# County of Botetourt, VA

# Fiscal Year 2014
# Budget

BOTETOURT

COUNTY OF VIRGINIA

# Introduction

# BOTETOURT COUNTY, VA FY14 BUDGET

## INTRODUCTION

**The information contained in this booklet is comprised of revenues, expenditures, and the Capital Improvement Plan (CIP) budgeted for Botetourt County for the fiscal year ending June 30, 2014 (FY14). Also included are highlights and graphics for several key areas. The detail presented herein focuses on County, non-School operations; the Botetourt County School Division develops its own budget at the detailed level. This booklet serves to provide County-based information (with the exception of the inclusion of total revenues and total expenditures for the School unit) to both internal and external users of this data.**

## BUDGET PROCESS

**The annual budget process for the County begins in November and runs through April. It is an undertaking which requires input and participation from all departmental managers, including representation from the Constitutional officers. Several reiterations of the draft budget are developed as preliminary estimates and fine tuned with relevant data as it becomes available, including economic factors and feedback from federal and state agencies. The County's budget consists of three major funds: General Fund, Utility Fund, and Debt Service Fund.**

**The County Administrator has the task of presenting a draft version of the budget to the Budget Committee, which is composed of members of the Board of Supervisors. Work sessions are then utilized to refine the budget which is then advertised for public hearing purposes. Following the public hearing, the Board of Supervisors considers further revisions and may hold additional work sessions as necessary (which was the case for FY14). The Botetourt County FY14 Budget was adopted on April 26, 2013 by the Board of Supervisors.**

**This budget is the result of the combined efforts of departmental managers, representatives of constitutional offices, and other local agency managers to deliver a responsible draft budget for the County Administrator to review, in order to provide the Budget Committtee with a sound document for their review and eventual adoption by the Board of Supervisors.**

## VISION STATEMENT - BOARD OF SUPERVISORS

**In terms of placing focus on planning for the future, the Board of Supervisors has adopted the following Vision Statement:**

***"We the elected Supervisors of Botetourt County envision a community where County residents are attaining higher educatonal and economic goals; are enjoying a quality of life marked by safety and security, environmental protection, quality business and residential development, and a variety of recreational and cultural opportunities; and are pleased with the value and cost of county government services".***

**The elements contained in this vision statement are bound together and form the foundation by which the Board incoporates the values of the past, present and a look toward the future in serving the citizens of Botetourt County.**

# Commentary / Graphs

# BOTETOURT COUNTY, VA - FY14 BUDGET

## REVENUES

### GENERAL FUND

When compared to the previous year's budget, total General Fund revenues are expected to increase nominally by $ 95,000 (0.2%). In reviewing by component, local revenues are budgeted to increase by $ 254,000 (0.6%). In a review of revenues by major category, the largest dollar increase ($ 236,000, 5%) is reflected in Personal Property Taxes. While the County has deferred the beginning of the next real estate reassessment cycle to FY15, General Property Taxes reflects a $ 187,000 (0.8%) increase based on the book of current assessments and the County's expected collection percentage of the these taxes. Another notable increase is revenues from Public Service Corporations ($ 82,000 , 6% increase).

As the Country continues to recover from the recession that began in 2007, economic recovery for local governments tend to lag the Country's recovery cycle. The FY14 Budget gave due consideration for Botetourt County's slow bounce back from the negative impact of the recession. Local revenue indicators that signal the continuation of the County's recovery include budgeted increases in real estate, personal property, and local sales taxes, which are projected to collectively increase $ 550,000 (2%) vs. FY13. Local sales taxes alone are budgeted to increase $ 160,000 (7%) vs. its FY13 budget figure. While these items represent a fairly significant dollar impact, the County is also seeing increases in FY13 actual Hotel and Meals taxes. Also, Building Permits are on the increase, which is a very positive sign as residential and commercial activity has recently increased.

Continuing with the local revenue budget, Recovered Costs / Other Revenues reflect a $ 221,000 (20%) decrease. The FY13 budget for Emergency Services Cost Recovery Program included a factor for a new adjunct portion of the Program that did not materialize, and as such, these FY14 budgeted revenues are reduced accordingly. This downward revision accounts for 80% of the aforementioned $ 221,000 decrease in this revenue category.

Machinery & Tools Taxes reflected a large decrease in FY12; new investment in M&T was not enough to offset the tax calculation that yields reductions in value of the tax base for existing values. While these taxes were budgeted conservatively for FY14, there is optimism that recent business expansions for several businesses will yield an increase in the M & T tax base.

A local revenue opportunity that was discussed during the FY13 Budget process was the potential sale of the County's Crawford Mountain communications tower. Although the sale was not budgeted in FY13 due to its speculative nature, the selling transaction occurred in FY13, yielding revenues of $ 1.7 million for the County.

State revenues (as was the case with Local Revenues) budgeted for FY14 are expected to increase only slightly ($ 51,000 (1%). Non-Categorical Aid comprises 10% of the County's State revenues, with the largest item being Communications Sales Taxes ($ 745,000). Non-Categorical Aid represents 72% of total State revenues, and includes Compensation Board reimbusements ($ 4.3 million for Constitutional Office wage and fringe benefit reimbursements) and the PPTRA Block Grant ($ 3.4 million). Other Categorical Aid revenues represent 18% of total State revenues, and includes Welfare receipts, Comprehensive Services Act (CSA) reimbusements, Local Jail per diem payments, and Library Aid.

## REVENUES, GENERAL FUND, cont'd

Federal revenues are expected to decrease $210k (18%). This is due to the end of the SAFER (Staffing for Adequate Fire & Rescue Emergency Response) grant fund program period. This program was used to subsidize the cost of hiring eight (8) firefighters near the end of FY11.

On an overall basis, local revenues comprise 78% of General Fund budgeted revenues, with State and Federal revenues representing 20% and 2%, respectively. This reflects no percentage change vs FY13 for all of these revenue components. Total FY14 budgeted general fund revenues for the County are $ 53,872,355 vs. $ 53,777,100 for FY13, which equates to a $ 95,000 (0.2%) increase.

### UTILITY FUND

FY14 Utility Fund revenues from operations are projected to decrease $ 96,000 (3%) when compared to the FY13 budget. This is due to Daleville Town Center facility fees budgeted for FY13 that will not recur in FY14. In addition, due to high priority capital improvement projects necessary and planned for FY14, there is a budgeted use of $ 1.2 million of Utility Fund balance.

## F14 BUDGET PROCESS - OPERATIONAL EXPENDITURES

The FY13 budget process included a two-year perspective due to the continuing deferment of operational and capital improvement project costs over the last few years. The end result was a 7 cent increase in real estate taxes and an 8 cent increase in personal property taxes. With these needed revenues, $ 1,643,315 was identified as Assigned Fund Balance for Future Year Operations.

The initial draft of the FY14 Budget submitted by department managers to Administration was approximately $ 2 million (9%) greater than the final FY13 Original Budget. However, during the draft budget review process, managers worked with Administration to pare down the requested increase to $ 517,000. In addition, Community Organizations requested twice the amount of funding provided in the FY13 Budget. This $ 187,000 increase in requests was reduced to $15,000 for the draft budget version that was recommended to the Budget Committee. Therefore, the overall increase in adninistrative recommended operational expenditures was $ 532,000 (2% increase). Assisting in minimizing the increase vs last year was the elimination of Reduction In Aid to Localities, which cost the County $ 244,000 in FY13.

At this point in the budget process, the Administrative Recommended stage, which is before any consideration is given to potential add-on requests and employee compensation, there were 10 departments / agencies showing decreases in their budgets, 6 areas with no increase, and 5 areas with less than a 2% increase. This budget planning provided the ability to provide departmental / agency increases of greater than 2% to 17 areas while keeping the overall requested increase at 2%.

One item of note is that in addition, Botetourt County has been on a four year real estate reassessment cycle. FY14 was given consideration to be the first year of the next reassessment cycle. However, just as in FY13, it was decided to again defer the beginning of the next reassessment cyle; the new cycle will begin in FY15, since the County cannot go beyond six years without performing a real estate reassessment.

## F14 BUDGET PROCESS - OPERATIONAL EXPENDITURES, CONT'D

**There were several Budget Committee meetings before and after the FY14 Advertised Budget. Prior to the advertising of the budget, the Committee reviewed the budget in depth. With respect to operational expenditures, the largest adjustments proposed by the Budget Committee in the advertised budget were as folllows:**

**(1) Increase in Emergency Services Career Staffing**

**Included in the FY14 Budget is funding for four (4) career emergency services career staff that will provide 24 hour, 7 days per week coverage in the most densely populated and highest call volume area, which is the southern portion of the County. The amount provided for staffing and related costs are $ 246,000.**

**(2) Add-On Expense Items Funded**

**The budget requests from department managers included a base budget request, and requests, and requests (if any) of additional expense items that may be considered for funding in the budget. The largest addition included was $ 40,026 to fully fund the FY14 budget request from the Roanoke Valley Convention and Visitors Bureau, which brings the total FY14 funding for that organization to $ 57,026. Total funded add-on expenditures totaled $ 91,726.**

**(3) Wage Increase for County and Constitutional Employees**

**The Virginia General Assembly included a 3% wage increase for Constitutional Officer departments effective August 1, 2013. The Budget Committee recommended a 3% increase for County employees also effective August 1, 2013. Including the partial reimburement from the State Compensation Board for Constitutonal wages and fringe benefits of approximately $120,000, the net impact of raises provided for in the FY14 Budget for Constitutional and County employees was $ 285,000.**

**(4) Funding for the Virginia Western CCAP Program**

**The Budget Committee recommended CCAP (Community College Access Program) funding of $ 30,000. This program assists in providing tuition-free funds for qualified individuals who would not otherwise have the opportunity to attend college.**

**Subsequent to the hearing for the Advertised Budget, the Budget Committee continued their meetings to consider any issues raised during the hearing as well as a final review of the budget. With that, the Budget Committee proposed $ 26,500 of additional expenditure items, the most notable being the providing for an additional $ 20,000 for Library Books and Subscriptions. The cost of these additional expenditure items were offset by a reduction in debt service - related expenditures.**

## FINAL FY14 BUDGET - EXPENDITURES

### GENERAL FUND

Including the aforementioned Budget Committee adjustments that were proposed and approved by a majority of the Board of Supervisors, total operational expenditures increased $ 1.3 million (5.6%) vs. the FY13 Budget. While $773,000 (57%) is reflected in the four items just previously mentioned, other items which impacted the operational budget include the following:

#### Public Safety - Sheriff's Departments

A concerted effort was made to provide additional funding for the Sheriff's department for FY14.This included the restoring of job positions which were frozen in the FY13 budget for a road deputy and a position in Dispatch. Also, additional funding was provided for police supplies and the purchase of vehicles, including one vehicle for Animal Control. The total amount of these additional expenditures is $ 267,000.

It should also be noted that $ 50,000 was added to the Animal Control budget to provide for Year 1 costs relating to the assumption of operational responsibilities of the regional animal pound. The RVSPCA (Roanoke Valley Society for the Prevention of Cruelty to Animals), had previously operated the pound through Animal Care Services; the operation of the pound becomes the joint responsibilities of Roanoke City, Roanoke County, the Town of Vinton, and Botetourt County effective July 1, 2013.

#### Public Safety - Volunteer Fire & Rescue

The Volunteer Fire & Rescue budget includes an additional $ 140,000 vs the FY13 budget, which includes fire insurance, uniforms, and medical and laboratory supplies, and general operational support.

#### Public Safety - Emergency Services

Along with providing funding for the four (4) new career positions, additional funding was also provided for part-time and overtime wages, which were underfunded when compared to actual FY13 activity. This additional funding for part-time / overtime wages and fringe benefit total $ 123,000.

#### Public Works - Various Departments

A GIS Coordinator position included in FY13 in the Management Systems budget has been transferred to Public Works. In addition, work relating to street sign maintenance previously shown in CIP has now been added to Public Works. These two changes account for the significant portion of the increase reflected in the Public Works budget.

Waste Management Department reflects an increase in recycling costs of $ 21,000 (13%) to better match the curent level of expenditures. Maintenance Department figures include an additional $11,000 for repairs and $ 13,200 of add-on expenditiures, primarily $ 10,000 to replace carpeting at Blue Ridge Library.

## FINAL FY14 BUDGET - EXPENDITURES, cont'd

### Parks, Recreation, Cultural

Both the Sports Complex and Tourism departments will be converting one position each from part-time to full time in recognition of operational demands in these areas. An add-on expenditure approved for the Sports Complex is the resurfacing and restriping of the parking lot and walking track ($13,800) . FY14 budgeted expenditures for the basic Parks & Recreation Department continues to remain at an operational expenditure level that is less than FY12 actual expenditures.

It should be reiterated that the majority of County and Constitutional departments continue to operate efficiently and effectively with reductions, no increases, or small increases in their FY14 budgets when compared to their respective FY13 budgets. This teamwork provides the opportunity to apply budgeted funds to those areas requiring sizeable funding increases.

## UTILITY FUND

Operational expenditures for FY14 are expected to increase $ 79k (5%). This increase includes a 3% raise effective Augist 1, 2013, as well as a construction vehicle and construction equipment. Additional costs for water testing, supplies for repairs, and fuel expense are also included.

Utility Fund debt service expense is budgeted to increase by approximately $ 141k (18%), as debt service for Phase 1 of the Tinker Creek Interceptor project will begin.

## DEBT SERVICE FUND

Debt Service Fund expenditures are expected to decrease by $ 70k (2%), as the County and the School Division continue to pay off existing debt. There are no new debt issuances anticipated in the FY14 Budget for this fund.

## CAPITAL IMPROVEMENTS PLAN (CIP)

### GENERAL FUND

The Board of Supervisors develops a five-year CIP to project the capital needs of the County government . Year 1 of the CIP budget is included in the FY14 budget; future-year figures are estimates utilized for planning purposes only.

As previously mentioned, the prior year budget anticipated additional funding needs, which included the FY14 CIP budget, which totals $ 1,139,268. While this represents a $470k (70%) increase from FY13, since FY10 and including the FY14 CIP budget, the County's annual investment in CIP items averages $ 639K, which is significantly smaller than the CIP average ($3,150K) for the five years prior to FY10. Two-thirds ($755k) of the FY14 CIP budget is for two items : a long-deferred replacement of mountaintop

## FINAL FY14 BUDGET - EXPENDITURES, CAPITAL IMPROVEMENTS, cont'd

### GENERAL FUND, cont'd

transmitter equipment ($455k) and first-year funding ($300k) for new software that will be utilized across many departments.

Detailed information pertaining to the FY14 CIP items can be found in the final section of this booklet.

### UTILITY FUND

FY14 Capital project costs of $ 1,673k represent an $975k (140%) increase when compared to the FY13 Budget. A total of $ 1.2 million is included for development of new wells for existing customers and development of new water sources for future capacity purposes. Also, $ 200k is included for a contribution to a reserve fund, and $100k is for funding for other water and sewer improvements.

Details of the FY14 Utility Fund CIP budget are included in the final section of this booklet.

## OTHER ITEMS - CONTINGENCY PLANNING

As has been the case beginning in FY11, a $ 100k contingency line is included in the FY14 Budget. This line may or may not be utilized, but is available should extraordinary-type expenditures be required that were not anticipated or foreseen at the time of development of the budget.

## GENERAL FUND BALANCE

The net impact of the FY14 Budget for revenues and expenditures yields a $ 650,644 Use of Prior Year Assigned Fund Balance, which was planned for with the adoption of the FY13 Budget. This use of funds provides the ability to fund required increases in operational and capital improvement project areas.

## UTILITY OPERATING FUND

With respect to the net impact of Utility Fund revenues, less operating, debt service, and capital project expenditures, a total of $1,160,913 is budgeted for the use of Utility Fund fund balance. As a result of the sizeable increase in capital improvement requirements, the County will likely review its water and sewer rates in the near future.

