$0	-\$2,326	-100.00%
61000 2210 390 100 VRS	Regular	\$332,265	\$339,348	\$7,083	2.13%
61000 2210 390 200 VRS	Special Ed	\$58,465	\$59,587	\$1,122	1.92%
61000 2210 390 300 VRS	Vocational	\$80,059	\$87,732	\$7,673	9.58%
61000 2210 900 200 VRS	SPED Pre-School	\$561	\$572	\$11	1.97%
61000 2210 900 800 VRS	Pre-School	\$1,261	\$1,286	\$25	1.95%
61000 2300 220 100 HOSPITALIZATION	Regular	\$96,264	\$106,395	\$10,131	10.52%
61000 2300 220 200 HOSPITALIZATION	Special Ed	\$13,752	\$19,344	\$5,592	40.66%
61000 2300 240 100 HOSPITALIZATION	Regular	\$68,760	\$72,542	\$3,782	5.50%
61000 2300 240 200 HOSPITALIZATION	Special Ed	\$18,336	\$19,344	\$1,008	5.50%
61000 2300 260 100 HOSPITALIZATION	Regular	\$45,840	\$48,361	\$2,521	5.50%
61000 2300 260 200 HOSPITALIZATION	Special Ed	\$13,752	\$9,672	-\$4,080	-29.67%
61000 2300 270 100 HOSPITALIZATION	Regular	\$59,592	\$62,870	\$3,278	5.50%
61000 2300 270 200 HOSPITALIZATION	Special Ed	\$41,256	\$43,525	\$2,269	5.50%
61000 2300 312 500 HOSPITALIZATION	Alt Ed	\$0	\$4,836	\$4,836	0.00%
61000 2300 350 100 HOSPITALIZATION	Regular	\$87,096	\$149,920	\$62,824	72.13%
61000 2300 350 200 HOSPITALIZATION	Special Ed	\$22,920	\$29,017	\$6,097	26.60%
61000 2300 350 300 HOSPITALIZATION	Vocational	\$9,168	\$19,344	\$10,176	110.99%
61000 2300 380 100 HOSPITALIZATION	Regular	\$59,592	\$0	-\$59,592	-100.00%
61000 2300 380 200 HOSPITALIZATION	Special Ed	\$13,752	\$0	-\$13,752	-100.00%
61000 2300 380 300 HOSPITALIZATION	Vocational	\$4,584	\$0	-\$4,584	-100.00%
61000 2300 390 100 HOSPITALIZATION	Regular	\$247,536	\$270,824	\$23,288	9.41%
61000 2300 390 200 HOSPITALIZATION	Special Ed	\$45,840	\$48,361	\$2,521	5.50%
61000 2300 390 300 HOSPITALIZATION	Vocational	\$41,256	\$48,361	\$7,105	17.22%
61000 2300 900 200 HOSPITALIZATION	SPED Pre-School	\$4,584	\$4,836	\$252	5.50%
61000 2300 900 800 HOSPITALIZATION	Pre-School	\$22,920	\$24,181	\$1,261	5.50%
61000 2300 910 000 HOSPITALIZATION	Undistributed (Retire	\$100,848	\$106,395	\$5,547	5.50%
61000 2300 910 200 HOSPITALIZATION	Regular	\$4,584	\$4,836	\$252	5.50%
61000 2300 910 200 HOSPITALIZATION	Special Ed	\$4,584	\$4,836	\$252	5.50%
61000 2400 220 100 GROUP LIFE INSURANCE	Regular	\$13,978	\$14,648	\$670	4.79%
61000 2400 220 200 GROUP LIFE INSURANCE	Special Ed	\$1,235	\$1,269	\$34	2.75%
61000 2400 240 100 GROUP LIFE INSURANCE	Regular	\$11,966	\$12,784	\$818	6.84%
61000 2400 240 200 GROUP LIFE INSURANCE	Special Ed	\$1,658	\$1,782	\$124	7.48%
61000 2400 260 100 GROUP LIFE INSURANCE	Regular	\$5,035	\$5,193	\$158	3.14%
61000 2400 260 200 GROUP LIFE INSURANCE	Special Ed	\$1,696	\$1,308	-\$388	-22.88%
61000 2400 270 100 GROUP LIFE INSURANCE	Regular	\$9,799	\$9,975	\$176	1.80%
61000 2400 270 200 GROUP LIFE INSURANCE	Special Ed	\$2,582	\$3,041	\$459	17.78%
61000 2400 312 000 GROUP LIFE INSURANCE	Alt Ed	\$0	\$0	\$0	0.00%
61000 2400 312 500 GROUP LIFE INSURANCE	Alt Ed	\$184	\$219	\$35	19.19%
61000 2400 350 100 GROUP LIFE INSURANCE	Regular	\$13,418	\$20,670	\$7,252	54.05%
61000 2400 350 200 GROUP LIFE INSURANCE	Special Ed	\$3,134	\$3,866	\$732	23.36%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61000 2400 350 300	GROUP LIFE INSURANCE Vocational	\$1,067	\$2,856	\$1,789	167.67%
61000 2400 350 500	GROUP LIFE INSURANCE Other	\$244	\$481	\$237	97.13%
61000 2400 380 100	GROUP LIFE INSURANCE Regular	\$10,428	\$0	-\$10,428	-100.00%
61000 2400 380 200	GROUP LIFE INSURANCE Special Ed	\$1,325	\$0	-\$1,325	-100.00%
61000 2400 380 300	GROUP LIFE INSURANCE Vocational	\$1,077	\$0	-\$1,077	-100.00%
61000 2400 380 500	GROUP LIFE INSURANCE Other	\$237	\$0	-\$237	-100.00%
61000 2400 390 100	GROUP LIFE INSURANCE Regular	\$32,943	\$33,647	\$704	2.14%
61000 2400 390 200	GROUP LIFE INSURANCE Special Ed	\$5,967	\$6,081	\$114	1.91%
61000 2400 390 300	GROUP LIFE INSURANCE Vocational	\$8,171	\$8,954	\$783	9.58%
61000 2400 900 200	GROUP LIFE INSURANCE SPED Pre-School	\$748	\$762	\$14	1.83%
61000 2400 900 800	GROUP LIFE INSURANCE Pre-School	\$1,683	\$1,716	\$33	1.97%
61000 2500 220 100	HEALTH CARE CREDIT Regular	\$13,038	\$13,663	\$625	4.79%
61000 2500 220 200	HEALTH CARE CREDIT Special Ed	\$1,152	\$1,184	\$32	2.78%
61000 2500 240 100	HEALTH CARE CREDIT Regular	\$11,162	\$11,925	\$763	6.84%
61000 2500 240 200	HEALTH CARE CREDIT Special Ed	\$1,546	\$1,662	\$116	7.50%
61000 2500 260 100	HEALTH CARE CREDIT Regular	\$5,035	\$5,193	\$158	3.14%
61000 2500 260 200	HEALTH CARE CREDIT Special Ed	\$1,696	\$1,308	-\$388	-22.88%
61000 2500 270 100	HEALTH CARE CREDIT Regular	\$9,140	\$9,304	\$164	1.79%
61000 2500 270 200	HEALTH CARE CREDIT Special Ed	\$2,408	\$2,836	\$428	17.77%
61000 2500 312 000	HEALTH CARE CREDIT Alt Ed	\$0	\$0	\$0	0.00%
61000 2500 312 500	HEALTH CARE CREDIT Alt Ed	\$171	\$205	\$34	19.61%
61000 2500 350 100	HEALTH CARE CREDIT Regular	\$12,516	\$19,281	\$6,765	54.05%
61000 2500 350 200	HEALTH CARE CREDIT Special Ed	\$2,924	\$3,606	\$682	23.32%
61000 2500 350 300	HEALTH CARE CREDIT Vocational	\$995	\$2,664	\$1,669	167.74%
61000 2500 350 500	HEALTH CARE CREDIT Other	\$228	\$449	\$221	97.35%
61000 2500 380 100	HEALTH CARE CREDIT Regular	\$9,727	\$0	-\$9,727	-100.00%
61000 2500 380 200	HEALTH CARE CREDIT Special Ed	\$1,236	\$0	-\$1,236	-100.00%
61000 2500 380 300	HEALTH CARE CREDIT Vocational	\$1,005	\$0	-\$1,005	-100.00%
61000 2500 380 500	HEALTH CARE CREDIT Other	\$221	\$0	-\$221	-100.00%
61000 2500 390 100	HEALTH CARE CREDIT Regular	\$30,728	\$31,385	\$657	2.14%
61000 2500 390 200	HEALTH CARE CREDIT Special Ed	\$5,566	\$5,673	\$107	1.92%
61000 2500 390 300	HEALTH CARE CREDIT Vocational	\$7,621	\$8,352	\$731	9.59%
61000 2500 900 200	HEALTH CARE CREDIT SPED Pre-School	\$698	\$711	\$13	1.86%
61000 2500 900 800	HEALTH CARE CREDIT Pre-School	\$1,570	\$1,601	\$31	1.99%
61000 2700 910 000	WORKER'S COMP. Regular	\$39,787	\$39,787	\$0	0.00%
61100 1121 220 100	INSTR. SALARIES & WAGES Regular	\$1,139,509	\$1,196,971	\$57,462	5.04%
61100 1121 220 200	INSTR. SALARIES & WAGES Special Ed	\$42,372	\$43,192	\$820	1.94%
61100 1121 240 100	INSTR. SALARIES & WAGES Regular	\$976,877	\$1,045,341	\$68,464	7.01%
61100 1121 240 200	INSTR. SALARIES & WAGES Special Ed	\$91,580	\$101,107	\$9,527	10.40%
61100 1121 260 100	INSTR. SALARIES & WAGES Regular	\$415,541	\$428,812	\$13,271	3.19%
61100 1121 260 200	INSTR. SALARIES & WAGES Special Ed	\$94,966	\$65,956	-\$29,010	-30.55%
61100 1121 270 100	INSTR. SALARIES & WAGES Regular	\$797,735	\$812,291	\$14,556	1.82%
61100 1121 270 200	INSTR. SALARIES & WAGES Special Ed	\$142,230	\$189,189	\$46,959	33.02%
61100 1121 350 100	INSTR. SALARIES & WAGES Regular	\$1,108,641	\$1,705,000	\$596,359	53.79%
61100 1121 350 200	INSTR. SALARIES & WAGES Special Ed	\$183,829	\$237,150	\$53,321	29.01%
61100 1121 350 300	INSTR. SALARIES & WAGES Vocational	\$88,141	\$237,037	\$148,896	168.93%
61100 1121 380 100	INSTR. SALARIES & WAGES Regular	\$861,886	\$0	-\$861,886	-100.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61100 1121 380 200	INSTR. SALARIES & WAGES Special Ed	\$58,932	\$0	-\$58,932	-100.00%
61100 1121 380 300	INSTR. SALARIES & WAGES Vocational	\$88,989	\$0	-\$88,989	-100.00%
61100 1121 390 100	INSTR. SALARIES & WAGES Regular	\$2,688,859	\$2,744,901	\$56,042	2.08%
61100 1121 390 200	INSTR. SALARIES & WAGES Special Ed	\$364,638	\$371,700	\$7,062	1.94%
61100 1121 390 300	INSTR. SALARIES & WAGES Vocational	\$676,018	\$741,821	\$65,803	9.73%
61100 1121 390 500	INSTR. SALARIES & WAGES Other (ESL)	\$81,292	\$82,871	\$1,579	1.94%
61100 1121 390 600	INSTR. SALARIES & WAGES Summer	\$31,000	\$31,000	\$0	0.00%
61100 1121 900 200	INSTR. SALARIES & WAGES SPED Pre-School	\$62,885	\$64,074	\$1,189	1.89%
61100 1121 900 800	INSTR. SALARIES & WAGES Pre-School	\$98,894	\$100,826	\$1,932	1.95%
61100 1121 910 200	INSTR. SALARIES & WAGES Special Ed	\$102,214	\$52,733	-\$49,481	-48.41%
61100 1121 910 600	INSTR. SALARIES & WAGES Summer	\$5,500	\$5,500	\$0	0.00%
61100 1151 220 200	TEACHER ASSIST. SALARIES Special Ed	\$30,297	\$30,903	\$606	2.00%
61100 1151 240 200	TEACHER ASSIST. SALARIES Special Ed	\$43,986	\$44,865	\$879	2.00%
61100 1151 260 200	TEACHER ASSIST. SALARIES Special Ed	\$54,133	\$48,217	-\$5,916	-10.93%
61100 1151 270 100	TEACHER ASSIST. SALARIES Regular	\$12,046	\$12,287	\$241	2.00%
61100 1151 270 200	TEACHER ASSIST. SALARIES Special Ed	\$70,182	\$61,806	-\$8,376	-11.93%
61100 1151 350 200	TEACHER ASSIST. SALARIES Special Ed	\$74,285	\$78,748	\$4,463	6.01%
61100 1151 380 200	TEACHER ASSIST. SALARIES Special Ed	\$48,694	\$0	-\$48,694	-100.00%
61100 1151 390 100	TEACHER ASSIST. SALARIES Regular	\$35,557	\$38,677	\$3,120	8.77%
61100 1151 390 200	TEACHER ASSIST. SALARIES Special Ed	\$128,191	\$130,755	\$2,564	2.00%
61100 1151 900 800	TEACHER ASSIST. SALARIES Pre-School	\$42,526	\$43,377	\$851	2.00%