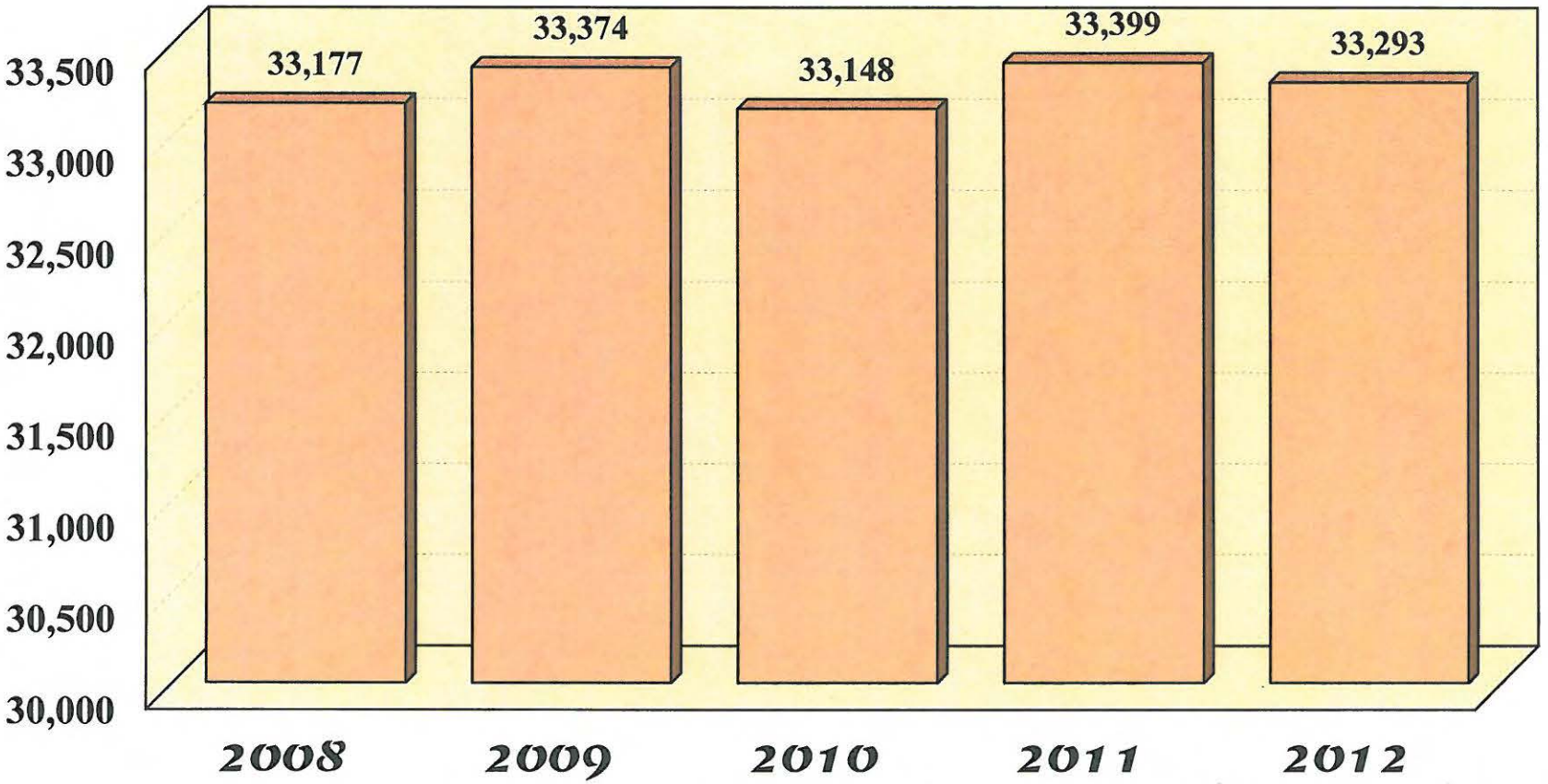
### INQUIRIES

Questions or feedback for the information provided in this booklet can be sent to:

Anthony G. Zerrilla
Director of Finance
6 East Main Street, # 6
Fincastle, Virginia 24090

Phone: (540)-473-8222
E-Mail tzerrilla@botetourt.org

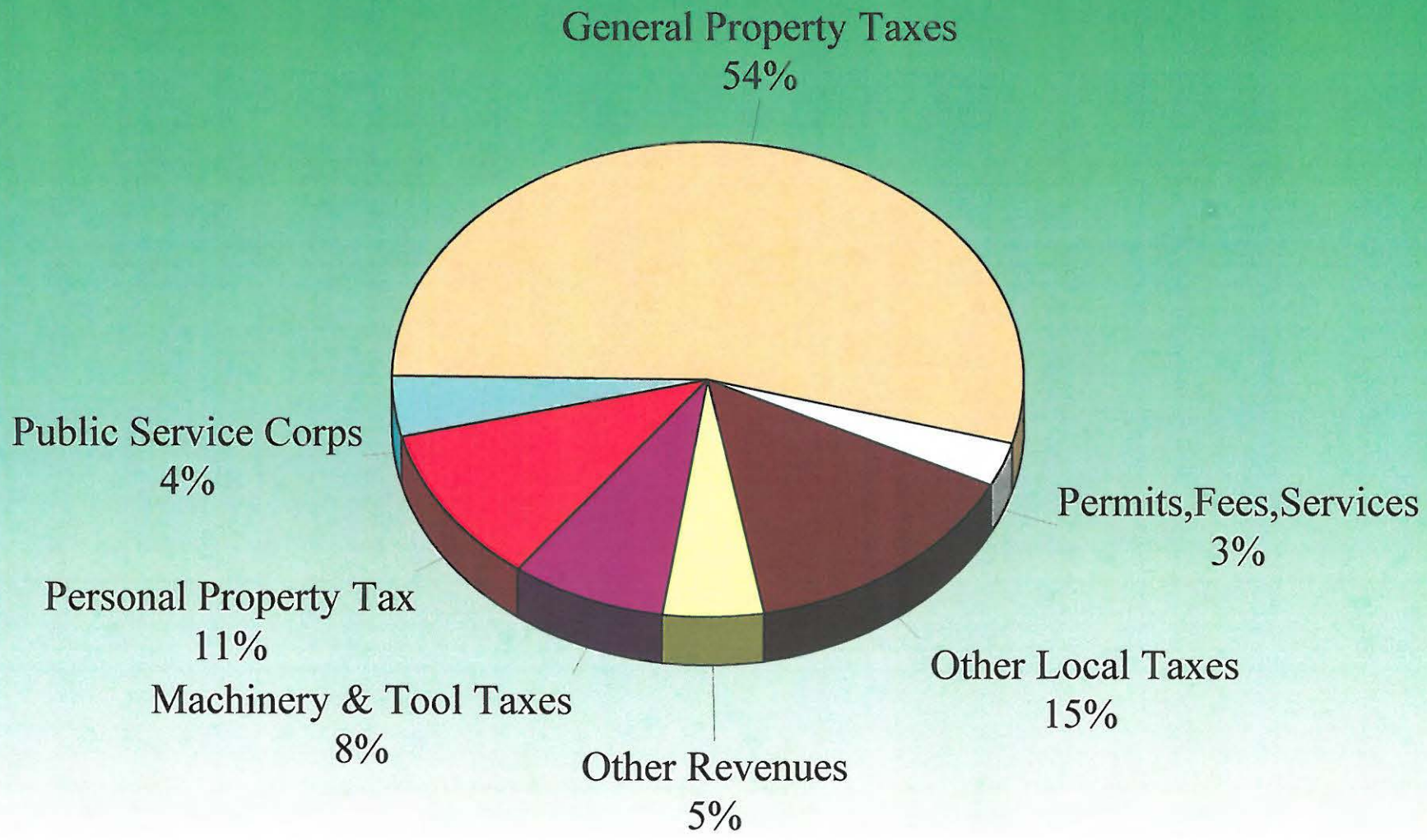
# Botetourt County Population



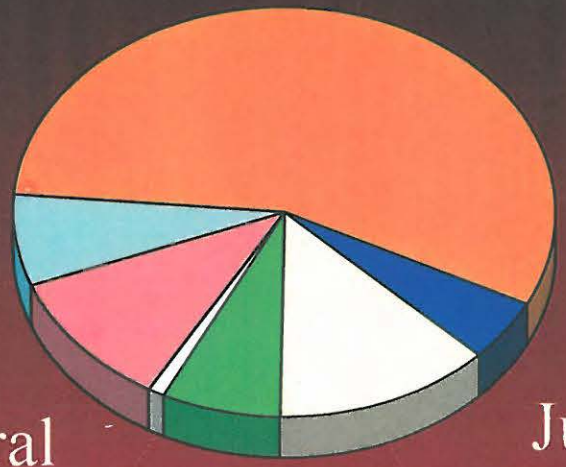

Source: Weldon Cooper Center For Public Service

# Botetourt County

## General Fund FY14 Local Revenues



# General Fund FY14 Expenditures



Public Safety
56%

Health & Welfare
7%

Recreation & Cultural
11%

Community Development
1%

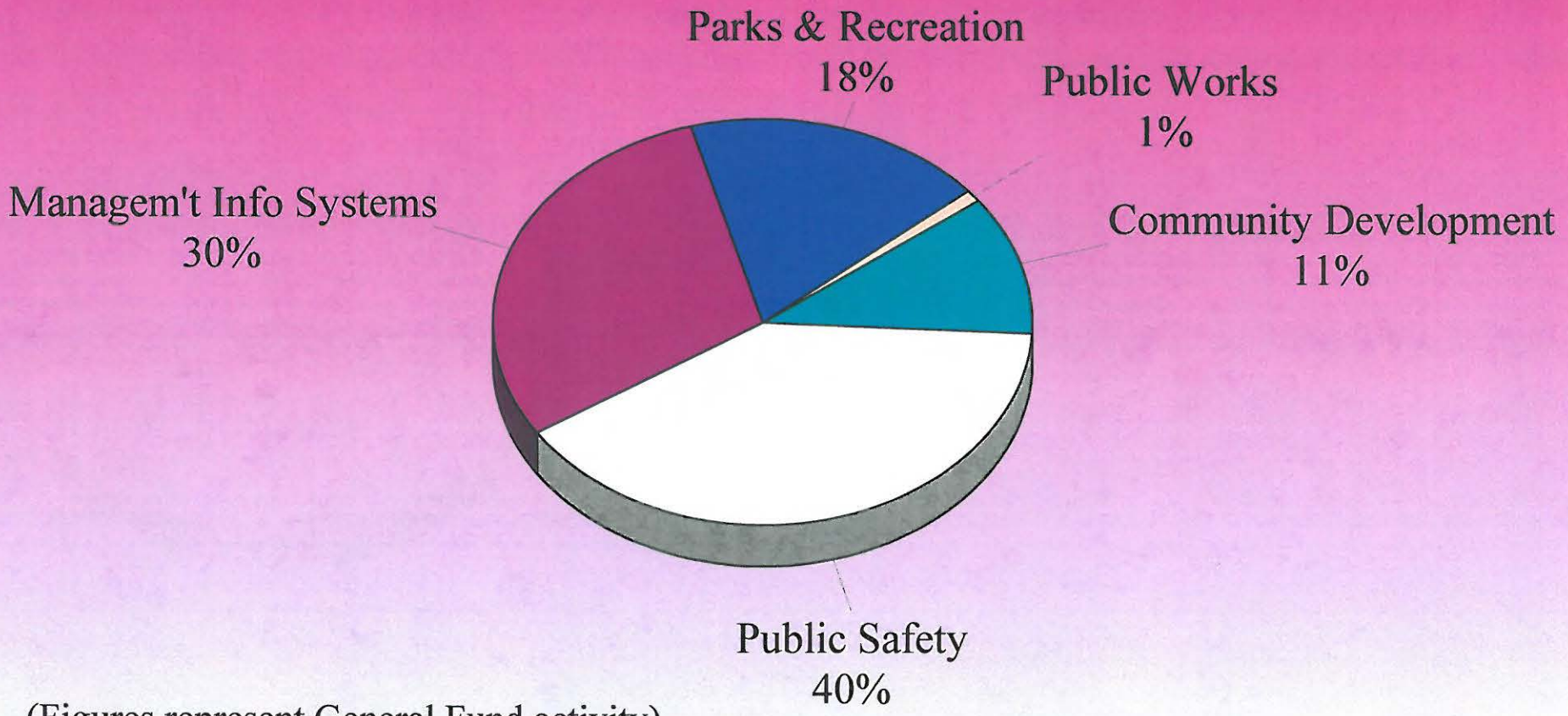
Judicial
5%

Gov't Administration
13%

Public Works
7%

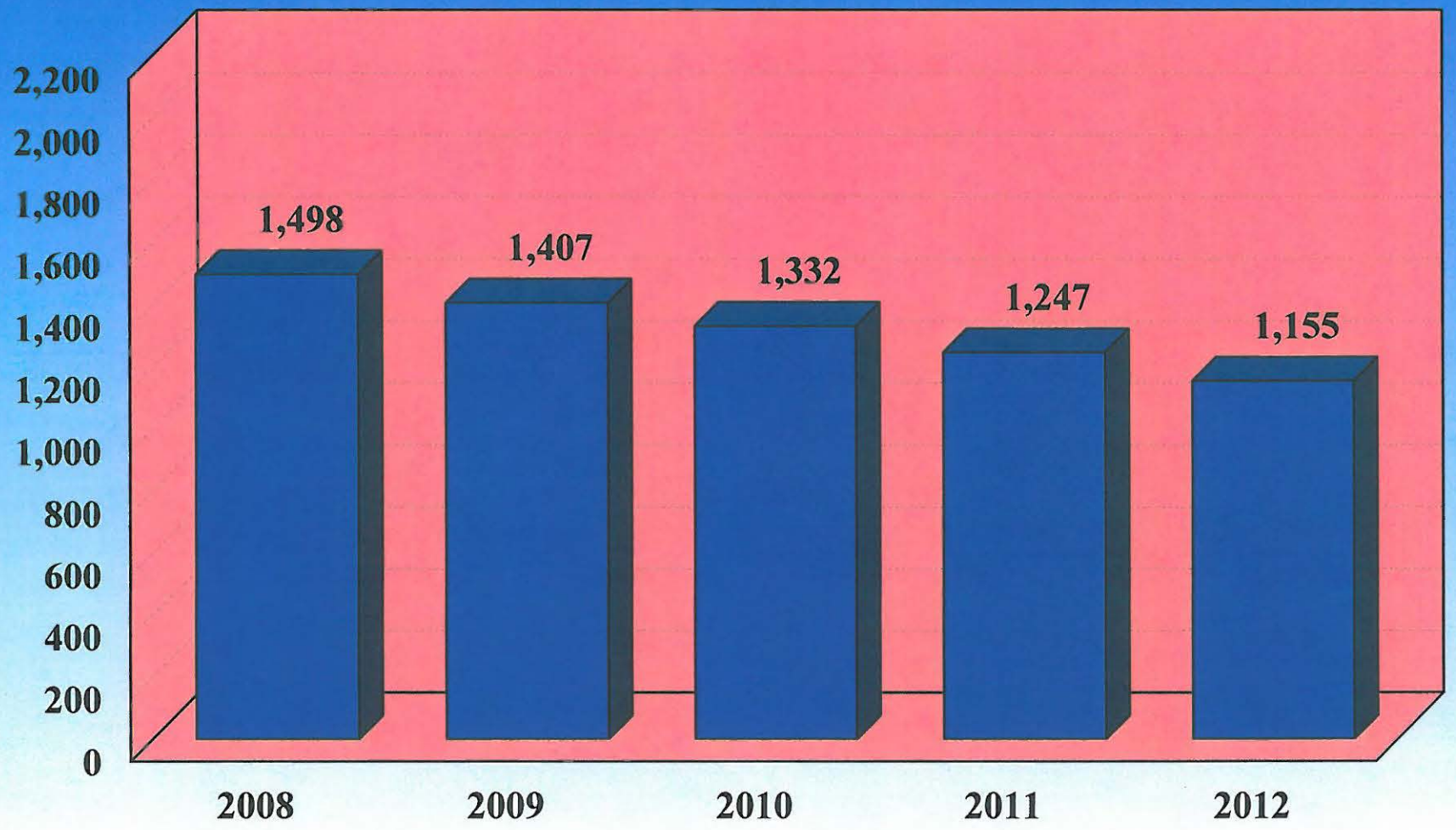
# Botetourt County

## FY14 Capital Improvement Plan




(Figures represent General Fund activity)

# Botetourt County Debt Per Capita




(Figures Represent Net Bonded Debt Per Capita)