61100 1151 910 100	TEACHER ASSIST. SALARIES Regular	\$23,431	\$23,899	\$468	2.00%
61100 1154 220 100	INSTR. SUPPORT SALARIES Regular	\$15,440	\$14,260	-\$1,180	-7.64%
61100 1154 220 200	INSTR. SUPPORT SALARIES Special Ed	\$25,918	\$27,330	\$1,412	5.45%
61100 1154 240 100	INSTR. SUPPORT SALARIES Regular	\$12,813	\$13,069	\$256	2.00%
61100 1154 312 500	INSTR. SUPPORT SALARIES Alt Ed	\$15,440	\$18,431	\$2,991	19.37%
61100 1321 900 700	WAGES Adult	\$0	\$0	\$0	0.00%
61100 1520 220 100	SUBSTITUTE WAGES Regular	\$19,682	\$19,682	\$0	0.00%
61100 1520 220 200	SUBSTITUTE WAGES Special Ed	\$3,028	\$3,028	\$0	0.00%
61100 1520 240 100	SUBSTITUTE WAGES Regular	\$15,897	\$15,897	\$0	0.00%
61100 1520 240 200	SUBSTITUTE WAGES Special Ed	\$1,514	\$1,514	\$0	0.00%
61100 1520 260 100	SUBSTITUTE WAGES Regular	\$7,570	\$7,570	\$0	0.00%
61100 1520 260 200	SUBSTITUTE WAGES Special Ed	\$1,514	\$1,514	\$0	0.00%
61100 1520 270 100	SUBSTITUTE WAGES Regular	\$13,626	\$13,626	\$0	0.00%
61100 1520 270 200	SUBSTITUTE WAGES Special Ed	\$2,271	\$2,271	\$0	0.00%
61100 1520 350 100	SUBSTITUTE WAGES Regular	\$18,925	\$32,000	\$13,075	69.09%
61100 1520 350 200	SUBSTITUTE WAGES Special Ed	\$3,028	\$4,500	\$1,472	48.61%
61100 1520 350 300	SUBSTITUTE WAGES Vocational	\$1,514	\$3,000	\$1,486	98.15%
61100 1520 380 100	SUBSTITUTE WAGES Regular	\$14,383	\$0	-\$14,383	-100.00%
61100 1520 380 200	SUBSTITUTE WAGES Special Ed	\$1,514	\$0	-\$1,514	-100.00%
61100 1520 380 300	SUBSTITUTE WAGES Vocational	\$1,514	\$0	-\$1,514	-100.00%
61100 1520 390 100	SUBSTITUTE WAGES Regular	\$43,906	\$43,906	\$0	0.00%
61100 1520 390 200	SUBSTITUTE WAGES Special Ed	\$6,056	\$6,056	\$0	0.00%
61100 1520 390 300	SUBSTITUTE WAGES Vocational	\$10,598	\$10,598	\$0	0.00%
61100 1620 312 500	INST. SUPPLEMENT Alt Ed	\$0	\$0	\$0	0.00%
61100 1620 350 500	INST. ACTIV. SUPPLEMENT Other	\$8,231	\$14,703	\$6,472	78.63%
61100 1620 380 500	INST. ACTIV. SUPPLEMENT Other	\$6,472	\$0	-\$6,472	-100.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61100 1620 390 500	INST. ACTIV. SUPPLEMENT Other	\$14,719	\$14,719	\$0	0.00%
61100 1620 910 200	INST. SALARIES & WAGES Special Ed	\$1,600	\$9,600	\$8,000	500.00%
61100 1624 220 200	SUPP. SALARIES & WAGES Special Ed	\$2,183	\$2,183	\$0	0.00%
61100 1624 220 400	SUPP. SALARIES & WAGES Gifted & Talented	\$2,259	\$2,259	\$0	0.00%
61100 1624 240 200	SUPP. SALARIES & WAGES Special Ed	\$2,221	\$2,221	\$0	0.00%
61100 1624 240 400	SUPP. SALARIES & WAGES Gifted & Talented	\$2,527	\$2,527	\$0	0.00%
61100 1624 260 200	SUPP. SALARIES & WAGES Special Ed	\$2,183	\$2,183	\$0	0.00%
61100 1624 260 400	SUPP. SALARIES & WAGES Gifted & Talented	\$2,183	\$2,183	\$0	0.00%
61100 1624 270 200	SUPP. SALARIES & WAGES Special Ed	\$2,259	\$2,259	\$0	0.00%
61100 1624 270 400	SUPP. SALARIES & WAGES Gifted & Talented	\$2,183	\$2,183	\$0	0.00%
61100 1624 350 200	SUPP. SALARIES & WAGES Special Ed	\$2,259	\$4,442	\$2,183	96.64%
61100 1624 350 400	SUPP. SALARIES & WAGES Gifted & Talented	\$2,221	\$4,404	\$2,183	98.29%
61100 1624 350 500	SUPP. SALARIES & WAGES Other	\$12,266	\$25,744	\$13,478	109.88%
61100 1624 380 200	SUPP. SALARIES & WAGES Special Ed	\$2,183	\$0	-\$2,183	-100.00%
61100 1624 380 400	SUPP. SALARIES & WAGES Gifted & Talented	\$2,183	\$0	-\$2,183	-100.00%
61100 1624 380 500	SUPP. SALARIES & WAGES Other	\$13,478	\$0	-\$13,478	-100.00%
61100 1624 390 200	SUPP. SALARIES & WAGES Special Ed	\$2,527	\$2,527	\$0	0.00%
61100 1624 390 400	SUPP. SALARIES & WAGES Gifted & Talented	\$17,500	\$10,000	-\$7,500	-42.86%
61100 1624 390 500	SUPP. SALARIES & WAGES Other	\$130,179	\$130,179	\$0	0.00%
61100 1830 910 000	EARLY RETIREES BENEFIT Retirees	\$275,000	\$275,000	\$0	0.00%
61100 1831 910 000	RETIREES UNUSED SICK LV Retirees	\$20,000	\$20,000	\$0	0.00%
61100 3160 312 500	PURCHASED SERVICES Alt Ed	\$10,000	\$10,000	\$0	0.00%
61100 3160 390 500	PURCHASED SERVICES Athletics - Officials, E	\$30,000	\$30,000	\$0	0.00%
61100 3160 910 100	PURCHASED SERVICES Regular - Seven Chal	\$20,000	\$29,000	\$9,000	45.00%
61100 3161 390 500	PURCHASED SERVICES Athletics Trainer	\$45,000	\$45,000	\$0	0.00%
61100 3810 910 200	TUITION PAID, OTHER DIV.	\$15,000	\$7,000	-\$8,000	-53.33%
61100 5510 220 100	MILEAGE	\$100	\$1,000	\$900	900.00%
61100 5510 240 100	MILEAGE	\$700	\$700	\$0	0.00%
61100 5510 260 100	MILEAGE	\$1,450	\$1,450	\$0	0.00%
61100 5510 270 100	MILEAGE Regular	\$400	\$500	\$100	25.00%
61100 5510 350 100	MILEAGE	\$1,100	\$1,500	\$400	36.36%
61100 5510 380 100	MILEAGE	\$1,200	\$0	-\$1,200	-100.00%
61100 5510 390 100	MILEAGE	\$2,000	\$2,000	\$0	0.00%
61100 5510 900 800	MILEAGE Instruction	\$1,247	\$1,247	\$0	0.00%
61100 5510 910 100	MILEAGE Regular	\$7,500	\$7,500	\$0	0.00%
61100 5510 910 200	MILEAGE Special Ed	\$7,500	\$7,500	\$0	0.00%
61100 5510 910 300	MILEAGE Vocational	\$4,492	\$4,492	\$0	0.00%
61100 5540 220 100	IN-SERVICE	\$2,000	\$2,000	\$0	0.00%
61100 5540 240 100	IN-SERVICE	\$500	\$1,000	\$500	100.00%
61100 5540 260 100	IN-SERVICE	\$800	\$1,000	\$200	25.00%
61100 5540 270 100	IN-SERVICE Regular	\$1,000	\$1,500	\$500	50.00%
61100 5540 350 100	IN-SERVICE	\$1,000	\$2,000	\$1,000	100.00%
61100 5540 380 100	IN-SERVICE	\$2,000	\$0	-\$2,000	-100.00%
61100 5540 390 100	IN-SERVICE	\$6,000	\$6,000	\$0	0.00%
61100 5540 900 800	PROFESSIONAL DEVELOP. Instruction	\$750	\$750	\$0	0.00%
61100 5540 910 100	IN-SERVICE Undistributed (Tuitic	\$41,885	\$41,541	-\$344	-0.82%
61100 5540 910 200	IN-SERVICE Special Ed	\$1,500	\$1,500	\$0	0.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61100 5540 910 300	IN-SERVICE Vocational	\$700	\$700	\$0	0.00%
61100 5540 910 400	IN-SERVICE Instruction	\$1,350	\$1,350	\$0	0.00%
61100 5545 910 300	IN-SERVICE Student Competitor	\$4,000	\$4,000	\$0	0.00%
61100 5800 220 100	MISCELLANEOUS Regular	\$4,795	\$6,618	\$1,823	38.02%
61100 5800 240 100	MISCELLANEOUS Regular	\$45	\$108	\$63	140.00%
61100 5800 260 100	MISCELLANEOUS Regular	\$800	\$1,000	\$200	25.00%
61100 5800 270 100	MISCELLANEOUS Regular	\$350	\$733	\$383	109.43%
61100 5800 312 500	MISCELLANEOUS Alt Ed	\$31,057	\$31,057	\$0	0.00%
61100 5800 350 100	MISCELLANEOUS Regular	\$4,000	\$4,000	\$0	0.00%
61100 5800 380 100	MISCELLANEOUS Regular	\$350	\$0	-\$350	-100.00%
61100 5800 390 100	MISCELLANEOUS Regular	\$5,000	\$5,000	\$0	0.00%
61100 5800 900 800	MISCELLANEOUS Instruction	\$6,500	\$6,500	\$0	0.00%
61100 5800 910 200	MISCELLANEOUS Special Ed	\$15,000	\$15,000	\$0	0.00%
61100 5800 910 300	MISCELLANEOUS Vocational	\$2,600	\$2,600	\$0	0.00%
61100 5800 910 700	MISCELLANEOUS Adult	\$0	\$0	\$0	0.00%
61100 6001 220 100	OFFICE SUPPLIES	\$5,000	\$5,000	\$0	0.00%
61100 6001 240 100	OFFICE MRTLS. & SUPPLIES	\$4,000	\$5,000	\$1,000	25.00%
61100 6001 260 100	OFFICE MRTLS. & SUPPLIES	\$1,200	\$1,100	-\$100	-8.33%
61100 6001 270 100	OFFICE MRTLS. & SUPPLIES	\$5,200	\$6,000	\$800	15.38%
61100 6001 350 100	OFFICE SUPPLIES	\$3,000	\$4,000	\$1,000	33.33%
61100 6001 380 100	OFFICE SUPPLIES	\$4,180	\$0	-\$4,180	-100.00%
61100 6001 390 100	OFFICE SUPPLIES	\$12,000	\$12,000	\$0	0.00%
61100 6003 390 500	EVENT SUPPORT Athletics - Field Mair	\$9,000	\$9,000	\$0	0.00%
61100 6012 220 100	TEXTBOOKS & WORKBOOKS	\$2,000	\$2,000	\$0	0.00%
61100 6012 240 100	TEXTBOOKS & WOOKBOOKS	\$800	\$1,000	\$200	25.00%
61100 6012 260 100	TEXTBOOKS & WORKBOOKS	\$500	\$1,000	\$500	100.00%
61100 6012 270 100	TEXTBOOKS & WORKBOOKS Regular	\$2,000	\$2,500	\$500	25.00%
61100 6012 350 100	TEXTBOOKS & WORKBOOKS	\$1,000	\$1,500	\$500	50.00%
61100 6012 380 100	TEXTBOOKS & WORKBOOKS	\$590	\$0	-\$590	-100.00%
61100 6012 390 100	TEXTBOOKS & WORKBOOKS	\$1,000	\$1,000	\$0	0.00%
61100 6012 910 000	PURCHASE OF TEXTBOOKS	\$127,000	\$127,000	\$0	0.00%
61100 6013 220 100	MATERIALS & SUPPLIES Regular	\$15,000	\$25,000	\$10,000	66.67%
61100 6013 220 400	MATERIALS & SUPPLIES Gifted & Talented	\$1,500	\$1,500	\$0	0.00%
61100 6013 240 100	MATERIALS & SUPPLIES Regular	\$14,500	\$17,000	\$2,500	17.24%
61100 6013 240 400	MATERIALS & SUPPLIES Gifted & Talented	\$300	\$400	\$100	33.33%
61100 6013 260 100	MATERIALS & SUPPLIES Regular	\$4,000	\$4,000	\$0	0.00%
61100 6013 260 400	MATERIALS & SUPPLIES Gifted & Talented	\$300	\$400	\$100	33.33%
61100 6013 270 100	MATERIALS & SUPPLIES Regular	\$7,115	\$10,000	\$2,885	40.55%
61100 6013 270 400	MATERIALS & SUPPLIES Gifted & Talented	\$1,000	\$1,000	\$0	0.00%
61100 6013 350 100	MATERIALS & SUPPLIES Regular	\$13,000	\$36,139	\$23,139	177.99%
61100 6013 350 300	MATERIALS & SUPPLIES Vocational	\$5,700	\$10,300	\$4,600	80.70%
61100 6013 350 400	MATERIALS & SUPPLIES Gifted & Talented	\$800	\$1,000	\$200	25.00%
61100 6013 350 500	MATERIALS & SUPPLIES Band	\$3,000	\$4,000	\$1,000	33.33%
61100 6013 380 100	MATERIALS & SUPPLIES Regular	\$6,410	\$0	-\$6,410	-100.00%