# Revenues

| Fund | Account | Description | "2014"Budget |
|---|---|---|---|
| | **Local Revenues:** | | |
| 100 | 3110101 | Current Real Estate Taxes | (22,700,000) |
| 100 | 3110102 | Delinquent Real Estate Taxes | (380,000) |
| 100 | 3110104 | Roll Back Taxes | (12,500) |
| 100 | 3110201 | Current PSC - Real Estate | (1,510,000) |
| 100 | 3110203 | Current PSC - Personal Property | (10,000) |
| 100 | 3110301 | Current Personal Property | (4,620,000) |
| 100 | 3110302 | Delinquent Personal Property | (100,000) |
| 100 | 3110303 | Mobile Home Taxes | (38,500) |
| 100 | 3110304 | Delinquent Mobile Home Taxes | (4,000) |
| 100 | 3110401 | Current Machinery & Tool | (3,280,000) |
| 100 | 3110402 | Delinquent Machinery & Tools | (2,500) |
| 100 | 3110601 | Penalties (All Property Taxes) | (150,000) |
| 100 | 3110602 | Interest (All Property Taxes) | (92,000) |
| 100 | 3120201 | Consumers' Utility Taxes - Electricity | (550,000) |
| 100 | 3120301 | BPOL - Contractor | (118,000) |
| 100 | 3120302 | BPOL - Retail Sales | (312,000) |
| 100 | 3120303 | BPOL - Financial, R/E, Professional | (94,000) |
| 100 | 3120304 | BPOL - Repair, Personal, Bus. Svces. | (205,000) |
| 100 | 3120305 | BPOL - Wholesale | (92,000) |
| 100 | 3120306 | Misc. Merchant Licenses | (1,000) |
| 100 | 3120402 | Franchise License Taxes - Public Service | (62,000) |
| 100 | 3120403 | Natural Gas Consumption Tax | (8,000) |
| 100 | 3120404 | Electric Utility Consumption Tax | (136,000) |
| 100 | 3120501 | Motor Vehicle Licenses | (680,000) |
| 100 | 3120601 | Bank Stock Taxes | (137,000) |
| 100 | 3120701 | Recordation (Grantees) Fees | (275,000) |
| 100 | 3120702 | Tax on Wills | (9,000) |
| 100 | 3121001 | Hotel & Motel Room Tax | (322,000) |
| 100 | 3121101 | Meals Tax | (1,150,000) |
| 100 | 3130101 | Animal Licenses | (28,000) |
| 100 | 3130304 | Land Use Application Fee | (1,200) |
| 100 | 3130305 | Transfer Fees | (900) |
| 100 | 3130306 | Zoning Advertising Fees | (6,500) |
| 100 | 3130307 | Zoning & Subdivision Fees | (4,500) |
| 100 | 3130308 | Building & Related Permit Fees | (175,000) |
| 100 | 3130324 | Soil & Sedimnent Control Fees | (1,500) |
| 100 | 3130325 | Refuse Disposal Permits | (125) |
| 100 | 3130327 | Solicitor Permits | (400) |
| 100 | 3130331 | Zoning Usage / Sign Permits | (4,000) |
| 100 | 3140101 | Local Fines & Forfeitures | (135,000) |
| 100 | 3140103 | Delinquent Fines (Comm'wealth Att'y) | (76,000) |
| 100 | 3150101 | Earnings on Deposit - General Fund | (135,000) |
| 100 | 3150102 | Earnings on Investments | (150) |
| 100 | 3150105 | Interest from Clerk's Office | (800) |

| Fund | Account | Description | "2014"Budget |
|---|---|---|---|
| 100 | 3150201 | Rental of General Property | (6,500) |
| 100 | 3150202 | Rental of Recreational Property | (4,500) |
| 100 | 3150205 | Cell Site Rental | (225,000) |
| 100 | 3160103 | Sheriff's Fees (Local) | (1,269) |
| 100 | 3160201 | Commonwealth Attorney Fees | (3,500) |
| 100 | 3160304 | Forest Patrol Reimbursement | (6,500) |
| 100 | 3160305 | Courthouse Maintenance Fees | (23,000) |
| 100 | 3160306 | Town Police Contact Services | (39,911) |
| 100 | 3160505 | Prisoner Fees Alternative Security | (24,000) |
| 100 | 3160506 | Court Appointed Attorney | (150) |
| 100 | 3160508 | Courtroom Security Fee | (122,000) |
| 100 | 3160509 | Jail Processing Fee | (4,500) |
| 100 | 3160601 | Animal Protection Fees | (5,000) |
| 100 | 3160802 | Landfill Charges | (140,000) |
| 100 | 3161301 | Recreation Fees | (92,000) |
| 100 | 3161306 | Botetourt Sports Complex | (80,000) |
| 100 | 3161501 | Library Fees & Fines | (22,000) |
| 100 | 3161601 | Sale of Plats, Maps, Surveys, Etc. | (500) |
| 100 | 3161603 | Zoning / Site Plan Review | (2,300) |
| 100 | 3161701 | Engineering Reviews | (3,500) |
| 100 | 3180303 | Expenditure Reimbursements - GF | (360,000) |
| 100 | 3189903 | Gifts & Donations - Private Sources | (9,000) |
| 100 | 3189906 | Sale Salvage & Surplus Property | (5,000) |
| 100 | 3189914 | Treasurer's Account | (1,000) |
| 100 | 3189916 | Recycling Proceeds | (3,000) |
| 100 | 3189917 | Dare Fund Contributions | (100) |
| 100 | 3189918 | Bid Docment Fees | (500) |
| 100 | 3189919 | Insurance Settlements (Non-Liability) | (10,000) |
| 100 | 3189920 | Collection Fees (Treasurer) | (40,000) |
| 100 | 3189922 | Telephone Commission - In-mates | (25,000) |
| 100 | 3189923 | Returned Check Penalty | (500) |
| 100 | 3190105 | Regional Jail Cost Share | (104,416) |
| 100 | 3190204 | Other DSS Office Collections | (1,500) |
| 100 | 3190213 | ES Cost Recovery | (800,000) |
| 100 | 3190306 | Medical Treatment Refunds /Credits | (8,000) |
| 100 | 3190307 | Comprehensive Services - Parental Reinb'ts | (250) |
| 736 | 3220110 | Undistributed Local Sales Tax | (2,390,000) |
| | | **Total - Local Revenues** | **(42,183,971)** |
| | **State Revenues:** | | |
| 100 | 3220103 | Motor Vehicle Carriers (Rolling Stock) | (4,000) |
| 100 | 3220105 | Mobile Home Titling Tax | (21,000) |
| 100 | 3220106 | Tax on Deeds - Grantor's Tax | (150,000) |
| 100 | 3220108 | Railroad Rolling Stock Tax | (150,000) |
| 100 | 3220111 | DMV Heavy Truck Rental Tax | (17,500) |

| Fund | Account | Description | "2014"Budget |
|---|---|---|---|
| | **State Revenues, cont'd** | | |
| 100 | 3220112 | State Share Alternative Security | (500) |
| 100 | 3220113 | Communications Sales & Use Tax (Was 100 3120204) | (745,000) |
| 100 | 3230101 | Commonwealth's Attorney | (404,000) |
| 100 | 3230201 | Sheriff's Department | (3,337,000) |
| 100 | 3230301 | Commissioner of Revenue | (109,000) |
| 100 | 3230401 | Treasurer | (106,000) |
| 100 | 3230601 | Registrar / Electoral Board | (40,000) |
| 100 | 3230701 | Clerk & Circuit Court | (296,000) |
| 100 | 3230901 | PPTRA State Funds | (3,418,137) |
| 100 | 3240102 | State Public Assitance / Welfare | (489,000) |
| 100 | 3240105 | Comprehensive Svces. Pool - Services | (725,000) |
| 100 | 3240106 | Comprehensive Svces. Pool - Admin. | (7,997) |
| 100 | 3240107 | Comprehensive Services Refunds | (20,000) |
| 100 | 3240402 | Emergency Services Grants | (50,000) |
| 100 | 3240405 | Local Jails | (285,000) |
| 100 | 3240409 | Library Aid | (144,000) |
| 100 | 3240412 | Fire Program Fund | (82,500) |
| 100 | 3240413 | Four For Life Funds | (37,500) |
| 100 | 3240418 | Cultural Enrichment Grant | (5,000) |
| 100 | 3240422 | MMS Rents/Royalties (Deq Minesmi) | (2,000) |
| 100 | 3240425 | DMV Grant - Sheriff | (17,500) |
| 100 | 3240431 | Animal Friendly Grant | (750) |
| 207 | 3240307 | Wireless E911 Payment | (50,000) |
| | | **Total - State Revenues** | **(10,714,384)** |
| | **Federal Revenues:** | | |
| 100 | 3310101 | Payments in Lieu of Tax - PILT | (135,000) |
| 100 | 3320302 | SSA Incentive Payments | (3,000) |
| 100 | 3330507 | Public Assistance / Welfare Admin. | (836,000) |
| | | **Total - Federal Revenues** | **(974,000)** |
| | | **General Fund Total Revenues - Primary Government** | **(53,872,355)** |

| Fund Account | | Description | "2014"Budget |
|---|---|---|---|
| **Utility Fund Revenues:** | | | |
| 502 | 3150101 | Earnings on Deposit | (14,000) |
| 502 | 3150102 | Earnings on Investments | (250) |
| 502 | 3161901 | Water Charges | (1,285,200) |
| 502 | 3161902 | Sewer Charges | (1,774,800) |
| 502 | 3161903 | Water Connection Fees | (10,000) |
| 502 | 3161904 | Sewer Connection Fees | (25,000) |
| 502 | 3161906 | Off-Site Facility Fee - Water | (20,000) |
| 502 | 3161907 | Off-Site Facility Fee - Sewer | (20,000) |
| 502 | 3180303 | Expenditure Reimbursements | (3,500) |
| 502 | 3190210 | Water / Sewer Reconnection Fees | (250) |
| | | Subtotal | (3,153,000) |
| | | Projected Decrease - Utility Fund Balance | (1,160,913) |
| | **502** | **Utility Operating Fund Total** | **(4,313,913)** |
| **GRAND TOTALS** | | **General Fund and Utility Operating Fund** | **(58,186,268)** |
| | | **Use of Prior Yea General Fund Balance** | **(650,644)** |
| | | **School Component Funds** | **(32,036,142)** |
| **GRAND TOTALS** | | **ALL FUNDS** | **(90,873,054)** |

# Expenditures

**Botetourt County Budget**
**Fiscal Year 2013 - 2014**
**Contents Table For Expenditures**


| Budget Expenditures | Page |
|---|---|
| Animal Control | 12 |
| Attic Productions | 20 |
| Board of Supervisors | 1 |
| Botetourt County Museum | 20 |
| Botetourt Resource Center | 17 |
| Brain Injury Services | 17 |
| Capital Projects - General Fund | 22 / 23 |
| Capital Projects - Utility Fund | 26 / 27 |
| Central Garage | 5 |
| Central Purchasing | 5 |
| Circuit Court | 6 |
| Clerk of Circuit Court | 7 |
| Commissioner of Revenue | 2 |
| Commonwealth's Attorney | 8 |
| Community Colleges | 17 |
| Comprehensive Services | 17 |
| Contingency | 22 |
| Cooperative Extension Program | 21 |
| Correction & Detention | 11 |
| County Administrator | 1 |
| Deputy County Administrators | 2 |
| Debt Service Fund | 24 |
| Debt Service - Utility Fund | 27 |
| Development Services | 12 |
| Dispatch | 10 |
| Division of Waste Management | 15 |
| Economic Development Partnership | 21 |
| Electoral Board / Registrar | 6 |
| Emergency Services | 13 |
| Emergency Communications | 13 |
| Environmental Management | 21 |
| Financial Services | 4 |
| General District Court | 7 |
| Juvenile Detention Center | 11 |
| League of Older Americans | 17 |
| Library | 20 |
| Local Health Department | 17 |
| Magistrate | 7 |
| Maintenance of General Buildings & Grounds | 16 |
| Management Systems | 4 |
| Mental Health Services Board | 17 |

**Botetourt County Budget**
**Fiscal Year 2013 - 2014**
**Contents Table For Expenditures**

**Budget Expenditures, continued** **Page**


| | |
|---|---|
| Mental Health America of Roanoke Valley | 17 |
| Parks & Recreation | 18 |
| Planning District Commission | 21 |
| Probation Office | 11 |
| Public Utilities (Utility Fund Operations) | 25 |
| Public Works | 14 |
| Roanoke Valley Convention & Visitors Bureau | 20 |
| Revenue Refunds | 22 |
| Sheriff | 9 |
| Social Services | 24 |
| Sports Complex | 19 |
| Standing Room Only | 20 |
| Total Action Against Poverty | 17 |
| Tourism / Marketing | 21 |
| Treasurer | 3 |
| Van Program | 19 |
| Volunteer Fire & Rescue Departments | 10 |
| Wellness Program | 22 |
| Western VA. EMS Council | 10 |

**Capital Improvement Plan (CIP)** (Final Section of Book) 9 Pages

**Board of Supervisors**

| | | | | |
|---|---|---|---|---|
| 100 - | 4011010 - | 1300 | Part-Time Wages - Regular | 44,000 |
| 100 - | 4011010 - | 2100 | FICA | 3,366 |
| 100 - | 4011010 - | 3100 | Professional Services | 145,000 |
| 100 - | 4011010 - | 3600 | Advertising | 4,000 |
| 100 - | 4011010 - | 5306 | Surety Bonds | 1,500 |
| 100 - | 4011010 - | 5308 | General Liability Insurance | 4,000 |
| 100 - | 4011010 - | 5510 | Mileage | 1,050 |
| 100 - | 4011010 - | 5530 | Subsistence & Lodging | 2,300 |
| 100 - | 4011010 - | 5540 | Convention & Education | 1,900 |
| 100 - | 4011010 - | 5810 | Dues & Assoc. Memberships | 11,200 |
| 100 - | 4011010 - | 6014 | Other Operating Supplies | 5,000 |
| **FUND** | **100** | | **General Fund - BOARD OF SUPERVISORS** | **223,316** |

**County Administrator**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012110 - | 1100 | Salaries & Wages - Regular | 244,389 |
| 100 - | 4012110 - | 1200 | Salaries & Wages - Overtime | 250 |
| 100 - | 4012110 - | 2100 | FICA | 16,642 |
| 100 - | 4012110 - | 2200 | Retirement | 34,780 |
| 100 - | 4012110 - | 2300 | Hospital / Medical Plan | 20,475 |
| 100 - | 4012110 - | 2400 | Group Insurance | 2,895 |
| 100 - | 4012110 - | 2700 | Worker's Comp. | 190 |
| 100 - | 4012110 - | 3311 | Repair & Maint. - Equipment | 250 |
| 100 - | 4012110 - | 3320 | Maintenance Service Contracts | 2,500 |
| 100 - | 4012110 - | 3600 | Advertising | 250 |
| 100 - | 4012110 - | 5210 | Postal Services | 500 |
| 100 - | 4012110 - | 5230 | Telecommunications | 5,000 |
| 100 - | 4012110 - | 5306 | Surety Bonds | 150 |
| 100 - | 4012110 - | 5510 | Mileage | 1,000 |
| 100 - | 4012110 - | 5530 | Subsistence & Lodging | 1,500 |
| 100 - | 4012110 - | 5540 | Convention & Education | 1,500 |
| 100 - | 4012110 - | 5810 | Dues & Assoc. Memberships | 1,720 |
| 100 - | 4012110 - | 5840 | Marketing | 10,000 |
| 100 - | 4012110 - | 6001 | Office Supplies | 4,000 |
| 100 - | 4012110 - | 6012 | Books & Subscriptions | 750 |
| 100 - | 4012110 - | 8002 | Cap Outlay - Furn. & Fixtures | 500 |
| 100 - | 4012110 - | 8005 | Cap Outlay - Mtr Vehicle / Equip. | 8,000 |
| 100 - | 4012110 - | 8007 | Cap Outlay - EDP Equip. | 1,000 |
| 100 - | 4012110 - | 8012 | Cap Outlay - Other Capital | 7,500 |
| **FUND** | **100** | | **General Fund - COUNTY ADMINISTRATOR** | **365,741** |

**Deputy County Administrators**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012121 - | 1100 | Salaries & Wages - Regular | 209,214 |
| 100 - | 4012121 - | 1300 | Part-Time Wages - Regular | 29,109 |
| 100 - | 4012121 - | 2100 | FICA | 18,232 |
| 100 - | 4012121 - | 2200 | Retirement | 27,114 |
| 100 - | 4012121 - | 2300 | Hospital / Medical Plan | 20,475 |
| 100 - | 4012121 - | 2400 | Group Insurance | 2,474 |
| 100 - | 4012121 - | 2700 | Worker's Comp. | 185 |
| 100 - | 4012121 - | 3100 | Professional Services | 15,000 |
| 100 - | 4012121 - | 3180 | Instruction & Training | 7,500 |
| 100 - | 4012121 - | 3311 | Repair & Maint. - Equipment | 150 |
| 100 - | 4012121 - | 3312 | Repair & Maint. - Vehicles | 2,000 |
| 100 - | 4012121 - | 3320 | Maintenance Service Contracts | 1,400 |
| 100 - | 4012121 - | 5210 | Postal Services | 600 |
| 100 - | 4012121 - | 5230 | Telecommunications | 3,500 |
| 100 - | 4012121 - | 5305 | Motor Vehicle Insurance | 550 |
| 100 - | 4012121 - | 5510 | Mileage | 150 |
| 100 - | 4012121 - | 5530 | Subsistence & Lodging | 1,400 |
| 100 - | 4012121 - | 5540 | Convention & Education | 2,000 |
| 100 - | 4012121 - | 5810 | Dues & Assoc. Memberships | 1,850 |
| 100 - | 4012121 - | 5840 | Marketing | 5,000 |
| 100 - | 4012121 - | 6001 | Office Supplies | 2,800 |
| 100 - | 4012121 - | 6008 | Vehicle & Power Equip. Fuels | 6,000 |
| 100 - | 4012121 - | 6009 | Vehicle & Power Equip. Supplies | 150 |
| 100 - | 4012121 - | 6012 | Books & Subscriptions | 100 |
| 100 - | 4012121 - | 8008 | Application Software | 4,500 |
| **FUND** | **100** | | **General Fund - DEPUTY COUNTY ADMINISTRATORS** | **361,453** |