61100 6013 380 300	MATERIALS & SUPPLIES Vocational	\$4,600	\$0	-\$4,600	-100.00%
61100 6013 380 400	MATERIALS & SUPPLIES Gifted & Talented	\$550	\$0	-\$550	-100.00%
61100 6013 380 500	MATERIALS & SUPPLIES Band	\$2,000	\$0	-\$2,000	-100.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61100 6013 390 100	MATERIALS & SUPPLIES Regular	\$37,000	\$37,000	\$0	0.00%
61100 6013 390 300	MATERIALS & SUPPLIES Vocational	\$22,300	\$24,300	\$2,000	8.97%
61100 6013 390 400	MATERIALS & SUPPLIES Gifted & Talented	\$2,000	\$2,000	\$0	0.00%
61100 6013 390 500	MATERIALS & SUPPLIES Other	\$20,000	\$11,000	-\$9,000	-45.00%
61100 6013 900 100	MATERIALS & SUPPLIES	\$20,000	\$20,000	\$0	0.00%
61100 6013 900 800	MATERIALS & SUPPLIES Instruction	\$2,000	\$2,000	\$0	0.00%
61100 6013 910 100	MATERIALS & SUPPLIES Testing	\$7,900	\$7,900	\$0	0.00%
61100 6013 910 200	MATERIALS & SUPPLIES Special Ed	\$4,000	\$4,000	\$0	0.00%
61100 6013 910 400	MATERIALS & SUPPLIES Instruction	\$450	\$450	\$0	0.00%
61100 6013 910 600	MATERIALS & SUPPLIES Summer	\$1,500	\$1,500	\$0	0.00%
61100 6016 350 500	MATERIALS & SUPPLIES Athletics	\$4,495	\$8,000	\$3,505	77.98%
61100 6016 380 500	MATERIALS & SUPPLIES Athletics	\$3,100	\$0	-\$3,100	-100.00%
61100 8101 390 100	CAPITAL OUTLAY REPLACE. Regular	\$0	\$0	\$0	0.00%
61100 8101 910 300	CAPITAL OUTLAY REPLACE. Vocational	\$32,000	\$32,000	\$0	0.00%
61100 8201 910 000	CAPITAL OUTLAY ADD. Instructional Equipm	\$111,520	\$58,111	-\$53,409	-47.89%
61200 1121 900 200	INST. SALARIES & WAGES Special Ed	\$50,298	\$51,251	\$953	1.90%
61200 1321 910 600	SPEECH WAGES Speech	\$0	\$0	\$0	0.00%
61200 2100 900 200	FICA FICA	\$3,848	\$3,921	\$73	1.90%
61200 2100 910 600	FICA Speech	\$0	\$0	\$0	0.00%
61200 2210 900 200	VRS VRS	\$5,865	\$5,976	\$111	1.90%
61200 2300 900 200	HOSPITALIZATION Hospitalization	\$4,584	\$4,836	\$252	5.50%
61200 2400 900 200	GROUP LIFE INSURANCE Group Life Insurance	\$599	\$610	\$11	1.91%
61200 2500 900 200	HEALTH CARE CREDIT Health Care Credit	\$558	\$569	\$11	1.92%
61200 3160 390 000	PURCHASED SERVICES School Resource Offi	\$49,000	\$0	-\$49,000	-100.00%
61210 1123 220 100	GUIDANCE SAL. & WAGES Guidance	\$39,934	\$39,579	-\$355	-0.89%
61210 1123 240 100	GUIDANCE SAL. & WAGES Guidance	\$59,302	\$60,418	\$1,116	1.88%
61210 1123 260 100	GUIDANCE SAL. & WAGES Guidance	\$22,568	\$22,990	\$422	1.87%
61210 1123 270 100	GUIDANCE SAL. & WAGES Guidance	\$50,096	\$48,756	-\$1,340	-2.67%
61210 1123 350 100	GUIDANCE SAL. & WAGES Guidance	\$80,630	\$167,848	\$87,218	108.17%
61210 1123 380 100	GUIDANCE SAL. & WAGES Guidance	\$60,774	\$0	-\$60,774	-100.00%
61210 1123 390 100	GUIDANCE SAL. & WAGES Guidance	\$185,395	\$188,911	\$3,516	1.90%
61210 1153 390 100	GUIDANCE SAL. & WAGES Guidance	\$54,906	\$52,482	-\$2,424	-4.41%
61210 2100 220 100	FICA Guidance	\$3,055	\$3,028	-\$27	-0.88%
61210 2100 240 100	FICA Guidance	\$4,537	\$4,622	\$85	1.87%
61210 2100 260 100	FICA Guidance	\$1,726	\$1,759	\$33	1.89%
61210 2100 270 100	FICA Guidance	\$3,832	\$3,730	-\$102	-2.67%
61210 2100 350 100	FICA Guidance	\$6,168	\$12,840	\$6,672	108.17%
61210 2100 380 100	FICA Guidance	\$4,649	\$0	-\$4,649	-100.00%
61210 2100 390 100	FICA Guidance	\$18,383	\$18,467	\$84	0.46%
61210 2210 220 100	VRS Guidance	\$4,656	\$4,615	-\$41	-0.89%
61210 2210 240 100	VRS Guidance	\$6,915	\$7,045	\$130	1.88%
61210 2210 260 100	VRS Guidance	\$2,631	\$2,681	\$50	1.88%
61210 2210 270 100	VRS Guidance	\$5,841	\$5,685	-\$156	-2.67%
61210 2210 350 100	VRS Guidance	\$9,401	\$19,571	\$10,170	108.17%
61210 2210 380 100	VRS Guidance	\$7,086	\$0	-\$7,086	-100.00%
61210 2210 390 100	VRS Guidance	\$28,019	\$28,147	\$128	0.46%
61210 2300 220 100	HOSPITALIZATION Guidance	\$4,584	\$4,836	\$252	5.50%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61210 2300 270 100	HOSPITALIZATION Guidance	\$0	\$0	\$0	0.00%
61210 2300 350 100	HOSPITALIZATION Guidance	\$13,752	\$14,508	\$756	5.50%
61210 2300 380 100	HOSPITALIZATION Guidance	\$4,584	\$0	-\$4,584	-100.00%
61210 2300 390 100	HOSPITALIZATION Guidance	\$27,504	\$29,017	\$1,513	5.50%
61210 2400 220 100	GROUP LIFE INSURANCE Guidance	\$475	\$471	-\$4	-0.89%
61210 2400 240 100	GROUP LIFE INSURANCE Guidance	\$706	\$719	\$13	1.84%
61210 2400 260 100	GROUP LIFE INSURANCE Guidance	\$269	\$274	\$5	2.03%
61210 2400 270 100	GROUP LIFE INSURANCE Guidance	\$596	\$580	-\$16	-2.71%
61210 2400 350 100	GROUP LIFE INSURANCE Guidance	\$959	\$1,997	\$1,038	108.13%
61210 2400 380 100	GROUP LIFE INSURANCE Guidance	\$723	\$0	-\$723	-100.00%
61210 2400 390 100	GROUP LIFE INSURANCE Guidance	\$2,860	\$2,873	\$13	0.45%
61210 2500 220 100	HEALTH CARE CREDIT Guidance	\$443	\$439	-\$4	-0.96%
61210 2500 240 100	HEALTH CARE CREDIT Guidance	\$658	\$671	\$13	1.98%
61210 2500 260 100	HEALTH CARE CREDIT Guidance	\$251	\$255	\$4	1.80%
61210 2500 270 100	HEALTH CARE CREDIT Guidance	\$556	\$541	-\$15	-2.71%
61210 2500 350 100	HEALTH CARE CREDIT Guidance	\$895	\$1,863	\$968	108.16%
61210 2500 380 100	HEALTH CARE CREDIT Guidance	\$675	\$0	-\$675	-100.00%
61210 2500 390 100	HEALTH CARE CREDIT Guidance	\$2,667	\$2,679	\$12	0.45%
61210 3160 900 000	PURCHASED SERVICES Exams, Governor's Sr	\$24,000	\$24,000	\$0	0.00%
61210 6013 390 100	MATERIALS & SUPPLIES	\$12,000	\$12,000	\$0	0.00%
61220 1130 910 100	GRANT CO-ORD. SALARY Grant	\$7,500	\$7,500	\$0	0.00%
61220 2100 910 100	FICA Grant	\$574	\$574	\$0	0.00%
61220 2210 910 100	VRS Grant	\$875	\$875	\$0	0.00%
61220 2400 910 100	GROUP LIFE INSURANCE Grant	\$89	\$89	\$0	0.00%
61220 2500 910 100	HEALTH CARE CREDIT Grant	\$83	\$83	\$0	0.00%
61230 1321 910 000	HOMEBOUND WAGES Homebound	\$40,000	\$40,000	\$0	0.00%
61230 2100 910 000	FICA Homebound	\$3,060	\$3,060	\$0	0.00%
61310 1114 910 200	DIRECTION & MGMT SAL. Special Ed	\$89,888	\$91,686	\$1,798	2.00%
61310 1114 910 300	DIRECTION & MGMT SAL. Vocational	\$40,219	\$0	-\$40,219	-100.00%
61310 1153 910 200	CLERICAL SAL. & WAGES Special Ed	\$36,882	\$37,620	\$738	2.00%
61310 2100 910 200	FICA Special Ed	\$9,698	\$9,892	\$194	2.00%
61310 2100 910 300	FICA Vocational	\$3,077	\$0	-\$3,077	-100.00%
61310 2210 910 200	VRS Special Ed	\$14,781	\$15,077	\$296	2.00%
61310 2210 910 300	VRS Vocational	\$4,689	\$0	-\$4,689	-100.00%
61310 2300 910 200	HOSPITALIZATION Special Ed	\$4,584	\$4,836	\$252	5.50%
61310 2300 910 300	HOSPITALIZATION Vocational	\$4,584	\$0	-\$4,584	-100.00%
61310 2400 910 200	GROUP LIFE INSURANCE Special Ed	\$1,509	\$1,539	\$30	2.02%
61310 2400 910 300	GROUP LIFE INSURANCE Vocational	\$479	\$0	-\$479	-100.00%
61310 2500 910 200	HEALTH CARE CREDIT Special Ed	\$1,407	\$1,435	\$28	1.98%
61310 2500 910 300	HEALTH CARE CREDIT Vocational	\$446	\$0	-\$446	-100.00%
61312 1114 910 000	CURRIC. DEVELOP. SAL. Curriculum	\$84,477	\$86,124	\$1,647	1.95%
61312 1130 910 000	CONTENT AREA SPCL. SAL. Curriculum	\$57,380	\$116,938	\$59,558	103.80%
61312 1321 910 000	CURRIC. DEVELOP. SAL. Curriculum	\$6,500	\$6,500	\$0	0.00%
61312 1624 910 000	SUPP. SALARIES & WAGES Curriculum	\$76,246	\$76,246	\$0	0.00%
61312 2100 910 000	FICA Curriculum	\$17,182	\$21,864	\$4,682	27.25%
61312 2210 910 000	VRS Curriculum	\$26,189	\$33,325	\$7,136	27.25%
61312 2300 910 000	HOSPITALIZATION Curriculum	\$9,168	\$14,508	\$5,340	58.25%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61312 2400 910 000	GROUP LIFE INSURANCE Curriculum	\$2,673	\$3,401	\$728	27.25%
61312 2500 910 000	HEALTH CARE CREDIT Curriculum	\$2,493	\$3,172	\$679	27.23%
61312 5540 910 000	IN-SERVICE	\$9,500	\$9,500	\$0	0.00%
61312 5800 910 000	CURRIC. DEVELOP. MISC.	\$3,000	\$3,000	\$0	0.00%
61312 6013 910 000	MATERIALS & SUPPLIES	\$5,200	\$5,200	\$0	0.00%
61322 1122 220 100	LIBRARIAN SAL. & WAGES Librarian	\$42,108	\$42,904	\$796	1.89%
61322 1122 240 100	LIBRARIAN SAL. & WAGES Librarian	\$58,487	\$59,599	\$1,112	1.90%
61322 1122 260 100	LIBRARIAN SAL. & WAGES Librarian	\$46,356	\$47,237	\$881	1.90%
61322 1122 270 100	LIBRARIAN SAL. & WAGES Librarian	\$50,605	\$53,408	\$2,804	5.54%
61322 1122 350 100	LIBRARIAN SAL. & WAGES Librarian	\$50,876	\$51,817	\$941	1.85%
61322 1122 380 100	LIBRARIAN SAL. & WAGES Librarian	\$52,418	\$0	-\$52,418	-100.00%
61322 1122 390 100	LIBRARIAN SAL. & WAGES Librarian	\$103,623	\$105,603	\$1,980	1.91%
61322 2100 220 100	FICA Librarian	\$3,221	\$3,282	\$61	1.89%
61322 2100 240 100	FICA Librarian	\$4,474	\$4,559	\$85	1.89%
61322 2100 260 100	FICA Librarian	\$3,546	\$3,614	\$68	1.91%
61322 2100 270 100	FICA Librarian	\$3,871	\$4,086	\$215	5.55%
61322 2100 350 100	FICA Librarian	\$3,892	\$3,964	\$72	1.85%
61322 2100 380 100	FICA Librarian	\$4,010	\$0	-\$4,010	-100.00%
61322 2100 390 100	FICA Librarian	\$7,927	\$8,079	\$152	1.91%
61322 2210 220 100	VRS Librarian	\$4,910	\$5,003	\$93	1.89%
61322 2210 240 100	VRS Librarian	\$6,820	\$6,949	\$129	1.90%
61322 2210 260 100	VRS Librarian	\$5,405	\$5,508	\$103	1.90%
61322 2210 270 100	VRS Librarian	\$5,900	\$6,227	\$327	5.53%
61322 2210 350 100	VRS Librarian	\$5,932	\$6,042	\$110	1.85%
61322 2210 380 100	VRS Librarian	\$6,112	\$0	-\$6,112	-100.00%
61322 2210 390 100	VRS Librarian	\$12,082	\$12,313	\$231	1.91%
61322 2300 220 100	HOSPITALIZATION Librarian	\$0	\$0	\$0	0.00%
61322 2300 260 100	HOSPITALIZATION Librarian	\$0	\$0	\$0	0.00%
61322 2300 350 100	HOSPITALIZATION Librarian	\$4,584	\$4,836	\$252	5.50%
61322 2300 390 100	HOSPITALIZATION Librarian	\$9,168	\$9,672	\$504	5.50%
61322 2400 220 100	GROUP LIFE INSURANCE Librarian	\$501	\$511	\$10	2.00%
61322 2400 240 100	GROUP LIFE INSURANCE Librarian	\$696	\$709	\$13	1.87%
61322 2400 260 100	GROUP LIFE INSURANCE Librarian	\$552	\$562	\$10	1.88%
61322 2400 270 100	GROUP LIFE INSURANCE Librarian	\$602	\$636	\$34	5.61%
61322 2400 350 100	GROUP LIFE INSURANCE Librarian	\$605	\$617	\$12	1.91%
61322 2400 380 100	GROUP LIFE INSURANCE Librarian	\$624	\$0	-\$624	-100.00%
61322 2400 390 100	GROUP LIFE INSURANCE Librarian	\$1,233	\$1,257	\$24	1.94%
61322 2500 220 100	HEALTH CARE CREDIT Librarian	\$467	\$476	\$9	1.93%
61322 2500 240 100	HEALTH CARE CREDIT Librarian	\$649	\$662	\$13	1.97%
61322 2500 260 100	HEALTH CARE CREDIT Librarian	\$515	\$524	\$9	1.84%
61322 2500 270 100	HEALTH CARE CREDIT Librarian	\$562	\$593	\$31	5.57%
61322 2500 350 100	HEALTH CARE CREDIT Librarian	\$565	\$575	\$10	1.82%
61322 2500 380 100	HEALTH CARE CREDIT Librarian	\$582	\$0	-\$582	-100.00%
61322 2500 390 100	HEALTH CARE CREDIT Librarian	\$1,150	\$1,172	\$22	1.89%
61322 6013 220 100	MATERIALS & SUPPLIES	\$7,000	\$7,000	\$0	0.00%
61322 6013 240 100	MATERIALS & SUPPLIES	\$6,000	\$8,000	\$2,000	33.33%
61322 6013 260 100	MATERIALS & SUPPLIES	\$3,000	\$4,000	\$1,000	33.33%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61322 6013 270 100	MATERIALS & SUPPLIES	\$4,000	\$4,000	\$0	0.00%
61322 6013 350 100	MATERIALS & SUPPLIES	\$7,000	\$10,500	\$3,500	50.00%
61322 6013 380 100	MATERIALS & SUPPLIES	\$5,980	\$0	-\$5,980	-100.00%
61322 6013 390 100	MATERIALS & SUPPLIES	\$20,000	\$20,000	\$0	0.00%
61410 1126 220 100	PRINCIPAL SAL. & WAGES Principal's Office	\$75,434	\$76,911	\$1,477	1.96%
61410 1126 240 100	PRINCIPAL SAL. & WAGES Principal's Office	\$80,233	\$80,741	\$508	0.63%
61410 1126 260 100	PRINCIPAL SAL. & WAGES Principal's Office	\$76,457	\$77,986	\$1,529	2.00%
61410 1126 270 100	PRINCIPAL SAL. & WAGES Principal's Office	\$77,024	\$78,533	\$1,509	1.96%
61410 1126 350 100	PRINCIPAL SAL. & WAGES Principal's Office	\$83,800	\$85,451	\$1,651	1.97%
61410 1126 380 100	PRINCIPAL SAL. & WAGES Principal's Office	\$89,590	\$0	-\$89,590	-100.00%
61410 1126 390 100	PRINCIPAL SAL. & WAGES Principal's Office	\$87,694	\$89,404	\$1,711	1.95%
61410 1127 350 100	ASSIST. PRINCIPAL SAL. Principal's Office	\$72,468	\$73,917	\$1,449	2.00%
61410 1127 390 100	ASSIST. PRINCIPAL SAL. Principal's Office	\$226,155	\$231,533	\$5,378	2.38%
61410 1153 220 100	CLERICAL SAL. & WAGES Principal's Office	\$36,164	\$36,887	\$723	2.00%
61410 1153 240 100	CLERICAL SAL. & WAGES Principal's Office	\$40,896	\$41,714	\$818	2.00%
61410 1153 260 100	CLERICAL SAL. & WAGES Principal's Office	\$27,434	\$27,983	\$549	2.00%
61410 1153 270 100	CLERICAL SAL. & WAGES Principal's Office	\$42,830	\$43,687	\$857	2.00%
61410 1153 350 100	CLERICAL SAL. & WAGES Principal's Office	\$53,883	\$85,309	\$31,426	58.32%
61410 1153 380 100	CLERICAL SAL. & WAGES Principal's Office	\$54,394	\$0	-\$54,394	-100.00%
61410 1153 390 100	CLERICAL SAL. & WAGES Principal's Office	\$106,149	\$108,272	\$2,123	2.00%
61410 2100 220 100	FICA Principal's Office	\$8,537	\$8,706	\$169	1.98%
61410 2100 240 100	FICA Principal's Office	\$9,266	\$9,368	\$102	1.10%
61410 2100 260 100	FICA Principal's Office	\$7,948	\$8,107	\$159	2.00%
61410 2100 270 100	FICA Principal's Office	\$9,169	\$9,350	\$181	1.98%
61410 2100 350 100	FICA Principal's Office	\$16,077	\$18,719	\$2,642	16.43%
61410 2100 380 100	FICA Principal's Office	\$11,015	\$0	-\$11,015	-100.00%
61410 2100 390 100	FICA Principal's Office	\$32,130	\$32,835	\$705	2.19%
61410 2100 910 100	FICA Principal's Sub	\$0	\$0	\$0	0.00%
61410 2210 220 100	VRS Principal's Office	\$13,012	\$13,269	\$257	1.98%
61410 2210 240 100	VRS Principal's Office	\$14,124	\$14,278	\$154	1.09%
61410 2210 260 100	VRS Principal's Office	\$12,114	\$12,356	\$242	2.00%
61410 2210 270 100	VRS Principal's Office	\$13,975	\$14,251	\$276	1.97%
61410 2210 350 100	VRS Principal's Office	\$24,504	\$28,529	\$4,025	16.43%
61410 2210 380 100	VRS Principal's Office	\$16,789	\$0	-\$16,789	-100.00%
61410 2210 390 100	VRS Principal's Office	\$48,972	\$50,046	\$1,074	2.19%
61410 2300 220 100	HOSPITALIZATION Principal's Office	\$9,168	\$9,672	\$504	5.50%
61410 2300 240 100	HOSPITALIZATION Principal's Office	\$9,168	\$9,672	\$504	5.50%
61410 2300 260 100	HOSPITALIZATION Principal's Office	\$9,168	\$9,672	\$504	5.50%
61410 2300 270 100	HOSPITALIZATION Principal's Office	\$9,168	\$14,508	\$5,340	58.25%
61410 2300 350 100	HOSPITALIZATION Principal's Office	\$18,336	\$24,181	\$5,845	31.88%
61410 2300 380 100	HOSPITALIZATION Principal's Office	\$9,168	\$0	-\$9,168	-100.00%
61410 2300 390 100	HOSPITALIZATION Principal's Office	\$27,504	\$29,017	\$1,513	5.50%
61410 2400 220 100	GROUP LIFE INSURANCE Principal's Office	\$1,328	\$1,354	\$26	1.96%
61410 2400 240 100	GROUP LIFE INSURANCE Principal's Office	\$1,441	\$1,457	\$16	1.11%
61410 2400 260 100	GROUP LIFE INSURANCE Principal's Office	\$1,236	\$1,261	\$25	2.00%
61410 2400 270 100	GROUP LIFE INSURANCE Principal's Office	\$1,426	\$1,454	\$28	1.94%
61410 2400 350 100	GROUP LIFE INSURANCE Principal's Office	\$2,501	\$2,913	\$412	16.47%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
61000	**INSTRUCTION**				
61410 2400 380 100	GROUP LIFE INSURANCE Principal's Office	\$1,713	\$0	-\$1,713	-100.00%
61410 2400 390 100	GROUP LIFE INSURANCE Principal's Office	\$4,998	\$5,108	\$110	2.20%
61410 2500 220 100	HEALTH CARE CREDIT Principal's Office	\$1,239	\$1,263	\$24	1.94%
61410 2500 240 100	HEALTH CARE CREDIT Principal's Office	\$1,345	\$1,359	\$14	1.04%
61410 2500 260 100	HEALTH CARE CREDIT Principal's Office	\$1,153	\$1,176	\$23	1.98%
61410 2500 270 100	HEALTH CARE CREDIT Principal's Office	\$1,330	\$1,357	\$27	2.00%
61410 2500 350 100	HEALTH CARE CREDIT Principal's Office	\$2,333	\$2,716	\$383	16.42%
61410 2500 380 100	HEALTH CARE CREDIT Principal's Office	\$1,598	\$0	-\$1,598	-100.00%
61410 2500 390 100	HEALTH CARE CREDIT Principal's Office	\$4,662	\$4,764	\$102	2.19%
61000	INSTRUCTION TOTAL	\$19,370,820	\$19,285,331	-\$85,489	-0.44%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
62000	**ADMINISTRATION, HEALTH & ATTENDANCE**				
62000 1930 910 000	GRANDFATHERED \$400 FRINGE IN LIEU	\$3,920	\$3,920	\$0	0.00%
62000 2100 910 000	FICA	\$300	\$300	\$0	0.00%
62110 1111 910 000	BOARD COMPENSATION	\$12,000	\$12,000	\$0	0.00%
62110 2100 910 000	FICA	\$918	\$918	\$0	0.00%
62110 5510 910 000	BOARD TRAVEL	\$9,000	\$9,000	\$0	0.00%
62110 5800 910 000	MISCELLANEOUS	\$6,300	\$6,300	\$0	0.00%
62112 1153 910 000	CLERICAL SALARIES & WAGES	\$4,481	\$4,561	\$80	1.79%
62112 2100 910 000	FICA	\$343	\$349	\$6	1.82%
62121 1112 910 000	SUPERINTENDENT SALARY	\$123,415	\$125,883	\$2,468	2.00%
62121 1113 910 000	ASSISTANT SUPERINTENDENT SALARY	\$98,260	\$100,177	\$1,917	1.95%
62121 1153 910 000	CLERICAL SALARIES & WAGES	\$69,360	\$65,817	-\$3,543	-5.11%
62121 1624 910 000	Car Allowance	\$9,000	\$9,000	\$0	0.00%
62121 2100 910 000	FICA	\$22,264	\$22,329	\$65	0.29%
62121 2210 910 000	VRS	\$33,935	\$34,033	\$98	0.29%
62121 2300 910 000	HOSPITALIZATION	\$22,920	\$19,344	-\$3,576	-15.60%
62121 2400 910 000	GROUP LIFE INSURANCE	\$3,463	\$3,473	\$10	0.29%
62121 2500 910 000	HEALTH CARE CREDIT	\$3,230	\$3,240	\$10	0.31%
62121 2600 910 000	UNEMPLOYMENT INSURANCE	\$9,000	\$9,000	\$0	0.00%
62121 2700 910 000	WORKER'S COMPENSATION	\$3,107	\$3,107	\$0	0.00%
62121 3160 910 000	PURCHASED SERVICES	\$29,000	\$29,000	\$0	0.00%
62121 3320 910 000	CONTRACTED MAINTENANCE	\$18,000	\$18,000	\$0	0.00%
62121 5210 910 000	POSTAL SERVICES	\$7,000	\$7,000	\$0	0.00%
62121 5230 910 000	TELECOMMUNICATIONS	\$20,000	\$20,000	\$0	0.00%
62121 5300 910 000	INSURANCE	\$24,237	\$24,237	\$0	0.00%
62121 5309 910 000	CONTINGENT LIABILITIES	\$50,000	\$50,000	\$0	0.00%
62121 5510 910 000	TRAVEL	\$2,600	\$2,600	\$0	0.00%
62121 5800 910 000	MISCELLANEOUS	\$15,000	\$15,000	\$0	0.00%
62121 6001 910 000	OFFICE SUPPLIES	\$10,000	\$10,000	\$0	0.00%
62140 1153 910 000	PERSONNEL CLERICAL SALARIES	\$34,504	\$35,194	\$690	2.00%
62140 2100 910 000	FICA	\$2,640	\$2,692	\$52	1.99%