**Commissioner of Revenue**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012310 - | 1100 | Salaries & Wages - Regular | 231,181 |
| 100 - | 4012310 - | 1300 | Part-Time Wages - Regular | 12,577 |
| 100 - | 4012310 - | 2100 | FICA | 18,647 |
| 100 - | 4012310 - | 2200 | Retirement | 30,260 |
| 100 - | 4012310 - | 2300 | Hospital / Medical Plan | 40,950 |
| 100 - | 4012310 - | 2400 | Group Insurance | 2,742 |
| 100 - | 4012310 - | 2700 | Worker's Comp. | 1,195 |
| 100 - | 4012310 - | 3100 | Professional Services | 12,750 |
| 100 - | 4012310 - | 3311 | Repair & Maint. - Equipment | 400 |
| 100 - | 4012310 - | 3320 | Maintenance Service Contracts | 1,500 |
| 100 - | 4012310 - | 5210 | Postal Services | 5,000 |
| 100 - | 4012310 - | 5230 | Telecommunications | 2,800 |
| 100 - | 4012310 - | 5510 | Mileage | 250 |
| 100 - | 4012310 - | 5530 | Subsistence & Lodging | 750 |
| 100 - | 4012310 - | 5540 | Convention & Education | 800 |
| 100 - | 4012310 - | 5810 | Dues & Assoc. Memberships | 500 |
| 100 - | 4012310 - | 6001 | Office Supplies | 5,000 |
| 100 - | 4012310 - | 6009 | Vehicle & Power Equip. Supplies | 400 |
| 100 - | 4012310 - | 8002 | Cap Outlay - Furn. & Fixtures | 500 |
| 100 - | 4012310 - | 8007 | Cap Outlay - EDP Equipment | 500 |
| **FUND** | **100** | | **General Fund - COMMISSIONER OF REVENUE** | **368,702** |

**Treasurer**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012410 - | 1100 | Salaries & Wages - Regular | 249,170 |
| 100 - | 4012410 - | 1300 | Part-Time Wages - Regular | 8,220 |
| 100 - | 4012410 - | 2100 | FICA | 19,690 |
| 100 - | 4012410 - | 2200 | Retirement | 32,234 |
| 100 - | 4012410 - | 2300 | Hospital / Medical Plan | 34,125 |
| 100 - | 4012410 - | 2400 | Group Insurance | 2,957 |
| 100 - | 4012410 - | 2700 | Worker's Comp. | 200 |
| 100 - | 4012410 - | 3100 | Professional Services | 4,000 |
| 100 - | 4012410 - | 3160 | Payment for Collection Services | 27,000 |
| 100 - | 4012410 - | 3311 | Repair & Maint. - Equipment | 700 |
| 100 - | 4012410 - | 3320 | Maintenance Service Contracts | 3,200 |
| 100 - | 4012410 - | 3500 | Printing & Binding | 10,000 |
| 100 - | 4012410 - | 3600 | Advertising | 600 |
| 100 - | 4012410 - | 5210 | Postal Services | 24,500 |
| 100 - | 4012410 - | 5230 | Telecommunications | 2,300 |
| 100 - | 4012410 - | 5306 | Surety Bonds | 150 |
| 100 - | 4012410 - | 5308 | General Liability Insurance | 810 |
| 100 - | 4012410 - | 5510 | Mileage | 500 |
| 100 - | 4012410 - | 5530 | Subsistence & Lodging | 600 |
| 100 - | 4012410 - | 5540 | Convention & Education | 1,500 |
| 100 - | 4012410 - | 5810 | Dues & Assoc. Memberships | 500 |
| 100 - | 4012410 - | 6001 | Office Supplies | 3,000 |
| 100 - | 4012410 - | 6008 | Vehicle & Power Equip. Fuels | 300 |
| 100 - | 4012410 - | 6014 | Other Operating Supplies | 2,000 |
| 100 - | 4012410 - | 8007 | Cap Outlay - EDP Equipment | 500 |
| 100 - | 4012410 - | 8012 | Cap Outlay - Other Capital | 500 |
| **FUND** | **100** | **General Fund - TREASURER** | | **429,256** |

**Financial Services**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012430 - | 1100 | Salaries & Wages - Regular | 172,207 |
| 100 - | 4012430 - | 2100 | FICA | 13,174 |
| 100 - | 4012430 - | 2200 | Retirement | 22,134 |
| 100 - | 4012430 - | 2300 | Hospital / Medical Plan | 13,650 |
| 100 - | 4012430 - | 2400 | Group Insurance | 2,032 |
| 100 - | 4012430 - | 2700 | Worker's Comp. | 134 |
| 100 - | 4012430 - | 3100 | Professional Services | 18,700 |
| 100 - | 4012430 - | 3120 | Accounting & Auditing Services | 74,300 |
| 100 - | 4012430 - | 3180 | Instruction & Training | 600 |
| 100 - | 4012430 - | 3311 | Repair & Maint. - Equipment | 800 |
| 100 - | 4012430 - | 3320 | Maintenance Service Contracts | 900 |
| 100 - | 4012430 - | 5210 | Postal Services | 4,035 |
| 100 - | 4012430 - | 5230 | Telecommunications | 12,000 |
| 100 - | 4012430 - | 5510 | Mileage | 400 |
| 100 - | 4012430 - | 5530 | Subsistence & Lodging | 525 |
| 100 - | 4012430 - | 5540 | Convention & Education | 400 |
| 100 - | 4012430 - | 5810 | Dues & Assoc. Memberships | 1,300 |
| 100 - | 4012430 - | 6001 | Office Supplies | 5,500 |
| 100 - | 4012430 - | 6008 | Vehicle & Power Equip. Fuels | 150 |
| 100 - | 4012430 - | 6012 | Books & Subscriptions | 800 |
| 100 - | 4012430 - | 8002 | Cap Outlay - Furn. & Fixtures | 300 |
| 100 - | 4012430 - | 8007 | Cap Outlay - EDP Equipment | 300 |
| **FUND** | **100** | | **General Fund - FINANCIAL SERVICES** | **344,341** |

**Management Systems**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012510 - | 1100 | Salaries & Wages - Regular | 243,522 |
| 100 - | 4012510 - | 1300 | Part-Time Wages - Regular | 22,441 |
| 100 - | 4012510 - | 2100 | FICA | 20,346 |
| 100 - | 4012510 - | 2200 | Retirement | 31,560 |
| 100 - | 4012510 - | 2300 | Hospital / Medical Plan | 34,125 |
| 100 - | 4012510 - | 2400 | Group Insurance | 2,893 |
| 100 - | 4012510 - | 2700 | Worker's Comp. | 206 |
| 100 - | 4012510 - | 3100 | Professional Services | 10,700 |
| 100 - | 4012510 - | 3311 | Repair & Maint. - Equipment | 8,000 |
| 100 - | 4012510 - | 3312 | Repair & Maint. - Vehicles | 400 |
| 100 - | 4012510 - | 3320 | Maintenance Service Contracts | 153,235 |
| 100 - | 4012510 - | 3600 | Advertising | 300 |
| 100 - | 4012510 - | 5210 | Postal Services | 650 |
| 100 - | 4012510 - | 5230 | Telecommunications | 44,590 |
| 100 - | 4012510 - | 5304 | Other Property Insurance | 375 |
| 100 - | 4012510 - | 5305 | Motor Vehicle Insurance | 363 |
| 100 - | 4012510 - | 5510 | Mileage | 300 |
| 100 - | 4012510 - | 5530 | Subsistence & Lodging | 800 |
| 100 - | 4012510 - | 5540 | Convention & Education | 2,500 |
| 100 - | 4012510 - | 6001 | Office Supplies | 2,100 |
| 100 - | 4012510 - | 6007 | Repairs & Maint. - Supplies | 350 |
| 100 - | 4012510 - | 6008 | Vehicle & Power Equip. Fuels | 500 |
| 100 - | 4012510 - | 6011 | Uniforms & Wearing Apparel | 300 |
| 100 - | 4012510 - | 6012 | Books & Subscriptions | 300 |
| 100 - | 4012510 - | 8007 | Cap Outlay - EDP Equipment | 34,500 |
| 100 - | 4012510 - | 8009 | Cap Outlay - System Software | 18,900 |
| **FUND** | **100** | | **General Fund - MANAGEMENT SYSTEMS** | **634,256** |

**Central Purchasing**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012530 - | 1100 | Salaries & Wages - Regular | 43,347 |
| 100 - | 4012530 - | 1300 | Part-Time Wages - Regular | 17,365 |
| 100 - | 4012530 - | 2100 | FICA | 4,644 |
| 100 - | 4012530 - | 2200 | Retirement | 6,042 |
| 100 - | 4012530 - | 2300 | Hospital / Medical Plan | 6,825 |
| 100 - | 4012530 - | 2400 | Group Insurance | 514 |
| 100 - | 4012530 - | 2700 | Worker's Comp. | 622 |
| 100 - | 4012530 - | 3311 | Repair & Maint. - Equipment | 100 |
| 100 - | 4012530 - | 3320 | Maintenance Service Contracts | 600 |
| 100 - | 4012530 - | 3600 | Advertising | 400 |
| 100 - | 4012530 - | 5210 | Postal Services | 600 |
| 100 - | 4012530 - | 5230 | Telecommunications | 1,200 |
| 100 - | 4012530 - | 5530 | Subsistence & Lodging | 500 |
| 100 - | 4012530 - | 5540 | Convention & Education | 800 |
| 100 - | 4012530 - | 5810 | Dues & Assoc. Memberships | 365 |
| 100 - | 4012530 - | 6001 | Office Supplies | 600 |
| 100 - | 4012530 - | 6008 | Vehicle & Power Equip. Fuels | 250 |
| 100 - | 4012530 - | 6021 | Store Supplies | 2,500 |
| **FUND** | **100** | | **General Fund - CENTRAL PURCHASING** | **87,274** |

**Central Garage**

| | | | | |
|---|---|---|---|---|
| 100 - | 4012560 - | 1100 | Salaries & Wages - Regular | 25,312 |
| 100 - | 4012560 - | 1300 | Part-Time Wages - Regular | 18,525 |
| 100 - | 4012560 - | 2100 | FICA | 3,354 |
| 100 - | 4012560 - | 2200 | Retirement | 3,486 |
| 100 - | 4012560 - | 2300 | Hospital / Medical Plan | 6,825 |
| 100 - | 4012560 - | 2400 | Group Insurance | 301 |
| 100 - | 4012560 - | 2700 | Worker's Comp. | 415 |
| 100 - | 4012560 - | 3311 | Repair & Maint. - Equipment | 3,500 |
| 100 - | 4012560 - | 6001 | Office Supplies | 500 |
| 100 - | 4012560 - | 6007 | Repairs & Maint. - Supplies | 750 |
| 100 - | 4012560 - | 6011 | Uniforms & Wearing Apparel | 600 |
| 100 - | 4012560 - | 6014 | Other Operating Supplies | 2,800 |
| 100 - | 4012560 - | 8001 | Cap Outlay - Mach. & Equip. | 3,000 |
| **FUND** | **100** | | **General Fund - CENTRAL GARAGE** | **69,368** |

**Commonwealth's Attorney**

| | | | | |
|---|---|---|---|---|
| 100 - | 4022100 - | 1100 | Salaries & Wages - Regular | 487,293 |
| 100 - | 4022100 - | 1300 | Part-Time Wages - Regular | 3,083 |
| 100 - | 4022100 - | 1350 | Part-Time Wages - DSS Support | 10,000 |
| 100 - | 4022100 - | 2100 | FICA | 37,272 |
| 100 - | 4022100 - | 2200 | Retirement | 64,298 |
| 100 - | 4022100 - | 2300 | Hospital / Medical Plan | 54,600 |
| 100 - | 4022100 - | 2400 | Group Insurance | 5,898 |
| 100 - | 4022100 - | 2700 | Worker's Comp. | 334 |
| 100 - | 4022100 - | 3311 | Repair & Maint. - Equipment | 200 |
| 100 - | 4022100 - | 3320 | Maintenance Service Contracts | 1,250 |
| 100 - | 4022100 - | 3400 | Transportation Service | 400 |
| 100 - | 4022100 - | 3500 | Printing & Binding | 500 |
| 100 - | 4022100 - | 3600 | Advertising | 400 |
| 100 - | 4022100 - | 5110 | Electrical Services | 2,000 |
| 100 - | 4022100 - | 5120 | Heating Services | 1,000 |
| 100 - | 4022100 - | 5130 | Water & Sewer | 600 |
| 100 - | 4022100 - | 5210 | Postal Services | 1,400 |
| 100 - | 4022100 - | 5230 | Telecommunications | 4,000 |
| 100 - | 4022100 - | 5420 | Lease / Rent of Buildings | 21,821 |
| 100 - | 4022100 - | 5510 | Mileage | 600 |
| 100 - | 4022100 - | 5530 | Subsistence & Lodging | 2,000 |
| 100 - | 4022100 - | 5540 | Convention & Education | 900 |
| 100 - | 4022100 - | 5810 | Dues & Assoc. Memberships | 2,000 |
| 100 - | 4022100 - | 6001 | Office Supplies | 2,750 |
| 100 - | 4022100 - | 6012 | Books & Subscriptions | 2,000 |
| 100 - | 4022100 - | 6014 | Other Operating Supplies | 500 |
| 100 - | 4022100 - | 8002 | Cap Outlay - Furn. & Fixtures | 600 |
| **FUND** | **100 General Fund - COMMONWEALTH'S ATTORNEY** | | | **707,699** |

**Sheriff**

| | | | | |
|---|---|---|---|---|
| 100 - | 4031200 - | 1100 | Salaries & Wages - Regular | 2,442,964 |
| 100 - | 4031200 - | 1200 | Salaries & Wages - Overtime | 70,002 |
| 100 - | 4031200 - | 1300 | Part-Time Wages - Regular | 57,643 |
| 100 - | 4031200 - | 1500 | Ballgame Pay | 8,908 |
| 100 - | 4031200 - | 1700 | Holiday Pay | 138,145 |
| 100 - | 4031200 - | 2100 | FICA | 207,901 |
| 100 - | 4031200 - | 2200 | Retirement | 313,333 |
| 100 - | 4031200 - | 2300 | Hospital / Medical Plan | 327,600 |
| 100 - | 4031200 - | 2400 | Group Insurance | 29,003 |
| 100 - | 4031200 - | 2410 | Line of Duty Insurance | 11,180 |
| 100 - | 4031200 - | 2700 | Worker's Comp. | 31,738 |
| 100 - | 4031200 - | 3100 | Professional Services | 500 |
| 100 - | 4031200 - | 3311 | Repair & Maint. - Equipment | 40,000 |
| 100 - | 4031200 - | 3320 | Maintenance Service Contracts | 14,000 |
| 100 - | 4031200 - | 3803 | Regional LINX Grant | 3,420 |
| 100 - | 4031200 - | 5210 | Postal Services | 4,000 |
| 100 - | 4031200 - | 5230 | Telecommunications | 27,000 |
| 100 - | 4031200 - | 5302 | Fire Insurance | 85 |
| 100 - | 4031200 - | 5305 | Motor Vehicle Insurance | 19,000 |
| 100 - | 4031200 - | 5530 | Subsistence & Lodging | 4,000 |
| 100 - | 4031200 - | 5540 | Convention & Education | 7,000 |
| 100 - | 4031200 - | 5810 | Dues & Assoc. Memberships | 20,725 |
| 100 - | 4031200 - | 5850 | Crime Prevention | 5,000 |
| 100 - | 4031200 - | 5870 | Emergency Response | 14,000 |
| 100 - | 4031200 - | 5880 | Special Law Enforcement | 8,000 |
| 100 - | 4031200 - | 6001 | Office Supplies | 7,000 |
| 100 - | 4031200 - | 6009 | Vehicle & Power Equip. Supplies | 295,000 |
| 100 - | 4031200 - | 6010 | Police Supplies | 42,537 |
| 100 - | 4031200 - | 6011 | Uniforms & Wearing Apparell | 16,000 |
| 100 - | 4031200 - | 6012 | Books & Subscriptions | 3,000 |
| 100 - | 4031200 - | 6014 | Other Operating Supplies | 3,500 |
| 100 - | 4031200 - | 8001 | Cap Outlay - Mach. & Equip. | 1,000 |
| 100 - | 4031200 - | 8005 | Cap Outlay - Mtr Veh / Eqp | 380,000 |
| 100 - | 4031200 | 8007 | Cap Outlay - EDP Equipment | 3,500 |
| **FUND** | **100** | | **General Fund - SHERIFF** | **4,556,684** |