62140 2210 910 000	VRS	\$4,023	\$4,104	\$81	2.01%
62140 2300 910 000	HOSPITALIZATION	\$0	\$0	\$0	0.00%
62140 2400 910 000	GROUP LIFE INSURANCE	\$411	\$419	\$8	2.05%
62140 2500 910 000	HEALTH CARE CREDIT	\$383	\$391	\$8	2.09%
62140 3160 910 000	PURCHASED SERVICES	\$9,720	\$9,720	\$0	0.00%
62140 5800 910 000	MISCELLANEOUS	\$20,000	\$20,000	\$0	0.00%
62160 1114 910 000	OTHER DIRECTION & MANAGEMENT	\$84,777	\$86,424	\$1,647	1.94%
62160 2100 910 000	FICA	\$12,248	\$12,489	\$241	1.97%
62160 2210 910 000	VRS	\$18,668	\$19,035	\$367	1.97%
62160 2300 910 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
62160 2400 910 000	GROUP LIFE INSURANCE	\$1,905	\$1,943	\$38	1.99%
62160 2500 910 000	HEALTH CARE CREDIT	\$1,777	\$1,812	\$35	1.96%
62160 3160 910 000	PURCHASED SERVICES	\$35,000	\$35,000	\$0	0.00%
62160 5510 910 000	MILEAGE	\$500	\$500	\$0	0.00%
62160 5540 910 000	IN-SERVICE	\$3,000	\$3,000	\$0	0.00%
62160 6013 910 000	MATERIALS & SUPPLIES	\$500	\$500	\$0	0.00%
62163 1153 910 000	ACCOUNTING CLERICAL SALARIES	\$34,504	\$35,194	\$690	2.00%
62164 1153 910 000	PAYROLL CLERICAL SALARIES	\$40,818	\$41,634	\$816	2.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
62000	**ADMINISTRATION, HEALTH & ATTENDANCE**				
62220 1131 910 000	NURSES	\$136,722	\$163,615	\$26,893	19.67%
62220 2100 910 000	FICA	\$10,459	\$12,517	\$2,058	19.67%
62220 2210 910 000	VRS	\$15,942	\$19,077	\$3,135	19.67%
62220 2300 910 000	HOSPITALIZATION	\$13,752	\$14,508	\$756	5.50%
62220 2400 910 000	GROUP LIFE INSURANCE	\$1,627	\$1,947	\$320	19.67%
62220 2500 910 000	HEALTH CARE CREDIT	\$1,518	\$1,816	\$298	19.66%
62220 5510 910 000	MILEAGE	\$5,000	\$5,000	\$0	0.00%
62220 5540 910 000	IN-SERVICE	\$1,000	\$1,000	\$0	0.00%
62220 6013 910 000	MATERIALS & SUPPLIES	\$4,000	\$4,000	\$0	0.00%
62225 3160 910 200	HEALTH - PURCHASED SERVICES	\$32,000	\$32,000	\$0	0.00%
62225 6013 910 200	HEALTH - MATERIALS & SUPPLIES	\$5,500	\$5,500	\$0	0.00%
62230 1132 910 000	PSYCHOLOGIST SALARIES & WAGES	\$123,179	\$103,872	-\$19,307	-15.67%
62230 2100 910 000	FICA	\$9,423	\$7,946	-\$1,477	-15.67%
62230 2210 910 000	VRS	\$14,363	\$12,111	-\$2,252	-15.68%
62230 2300 910 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
62230 2400 910 000	GROUP LIFE INSURANCE	\$1,466	\$1,236	-\$230	-15.69%
62230 2500 910 000	HEALTH CARE CREDIT	\$1,367	\$1,153	-\$214	-15.65%
62000	ADMINISTRATION, HEALTH & ATTENDANCE TOTAL	\$1,321,083	\$1,325,281	\$13,198	1.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
63000	**PUPIL TRANSPORTATION**				
63100 1114 915 000	DIRECTION & MANAGEMENT SALARIES	\$40,219	\$0	-\$40,219	-100.00%
63100 1153 915 000	CLERICAL SALARIES & WAGES	\$72,290	\$73,736	\$1,446	2.00%
63100 2100 915 000	FICA	\$8,607	\$5,641	-\$2,966	-34.46%
63100 2210 915 000	VRS	\$13,119	\$8,598	-\$4,521	-34.46%
63100 2300 915 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
63100 2400 915 000	GROUP LIFE INSURANCE	\$1,339	\$877	-\$462	-34.50%
63100 2500 915 000	HEALTH CARE CREDIT	\$1,249	\$818	-\$431	-34.51%
63100 3160 915 000	PURCHASED SERVICES	\$9,000	\$9,000	\$0	0.00%
63100 5540 915 000	IN-SERVICE	\$1,500	\$1,500	\$0	0.00%
63100 5800 915 000	MISCELLANEOUS	\$2,000	\$2,000	\$0	0.00%
63100 6001 915 000	OFFICE SUPPLIES	\$1,180	\$1,180	\$0	0.00%
63200 1181 915 000	OPERATIVE SALARIES & WAGES	\$585,000	\$585,000	\$0	0.00%
63200 1381 915 000	PART-TIME OPERATIVE WAGES	\$40,000	\$40,000	\$0	0.00%
63200 1581 915 000	SUBSTITUTE OPERATIVES	\$22,500	\$22,500	\$0	0.00%
63200 1582 915 000	CAR DRIVERS	\$80,000	\$80,000	\$0	0.00%
63200 2100 915 000	FICA	\$55,654	\$55,654	\$0	0.00%
63200 2210 915 000	VRS	\$58,055	\$58,055	\$0	0.00%
63200 2300 915 000	HOSPITALIZATION	\$128,352	\$135,412	\$7,060	5.50%
63200 2400 915 000	GROUP LIFE INSURANCE	\$8,657	\$8,657	\$0	0.00%
63200 2700 915 000	WORKER'S COMPENSATION	\$22,695	\$22,695	\$0	0.00%
63200 3160 915 000	PURCHASED SERVICES	\$6,500	\$6,500	\$0	0.00%
63200 3420 915 000	PRIVATE CARRIERS/IN LIEU	\$7,000	\$7,000	\$0	0.00%
63200 5230 915 000	TELECOMMUNICATIONS	\$1,000	\$1,000	\$0	0.00%
63200 5305 915 000	INSURANCE	\$37,085	\$37,085	\$0	0.00%
63200 6008 915 000	FUELS	\$350,000	\$350,000	\$0	0.00%
63300 1153 915 000	MONITORING AIDE SALARIES & WAGES	\$18,000	\$18,000	\$0	0.00%
63300 2100 915 000	FICA	\$1,377	\$1,377	\$0	0.00%
63400 3840 915 000	PURCHASED SERVICES-OTHER GOVT. ENTITY	\$72,500	\$72,500	\$0	0.00%
63400 6009 915 000	EQUIPMENT REPAIR & MAINTENANCE	\$60,000	\$60,000	\$0	0.00%
63400 8101 915 000	CAPITAL OUTLAY REPLACEMENT	\$295,000	\$295,000	\$0	0.00%
63400 8201 915 000	CAPITAL OUTLAY ADDITIONS	\$4,000	\$4,000	\$0	0.00%
63000	PUPIL TRANSPORTATION TOTAL	\$2,013,046	\$1,973,457	-\$39,589	-1.97%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
64000	**OPERATIONS AND MAINTENANCE**				
64100 1114 915 000	DIRECTION & MANAGEMENT SALARIES	\$84,218	\$91,686	\$7,468	8.87%
64100 1153 915 000	CLERICAL SALARIES & WAGES	\$28,220	\$28,784	\$564	2.00%
64100 2100 915 000	FICA	\$8,602	\$9,216	\$614	7.14%
64100 2210 915 000	VRS	\$13,110	\$14,047	\$937	7.14%
64100 2300 915 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
64100 2400 915 000	GROUP LIFE INSURANCE	\$1,338	\$1,434	\$96	7.17%
64100 2500 915 000	HEALTH CARE CREDIT	\$1,248	\$1,337	\$89	7.13%
64100 5540 915 000	IN-SERVICE	\$1,750	\$1,750	\$0	0.00%
64100 5800 915 000	MISCELLANEOUS	\$5,000	\$5,000	\$0	0.00%
64200 1191 915 000	SERVICE SALARIES & WAGES	\$207,959	\$212,119	\$4,160	2.00%
64200 1191 920 000	SERVICE SALARIES & WAGES	\$72,246	\$73,691	\$1,445	2.00%
64200 1191 940 000	SERVICE SALARIES & WAGES	\$67,603	\$68,955	\$1,352	2.00%
64200 1191 950 000	SERVICE SALARIES & WAGES	\$91,685	\$112,914	\$21,229	23.15%
64200 1191 960 000	SERVICE SALARIES & WAGES	\$50,417	\$55,301	\$4,884	9.69%
64200 1191 970 000	SERVICE SALARIES & WAGES	\$76,476	\$78,005	\$1,529	2.00%
64200 1191 980 000	SERVICE SALARIES & WAGES	\$68,870	\$0	-\$68,870	-100.00%
64200 1191 990 000	SERVICE SALARIES & WAGES	\$180,290	\$206,306	\$26,016	14.43%
64200 1381 915 000	PART-TIME OPERATIVE WAGES	\$39,444	\$39,444	\$0	0.00%
64200 1520 915 000	SUBSTITUTE WAGES	\$10,000	\$10,000	\$0	0.00%
64200 2100 915 000	FICA	\$19,691	\$20,009	\$318	1.61%
64200 2100 920 000	FICA	\$5,527	\$5,637	\$110	1.99%
64200 2100 940 000	FICA	\$5,172	\$5,275	\$103	2.00%
64200 2100 950 000	FICA	\$7,014	\$8,638	\$1,624	23.16%
64200 2100 960 000	FICA	\$3,857	\$4,231	\$374	9.70%
64200 2100 970 000	FICA	\$5,850	\$5,967	\$117	1.99%
64200 2100 980 000	FICA	\$5,269	\$0	-\$5,269	-100.00%
64200 2100 990 000	FICA	\$13,792	\$15,782	\$1,990	14.43%
64200 2210 915 000	VRS	\$20,541	\$20,873	\$332	1.62%
64200 2210 920 000	VRS	\$5,765	\$5,881	\$116	2.01%
64200 2210 940 000	VRS	\$5,395	\$5,503	\$108	2.00%
64200 2210 950 000	VRS	\$7,316	\$9,011	\$1,695	23.17%
64200 2210 960 000	VRS	\$4,023	\$4,413	\$390	9.69%
64200 2210 970 000	VRS	\$6,103	\$6,225	\$122	2.00%
64200 2210 980 000	VRS	\$5,496	\$0	-\$5,496	-100.00%
64200 2210 990 000	VRS	\$14,387	\$16,463	\$2,076	14.43%
64200 2300 915 000	HOSPITALIZATION	\$18,336	\$19,344	\$1,008	5.50%
64200 2300 920 000	HOSPITALIZATION	\$13,752	\$14,508	\$756	5.50%
64200 2300 940 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
64200 2300 950 000	HOSPITALIZATION	\$18,336	\$24,181	\$5,845	31.88%
64200 2300 960 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
64200 2300 970 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
64200 2300 980 000	HOSPITALIZATION	\$13,752	\$0	-\$13,752	-100.00%
64200 2300 990 000	HOSPITALIZATION	\$27,504	\$33,853	\$6,349	23.08%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
64000	**OPERATIONS AND MAINTENANCE**				
64200 2400 915 000	GROUP LIFE INSURANCE	\$3,063	\$3,113	\$50	1.63%
64200 2400 920 000	GROUP LIFE INSURANCE	\$860	\$877	\$17	2.01%
64200 2400 940 000	GROUP LIFE INSURANCE	\$804	\$821	\$17	2.05%
64200 2400 950 000	GROUP LIFE INSURANCE	\$1,091	\$1,344	\$253	23.18%
64200 2400 960 000	GROUP LIFE INSURANCE	\$600	\$658	\$58	9.67%
64200 2400 970 000	GROUP LIFE INSURANCE	\$910	\$928	\$18	1.97%
64200 2400 980 000	GROUP LIFE INSURANCE	\$820	\$0	-\$820	-100.00%
64200 2400 990 000	GROUP LIFE INSURANCE	\$2,145	\$2,455	\$310	14.43%
64200 2700 915 000	WORKER'S COMPENSATION	\$22,854	\$22,854	\$0	0.00%
64200 3160 910 000	PURCHASED SERVICES	\$2,130	\$2,130	\$0	0.00%
64200 3160 915 000	PURCHASED SERVICES	\$66,000	\$66,000	\$0	0.00%
64200 3160 920 000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.00%
64200 3160 940 000	PURCHASED SERVICES	\$12,780	\$12,780	\$0	0.00%
64200 3160 950 000	PURCHASED SERVICES	\$6,390	\$6,390	\$0	0.00%
64200 3160 960 000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.00%
64200 3160 970 000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.00%
64200 3160 980 000	PURCHASED SERVICES	\$6,390	\$0	-\$6,390	-100.00%