**Dispatch**

| | | | | |
|---|---|---|---|---|
| 100 - | 4031700 - | 1100 | Salaries & Wages - Regular | 499,663 |
| 100 - | 4031700 - | 1200 | Salaries & Wages - Overtime | 20,550 |
| 100 - | 4031700 - | 1700 | Holiday Pay | 27,224 |
| 100 - | 4031700 - | 2100 | FICA | 41,879 |
| 100 - | 4031700 - | 2200 | Retirement | 63,527 |
| 100 - | 4031700 - | 2300 | Hospital / Medical Plan | 88,725 |
| 100 - | 4031700 - | 2400 | Group Insurance | 5,938 |
| 100 - | 4031700 - | 2700 | Worker's Comp. | 425 |
| 100 - | 4031700 - | 3311 | Repair & Maint. - Equipment | 2,000 |
| 100 - | 4031700 - | 3320 | Maintenance Service Contracts | 11,740 |
| 100 - | 4031700 - | 5210 | Postal Services | 200 |
| 100 - | 4031700 - | 5230 | Telecommunications | 3,500 |
| 100 - | 4031700 - | 5530 | Subsistence & Lodging | 350 |
| 100 - | 4031700 - | 5540 | Convention & Education | 500 |
| 100 - | 4031700 - | 5810 | Dues & Assoc. Memberships | 4,594 |
| 100 - | 4031700 - | 6001 | Office Supplies | 2,000 |
| 100 - | 4031700 - | 6010 | Police Supplies | 800 |
| 100 - | 4031700 - | 6011 | Uniforms & Wearing Apparel | 1,000 |
| 100 - | 4031700 - | 6012 | Books & Subscriptions | 250 |
| 100 - | 4031700 - | 6014 | Other Operating Supplies | 250 |
| 100 - | 4031700 - | 8001 | Cap Outlay - Mach. & Equip. | 1,500 |
| 100 - | 4031700 - | 8007 | Cap Outlay - EDP Equipment | 300 |
| **FUND** | **100** | | **General Fund - DISPATCH** | **776,915** |

**Volunteer Fire & Rescue**

| | | | | |
|---|---|---|---|---|
| 100 - | 4032200 - | 1300 | Part-Time Wages - Regular | 4,000 |
| 100 - | 4032200 - | 2100 | FICA | 300 |
| 100 - | 4032200 - | 2410 | Line of Duty Insurance | 11,900 |
| 100 - | 4032200 - | 3100 | Professional Services | 2,000 |
| 100 - | 4032200 - | 3110 | Payments for Medical Services | 2,500 |
| 100 - | 4032200 - | 3180 | Instruction & Training | 53,950 |
| 100 - | 4032200 - | 3320 | Maintenance Service Contracts | 52,585 |
| 100 - | 4032200 - | 3600 | Advertising | 500 |
| 100 - | 4032200 - | 5302 | Fire Insurance | 187,835 |
| 100 - | 4032200 - | 5641 | County Volunteer FD's | 451,548 |
| 100 - | 4032200 - | 5648 | Iron Gate FD's | 3,500 |
| 100 - | 4032200 - | 5649 | Read Mountain FD's | 50,000 |
| 100 - | 4032200 - | 5651 | County Volunteer Rescue Squads | 158,827 |
| 100 - | 4032200 - | 6004 | Medical & Laboratory Supplies | 30,000 |
| 100 - | 4032200 - | 6011 | Uniforms & Wearing Apparel | 85,509 |
| 100 - | 4032200 - | 8001 | Cap Outlay - Mach. & Equip. | 21,740 |
| 100 - | 4032200 - | 8005 | Cap Outlay - Mtr Veh / Eqp | 214,200 |
| 100 - | 4032200 - | 8012 | Cap Outlay - Other Capital | 57,000 |
| **FUND** | **100** | | **General Fund - VOLUNTEER FIRE & RESCUE** | **1,387,894** |

| | | | |
|---|---|---|---|
| 100 - | 4032421 | **General Fund - WESTERN VA EMS COUNCIL** | **6,722** |

**Correction & Detention**

| | | | | |
|---|---|---|---|---|
| 100 - | 4033100 - | 1100 | Salaries & Wages - Regular | 1,868,444 |
| 100 - | 4033100 - | 1200 | Regular Wages - Overtime | 10,481 |
| 100 - | 4033100 - | 1300 | Part-Time Wages - Regular | 23,057 |
| 100 - | 4033100 - | 1700 | Holiday Pay | 103,708 |
| 100 - | 4033100 - | 2100 | FICA | 153,435 |
| 100 - | 4033100 - | 2200 | Retirement | 241,154 |
| 100 - | 4033100 - | 2300 | Hospital / Medical Plan | 341,250 |
| 100 - | 4033100 - | 2400 | Group Insurance | 22,191 |
| 100 - | 4033100 - | 2410 | Line of Duty Insurance | 9,675 |
| 100 - | 4033100 - | 2700 | Worker's Comp. | 23,574 |
| 100 - | 4033100 - | 3100 | Professional Services | 35,000 |
| 100 - | 4033100 - | 3311 | Repair & Maint. - Equipment | 35,000 |
| 100 - | 4033100 - | 3320 | Maintenance Service Contracts | 72,794 |
| 100 - | 4033100 - | 5110 | Electrical Services | 125,000 |
| 100 - | 4033100 - | 5120 | Heating Services | 25,000 |
| 100 - | 4033100 - | 5130 | Water & Sewer | 62,920 |
| 100 - | 4033100 - | 5230 | Telecommunications | 6,000 |
| 100 - | 4033100 - | 5302 | Fire Insurance | 19,375 |
| 100 - | 4033100 - | 5810 | Dues & Assoc Memberships | 15,870 |
| 100 - | 4033100 - | 6001 | Office Supplies | 6,000 |
| 100 - | 4033100 - | 6002 | Food Supplies & Food Svce Supplies | 195,000 |
| 100 - | 4033100 - | 6004 | Medical & Laboratory Supplies | 35,000 |
| 100 - | 4033100 - | 6005 | Laundry, Housekeeping Supplies | 33,000 |
| 100 - | 4033100 - | 6010 | Police Supplies | 30,000 |
| 100 - | 4033100 - | 6011 | Uniforms & Wearing Apparel | 13,000 |
| 100 - | 4033100 - | 6014 | Other Operating Supplies | 3,000 |
| 100 - | 4033100 - | 8001 | Cap Outlay - Mach. & Equip. | 5,000 |
| 100 - | 4033100 - | 8002 | Cap Outlay - Furn. & Fixtures | 4,000 |
| 100 - | 4033100 - | 8007 | Cap Outlay - EDP Equipment | 4,000 |
| **FUND** | **100** | | **General Fund - CORRECTION & DETENTION** | **3,521,928** |

| | | | | |
|---|---|---|---|---|
| 100 - | 4033200 - | 3800 | Purch of Svces frm Other Gov't Ent. | **55,000** |
| **FUND** | **100** | | **General Fund - JUVENILE DETENTION CENTER** | |

**Probation Office**

| | | | | |
|---|---|---|---|---|
| 100 - | 4033300 - | 3100 | Professional Services | 3,300 |
| 100 - | 4033300 - | 5230 | Telecommunications | 2,500 |
| 100 - | 4033300 - | 6001 | Office Supplies | 300 |
| 100 - | 4033300 - | 8002 | Cap Outlay - Furniture & Fixtures | 200 |
| **FUND** | **100** | | **General Fund - PROBATION OFFICE** | **6,300** |

**Development Services**

| | | | | |
|---|---|---|---|---|
| 100 - | 4034000 - | 1100 | Salaries & Wages - Regular | 416,657 |
| 100 - | 4034000 - | 1300 | Part-Time Wages - Regular | 11,500 |
| 100 - | 4034000 - | 2100 | FICA | 31,874 |
| 100 - | 4034000 - | 2200 | Retirement | 54,124 |
| 100 - | 4034000 - | 2300 | Hospital / Medical Plan | 61,425 |
| 100 - | 4034000 - | 2400 | Group Insurance | 4,938 |
| 100 - | 4034000 - | 2700 | Worker's Comp. | 4,593 |
| 100 - | 4034000 - | 3100 | Professional Services | 8,000 |
| 100 - | 4034000 - | 3190 | Demolition Services | 1,500 |
| 100 - | 4034000 - | 3311 | Repair & Maint. - Equipment | 1,000 |
| 100 - | 4034000 - | 3312 | Repair & Maint. - Vehicles | 5,000 |
| 100 - | 4034000 - | 3320 | Maintenance Service Contracts | 3,250 |
| 100 - | 4034000 - | 3500 | Printing & Binding | 2,000 |
| 100 - | 4034000 - | 3600 | Advertising | 11,000 |
| 100 - | 4034000 - | 5210 | Postal Services | 2,000 |
| 100 - | 4034000 - | 5230 | Telecommunications | 4,500 |
| 100 - | 4034000 - | 5305 | Motor Vehicle Insurance | 1,950 |
| 100 - | 4034000 - | 5308 | General Liability Insurance | 400 |
| 100 - | 4034000 - | 5510 | Mileage | 1,200 |
| 100 - | 4034000 - | 5530 | Subsistence & Lodging | 2,000 |
| 100 - | 4034000 - | 5540 | Convention & Education | 2,750 |
| 100 - | 4034000 - | 5810 | Dues & Assoc. Memberships | 950 |
| 100 - | 4034000 - | 6001 | Office Supplies | 5,000 |
| 100 - | 4034000 - | 6009 | Vehicle & Power Equip. Supplies | 12,000 |
| 100 - | 4034000 - | 6011 | Unifprms & Wearing Apparel | 1,125 |
| 100 - | 4034000 - | 6012 | Books & Subscriptions | 500 |
| **FUND** | **100** | | **General Fund - Development Services** | **651,236** |

**Animal Control**

| | | | | |
|---|---|---|---|---|
| 100 - | 4035100 - | 1100 | Salaries & Wages - Regular | 156,035 |
| 100 - | 4035100 - | 1200 | Salaries & Wages - Overtime | 4,110 |
| 100 - | 4035100 - | 1700 | Holiday Pay | 8,999 |
| 100 - | 4035100 - | 2100 | FICA | 12,940 |
| 100 - | 4035100 - | 2200 | Retirement | 20,243 |
| 100 - | 4035100 - | 2300 | Hospital / Medical Plan | 27,300 |
| 100 - | 4035100 - | 2400 | Group Insurance | 1,854 |
| 100 - | 4035100 - | 2410 | Line of Duty Insurance | 880 |
| 100 - | 4035100 - | 2700 | Worker's Comp. | 2,040 |
| 100 - | 4035100 - | 3100 | Professional Services | 165,000 |
| 100 - | 4035100 - | 3311 | Repair & Maint. - Equipment | 3,000 |
| 100 - | 4035100 - | 5230 | Telecommunications | 2,000 |
| 100 - | 4035100 - | 5305 | Motor Vehicle Insurance | 750 |
| 100 - | 4035100 - | 5540 | Convention & Education | 500 |
| 100 - | 4035100 - | 5810 | Dues & Assoc. Memberships | 1,542 |
| 100 - | 4035100 - | 6001 | Office Supplies | 400 |
| 100 - | 4035100 - | 6004 | Medical & Laboratory Supplies | 2,500 |
| 100 - | 4035100 - | 6009 | Vehicle & Power Equip. Supplies | 26,000 |
| 100 - | 4035100 - | 6010 | Police Supplies | 3,000 |
| 100 - | 4035100 - | 6011 | Uniforms & Wearing Apparel | 2,500 |
| 100 - | 4035100 - | 6014 | Other Operating Supplies | 750 |
| 100 - | 4035100 - | 8001 | Cap Outlay - Mach. & Equip. | 5,000 |
| 100 - | 4035100 - | 8005 | Cap Outlay - Mtr Veh / Eqp | 27,500 |
| **FUND** | **100** | | **General Fund - ANIMAL CONTROL** | **474,843** |

**Emergency Services**

| | | | | |
|---|---|---|---|---|
| 100 - | 4035500 - | 1100 | Salaries & Wages - Regular | 1,369,996 |
| 100 - | 4035500 - | 1200 | Regular Wages - Overtime | 135,917 |
| 100 - | 4035500 - | 1300 | Part-Time Wages - Regular | 150,508 |
| 100 - | 4035500 - | 1700 | Holiday Pay | 45,240 |
| 100 - | 4035500 - | 2100 | FICA | 129,714 |
| 100 - | 4035500 - | 2200 | Retirement | 178,567 |
| 100 - | 4035500 - | 2300 | Hospital / Medical Plan | 227,750 |
| 100 - | 4035500 - | 2400 | Group Insurance | 16,286 |
| 100 - | 4035500 - | 2410 | Line of Duty Insurance | 9,890 |
| 100 - | 4035500 - | 2700 | Worker's Comp. | 73,545 |
| 100 - | 4035500 - | 3100 | Professional Services | 4,765 |
| 100 - | 4035500 - | 3110 | Payments for Medical Services | 7,166 |
| 100 - | 4035500 - | 3160 | Payments for Collection Services | 34,000 |
| 100 - | 4035500 - | 3311 | Repair & Maint. - Equipment | 13,500 |
| 100 - | 4035500 - | 3312 | Repair & Maint. - Vehicles | 20,500 |
| 100 - | 4035500 - | 3320 | Maintenance Service Contracts | 10,293 |
| 100 - | 4035500 - | 3600 | Advertising | 700 |
| 100 - | 4035500 - | 3800 | Purch of Svces frm Other Gov't Ent. | 4,746 |
| 100 - | 4035500 - | 5130 | Water & Sewer | 900 |
| 100 - | 4035500 - | 5210 | Postage | 650 |
| 100 - | 4035500 - | 5230 | Telecommunications | 12,000 |
| 100 - | 4035500 - | 5302 | Fire Insurance | 4,515 |
| 100 - | 4035500 - | 5304 | Other Property Insurance | 1,248 |
| 100 - | 4035500 - | 5305 | Motor Vehicle Insurance | 5,275 |
| 100 - | 4035500 - | 5530 | Subsistence & Lodging | 7,374 |
| 100 - | 4035500 - | 5540 | Convention & Education | 11,340 |
| 100 - | 4035500 - | 5810 | Dues & Assoc. Memberships | 945 |
| 100 - | 4035500 - | 5999 | Refunds | 1,000 |
| 100 - | 4035500 - | 6001 | Office Supplies | 4,750 |
| 100 - | 4035500 - | 6008 | Vehicle & Power Equip. Fuels | 28,750 |
| 100 - | 4035500 - | 6011 | Uniforms & Wearing Apparel | 47,889 |
| 100 - | 4035500 - | 6012 | Books & Subscriptions | 1,000 |
| 100 - | 4035500 - | 6014 | Other Operating Supplies | 11,600 |
| 100 - | 4035500 - | 8001 | Cap Outlay - Mach. & Equip. | 48,389 |
| 100 - | 4035500 - | 8002 | Cap Outlay - Furniture & Fixtures | 1,000 |
| 100 - | 4035500 - | 8012 | Cap Outlay - Other Capital | 1,000 |
| **FUND** | **100** | | **General Fund - EMERGENCY SERVICES** | **2,622,708** |

**Emergency Communications**

| | | | | |
|---|---|---|---|---|
| 100 - | 4035600 - | 3311 | Repair & Maint. - Equipment | 12,500 |
| 100 - | 4035600 - | 3320 | Maintenance Service Contracts | 110,193 |
| 100 - | 4035600 - | 5231 | Wireless E911 Communications | 15,672 |
| 100 - | 4035600 - | 5232 | E911 Landline Communications | 48,471 |
| 100 - | 4035600 - | 5420 | Lease / Rent of Buildings | 13,290 |
| 100 - | 4035600 - | 8001 | Cap Outlay - Mach. & Equip. | 9,600 |
| **FUND** | **100** | | **General Fund - EMERGENCY COMMUNICATIONS** | **209,726** |

**Public Works**

| | | | | |
|---|---|---|---|---|
| 100 - | 4040000 - | 1100 | Salaries & Wages - Regular | 244,149 |
| 100 - | 4040000 - | 1300 | Part-Time Wages - Regular | 7,193 |
| 100 - | 4040000 - | 2100 | FICA | 19,228 |
| 100 - | 4040000 - | 2200 | Retirement | 31,739 |
| 100 - | 4040000 - | 2300 | Hospital / Medical Plan | 23,887 |
| 100 - | 4040000 - | 2400 | Group Insurance | 2,882 |
| 100 - | 4040000 - | 2700 | Worker's Comp. | 3,035 |
| 100 - | 4040000 - | 3100 | Professional Services | 10,500 |
| 100 - | 4040000 - | 3311 | Repair & Maint. - Equipment | 1,250 |
| 100 - | 4040000 - | 3312 | Repair & Maint. - Vehicles | 4,250 |
| 100 - | 4040000 - | 3320 | Maintenance Service Contracts | 23,700 |
| 100 - | 4040000 - | 3600 | Advertising | 500 |
| 100 - | 4040000 - | 5210 | Postal Services | 850 |
| 100 - | 4040000 - | 5230 | Telecommunications | 3,400 |
| 100 - | 4040000 - | 5302 | Fire Insurance | 785 |
| 100 - | 4040000 - | 5305 | Motor Vehicle Insurance | 1,715 |
| 100 - | 4040000 - | 5308 | General Liability Insurance | 470 |
| 100 - | 4040000 - | 5530 | Subsistence & Lodging | 750 |
| 100 - | 4040000 - | 5540 | Convention & Education | 600 |
| 100 - | 4040000 - | 5810 | Dues & Assoc. Memberships | 455 |
| 100 - | 4040000 - | 6001 | Office Supplies | 1,400 |
| 100 - | 4040000 - | 6009 | Vehicle & Power Equip. Supplies | 3,100 |
| 100 - | 4040000 - | 6011 | Uniforms & Wearing Apparel | 100 |
| 100 - | 4040000 - | 8012 | Cap Outlay - Other Capital | 15,000 |
| **FUND** | **100** | **General Fund - PUBLIC WORKS** | | **400,938** |

**Division of Waste Management**

| | | | | |
|---|---|---|---|---|
| 100 - | 4042400 - | 1100 | Salaries & Wages - Regular | 133,558 |
| 100 - | 4042400 - | 1300 | Part-Time Wages - Regular | 4,192 |
| 100 - | 4042400 - | 2100 | FICA | 10,538 |
| 100 - | 4042400 - | 2200 | Retirement | 17,116 |
| 100 - | 4042400 - | 2300 | Hospital / Medical Plan | 27,300 |
| 100 - | 4042400 - | 2400 | Group Insurance | 1,587 |
| 100 - | 4042400 - | 2700 | Worker's Comp. | 5,077 |
| 100 - | 4042400 - | 3100 | Professional Services | 30,600 |
| 100 - | 4042400 - | 3191 | Refuse Disposal | 85,000 |
| 100 - | 4042400 - | 3192 | Recycling | 180,000 |
| 100 - | 4042400 - | 3193 | Leachate Treatment | 10,000 |
| 100 - | 4042400 - | 3311 | Repair & Maint. - Equipment | 12,000 |
| 100 - | 4042400 - | 3312 | Repair & Maint. - Vehicles | 4,250 |
| 100 - | 4042400 - | 3320 | Maintenance Service Contracts | 5,400 |
| 100 - | 4042400 - | 3600 | Advertising | 300 |
| 100 - | 4042400 - | 5110 | Electrical Services | 4,400 |
| 100 - | 4042400 - | 5210 | Postal Services | 50 |
| 100 - | 4042400 - | 5230 | Telecommunications | 2,025 |
| 100 - | 4042400 - | 5302 | Fire Insurance | 2,125 |
| 100 - | 4042400 - | 5305 | Motor Vehicle Insurance | 1,450 |
| 100 - | 4042400 - | 5308 | General Liability Insurance | 5,110 |
| 100 - | 4042400 - | 5410 | Lease / Rent of Equipment | 2,000 |
| 100 - | 4042400 - | 5510 | Mileage | 50 |
| 100 - | 4042400 - | 5540 | Convention & Education | 150 |
| 100 - | 4042400 - | 5810 | Dues & Assoc. Memberships | 95 |
| 100 - | 4042400 - | 6001 | Office Supplies | 600 |
| 100 - | 4042400 - | 6003 | Agricultural Supplies | 1,100 |
| 100 - | 4042400 - | 6008 | Vehicle & Power Equip. Fuels | 8,000 |
| 100 - | 4042400 - | 6009 | Vehicle & Power Equip. Supplies | 1,500 |
| 100 - | 4042400 - | 6011 | Uniforms & Wearing Apparel | 750 |
| 100 - | 4042400 - | 6014 | Other Operating Supplies | 500 |
| 100 - | 4042400 - | 8012 | Cap Outlay - Other Capital | 8,000 |
| **FUND** | **100** | | **General Fund - DIVISION OF WASTE MANAGEMENT** | **564,823** |

**Maintenance - Buildings & Grounds**

| | | | | |
|---|---|---|---|---|
| 100 - | 4043000 - | 1100 | Salaries & Wages - Regular | 226,573 |
| 100 - | 4043000 - | 1200 | Salaries & Wages - Overtime | 3,323 |
| 100 - | 4043000 - | 2100 | FICA | 17,587 |
| 100 - | 4043000 - | 2200 | Retirement | 29,683 |
| 100 - | 4043000 - | 2300 | Hospital / Medical Plan | 47,775 |
| 100 - | 4043000 - | 2400 | Group Insurance | 2,688 |
| 100 - | 4043000 - | 2700 | Worker's Comp. | 3,810 |
| 100 - | 4043000 - | 3100 | Professional Services | 10,000 |
| 100 - | 4043000 - | 3191 | Refuse Disposal | 9,500 |
| 100 - | 4043000 - | 3311 | Repair & Maint. - Equipment | 75,000 |
| 100 - | 4043000 - | 3312 | Repair & Maint. - Vehicles | 1,000 |
| 100 - | 4043000 - | 3320 | Maintenance Service Contracts | 12,850 |
| 100 - | 4043000 - | 3321 | Maintenance Service Contracts, ETC | 11,250 |
| 100 - | 4043000 - | 3600 | Advertising | 300 |
| 100 - | 4043000 - | 5110 | Electrical Services | 115,000 |
| 100 - | 4043000 - | 5120 | Heating Services | 20,000 |
| 100 - | 4043000 - | 5130 | Water & Sewer | 7,900 |
| 100 - | 4043000 - | 5230 | Telecommunications | 4,600 |
| 100 - | 4043000 - | 5302 | Fire Insurance | 11,940 |
| 100 - | 4043000 - | 5305 | Motor Vehicle Insurance | 800 |
| 100 - | 4043000 - | 5308 | General Liability Insurance | 3,860 |
| 100 - | 4043000 - | 5540 | Convention & Education | 100 |
| 100 - | 4043000 - | 5810 | Dues & Assoc. Memberships | 100 |
| 100 - | 4043000 - | 6001 | Office Supplies | 100 |
| 100 - | 4043000 - | 6003 | Agricultural Supplies | 1,000 |
| 100 - | 4043000 - | 6005 | Laundry, Housekeeping Supplies | 21,000 |
| 100 - | 4043000 - | 6007 | Repairs & Maint. - Supplies | 26,000 |
| 100 - | 4043000 - | 6008 | Vehicle & Power Equip. Fuels | 6,000 |
| 100 - | 4043000 - | 6009 | Vehicle & Power Equip. Supplies | 300 |
| 100 - | 4043000 - | 6011 | Uniforms & Wearing Apparel | 2,400 |
| 100 - | 4043000 - | 6014 | Other Operating Supplies | 3,500 |
| 100 - | 4043000 - | 8001 | Cap Outlay - Mach. & Equip. | 500 |
| 100 - | 4043000 - | 8012 | Cap Outlay - Other Capital | 23,700 |
| **FUND** | **100** | | **General Fund - MAINT. BLDGS & GROUNDS** | **700,139** |

| | | | | |
|---|---|---|---|---|
| 100 - | 4051100 - | 3800 | Purch of Svces frm Other Gov't Ent. | **329,252** |
| **FUND** | **100** | **General Fund - LOCAL HEALTH DEPT.** | | |
| 100 - | 4052500 - | 3800 | Purch of Svces frm Other Gov't Ent. | **38,743** |
| **FUND** | **100** | **General Fund - MENTAL HEALTH SERVICE BOARD** | | |

**Comprehensive Services**

| | | | | |
|---|---|---|---|---|
| 100 - | 4053500 - | 1100 | Salaries & Wages - Regular | 44,627 |
| 100 - | 4053500 - | 1300 | Part-Time Wages - Regular | 12,577 |
| 100 - | 4053500 - | 2100 | FICA | 4,376 |
| 100 - | 4053500 - | 2200 | Retirement | 5,885 |
| 100 - | 4053500 - | 2300 | Hospital / Medical Plan | 6,825 |
| 100 - | 4053500 - | 2400 | Group Insurance | 527 |
| 100 - | 4053500 - | 2700 | Worker's Comp. | 306 |
| 100 - | 4053500 - | 3100 | Professional Services | 1,200,000 |
| 100 - | 4053500 - | 3320 | Maintenance Service Contracts | 1,500 |
| 100 - | 4053500 - | 5210 | Postal Services | 400 |
| 100 - | 4053500 - | 5230 | Telecommunications | 1,375 |
| 100 - | 4053500 - | 5510 | Mileage | 50 |
| 100 - | 4053500 - | 5530 | Subsistence & Lodging | 50 |
| 100 - | 4053500 - | 5540 | Convention & Education | 50 |
| 100 - | 4053500 - | 6001 | Office Supplies | 400 |
| 100 - | 4053500 - | 6008 | Vehicle & Power Equip. Fuels | 150 |
| **FUND** | **100** | **General Fund - COMPREHENSIVE SVCES.** | | **1,279,098** |

| | | | |
|---|---|---|---|
| 100 - | 4053710 | **General Fund - TOTAL ACTION AGAINST POVERTY (TAP)** | **1,000** |
| 100 - | 4053716 | **General Fund - BRAIN INJURY SERVICES** | **3,500** |
| 100 - | 4053720 | **General Fund - MENTAL HEALTH AMERICA OF ROANOKE VALLEY** | **500** |
| 100 - | 4053775 | **General Fund - BOTETOURT RESOURCE CENTER** | **6,500** |
| 100 - | 4053780 | **General Fund - LEAGUE OF OLDER AMERICANS** | **11,000** |

| | | | | |
|---|---|---|---|---|
| 100 - | 4068000 | 3800 | Purch of Svces frm Other Gov't Ent. | **34,865** |
| **FUND** | **100** | **General Fund - COMMUNITY COLLEGES** | | |

**Parks & Recreation**

| | | | | |
|---|---|---|---|---|
| 100 - | 4071000 - | 1100 | Salaries & Wages - Regular | 388,349 |
| 100 - | 4071000 - | 1300 | Part-Time Wages - Regular | 99,133 |
| 100 - | 4071000 - | 2100 | FICA | 37,292 |
| 100 - | 4071000 - | 2200 | Retirement | 50,956 |
| 100 - | 4071000 - | 2300 | Hospital / Medical Plan | 75,075 |
| 100 - | 4071000 - | 2400 | Group Insurance | 4,611 |
| 100 - | 4071000 - | 2700 | Worker's Comp. | 8,586 |
| 100 - | 4071000 - | 3180 | Instruction & Training / Special Events | 29,500 |
| 100 - | 4071000 - | 3181 | Coaches Certification | 2,700 |
| 100 - | 4071000 - | 3311 | Repair & Maint. - Equipment | 45,000 |
| 100 - | 4071000 - | 3313 | Repair & Maint. - Buildings | 78,100 |
| 100 - | 4071000 - | 3320 | Maintenance Service Contracts | 27,584 |
| 100 - | 4071000 - | 3600 | Advertising | 750 |
| 100 - | 4071000 - | 3800 | Purch of Svces frm Other Gov't Ent. | 90,000 |
| 100 - | 4071000 - | 3802 | Recreation Advisory Commission Fee | 2,200 |
| 100 - | 4071000 - | 5110 | Electrical Services | 24,150 |
| 100 - | 4071000 - | 5120 | Heating Services | 5,550 |
| 100 - | 4071000 - | 5130 | Water & Sewer | 1,600 |
| 100 - | 4071000 - | 5210 | Postal Services | 100 |
| 100 - | 4071000 - | 5230 | Telecommunications | 5,000 |
| 100 - | 4071000 - | 5302 | Fire Insurance | 4,580 |
| 100 - | 4071000 - | 5305 | Motor Vehicle Insurance | 3,600 |
| 100 - | 4071000 - | 5410 | Lease / Rent of Equipment | 5,000 |
| 100 - | 4071000 - | 5420 | Lease / Rent of Buildings | 18,000 |
| 100 - | 4071000 - | 5510 | Mileage | 200 |
| 100 - | 4071000 - | 5530 | Subsistence & Lodging | 1,800 |
| 100 - | 4071000 - | 5540 | Convention & Education | 1,800 |
| 100 - | 4071000 - | 5810 | Dues & Assoc. Memberships | 2,000 |
| 100 - | 4071000 - | 5840 | Marketing | 6,500 |
| 100 - | 4071000 - | 6001 | Office Supplies | 3,200 |
| 100 - | 4071000 - | 6002 | Food Supplies & Food Svce Supplies | 1,000 |
| 100 - | 4071000 - | 6003 | Agricultural Supplies | 42,000 |
| 100 - | 4071000 - | 6005 | Laundry, Housekeeping Supplies | 2,600 |
| 100 - | 4071000 - | 6008 | Vehicle & Power Equip. Fuels | 50,000 |
| 100 - | 4071000 - | 6009 | Vehicle & Power Equip. Supplies | 15,000 |
| 100 - | 4071000 - | 6011 | Uniforms & Wearing Apparel | 8,400 |
| 100 - | 4071000 - | 6013 | Educ. & Recreation Supplies | 28,000 |
| 100 - | 4071000 - | 6014 | Other Operating Supplies | 7,500 |
| **FUND** | **100** | | **General Fund - PARKS & RECREATION** | **1,177,416** |

**Sports Complex**

| | | | | |
|---|---|---|---|---|
| 100 - | 4071300 - | 1100 | Salaries & Wages - Regular | 85,074 |
| 100 - | 4071300 - | 1300 | Part-Time Wages - Regular | 63,705 |
| 100 - | 4071300 - | 2100 | FICA | 11,382 |
| 100 - | 4071300 - | 2200 | Retirement | 11,005 |
| 100 - | 4071300 - | 2300 | Hospital / Medical Plan | 13,650 |
| 100 - | 4071300 - | 2400 | Group Insurance | 1,010 |
| 100 - | 4071300 - | 2700 | Worker's Comp. | 2,620 |
| 100 - | 4071300 - | 3191 | Refuse Disposal | 3,100 |
| 100 - | 4071300 - | 3311 | Repair & Maint. - Equipment | 3,000 |
| 100 - | 4071300 - | 3312 | Repair & Maint. - Vehicles | 1,000 |
| 100 - | 4071300 - | 3313 | Repair & Maint. - Buildings | 15,000 |
| 100 - | 4071300 - | 3320 | Maintenance Service Contracts | 600 |
| 100 - | 4071300 - | 3600 | Advertising | 500 |
| 100 - | 4071300 - | 3800 | Purch of Svces frm Other Gov't Ent. | 44,000 |
| 100 - | 4071300 - | 5110 | Electrical Services | 11,000 |
| 100 - | 4071300 - | 5210 | Postal Services | 50 |
| 100 - | 4071300 - | 5230 | Telecommunications | 2,500 |
| 100 - | 4071300 - | 5302 | Fire Insurance | 2,025 |
| 100 - | 4071300 - | 5305 | Motor Vehicle Insurance | 535 |
| 100 - | 4071300 - | 5530 | Subsistence & Lodging | 2,850 |
| 100 - | 4071300 - | 5540 | Convention & Education | 1,000 |
| 100 - | 4071300 - | 5810 | Dues & Assoc. Memberships | 100 |
| 100 - | 4071300 - | 5840 | Marketing | 13,300 |
| 100 - | 4071300 - | 6001 | Office Supplies | 700 |
| 100 - | 4071300 - | 6002 | Food Supplies & Food Service Supplies | 34,000 |
| 100 - | 4071300 - | 6003 | Agricultural Supplies | 21,000 |
| 100 - | 4071300 - | 6005 | Laundry, Housekeeping Supplies | 6,000 |
| 100 - | 4071300 - | 6008 | Vehicle & Power Equip. Fuels | 6,800 |
| 100 - | 4071300 - | 6009 | Vehicle & Power Equip. Supplies | 900 |
| 100 - | 4071300 - | 6011 | Uniforms & Wearing Apparel | 1,100 |
| 100 - | 4071300 - | 6013 | Educational & Recreational Supplies | 4,500 |
| 100 - | 4071300 - | 6014 | Other Operating Supplies | 6,000 |
| 100 - | 4071300 - | 8001 | Cap Outlay - Mach. & Equip. | 9,200 |
| 100 - | 4071300 - | 8012 | Cap Outlay - Other Capital | 13,800 |
| **FUND** | **100** | | **General Fund - SPORTS COMPLEX** | **393,006** |

**Van Program**

| | | | | |
|---|---|---|---|---|
| 100 - | 4071500 - | 1100 | Salaries & Wages - Regular | 25,724 |
| 100 - | 4071500 - | 1300 | Part-Time Wages - Regular | 16,029 |
| 100 - | 4071500 - | 2100 | FICA | 3,194 |
| 100 - | 4071500 - | 2200 | Retirement | 3,239 |
| 100 - | 4071500 - | 2300 | Hospital / Medical Plan | 6,825 |
| 100 - | 4071500 - | 2400 | Group Insurance | 306 |
| 100 - | 4071500 - | 2700 | Worker's Comp. | 1,059 |
| 100 - | 4071500 - | 3312 | Repair & Maint. - Vehicles | 1,800 |
| 100 - | 4071500 - | 5230 | Telecommunications | 480 |
| 100 - | 4071500 - | 5305 | Motor Vehicle Insurance | 525 |
| 100 - | 4071500 - | 6009 | Vehicle & Power Equip. Supplies | 18,000 |
| **FUND** | **100** | | **General Fund - VAN PROGRAM** | **77,181** |

| | | | | |
|---|---|---|---|---|
| 100 - | 4072215 | | **General Fund - RO. VALLEY CONV'N & VISITORS BUREAU** | **57,026** |
| 100 - | 4072240 | | **General Fund - BOTETOURT COUNTY MUSEUM** | **9,000** |
| 100 - | 4072241 | | **General Fund - STANDING ROOM ONLY** | **6,953** |
| 100 - | 4072242 | | **General Fund - ATTIC PRODUCTIONS** | **6,953** |