64200 3160 990 000	PURCHASED SERVICES	\$24,200	\$24,200	\$0	0.00%
64200 5110 910 000	ELECTRICAL SERVICES	\$12,600	\$12,600	\$0	0.00%
64200 5110 920 000	ELECTRICAL SERVICES	\$57,330	\$57,330	\$0	0.00%
64200 5110 930 000	ELECTRICAL SERVICES (AUX)	\$25,000	\$25,000	\$0	0.00%
64200 5110 940 000	ELECTRICAL SERVICES	\$75,600	\$75,600	\$0	0.00%
64200 5110 950 000	ELECTRICAL SERVICES	\$46,200	\$56,200	\$10,000	21.65%
64200 5110 960 000	ELECTRICAL SERVICES	\$42,000	\$42,000	\$0	0.00%
64200 5110 970 000	ELECTRICAL SERVICES	\$65,000	\$65,000	\$0	0.00%
64200 5110 980 000	ELECTRICAL SERVICES	\$63,000	\$10,000	-\$53,000	-84.13%
64200 5110 990 000	ELECTRICAL SERVICES	\$222,600	\$222,600	\$0	0.00%
64200 5120 910 000	HEATING SERVICES	\$20,000	\$20,000	\$0	0.00%
64200 5120 920 000	HEATING SERVICES	\$7,000	\$7,000	\$0	0.00%
64200 5120 940 000	HEATING SERVICES	\$5,400	\$5,400	\$0	0.00%
64200 5120 950 000	HEATING SERVICES	\$60,000	\$72,000	\$12,000	20.00%
64200 5120 960 000	HEATING SERVICES	\$12,000	\$12,000	\$0	0.00%
64200 5120 970 000	HEATING SERVICES	\$1,200	\$1,200	\$0	0.00%
64200 5120 980 000	HEATING SERVICES	\$60,000	\$10,000	-\$50,000	-83.33%
64200 5120 990 000	HEATING SERVICES	\$72,000	\$72,000	\$0	0.00%
64200 5130 920 000	WATER & SEWER SERVICES	\$6,200	\$6,200	\$0	0.00%
64200 5130 940 000	WATER & SEWER SERVICES	\$2,800	\$2,800	\$0	0.00%
64200 5130 950 000	WATER & SEWER SERVICES	\$6,000	\$6,000	\$0	0.00%
64200 5130 970 000	WATER & SEWER SERVICES	\$4,100	\$4,100	\$0	0.00%
64200 5130 980 000	WATER & SEWER SERVICES	\$3,000	\$1,000	-\$2,000	-66.67%
64200 5130 990 000	WATER & SEWER SERVICES	\$29,000	\$29,000	\$0	0.00%
64200 5210 915 000	POSTAL SERVICES	\$600	\$600	\$0	0.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
64000	**OPERATIONS AND MAINTENANCE**				
64200 5230 915 000	TELECOMMUNICATIONS	\$9,000	\$9,000	\$0	0.00%
64200 5230 920 000	TELECOMMUNICATIONS	\$7,000	\$7,000	\$0	0.00%
64200 5230 930 000	TELECOMMUNICATIONS (AUX)	\$1,000	\$1,000	\$0	0.00%
64200 5230 940 000	TELECOMMUNICATIONS	\$13,400	\$13,400	\$0	0.00%
64200 5230 950 000	TELECOMMUNICATIONS	\$9,000	\$9,000	\$0	0.00%
64200 5230 960 000	TELECOMMUNICATIONS	\$6,000	\$6,000	\$0	0.00%
64200 5230 970 000	TELECOMMUNICATIONS	\$4,500	\$4,500	\$0	0.00%
64200 5230 980 000	TELECOMMUNICATIONS	\$7,000	\$1,000	-\$6,000	-85.71%
64200 5230 990 000	TELECOMMUNICATIONS	\$15,000	\$15,000	\$0	0.00%
64200 5300 915 000	INSURANCE	\$57,474	\$57,474	\$0	0.00%
64200 6005 910 000	JANITORIAL SUPPLIES	\$1,000	\$1,000	\$0	0.00%
64200 6005 915 000	JANITORIAL SUPPLIES	\$1,000	\$1,000	\$0	0.00%
64200 6005 920 000	JANITORIAL SUPPLIES	\$7,000	\$7,000	\$0	0.00%
64200 6005 940 000	JANITORIAL SUPPLIES	\$4,000	\$4,000	\$0	0.00%
64200 6005 950 000	JANITORIAL SUPPLIES	\$9,000	\$13,000	\$4,000	44.44%
64200 6005 960 000	JANITORIAL SUPPLIES	\$5,000	\$5,000	\$0	0.00%
64200 6005 970 000	JANITORIAL SUPPLIES	\$8,000	\$8,000	\$0	0.00%
64200 6005 980 000	JANITORIAL SUPPLIES	\$4,000	\$0	-\$4,000	-100.00%
64200 6005 990 000	JANITORIAL SUPPLIES	\$45,000	\$45,000	\$0	0.00%
64200 6007 915 000	BUILDING SUPPLIES	\$143,095	\$143,095	\$0	0.00%
64300 1191 990 000	SALARIES & WAGES-GROUNDS	\$31,040	\$31,552	\$512	1.65%
64300 2100 990 000	FICA	\$2,375	\$2,415	\$40	1.70%
64300 2210 990 000	VRS	\$2,477	\$2,518	\$41	1.66%
64300 2300 990 000	HOSPITALIZATION	\$0	\$0	\$0	0.00%
64300 2400 990 000	GROUP LIFE INSURANCE	\$369	\$375	\$6	1.52%
64300 6003 990 000	FIELD MAINTENANCE SUPPLIES	\$0	\$0	\$0	0.00%
64400 3320 910 000	REPAIR & MAINTENANCE	\$19,584	\$19,584	\$0	0.00%
64400 3320 915 000	REPAIR & MAINTENANCE	\$2,700	\$2,700	\$0	0.00%
64400 3320 920 000	REPAIR & MAINTENANCE	\$10,000	\$10,000	\$0	0.00%
64400 3320 930 930	REPAIR & MAINTENANCE	\$1,750	\$1,750	\$0	0.00%
64400 3320 940 000	REPAIR & MAINTENANCE	\$15,000	\$15,000	\$0	0.00%
64400 3320 950 000	REPAIR & MAINTENANCE	\$17,500	\$21,300	\$3,800	21.71%
64400 3320 960 000	REPAIR & MAINTENANCE	\$5,200	\$5,200	\$0	0.00%
64400 3320 970 000	REPAIR & MAINTENANCE	\$8,700	\$8,700	\$0	0.00%
64400 3320 980 000	REPAIR & MAINTENANCE	\$7,300	\$0	-\$7,300	-100.00%
64400 3320 990 000	REPAIR & MAINTENANCE	\$41,000	\$41,000	\$0	0.00%
64400 5420 915 000	MOBILE UNIT LEASES	\$4,000	\$4,000	\$0	0.00%
64400 6007 915 000	REPAIR & MAINTENANCE	\$35,000	\$35,000	\$0	0.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
64000	**OPERATIONS AND MAINTENANCE**				
64400 8101 915 000	CAPITAL OUTLAY REPLACEMENT	\$49,000	\$49,000	\$0	0.00%
64400 8101 920 000	CAPITAL OUTLAY REPLACEMENT	\$2,000	\$2,000	\$0	0.00%
64400 8101 940 000	CAPITAL OUTLAY REPLACEMENT	\$2,000	\$2,000	\$0	0.00%
64400 8101 950 000	CAPITAL OUTLAY REPLACEMENT	\$2,000	\$2,000	\$0	0.00%
64400 8101 960 000	CAPITAL OUTLAY REPLACEMENT	\$2,000	\$2,000	\$0	0.00%
64400 8101 970 000	CAPITAL OUTLAY REPLACEMENT	\$2,000	\$2,000	\$0	0.00%
64400 8101 980 000	CAPITAL OUTLAY REPLACEMENT	\$2,000	\$0	-\$2,000	-100.00%
64400 8101 990 000	CAPITAL OUTLAY REPLACEMENT	\$3,000	\$3,000	\$0	0.00%
64500 3310 915 000	REPAIR & MAINTENANCE	\$29,000	\$29,000	\$0	0.00%
64500 6008 915 000	FUELS	\$79,000	\$79,000	\$0	0.00%
64500 8101 915 000	CAPITAL OUTLAY REPLACEMENT	\$36,000	\$36,000	\$0	0.00%
64000	TOTAL OPERATIONS & MAINTENANCE	\$3,122,107	\$3,024,164	-\$97,943	-3.14%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
66000	**FACILITIES**				
66200 8110 915 000	CAPITAL OUTLAY REPLACEMENT	\$20,000	\$20,000	\$0	0.00%
66000	FACILITIES TOTAL	\$20,000	\$20,000	\$0	0.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
67000	**DEBT SERVICE**				
67100 3120 910	PAYING AGENT FEES	\$3,000	\$3,000	\$0	0.00%
67100 9110 910	REDEMPTION OF PRINCIPAL	\$1,466,183	\$1,498,061	\$31,878	2.17%
67100 9120 910	INTEREST EXPENSE	\$1,220,969	\$1,972,320	\$751,351	61.54%
67000	DEBT SERVICE TOTAL	\$2,690,152	\$3,473,381	\$783,229	29.11%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
68000	**TECHNOLOGY**				
68100 6030 220 100	TECHNOLOGY MATERIALS & SUPPLIES	\$1,500	\$1,500	\$0	0.00%
68100 6030 240 100	TECHNOLOGY MATERIALS & SUPPLIES	\$1,000	\$1,000	\$0	0.00%
68100 6030 260 100	TECHNOLOGY MATERIALS & SUPPLIES	\$1,000	\$1,027	\$27	2.70%
68100 6030 270 100	TECHNOLOGY MATERIALS & SUPPLIES	\$1,000	\$300	-\$700	-70.00%
68100 6030 380 100	TECHNOLOGY MATERIALS & SUPPLIES	\$475	\$0	-\$475	-100.00%
68100 6030 390 100	TECHNOLOGY MATERIALS & SUPPLIES	\$4,700	\$2,700	-\$2,000	-42.55%
68100 6030 910 000	SCHOOL MATERIALS & SUPPLIES	\$30,000	\$30,000	\$0	0.00%
68200 1130 910 000	TECH RESOURCE INSTRUCTION	\$57,472	\$121,494	\$64,023	111.40%
68200 1154 910 000	COMPUTER TECHNICIANS SALARIES	\$161,479	\$118,450	-\$43,029	-26.65%
68200 2100 910 000	FICA	\$16,750	\$18,356	\$1,606	9.59%
68200 2210 910 000	VRS	\$25,530	\$27,978	\$2,448	9.59%
68200 2300 910 000	HOSPITALIZATION	\$22,920	\$19,344	-\$3,576	-15.60%
68200 2400 910 000	GROUP LIFE INSURANCE	\$2,606	\$2,855	\$249	9.58%
68200 2500 910 000	HEALTH CARE CREDIT	\$2,430	\$2,663	\$233	9.57%
68200 3160 910 000	PURCHASED SERVICES	\$105,000	\$75,000	-\$30,000	-28.57%
68200 3310 910 000	EQUIPMENT REPAIR & MAINTENANCE	\$4,500	\$4,500	\$0	0.00%
68200 5230 910 000	TELECOMMUNICATIONS	\$135,000	\$125,000	-\$10,000	-7.41%
68200 6035 910 000	MATERIALS & SUPPLIES	\$5,000	\$5,000	\$0	0.00%
68200 6040 910 000	TECH-SOFTWARE/ONLINE CONTENT	\$81,000	\$65,000	-\$16,000	-19.75%
68200 6050 910 000	NON-CAP TECH HARDWARE	\$101,455	\$160,764	\$59,309	58.46%
68200 6060 910 000	NON-CAP TECH INFRASTRUCTURE	\$10,500	\$16,500	\$6,000	57.14%
68300 1114 910 000	DIRECTION & MANAGEMENT SALARIES	\$20,275	\$20,275	\$0	0.00%
68300 1153 910 000	CLERICAL SALARIES & WAGES	\$0	\$0	\$0	0.00%
68300 1154 910 000	TECHNOLOGY SALARIES & WAGES	\$90,672	\$143,798	\$53,126	58.59%
68300 2100 910 000	FICA	\$8,487	\$12,552	\$4,065	47.89%
68300 2210 910 000	VRS	\$12,936	\$19,132	\$6,196	47.89%
68300 2300 910 0	HOSPITALIZATION	\$0	\$4,836	\$4,836	0.00%
68300 2400 910 000	GROUP LIFE INSURANCE	\$1,320	\$1,952	\$632	47.85%
68300 2500 910 000	HEALTH CARE CREDIT	\$1,232	\$1,821	\$589	47.87%
68300 5540 910 000	IN-SERVICE	\$10,100	\$10,100	\$0	0.00%
68000	TECHNOLOGY TOTAL	\$916,339	\$1,013,897	\$97,558	10.65%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
50000	**SCHOOL FUND TOTALS**				
61000	INSTRUCTION TOTAL	\$19,370,820	\$19,285,331	-\$85,489	-0.44%
62000	ADMINISTRATION, HEALTH & ATTENDANCE	\$1,321,083	\$1,325,281	\$4,198	0.32%
63000	PUPIL TRANSPORTATION TOTAL	\$2,013,046	\$1,973,457	-\$39,589	-1.97%
64000	TOTAL OPERATIONS & MAINTENANCE	\$3,122,107	\$3,024,164	-\$97,943	-3.14%
66000	FACILITIES TOTAL	\$20,000	\$20,000	\$0	0.00%
67000	DEBT TOTAL	\$2,690,152	\$3,473,381	\$783,229	29.11%
68000	TECHNOLOGY TOTAL	\$916,339	\$1,013,897	\$97,558	10.65%
TOTAL	SCHOOL FUND	\$29,453,546	\$30,115,512	\$661,965	2.25%

Fund 56 – School Food Services Fund

The School Food Services Fund is funded separately from the School Operating Fund and is self-sustaining. All funds generated by the food service program are used to pay school cafeteria expenditures only. Program revenue sources are reimbursements from the federally funded National School Lunch and Breakfast Programs, local sales from the school lunch and breakfast programs, state funding, interest on cafeteria fund accounts, and miscellaneous revenues. The School Administration expects total School Food Service Revenue for the 2013-2014 school year to be \$1,232,340.

Food Services funds support compensation for food service employees, fringe benefits, purchased services, food supplies, equipment additions and other charges. All food service employees will receive approximately a 2% salary increase. However, because of the consolidation of the two middle schools, the net change in personnel related expenses is a \$39,107 reduction, resulting in an overall decrease in expenditures of \$22,091.

Fund 56

School Food Services Fund

Estimated Revenue

and

Planned Expenditures

Fiscal Year 2013-14

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	Percent Changed
SCHOOL CAFETERIA REVENUES					
150100	10 Interest on Bank Notes	\$100	\$100	\$0	0.00%
161200	40 School Food Service (Sales)	\$566,556	\$544,740	-\$21,816	-3.85%
189910	20 Other Funds-Food Service	\$45,000	\$45,000	\$0	0.00%
240210	50 State School Nutrition Revenue (SLP, SBP)	\$13,300	\$13,025	-\$275	-2.07%
330210	30 Federal Meal Reimbursement	\$629,475	\$629,475	\$0	0.00%
Total	SCHOOL CAFETERIA REVENUES	\$1,254,431	\$1,232,340	-\$22,091	-1.76%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
65000	**SCHOOL CAFETERIA EXPENDITURES**				
65100 1155 920 000	FOOD SERV. MGT. SAL.	\$25,896	\$16,964	-\$8,931	-34.49%
65100 1193 920 000	FOOD SERV. WORKER SAL.	\$32,556	\$35,298	\$2,742	8.42%
65100 1520 920 000	SUBSTITUTE WAGES	\$2,400	\$2,400	\$0	0.00%
65100 2100 920 000	FICA	\$4,655	\$4,182	-\$473	-10.17%
65100 2210 920 000	VRS	\$4,839	\$4,795	-\$44	-0.92%
65100 2300 920 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
65100 2400 920 000	GLI	\$696	\$622	-\$74	-10.59%
65100 3320 920 000	REPAIR & MAINT.	\$1,400	\$1,400	\$0	0.00%
65100 6001 920 000	OFFICE SUPPLIES	\$300	\$300	\$0	0.00%
65100 6002 920 000	FOOD SUPPLIES	\$74,738	\$74,738	\$0	0.00%
65100 6005 920 000	JANITORIAL SUPPLIES	\$1,600	\$1,600	\$0	0.00%
65100 6014 920 000	SMALLWARES	\$1,000	\$1,000	\$0	0.00%
65100 8101 920 000	CAPITAL OUTLAY REP.	\$1,000	\$1,000	\$0	0.00%
65100 1155 940 000	FOOD SERV. MGT. SAL.	\$19,992	\$20,391	\$400	2.00%
65100 1193 940 000	FOOD SERV. WORKER SAL.	\$37,924	\$38,683	\$758	2.00%
65100 1520 940 000	SUBSTITUTE WAGES	\$1,500	\$1,500	\$0	0.00%
65100 2100 940 000	FICA	\$4,545	\$4,634	\$89	1.95%
65100 2210 940 000	VRS	\$4,451	\$5,465	\$1,014	22.77%
65100 2300 940 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
65100 2400 940 000	GLI	\$689	\$703	\$14	2.00%
65100 3320 940 000	REPAIR & MAINT.	\$1,900	\$1,900	\$0	0.00%
65100 6001 940 000	OFFICE SUPPLIES	\$500	\$500	\$0	0.00%
65100 6002 940 000	FOOD SUPPLIES	\$70,732	\$70,732	\$0	0.00%
65100 6005 940 000	JANITORIAL SUPPLIES	\$1,600	\$1,600	\$0	0.00%
65100 6014 940 000	SMALLWARES	\$700	\$700	\$0	0.00%
65100 8101 940 000	CAPITAL OUTLAY REP.	\$1,000	\$1,000	\$0	0.00%
65100 1155 960 000	FOOD SERV. MGT. SAL.	\$23,313	\$23,779	\$466	2.00%
65100 1193 960 000	FOOD SERV. WORKER SAL.	\$10,292	\$10,292	\$0	0.00%
65100 1520 960 000	SUBSTITUTE WAGES	\$1,600	\$1,600	\$0	0.00%
65100 2100 960 000	FICA	\$2,693	\$2,729	\$36	1.32%
65100 2210 960 000	VRS	\$3,294	\$3,594	\$300	9.12%
65100 2300 960 000	HOSPITALIZATION	\$9,168	\$9,672	\$504	5.50%
65100 2400 960 000	GLI	\$400	\$405	\$6	1.39%
65100 3320 960 000	REPAIR & MAINT.	\$1,600	\$1,600	\$0	0.00%
65100 6001 960 000	OFFICE SUPPLIES	\$300	\$300	\$0	0.00%
65100 6002 960 000	FOOD SUPPLIES	\$36,418	\$36,418	\$0	0.00%
65100 6005 960 000	JANITORIAL SUPPLIES	\$700	\$700	\$0	0.00%
65100 6014 960 000	SMALLWARES	\$500	\$500	\$0	0.00%
65100 8101 960 000	CAPITAL OUTLAY REP.	\$1,000	\$1,000	\$0	0.00%
65100 1155 970 000	FOOD SERV. MGT. SAL.	\$16,632	\$18,176	\$1,544	9.29%
65100 1193 970 000	FOOD SERV. WORKER SAL.	\$32,031	\$29,739	-\$2,293	-7.16%
65100 1520 970 000	SUBSTITUTE WAGES	\$2,000	\$2,000	\$0	0.00%
65100 2100 970 000	FICA	\$3,876	\$3,818	-\$57	-1.48%
65100 2210 970 000	VRS	\$3,730	\$4,492	\$763	20.45%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
65000	**SCHOOL CAFETERIA EXPENDITURES**				
65100 2300 970 000	HOSPITALIZATION	\$4,584	\$9,672	\$5,088	111.00%
65100 2400 970 000	GLI	\$579	\$570	-\$9	-1.54%
65100 3320 970 000	REPAIR & MAINT.	\$1,200	\$1,200	\$0	0.00%
65100 6001 970 000	OFFICE SUPPLIES	\$300	\$300	\$0	0.00%
65100 6002 970 000	FOOD SUPPLIES	\$53,011	\$53,011	\$0	0.00%
65100 6005 970 000	JANITORIAL SUPPLIES	\$1,200	\$1,200	\$0	0.00%
65100 6014 970 000	SMALLWARES	\$500	\$500	\$0	0.00%
65100 8101 970 000	CAPITAL OUTLAY REP.	\$1,000	\$1,000	\$0	0.00%
65100 1155 950 000	FOOD SERV. MGT. SAL.	\$18,139	\$19,823	\$1,684	9.29%
65100 1193 950 000	FOOD SERV. WORKER SAL.	\$35,717	\$56,684	\$20,967	58.70%
65100 1520 950 000	SUBSTITUTE WAGES	\$1,800	\$2,800	\$1,000	55.56%
65100 2100 950 000	FICA	\$4,258	\$6,067	\$1,809	42.50%
65100 2210 950 000	VRS	\$4,112	\$6,835	\$2,723	66.23%
65100 2300 950 000	HOSPITALIZATION	\$18,336	\$29,017	\$10,681	58.25%
65100 2400 950 000	GLI	\$641	\$910	\$270	42.06%
65100 3320 950 000	REPAIR & MAINT.	\$1,800	\$1,800	\$0	0.00%
65100 6001 950 000	OFFICE SUPPLIES	\$350	\$350	\$0	0.00%
65100 6002 950 000	FOOD SUPPLIES	\$67,718	\$129,487	\$61,769	91.22%
65100 6005 950 000	JANITORIAL SUPPLIES	\$1,700	\$2,700	\$1,000	58.82%
65100 6014 950 000	SMALLWARES	\$800	\$1,300	\$500	62.50%
65100 8101 950 000	CAPITAL OUTLAY REP.	\$1,000	\$1,000	\$0	0.00%
65100 1155 980 000	FOOD SERV. MGT. SAL.	\$16,632	\$0	-\$16,632	-100.00%
65100 1193 980 000	FOOD SERV. WORKER SAL.	\$23,302	\$0	-\$23,302	-100.00%
65100 1520 980 000	SUBSTITUTE WAGES	\$1,500	\$0	-\$1,500	-100.00%
65100 2100 980 000	FICA	\$3,170	\$0	-\$3,170	-100.00%
65100 2210 980 000	VRS	\$3,242	\$0	-\$3,242	-100.00%
65100 2300 980 000	HOSPITALIZATION	\$13,752	\$0	-\$13,752	-100.00%
65100 2400 980 000	GLI	\$475	\$0	-\$475	-100.00%
65100 3320 980 000	REPAIR & MAINT.	\$1,600	\$0	-\$1,600	-100.00%
65100 5540 980 000	IN-SERV.	\$0	\$0	\$0	0.00%
65100 6001 980 000	OFFICE SUPPLIES	\$400	\$0	-\$400	-100.00%
65100 6002 980 000	FOOD SUPPLIES	\$61,769	\$0	-\$61,769	-100.00%
65100 6005 980 000	JANITORIAL SUPPLIES	\$1,000	\$0	-\$1,000	-100.00%
65100 6014 980 000	SMALLWARES	\$500	\$0	-\$500	-100.00%
65100 8101 980 000	CAPITAL OUTLAY REP.	\$1,000	\$0	-\$1,000	-100.00%
65100 1155 990 000	FOOD SERV. MGT. SAL.	\$24,174	\$24,657	\$483	2.00%
65100 1193 990 000	FOOD SERV. WORKER SAL.	\$88,943	\$82,008	-\$6,935	-7.80%
65100 1520 990 000	SUBSTITUTE WAGES	\$8,000	\$8,500	\$500	6.25%
65100 2100 990 000	FICA	\$9,265	\$8,810	-\$455	-4.91%
65100 2210 990 000	VRS	\$7,791	\$9,419	\$1,629	20.91%
65100 2300 990 000	HOSPITALIZATION	\$22,920	\$24,181	\$1,261	5.50%
65100 2400 990 000	GLI	\$1,346	\$1,269	-\$77	-5.70%
65100 3320 990 000	REPAIR & MAINT.	\$5,200	\$6,800	\$1,600	30.77%
65100 6001 990 000	OFFICE SUPPLIES	\$400	\$400	\$0	0.00%

Account Number	Description	Budget FY12-13	Budget FY13-14	Amount Changed	% Changed
65000	**SCHOOL CAFETERIA EXPENDITURES**				
65100 6002 990 000	FOOD SUPPLIES	\$162,503	\$162,503	\$0	0.00%
65100 6005 990 000	JANITORIAL SUPPLIES	\$3,100	\$3,100	\$0	0.00%
65100 6014 990 000	SMALLWARES	\$1,400	\$1,400	\$0	0.00%
65100 8101 990 000	CAPITAL OUTLAY REP.	\$3,000	\$4,000	\$1,000	33.33%
65100 1114 910 000	OTHER DIR. & MGT.	\$41,202	\$42,026	\$824	2.00%
65100 1153 910 000	CLER. SAL. & WAGES	\$30,340	\$30,947	\$607	2.00%
65100 2100 910 000	FICA	\$5,682	\$5,792	\$109	1.93%
65100 2210 910 000	VRS	\$8,342	\$8,509	\$167	2.00%
65100 2300 910 000	HOSPITALIZATION	\$4,584	\$4,836	\$252	5.50%
65100 2400 910 000	GLI	\$851	\$868	\$17	2.00%
65100 2500 910 000	HEALTH CARE CREDIT	\$794	\$810	\$16	2.00%
65100 2700 910 000	WORKER'S COMP.	\$5,595	\$5,595	\$0	0.00%
65100 3600 910 000	ADVERTISING	\$500	\$500	\$0	0.00%
65100 5230 910 000	TELECOMMUNICATIONS	\$1,400	\$1,400	\$0	0.00%
65100 5540 910 000	IN-SERV.	\$1,500	\$780	-\$720	-48.00%
65100 5510 910 000	MILEAGE	\$780	\$1,500	\$720	92.31%
65100 6001 910 000	OFFICE SUPPLIES	500	\$500	\$0	0.00%
65101 1830 910 000	EARLY RETIREES BENEFIT	\$2,737	\$2,737	\$0	0.00%
65000	SCHOOL CAFETERIA TOTAL	\$1,254,431	\$1,232,340	-\$22,091	-1.76%

<u>Account</u>	<u>Description</u>	<u>Persons Authorized to Obligate</u>
<u>General Fund</u>		
11 11010	Board of Supervisors	Spencer Suter/Steve Bolster
11 12020	County Administrator	Spencer Suter/Brandy Flint
11 12025	County Attorney	Vicki Huffman
11 12030	Central Accounting	Julie Whitesell
11 12040	Data Processing	Ron Argenbright
11 12070	Assessment	David Whitesell/ Steve Bolster
11 12080	Land Use Taxation	David Whitesell
11 12090	Commissioner of the Revenue	David Whitesell
11 12130	Treasurer	Betty Trovato
11 12190	Director Fiscal Services	Steve Bolster
11 13010	Registrar	Marilyn Earhart
11 21010	Clerk of Circuit Court	Bruce Patterson
11 21020	Circuit Court	Judge Irvine/Diane Taylor
11 21030	General District Court	Judge Saunders/Marilyn McCurdy
11 21035	Juv. & Domestic Relations Court	Judge Filson/Greg Hemming
11 21040	Court Ordered Court Security	Sheriff Blalock
11 22010	Commonwealth Attorney	Robert Joyce
11 22020	Victim-Witness Coordinator	Heather Wood/Robert Joyce
11 31020	Sheriff	Sheriff Blalock
11 31030	Sheriff's Cars	Sheriff Blalock/Steve Bolster
11 31050	Canine Unit	Sheriff Blalock
11 32020	Fire and Rescue Director	Spencer Suter/Steve Bolster
11 32040	Fire Prevention	Steve Bolster/Spencer Suter
11 32050	Rescue Services	Steve Bolster/Spencer Suter
11 32060	Consolidated Dispatch	Steve Bolster/Spencer Suter
11 32080	Emergency Management	Robert Foresman
11 33010	Correction & Detention (Jail)	Steve Bolster/Spencer Suter
11 33030	Juvenile Probation	Steve Bolster/Spencer Suter
11 33040	Other Institutional Care	Steve Bolster/Spencer Suter
11 34010	Building Inspection	Kenny Wilson
11 34015	Erosion & Sediment	Paul Owen/Kenny Wilson
11 35090	Other Protective Services	Steve Bolster/Spencer Suter
11 41050	Engineer	Steve Bolster/Spencer Suter
11 41080	Road Maintenance	Steve Bolster/Spencer Suter
11 42030	County Pickup	Steve Bolster/Spencer Suter
11 42040	Other Sanitation	Steve Bolster/Spencer Suter
11 42050	Special Enforcement	Sheriff Blalock
11 43020	Buildings and Grounds	Kenny Wilson