**Library**

| | | | | |
|---|---|---|---|---|
| 100 - | 4073100 - | 1100 | Salaries & Wages - Regular | 434,213 |
| 100 - | 4073100 - | 1300 | Part-Time Wages - Regular | 99,585 |
| 100 - | 4073100 - | 2100 | FICA | 40,836 |
| 100 - | 4073100 - | 2200 | Retirement | 59,024 |
| 100 - | 4073100 - | 2300 | Hospital / Medical Plan | 81,900 |
| 100 - | 4073100 - | 2400 | Group Insurance | 5,145 |
| 100 - | 4073100 - | 2700 | Worker's Comp. | 414 |
| 100 - | 4073100 - | 3100 | Professional Services | 47,700 |
| 100 - | 4073100 - | 3311 | Repair & Maint. - Equipment | 1,000 |
| 100 - | 4073100 - | 3312 | Repair & Maint. - Vehicles | 2,000 |
| 100 - | 4073100 - | 3320 | Maintenance Service Contracts | 28,689 |
| 100 - | 4073100 - | 3500 | Printing & Binding | 500 |
| 100 - | 4073100 - | 3600 | Advertising | 250 |
| 100 - | 4073100 - | 5110 | Electrical Services | 38,000 |
| 100 - | 4073100 - | 5120 | Heating Services | 5,200 |
| 100 - | 4073100 - | 5130 | Water & Sewer | 3,100 |
| 100 - | 4073100 - | 5210 | Postal Services | 1,000 |
| 100 - | 4073100 - | 5230 | Telecommunications | 10,000 |
| 100 - | 4073100 - | 5302 | Fire Insurance | 1,465 |
| 100 - | 4073100 - | 5305 | Motor Vehicle Insurance | 1,365 |
| 100 - | 4073100 - | 5308 | General Liability Insurance | 1,555 |
| 100 - | 4073100 - | 5510 | Mileage | 300 |
| 100 - | 4073100 - | 5530 | Subsistence & Lodging | 200 |
| 100 - | 4073100 - | 5540 | Convention & Education | 200 |
| 100 - | 4073100 - | 5810 | Dues & Assoc. Memberships | 185 |
| 100 - | 4073100 - | 5840 | Marketing | 7,000 |
| 100 - | 4073100 - | 6001 | Office Supplies | 12,000 |
| 100 - | 4073100 - | 6005 | Laundry, Housekeeping Supplies | 2,500 |
| 100 - | 4073100 - | 6009 | Vehicle & Power Equip. Supplies | 8,000 |
| 100 - | 4073100 - | 6012 | Books & Subscriptions | 80,000 |
| 100 - | 4073100 - | 8001 | Cap Outlay - Machinery & Equipment | 500 |
| **FUND** | **100** | | **General Fund - LIBRARY** | **973,826** |

| | | | | |
|---|---|---|---|---|
| 100 - | 4081210 | | **General Fund - PLANNING DISTRICT COMMISSION** | **25,049** |
| 100 - | 4081220 | | **General Fund - ECONOMIC DEVEL'T PARTNERSHIP** | **69,136** |

**Tourism / Marketing**

| | | | | |
|---|---|---|---|---|
| 100 - | 4081600 - | 1100 | Salaries & Wages - Regular | 87,651 |
| 100 - | 4081600 - | 2100 | FICA | 6,706 |
| 100 - | 4081600 - | 2200 | Retirement | 11,628 |
| 100 - | 4081600 - | 2300 | Hospital / Medical Plan | 13,650 |
| 100 - | 4081600 - | 2400 | Group Insurance | 1,041 |
| 100 - | 4081600 - | 2700 | Worker's Comp. | 1,231 |
| 100 - | 4081600 - | 3100 | Professional Services | 5,630 |
| 100 - | 4081600 - | 3500 | Printing & Binding | 3,600 |
| 100 - | 4081600 - | 3600 | Advertising | 250 |
| 100 - | 4081600 - | 5210 | Postal Services | 5,000 |
| 100 - | 4081600 - | 5230 | Telecommunications | 500 |
| 100 - | 4081600 - | 5510 | Mileage | 1,000 |
| 100 - | 4081600 - | 5530 | Subsistence & Lodging | 3,525 |
| 100 - | 4081600 - | 5540 | Convention & Education | 3,950 |
| 100 - | 4081600 - | 5810 | Dues & Assoc. Memberships | 2,285 |
| 100 - | 4081600 - | 5840 | Marketing | 59,807 |
| 100 - | 4081600 - | 6001 | Office Supplies | 1,000 |
| 100 - | 4081600 - | 6008 | Vehicle & Power Equip. Fuels | 2,815 |
| 100 - | 4081600 - | 6009 | Vehicle & Power Equip. Supplies | 1,090 |
| 100 - | 4081600 - | 6012 | Books & Subscriptions | 100 |
| **FUND** | **100** | | **General Fund - TOURISM / MARKETING** | **212,459** |

| | | | | |
|---|---|---|---|---|
| 100 - | 4082000 - | 3800 | Purch of Svces frm Other Gov't Ent. | **23,135** |
| **FUND** | **100** | | **General Fund - ENVIRONMENTAL MANAGEMENT** | |

**Cooperative Extension Program**

| | | | | |
|---|---|---|---|---|
| 100 - | 4083000 - | 1100 | Salaries & Wages - Regular | 43,344 |
| 100 - | 4083000 - | 1300 | Part-Time Wages - Regular | 4,000 |
| 100 - | 4083000 - | 2200 | Retirement | 13,450 |
| 100 - | 4083000 - | 5230 | Telecommunications | 2,200 |
| 100 - | 4083000 - | 5510 | Mileage | 500 |
| 100 - | 4083000 - | 6013 | Educ. & Recreation Supplies | 2,500 |
| 100 - | 4083000 - | 8001 | Cap Outlay - Mach. & Equip. | 1,000 |
| **FUND** | **100** | | **General Fund - COOP. EXTENSION PROGRAM** | **66,994** |

| | | | | | |
|---|---|---|---|---|---|
| 100 - | 4091503 - | 2300 | Hospital / Medical Plan | | **50,000** |
| **FUND** | **100** | **General Fund - WELLNESS PROGRAM** | | | |
| 100 - | 4092000 - | 5999 | Revenue Refunds | | **150,000** |
| **FUND -** | **100** | **General Fund - REVENUE REFUNDS** | | | |
| 100 - | 4093000 | | Contingency | | **100,000** |
| **FUND -** | **100** | **General Fund - CONTINGENCY** | | | |
| | | **General Fund - Expenditures Before Capital Projects** | | | **25,595,931** |

**CAPITAL PROJECTS:**

| | | | | | |
|---|---|---|---|---|---|
| 100 - | 4094101 | -0000-00000-000-101 0000 | | | **300,000** |
| **FUND** | **100** | **General Fund - ENTERPRISE-WIDE SOFTWARE** | | | |
| 100 - | 4094104 | -0000-00000-000-104 0000 | | (If Rollover) | - |
| **FUND** | **100** | **General Fund - IT STRATEGIC PLAN** | | | |
| 100 - | 4094105 | -0000-00000-000-105 0000 | | (If Rollover) | - |
| **FUND** | **100** | **General Fund - IT PLAN IMPLEMENTATION** | | | |
| 100 - | 4094111 | -0000-00000-000-111 0000 | | | **47,000** |
| **FUND** | **100** | **General Fund - PC / LAPTOP REPLACEMENTS** | | | |
| 100 - | 4094201 | -0000-00000-000-201 0000 | | (If Rollover) | - |
| **FUND** | **100** | **General Fund - REPLACE CCH ELEVATOR** | | | |
| 100 - | 4094303 | -0000-00000-000-303 0000 | | | - |
| **FUND** | **100** | **General Fund - TOWERS POWER SYSTEMS** | | (If Rollover) | |
| 100 - | 4094310 | -0000-00000-000-310 0000 | | (If Rollover) | - |
| **FUND** | **100** | **General Fund - INSTALL PSF AUXILLARY COOLING** | | | |

**CAPITAL PROJECTS, continued**

| | | | | |
|---|---|---|---|---|
| 100 - | 4094405 | -0000-00000-000-405 0000 | | - |
| **FUND** | **100** | **General Fund - STORAGE BUILDING** | (If Rollover) | |
| 100 - | 4094413 | -0000-00000-000-413 0000 | | - |
| **FUND** | **100** | **General Fund - PSB - BUILDING REPAIRS** | (If Rollover) | |
| 100 - | 4094316 | -0000-00000-000-316 0000 | | **454,768** |
| **FUND** | **100** | **General Fund - REPLACE MOUNTAINTOP TRANSMITTERS** | | |
| 100 - | 4094418 | -0000-00000-000-418 0000 | use | - |
| **FUND** | **100** | **General Fund - STREET SIGNS** | 100-4040000-8012 | |
| 100 - | 4094425 | -0000-00000-000-425 0000 | | **10,000** |
| **FUND** | **100** | **General Fund - LIFT STATION - FLOW IMPROV'T** | | |
| 100 - | 4094723 | -0000-00000-000-723 0000 | | **20,000** |
| **FUND** | **100** | **General Fund -COMM'Y REC. INCENTIVE PROGRAM** | | |
| 100 - | 4094728 | -0000-00000-000-728 0000 | (If Rollover) | - |
| **FUND** | **100** | **General Fund - BUCHANAN PARK** | | |
| 100 - | 4094729 | -0000-00000-000-729 0000 | | **7,500** |
| **FUND** | **100** | **General Fund - PRESTON MEMORIAL** | | |
| 100 - | 4094732 | -0000-00000-000-732 0000 | | **175,000** |
| **FUND** | **100** | **General Fund - GREENFIELD RECREATION PARK** | | |
| 100 - | 4094801 | -0000-00000-000-801 0000 | | **25,000** |
| **FUND** | **100** | **General Fund -INDUSTRIAL SITE DEVELOPMENT** | | |
| 100 - | 4094808 | -0000-00000-000-808 0000 | | **100,000** |
| **FUND** | **100** | **General Fund -INDUSTRIAL SITE INFRASTRUCTURE** | | |
| | | **Total - Capital Projects - General Fund** | **1,139,268** | |
| **FUND** | **100** | **General Fund - TOTAL** | | **26,735,199** |

**Social Services**

| | | | |
|---|---|---|---|
| 206 - | 4053110 | SS - Adminstration | 1,061,404 |
| 206 - | 4053212 | SS - Auxiliary Grants | 110,000 |
| 206 - | 4053213 | TANF | 2,000 |
| 206 - | 4053214 | TANF - UP | 1,000 |
| 206 - | 4053215 | SS-AFDC-Foster Care | 172,000 |
| 206 - | 4053216 | TANF - Emergency Assistance | 1,000 |
| 206 - | 4053218 | SS - Refugee Resettlement | 1,152 |
| 206 - | 4053221 | SS - Special Needs Adoption | 25,000 |
| 206 - | 4053222 | SS - Adopt Subsidy Payment | 120,000 |
| 206 - | 4053400 | SS - Purchase of Services | 100,000 |
| **FUND** | **206** | **Social Services Fund - TOTAL** | **1,593,556** |

**DEBT SERVICE:**

| | | | |
|---|---|---|---|
| 400 - | 4095111-9100 | Debt Service | **516,163** |
| **FUND** | **400** | **Debt Service Fund - GO Refunding Bond '10** | |
| 400 - | 4095124-9100 | Debt Service | **45,000** |
| **FUND** | **400** | **Debt Service Fund - Regional Animal Pound** | |
| 400 - | 4095131-9100 | Debt Service | **1,216,392** |
| **FUND** | **400** | **Debt Service Fund - Regional Jail - VRA Debt** | |
| 400 - | 4095199-9100 | Debt Service | **12,250** |
| **FUND** | **400** | **Debt Service Fund - Debt Service Expenses** | |
| 400 - | 4095233-9100 | Debt Service | **537,500** |
| **FUND** | **400** | **Debt Service Fund - VPSA 1995C** | |
| 400 - | 4095234-9100 | Debt Service | **95,887** |
| **FUND** | **400** | **Debt Service Fund - VPSA 1998A** | |
| 400 - | 4095235-9100 | Debt Service | **1,241,255** |
| **FUND** | **400** | **Debt Service Fund - VPSA 2006A** | |
| 400 - | 4095299-9100 | Debt Service | **795,009** |
| **FUND** | **400** | **Debt Service Fund - Literary Fund Debt** | |
| **FUND** | **400** | **DEBT SERVICE FUND - TOTAL** | **4,459,456** |

**UTILITY FUND:**

**Public Utilities**

| | | |
|---|---|---|
| 502 - 4041500 - 1100 | Salaries & Wages - Regular | 365,764 |
| 502 - 4041500 - 1200 | Salaries & Wages - Overtime | 10,725 |
| 502 - 4041500 - 1300 | Part-Time Wages - Regular | 2,569 |
| 502 - 4041500 - 2100 | FICA | 28,963 |
| 502 - 4041500 - 2200 | Retirement | 47,799 |
| 502 - 4041500 - 2300 | Hospital / Medical Plan | 64,838 |
| 502 - 4041500 - 2400 | Group Insurance | 4,341 |
| 502 - 4041500 - 2700 | Worker's Comp. | 7,755 |
| 502 - 4041500 - 3100 | Professional Services | 38,200 |
| 502 - 4041500 - 3140 | Engineering Architectural Fees | 10,000 |
| 502 - 4041500 - 3145 | Construction Fees / Bonds | 12,400 |
| 502 - 4041500 - 3191 | Refuse Disposal | 252 |
| 502 - 4041500 - 3311 | Repair & Maint. - Equipment | 28,000 |
| 502 - 4041500 - 3312 | Repair & Maint. - Vehicles | 15,000 |
| 502 - 4041500 - 3314 | Repair & Maint. - Utilities | 50,000 |
| 502 - 4041500 - 3320 | Maintenance Service Contracts | 25,500 |
| 502 - 4041500 - 3600 | Advertising | 1,000 |
| 502 - 4041500 - 5110 | Electrical Services | 88,000 |
| 502 - 4041500 - 5130 | Water & Sewer | 600,000 |
| 502 - 4041500 - 5210 | Postal Services | 25,500 |
| 502 - 4041500 - 5230 | Telecommunications | 9,000 |
| 502 - 4041500 - 5302 | Fire Insurance | 4,700 |
| 502 - 4041500 - 5303 | Flood Insurance | 1,025 |
| 502 - 4041500 - 5305 | Motor Vehicle Insurance | 2,600 |
| 502 - 4041500 - 5308 | General Liability Insurance | 4,455 |
| 502 - 4041500 - 5410 | Lease / Rent of Equipment | 5,000 |
| 502 - 4041500 - 5510 | Mileage | 1,000 |
| 502 - 4041500 - 5530 | Subsistence & Lodging | 1,000 |
| 502 - 4041500 - 5540 | Convention & Education | 3,000 |
| 502 - 4041500 - 5810 | Dues & Assoc. Memberships | 725 |
| 502 - 4041500 - 5999 | Refunds | 2,000 |
| 502 - 4041500 - 6001 | Office Supplies | 6,700 |
| 502 - 4041500 - 6004 | Medical & Laboratory Supplies | 54,900 |
| 502 - 4041500 - 6007 | Repairs & Maint. - Supplies | 45,000 |
| 502 - 4041500 - 6008 | Vehicle & Power Equip. Fuels | 40,500 |
| 502 - 4041500 - 6011 | Uniforms & Wearing Apparel | 3,150 |
| 502 - 4041500 - 6014 | Other Operating Supplies | 8,000 |
| 502 - 4041500 - 8001 | Cap Outlay - Mach. & Equip. | 39,000 |
| 502 - 4041500 - 8005 | Cap Outlay - Mtr Veh / Equip. | 15,000 |
| 502 - 4041500 - 8006 | Cap Outlay - Construction Vehicle / Equipment | 30,000 |
| **FUND** | **502 Utility Operating Fund - PUBLIC UTILITIES** | **1,703,361** |

**UTILITY FUND:**

**CAPITAL PROJECTS:**

| | | | |
|---|---|---|---|
| 502 - 4094104 -0000-00000-000-104 0000 | (If Rollover) | | |
| **FUND 502 Utility Operating Fund - IT Strategic Plan** | | | |
| 502 - 4094315 -0000-00000-000-315 0000 | **Capital Project** | **900,000** | |
| **FUND 502 Utility Operating Fund - Greenfield Source Replacement** | | | |
| 502 - 4094407 -0000-00000-000-407 0000 | (If FY14 Activity) | - | |
| **FUND 502 Utility Operating Fund - Cloverdale Water Extension** | | | |
| 502 - 4094408 -0000-00000-000-408 0000 | (If Rollover) | - | |
| **FUND 502 Utility Operating Fund - Water / Sewer Feasibility Study - Exit 162** | | | |
| 502 - 4094410 -0000-00000-000-410 0000 | (If Rollover) | - | |
| **FUND 502 Utility Operating.Fund - Tinker Creek Interceptor Improvements** | | | |
| 502 - 4094412 -0000-00000-000-412 0000 | (If Rollover ) | - | |
| **FUND 502 Utility Operating.Fund - Roanoke WPCP Flow Upgrade** | | | |
| 502 - 4094414 -0000-00000-000-414 0000 | **Capital Project** | **300,000** | |
| **FUND 502 Utility Operating Fund - Water Source Development** | | | |
| 502 - 4094417 -0000-00000-000-417 0000 | **Transfer** | **200,000** | |
| **FUND 502 Utility Operating Fund - Utility Reserve Contribution** | | | |
| 502 - 4094419 -0000-00000-000-419 0000 | **Oper'ns/Maint** | **5,000** | |
| **FUND 502 Utility Operating Fund - Inflow & Infiltration Program** | | | |
| 502 - 4094420 -0000-00000-000-420 0000 | (If Rollover) | - | |
| **FUND 502 Utility Operating Fund - Williamsburg Ct. Water Line Extension** | | | |
| 502 - 4094426 -0000-00000-000-426 0000 | (If Rollover) | - | |
| **FUND 502 Utility Operating Fund - Utility Equipment Building** | | | |
| 502 - 4094427 -0000-00000-000-427 0000 | **Oper'ns/Maint** | **97,500** | |
| **FUND 502 Utility Operating Fund - Roanoke Regional WWTP Capital Reserve** | | | |

**UTILITY FUND:**

**CAPITAL PROJECTS, Cont'd**

| | | | |
|---|---|---|---|
| 502 - 4094433 -0000-00000-000-433 0000 | | Oper'ns/Maint | 100,000 |
| **FUND** | **502 Utility Operating Fund - Water / Sewer Improvements** | | |
| 502 - 4094436 -0000-00000-000-436 0000 | | | - |
| **FUND** | **502 Utility Operating Fund - Recreation Facility Utilities** | | |
| 502 - 4094437 -0000-00000-000-437 0000 | | Capital Project | 70,000 |
| **FUND** | **502 Utility Operating Fund - Glebe Rd. Water Line Extension** | | |
| | Subtotal - Operations & Maintenance CIP Items | 202,500 | |
| | Subtotal - Transfer of Funds To Reserve | 200,000 | |
| | Subtotal - Capital Project CIP Items | 1,270,000 | |
| | **Total - Capital Projects - Utility Fund** | | 1,672,500 |

**DEBT SERVICE:**

| | | |
|---|---|---|
| 502 - 4095301-9100 | Debt Service | 348,117 |
| **FUND** | **502 Utility Operating Fund - VRA 97 (Refiunding Debt)** | |
| 502 - 4095302-9100 | Debt Service | 206,096 |
| **FUND** | **502 Utility Operating Fund - VRLF # C 515164 02** | |
| 502 - 4095303-9100 | Debt Service Tinker Creek Interceptor | 140,000 |
| **FUND** | **502 Utility Operating Fund - VRLF # C 515487-02** | |
| 502 - 4095304-9100 | Debt Service | 205,617 |
| **FUND** | **502 Utility Operating Fund - Roanoke WWTP Upgrade Project** | |
| 502 - 4095305-9100 | Debt Service (Cloverdale Water Project) | 38,222 |
| **FUND** | **502 Utility Operating Fund - VRA Series 2011** | |
| **FUND** | **502 Utility Operating Fund - Debt Service** | 938,052 |
| **FUND** | **502 Utility Operating Fund - TOTAL** | 4,313,913 |

| | |
|---|---|
| **GRAND TOTALS (General, Social Services, Debt Service, Utility Operating Funds):** | **37,102,124** |
| **SCHOOL FUND - Operational Expenditures** | **53,770,930** |
| **GRAND TOTALS - ALL EXPENDITURES** | **90,873,054** |

# Capital (CIP) Improvements

## BOTETOURT COUNTY 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: Botetourt County Summary | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| Page | | | | | | | |
| 2 | Parks, Recreation, Cultural | $ 202,500 | $ 303,100 | $ 402,500 | $ 440,000 | $ 485,000 | $ 1,833,100 |
| 3 | Community Development | $ 125,000 | $ 225,000 | $ 225,000 | $ 225,000 | $ 225,000 | $ 1,025,000 |
| 4 | Public Works | $ 10,000 | $ 45,000 | $ 197,000 | $ 118,500 | $ 77,000 | $ 447,500 |
| 5 | Public Safety | $ 454,768 | $ - | $ - | $ - | $ - | $ 454,768 |
| 6 | Library | $ - | $ 85,000 | $ 110,000 | $ 300,000 | $ 360,000 | $ 855,000 |
| 7 | Management Information Systems (MIS) | $ 347,000 | $ 647,000 | $ 600,000 | $ - | $ - | $ 1,594,000 |
| | | | | | | | |
| | TOTAL - General Fund | $ 1,139,268 | $ 1,305,100 | $ 1,534,500 | $ 1,083,500 | $ 1,147,000 | $ 6,209,368 |
| | | | | | | | |
| 8-9 | TOTAL - Utility Fund | $ 1,672,500 | $ 1,272,500 | $ 612,500 | $ 402,500 | $ 402,500 | $ 4,362,500 |
| | | | | | | | |
| | GRAND TOTAL - CIP | $ 2,811,768 | $ 2,577,600 | $ 2,147,000 | $ 1,486,000 | $ 1,549,500 | $ 10,571,868 |

## BOTETOURT COUNTY 2014- 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: Parks, Recreation, Cultural | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | ADA Compliance | $ - | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 20,000 |
| 2 | Botetourt Sports Complex | | $ 18,100 | $ 34,000 | $ 65,000 | $ 25,000 | $ 142,100 |
| 3 | Boxley Park | $ - | $ - | $ 28,500 | $ - | $ - | $ 28,500 |
| 4 | Buchanan Park | $ - | $ 65,000 | $ - | $ - | $ - | $ 65,000 |
| 5 | Greenfield Recreation Park | $ 175,000 | $ 190,000 | $ 310,000 | $ 345,000 | $ 380,000 | $ 1,400,000 |
| 6 | Incentive Fund | $ 20,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 120,000 |
| 7 | Park Community Centers | | | | | $ 50,000 | $ 50,000 |
| 8 | Preston Memorial | $ 7,500 | $ - | $ - | $ - | $ - | $ 7,500 |
| | | | | | | | |
| | TOTAL COST - Parks, Recreation, Cultural | $ 202,500 | $ 303,100 | $ 402,500 | $ 440,000 | $ 485,000 | $ 1,833,100 |

| # | EXPLANATION / JUSTIFICATION |
|---|---|
| 1 | Provide for necessary improvements to become ADA compliant at county athletic facilities. |
| 2 | Replace championship field scoreboard with 9-inning display, team names and overhead truss. (FY15) |
| | Add video display board to Championship Field scoreboard. (FY16) |
| | Install stadium bleachers and expand dugouts for championship field. (FY17) |
| | Develop site plan and facility design for multipurpose artificial turf stadium. (FY18) |
| 3 | $28,500 for relocation of existing baseball field and parking lot improvements. (FY16) |
| 4 | Funds needed to construct parking and other ancillary park structures. (FY15) |
| 5 | Development of additional athletic fields and ancillary structures as specified per Greenfield Master Plan Update. |
| | $175,000 for development of site plan and initial grading for additional ball diamonds. (FY14) |
| | $190,000 to construct infields, fencing, irrgiation and dugouts for additional ball diamonds. (FY15) |
| | $310,000 to construct paved parking area w/ associated storm water, access routes and utilities for existing rec. soccer complex. (FY16) |
| | $195,000 to purchase prefabricated concession/restroom building to match existing structures. (FY17) |
| | $30,000 to purchase and construct two (2) 16'x24' picnic shelters, tables and trash receptacles. (FY17) |
| | $120,000 to construct four tennis courts for recreation and high school play. (FY17) |
| | $140,000 to light four tennis courts (FY18) |
| | $240,000 to light two recreation soccer fields. (FY18) |
| 6 | Grant to provide matching funds for community based park improvement projects. |
| 7 | Feasibility study and preliminary design for the construction of community recreation centers in Blue Ridge, Buchanan, Greenfield |
| | and North County Parks. (FY18) Possible debt financing or PPEA project. Greenfield to include locker room facility for BSC. |
| 8 | Funding to support preliminary costs for the memorial. |

## BOTETOURT COUNTY 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Community Development | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | VDOT Revenue Sharing Program | $ - | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 400,000 |
| | | | | | | | |
| 2 | Industrial Site Development | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 125,000 |
| | | | | | | | |
| 3 | Industrial Site Infrastructure | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 500,000 |
| | | | | | | | |
| | TOTAL COST - Community Development | $ 125,000 | $ 225,000 | $ 225,000 | $ 225,000 | $ 225,000 | $ 1,025,000 |

| # | Community Development CIP - Explanation / Justification |
|---|---|
| | |
| 1 | Local match for rural rustic roadway improvements and revenue sharing.Committed but unused funds are being utilized in FY13. |
| | |
| 2 | Engineering and miscellaneous costs for prospect site development. |
| | |
| 3 | Site infrastructure improvements to be determined. |
| | |

## BOTETOURT COUNTY 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: Public Works | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | Lift Station for Leachate Force Main | $ 10,000 | $ 25,000 | $ 120,000 | $ - | $ - | $ 155,000 |
| | | | | | | | $ - |
| 2 | Pave Recycling Sites | $ - | $ - | $ - | $ 41,500 | $ - | $ 41,500 |
| | | | | | | | $ - |
| 3 | Recycling container - purchase - (33 containers | $ - | $ - | $ 77,000 | $ 77,000 | $ 77,000 | $ 231,000 |
| | | | | | | | $ - |
| 4 | Fire Suppressor System | $ - | $ 20,000 | $ - | $ - | $ - | $ 20,000 |
| | | | | | | | $ - |
| | Total Cost - Public Works | $ 10,000 | $ 45,000 | $ 197,000 | $ 118,500 | 77,000 | $ 447,500 |

| # | EXPLANATION / JUSTIFICATION |
|---|---|
| 1 | Design and install a lift pump station to improve leachate flow from the pump station. Currently pumping 4 gpm. Anticpate increase to 13 gpm |
| | Project schedule is FY 13 - PER Preparation, FY14 - Design, FY15 - Construction |
| | |
| 2 | Pave recycling center sites at five recycling center sites (Cloverdale, Lord Botetourt, Breckinridge, Greenfield, Colonial). Coordinate |
| | with school paving schedule. |
| | |
| 3 | Purchase new recycling bins to improve recycling services. |
| | |
| 4 | Install a fire suppressor system for the compactor area at the Convenience Center. |
| | |

## BOTETOURT COUNTY 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: Public Safety | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | Replace Mt. top radio tower transmitters | $ 454,768 | $ - | $ - | $ - | $ - | $ 454,768 |
| | | | | | | | |
| | TOTAL COST - Public Safety | $ 454,768 | $ - | $ - | $ - | $ - | $ 454,768 |

| # | Public Safety CIP - Explanation / Justification |
|---|---|
| 1 | Replace mountain top transmitters/simulcast equipment at all sites. Equipment is 13 years old and failing. This is now a legacy system, so |
| | replacement parts are no longer available. This should complete all major upgrades for the next 8 - 10 years depending how technology changes |
| | over that time frame. |
| | |

## BOTETOURT COUNTY 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: Library | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | Buchanan Library Mezzanine Completion | $ - | $ 85,000 | $ 100,000 | $ - | $ - | $ 185,000 |
| | | | | | | | $ - |
| 2 | Blue Ridge Library Expansion/Renovation | $ - | $ - | $ 10,000 | $ 300,000 | $ 350,000 | $ 660,000 |
| | | | | | | | $ - |
| 3 | Troutville/Daleville Library Branch | $ - | $ - | $ - | $ - | $ 10,000 | $ 10,000 |
| | | | | | | | |
| | TOTAL COST - Library | $ - | $ 85,000 | $ 110,000 | $ 300,000 | $ 360,000 | $ 855,000 |

| # | EXPLANATION / JUSTIFICATION |
|---|---|
| 1 | Complete mezzanine level at Buchanan Library to provide more space for shelving and collections. Current amount of shelving is almost |
| | completely full. Mezzanine level would provide adequate space for new collections while permitting the existing floor layout to remain |
| | unchanged. Study of existing structure and condition of elevator would be needed before project could begin. |
| | |
| 2 | Feasibility study and construction costs for expansion of Blue Ridge Library. Would like to add a minimum of 4,000 square feet to provide |
| | additional meeting spaces, quiet study areas, new room for collections, a computer lab and addition of more parking spaces. Existing shelf |
| | space is full and there is a need for better spaces to conduct small meetings. Parking lot is inadequate during summer reading program and |
| | other large events. |
| | |
| 3 | Feasibility study for a new library in the Troutville or Daleville area. Citizens in this region of the County are just as close to Roanoke County |
| | libraries as to Botetourt libraries. A new branch would make it possible for the County to offer a library building within reasonable driving |
| | distance for any citizen. $10,000 is budgeted for a feasibilitiy study. |
| | |

## BOTETOURT COUNTY 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: MIS | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | PC/Laptop replacements | $ 47,000 | $ 47,000 | $ - | $ - | $ - | $ 94,000 |
| | | | | | | | |
| 2 | Enterprise-wide software replacement and | $ 300,000 | $ 600,000 | $ 600,000 | $ - | $ - | $ 1,500,000 |
| | migration | | | | | | |
| | TOTAL COST - MIS | $ 347,000 | $ 647,000 | $ 600,000 | $ - | $ - | $ 1,594,000 |

| # | MIS CIP - Explanation / Justification |
|---|---|
| 1 | In preparation for Microsofts discontinued support of Windows XP, slated for April 2014, MIS has identified 94 PCs which are not |
| | upgradable to a supported operating system and will need to be replaced. |
| | |
| 2 | Procurement and migration to new tax, financial, utilities, community development, human resource management, and other business support |
| | and production software. Current systems are inefficient, outdated and lack needed functionality, interoperability, and reporting capabilities |
| | and cannot practically be enhanced or customized to meet evolving County information needs. |
| | A Request for Information has been issued to determine alternative solutions, costs estimates and implementation timelines. The costs noted |
| | above and the three-year timeline is estimated. |
| | |

## BOTETOURT COUNTY - 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| | Department: Public Utilities | FY14 | FY15 | FY16 | FY17 | FY18 | |
|---|---|---|---|---|---|---|---|
| # | Capital Project Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Total |
| 1 | Greenfield Source Replacement | $ 900,000 | $ - | $ - | $ - | $ - | $ 900,000 |
| 2 | Additional Water Source Development | $ 300,000 | $ 650,000 | $ - | $ - | $ - | $ 950,000 |
| 3 | I & I Program | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 25,000 |
| 4 | Utility Capacity Fund Contribution | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 | $ 1,000,000 |
| 5 | Roanoke WWTP Cap. Reserve | $ 97,500 | $ 97,500 | $ 97,500 | $ 97,500 | $ 97,500 | $ 487,500 |
| 6 | Water/Sewer Improvements | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 500,000 |
| 7 | Utility Equipment Building | $ - | $ 150,000 | $ 150,000 | $ - | $ - | $ 300,000 |
| 8 | Dal Nita Hills Tank Painting/Roadbuilding | $ - | $ 70,000 | $ - | $ - | $ - | $ 70,000 |
| 9 | Keswick Farms Tank Painting | $ - | $ - | $ 60,000 | $ - | $ - | $ 60,000 |
| 10 | 220 Alternate Water Line Extension/Tank | $ - | $ - | See Note | $ - | $ - | $ - |
| 11 | Rte 11 Corridor Water/Sewer Infrastructure | $ - | $ - | $ - | $ - | See Note | $ - |
| 12 | Glebe Road Water Line Extension | $ 70,000 | $ - | $ - | $ - | $ - | $ 70,000 |
| | TOTAL COST | $ 1,672,500 | $ 1,272,500 | $ 612,500 | $ 402,500 | $ 402,500 | $ 4,362,500 |

## BOTETOURT COUNTY - 2014 - 2018 CAPITAL IMPROVEMENTS PLAN

| # | EXPLANATION / JUSTIFICATION |
|---|---|
| 1 | Replace existing Greenfield wells with new wells and retain existing wells as emergency back up only. |
| | |
| 2 | Develop new water source(s) to provide adequate future capacity. FY14 source investigation; FY15 source development. |
| | |
| 3 | Development of initial Inflow and Infiltration reduction program. Future years funding to be determined. |
| | |
| 4 | Annual contribution to utility capacity fund for future repairs or system purchases. |
| | |
| 5 | Annual contribution to reserve fund for WWTP upgrade. |
| | |
| 6 | Miscellaneous water/sewer improvements and extensions. |
| | |
| 7 | Utility vehicle maintenance/office building with equipment storage shed and fenced yard, expandable to other county functions. |
| | |
| 8 | Water tank noted by VDH, Tank needs to be painted. Existing paint is lead, which increases cost. $50,000 |
| | |
| 9 | Water tank noted by VDH to be painted. Paint is lead, which increases cost. |
| | |
| 10 | Design and construction of : 1) water lines extension along US 220 Alternate from Exit 150 to East Park; and 2) 0.5 MG water storage tank |
| | and associated piping. Estimated cost is $3.0 million and to be financed. Cost to be offset by elimination of bulk water purchase from WVWA. |
| | |
| 11 | Install water and sewer infrastructure around Buchanan areas off I-81. |
| | |
| 12 | Water line extension along Glebe Road and Hollymeade Lane, including vault, hydrants and valves. |
| | |