<u>Account</u>	<u>Description</u>	<u>Persons Authorized to Obligate</u>
<u>General Fund cont'd</u>		
11 43050	Combined Courthouse	Darold Dameron/Steve Bolster
11 43060	Rockbridge Middle Property	Steve Bolster/Spencer
11 44010	County Garage	Charlie McGee
11 51010	Health	Steve Bolster/Spencer Suter
11 51020	Mental Health	Steve Bolster/Spencer Suter
11 53010	Welfare	Steve Bolster/Spencer Suter
11 64010	Higher Education	Steve Bolster/Spencer Suter
11 71010	Parks and Recreation	Wayne Nicely/Steve Bolster
11 71015	Preschool Program	Edwina Shafer
11 73020	Library	Steve Bolster/Spencer Suter
11 81010	Planning & Development	Sam Crickenberger/Brandy Flint
11 81015	Geographic Information System	Dan Grim/ Sam Crickenberger
11 81080	Rental Assistance	Vicky Agnor
11 81090	Economic Development	Sam Crickenberger/Spencer Suter
11 82010	Public Service Authority	Steve Bolster/Spencer Suter
11 82020	Other Public Utilities	Steve Bolster/Spencer Suter
11 83010	NBSWCD Support	Steve Bolster/Spencer Suter
11 83020	Agriculture & Economics	Tom Stanley
11 91010	Revenue Sharing Payment	Steve Bolster/Spencer Suter
11 91020	Fringe Benefits	Steve Bolster/Spencer Suter
11 91040	Debt Service	Steve Bolster/Spencer Suter
11 92010	Refunds	Betty Trovato/Steve Bolster
11 99010	Transfers to Others	Steve Bolster/Spencer Suter
<u>Solid Waste Authority - Landfill</u>		
19 19040	Landfill	Jeremy Garrett
<u>Solid Waste Authority - Recycling</u>		
20 42070	Regional Recycling	Stephen Lucas/Tracey Shafer
20 42080	County Recycling	Stephen Lucas
<u>School Fund</u>		
50 All	Public Schools	John Reynolds
<u>School Cafeteria Fund</u>		
56 All	School Food Services	John Reynolds

Who's Debt	Title	What For	Where	Approv	Amount	Last Pay	To Who	Comments	Outstanding
Rockbridge Co. Schools	Literary Loan	Fairfield Renovation and Expansion	Fairfield Elem.	1/11/99	\$4.0M	1/1/14	Literary Loan	Payment is made to Commonwealth of Virginia Original loan \$3.3M, Board approved increase to \$4.0M to include improvements to gym at the May 22, 2000 Board Meeting. Refunding closed 5/9/13.	\$0
Rockbridge Co. Schools	General Obligation Series 2001A	VPSA Loan for Safety and A&E Projects	Various School	11/13/00	\$1.5M	7/15/21	SNAP	Payment is made to Commonwealth of Virginia	\$785,000
Rockbridge Co. Schools	General Obligation Series 2002B	VPSA Loan for A&E of School Projects	Various Schools	10/7/02	\$965,000	7/15/22	SNAP	For A&E for Effinger, Mt. View, NB Elem and follow on projects. Payment to Commonwealth	\$545,000
Rockbridge Co. Schools	General Obligation School Loan Series 2003B	NB, Mt. View and Effinger expansion and renovation	Various Schools	10/6/03	\$10.625M	7/15/28	SNAP	Interest only until 7/15/06. \$11M loan for school construction. Payment to Commonwealth	\$8,230,000
Rockbridge Co. Schools	General Obligation School Loan Series 2003C	Final Financing of Central Elem. Expansion and renovation	Central Elem	10/6/03	\$5.515M	7/15/24	SNAP	Final financing for Central. Used IDA interim loan to build and used VPSA Subsidy sale as final financing. Loan was \$6M. Payment to Commonwealth of VA.	\$2,862,882
Rockbridge Co. Schools	General Obligation Series 2005	Effinger Renovation	Effinger Elem.	10/25/04	\$3.590M	1/15/26	SNAP	Approved financing for Effinger Debt Service Started in FY 05/06	\$2,560,000
Rockbridge Co. Schools	Quality School Construction Bond	Maury River Middle School expansion	MRMS	10/11/11	\$7.5M	12/1/30	SNAP	Initial financing for MRMS expansion to absorb Rockbridge Middle School student body.	\$6,715,000
Rockbridge Co. Schools	General Obligation School Loan Series 2012	VPSA Loan to complete MRMS expansion	MRMS	9/24/12	\$20.460M	7/15/41	SNAP	Final financing for MRMS expansion to absorb Rockbridge Middle School student body. Interest only until 7/15/15.	\$20,460,000
Rockbridge Co. Schools	General Obligation School Loan Series 2012	Refinance 1999 Literary Loan (Fairfield Elementary)	Fairfield Elem.	4/8/13	\$1.435M	1/15/22	SNAP	Refinanced 2006 Courthouse loan (originally \$4M) for lower interest rate and debt service savings. Interest only until July 2014.	\$1,435,000
Total Outstanding School Debt End of FY12-13									\$43,592,882

Who's Debt	Title	What For	Where	Approv	Amount	Last Pay	To Who	Comments	Outstanding
County Moral Obligations									
Buena Vista IDA 4-11-82020-5603	Buena Vista IDA Water & Sewer Rev. Bond Serial 1996	Water & Sewer Upgrades	Rt. 60	8/12/96	\$1.4M	7/14/16	City of Buena Vista	By agreement county pays 50%. County service for Rivermont Heights and agree. for water and wwt services for future County expansion.	\$156,322
County 4-11-82020-5606	Maury Service Authority Loan	WWT Plant	MSA WWT Plant	7/22/96	\$16.6M	6/1/18	MSA	Payment is 50% on VRLF loan by agreement with MSA. County receives 50% of capacity of plant. Reduced interest achieved 3/5/13 (3% down to 1.45%).	\$2,102,144
PSA 4-11-82010-5604 4-11-82010-5605	Raphine/Fairfield Project 2001	Refund Utility Bond Serial 1996	Fairfield Raphine	3/12/01	\$1.266M	10/1/16	PSA	Refinance Fairfield/Raphine Water lines for lower interest and to extend life of loan to 20 years total. PSA makes payment to Bank of America.	\$272,590
County 4-11-91040-0823	Courthouse	Randolph Street Courthouse	Lexington	11/14/05	\$15.0 M	8/1/15	VACO/VML U.S. Bank	For 75% of Courthouse Const. and 9.896% of the parking deck const. Loan for partial construction Refunded loan completed 6/5/13.	\$725,000
County 4-11-91040-0823	Courthouse	Randolph Street Courthouse	Lexington	12/19/07	\$6.0M	6/30/38	VACO/VML Wells Fargo	Final loan for Courthouse construction.	\$4,485,000
County 4-11-82020-5606	Maury Service Authority Loan	WWT Plant Upgrade	MSA WWT Plant	6/1/11	\$6,543,947	6/1/31	MSA VRLF	Payment is 50% on VRLF loan by agreement with MSA. County receives 50% of capacity of plant. Loan is at 0% interest.	\$2,584,069
County 4-11-91040-0834	Courthouse	Refinance 2006 Randolph Street Courthouse loan	Lexington	3/25/13	\$11.760M	8/1/35	VRA	Refinanced 2006 Courthouse loan (originally \$15M) for lower interest rate and debt service savings. Interest only until October 2017.	\$11,760,000
Total County Moral Obligations									\$22,085,124

Who's Debt	Title	What For	Where	Approv	Amount	Last Pay	To Who	Comments	Outstanding
County Debt									
4-11-91040-0817	Utility Revenue	Refund Util. Revenue	Various	3/12/01	\$1.299M	9/1/13	Bank of America	Refinanced Utility Ser 88 and Ser 89.	\$0
4-11-91040-0818	Refunding Ser. 2001	Bonds Ser 88 and 89						Utility for NB Ind. Park Infrastructure for lower interest.	
4-11-31030-9104	Sheriff Vehicle Loan	Lease-Purchase Series 2011 "Bank Qualified"	County	5/9/11	\$150,000	5/13/14	SunTrust	Lease-Purchase of 3 marked sheriff vehicles and two truck for Special Enforcement.	\$0
4-11-31030-9104	Sheriff Vehicle Loan	Lease-Purchase Series 2012 "Tax Exempt"	County	3/7/12	\$206,315	3/7/15	US Bancorp	Lease-Purchase of 3 marked sheriff vehicles and two sport utility vehicles.	\$54,259
Solid Waste Authority Debt									
4-19-19040-8002	Excavator Lease	Used Excavator	Landfill	4/25/11	\$66,840	3/27/14	JDC Golf & Turf	Lease-purchase of used excavator for Landfill operations.	\$0
4-19-19040-9120	Revenue Bond	Transfer Station	Landfill	6/13/12	\$655,000	4/1/33	VRA	Modify Baler Facility into Transfer Station.	\$635,000
4-19-19040-8002	Loader Lease	Track Loader	Landfill	4/8/13	\$309,136	4/26/18	CAT Financial Services Corp.	Lease-purchase of 2012 CAT 963D track loader for Landfill operations.	\$246,523
Total County Debt (Short and Long Term)									\$935,782
Total County Moral Obligation									\$22,085,124
Total School Outstanding Debt									<u>\$43,592,882</u>
Total of All Debt and Moral Obligations									\$66,613,788

Account	Purpose	Company	Due Date	Principal	Interest	Total
Fiscal Year 2013-14 Debt Schedules						
4-11-31030-7501	Sheriff Vehicles FY10-11(\$150K)	SunTrust	Quarterly	\$51,145.97	\$734.11	\$51,880.08
4-11-31030-7501	Sheriff Vehicles FY11-12 (\$206K)	US Bancorp	Quarterly	\$69,088.67	\$1,815.11	\$70,903.78
4-11-82010-5604	PSA Utility Ser 2001	B of America	10/1/13	\$49,551.00	\$8,988.33	\$58,539.33
4-11-82010-5604	PSA Utility Ser 2001	B of America	4/1/14	\$50,787.00	\$7,751.80	\$58,538.80
4-11-82020-5601	Water Bond	Goshen	9/15/13	\$250.00	\$0.00	\$250.00
4-11-82020-5601	Water Bond	Goshen	3/15/14	\$250.00	\$0.00	\$250.00
4-11-82020-5603	Rt 60 W&S Ser 1996	First Union	7/12/13	\$27,425.00	\$6,731.12	\$34,156.12
4-11-82020-5603	Rt 60 W&S Ser 1996	First Union	1/14/14	\$27,425.00	\$5,856.95	\$33,281.95
4-11-82020-5606	Maury Service Authority WWT	VRLF	12/1/13	\$252,497.98	\$18,915.04	\$271,413.01
4-11-82020-5606	Maury Service Authority WWT	VRLF	6/1/14	\$254,328.59	\$17,084.43	\$271,413.01
4-11-82020-5606	MSA WWT Nutrient Reduction	MSA	12/1/13	\$80,752.15	\$0.00	\$80,752.15
4-11-82020-5606	MSA WWT Nutrient Reduction	MSA	6/1/14	\$80,752.15	\$0.00	\$80,752.15
4-11-91040-0817	Co Utility Ser 2001	B of America	9/1/13	\$24,703.00	\$606.05	\$25,309.05
4-11-91040-0823	Courthouse (\$15M)	VACO/VML	8/1/13	\$345,000.00	\$21,400.00	\$366,400.00
4-11-91040-0823	Courthouse (\$15M)	VACO/VML	2/1/14	\$0.00	\$14,500.00	\$14,500.00
4-11-91040-0823	Courthouse (\$6M)	VACO/VML	7/20/13	\$120,000	\$133,312.50	\$253,312.50
4-11-91040-0823	Courthouse (\$6M)	VACO/VML	1/20/14	\$0	\$130,912.50	\$130,912.50
4-11-91040-XXXX	Courthouse Refunding (\$11.6M)	VRA	10/1/13	\$0	\$210,090.00	\$210,090.00
4-11-91040-XXXX	Courthouse Refunding (\$11.6M)	VRA	4/1/14	\$0	\$259,015.00	\$259,015.00
4-19-19040-8002	SWA Landfill Excavator	John Deere	Monthly	19,489.67	332.73	\$19,822.40
4-19-19040-8002	SWA Landfill Track Loader	CAT Fin. Svs.	Monthly	58,305.74	8,746.54	\$67,052.28
4-19-19040-9902	Transfer Station	VRA	10/1/13	\$20,000.00	\$15,909.38	\$35,909.38
4-19-19040-9902	Transfer Station	VRA	4/1/14	\$0.00	\$15,546.88	\$15,546.88
Total	Debt Service FY2013-14			\$1,531,751.90	\$878,248.46	\$2,410,000.36