



New River Valley Regional Jail

P.O. Box 1067

Dublin, Virginia 24084

(540) 643-2000 (540) 643-2010 FAX

TO: New River Valley Regional Jail Authority Members

Bland County

Jerry L. Thompson, Sheriff
Eric Workman
Deputy Matthew Harman (A)
Randall L. Johnson (A)

Carroll County

Andrew Jackson
J.B. Gardner, Sheriff
Nikki Cannon (A)
Ch. Deputy Gary Bourne (A)

Floyd County

Sh. Shannon Zeman, Ch.
Joe D. Turman
Virgil Allen (A)
Deputy Bruce Turner (A)

Giles County

Morgan Millirons, Sheriff
Richard Chidester
Todd Martin (A)
Mark Givens (A)

Grayson County

Jonathan Sweet
Richard Vaughan, Sheriff
Mitch Smith (A)
Ch. Deputy David Ashby (A)

Pulaski County

Frank R. Conner, Vice Ch.
James A. Davis, Sheriff
Andy McCready (A)
Major Mike Alderman (A)

City of Radford

Gary A. Young
Mark R. Armentrout, Sheriff
Larry Humphrey (A)
Major Rich Schumaker (A)

Wythe County

Douglas W. King, Sheriff,
Secretary
Tim Reeves
R. Cellel Dalton (A)
Major Keith Dunagan (A)

Superintendent

Gerald A. McPeak

Assistant Superintendent

Thomas E. Lawson

Bland County

Carroll County

Floyd County

Giles County

Grayson County

Pulaski County

City of Radford

Wythe County

From: Gerald A. McPeak, Superintendent

Date: May 30, 2014

Subject: Budget for FY July 01, 2014 to June 30, 2015

The staff of the New River Valley Regional Jail in conjunction with the New River Valley Regional Jail Authority Finance Committee herewith presents the operating budget for the New River Valley Regional Jail for fiscal year July 01, 2014 to June 30, 2015.

The budget had been constructed to conform to the directions contained in the Authority Agreement dated February 28, 1995, as amended, and the 1997 and 2008 bond issue Master Indenture.

Staff and Committee presented a balanced budget which was approved by the unanimous vote at the New River Valley Regional Authority meeting held on May 08, 2014.

Due in large part to a policy change regarding how inmate days are billed to each jurisdiction, the cost per inmate day (per diem) will **decrease** for FY 2014/2015. The cost per day will decrease from \$30.13 to \$24.95. The members actual use, multiplied by the per diem forms the basis for the members annual cost to house inmates at the Regional Jail.

In October, 2011 the Regional Jail Authority voted to cease paying for state responsible inmates upon their sixty-first day of incarceration post sentencing. Upon the recommendation of staff

and the Jail's auditor it was determined that the process involved in keeping up with state responsible inmates was both labor intensive and prone to error by both jail and court staff. With this regard, it was recommended that an overall decrease in the per diem charged for ALL inmates could serve as a means for member jurisdictions to realize the same cost savings as those seen with the elimination of paying for state responsible inmates. Also recommended as a cost saving measure was the elimination of paying a per diem for the "last day served" for each inmate.

The FY 2014/2015 operating budget for the New River Valley Regional Jail Authority is based on an average daily inmate population of 910 inmates, both local and state responsible. It should be noted that this budget is based on the fact that the inmate population meets or exceeds this expectation which is based on historical data and current trends. An average daily population of 910 **must** be maintained in order to meet revenue projections. Failure to meet expected population goals **may** result in the necessity to ask for a mid-year per diem adjustment.

In addition, the inability of the legislature to reach a compromise on the State budget could have a profound effect on the current approved operating budget. Budget amendments and/or adjustments **may** be required to offset any loss of revenue from the Virginia Compensation Board with regards to employee salaries and inmate per diem reimbursements.

Inmate medical costs continue to be an issue in the FY 2014/2015 budget. In the FY 2013/2014 medical costs exceeded everyone's expectations. One inmate in particular experienced medical bills in excess of four hundred thousand dollars. Although this is not the norm, it is a case in point that medical bills are difficult, if not impossible, to predict and can have an enormous negative impact on the operating budget. It should also be noted that the Authority previously approved the hiring of a nurse practitioner whose position has not yet been filled. A candidate has been interviewed and an offer is pending. Should this position be filled it is believed that medical costs could be reduced by having a higher level of care more readily available for inmates thereby reducing trips to the emergency room.

Revenue funds have been allocated to replenish reserve accounts in the FY 2014/2015 budget as directed in the Master Indenture. Based on revenue estimates, funds totaling \$318,812.00 are expected to be allocated to reserve accounts.

The FY 2014/2015 operating budget is based primarily on the operational needs of the facility for the fiscal year. No capital improvement projects are included in this budget cycle.

Notable changes with regard to the FY 2014/2015 revenue projections include:

- Decrease in per diems collected from member jurisdictions in the amount of \$1,966,585.10 through the third quarter of FY 2013/2014 as a result of the Authority voting to suspend paying per diems for state responsible felons. This practice will cease in the FY 2014/2015 budget cycle as previously described.
- Use Vacancy Savings funds from the Compensation Board's Permanent Personnel and Equipment Expenses funds to off-set budget shortfalls in the amount of \$164,456.00. These funds will off-set fuel costs, postage, telecommunications and police supplies.
- Collected from the Compensation Board \$87,940.00 to off-set medical costs associated with the care of state responsible inmates. Similar requests will be made in the FY 2014/2015 budget cycle.
- Compensation Board funded salary increase equaling 2% for all grade C-7 and C-8 positions.

Notable changes in FY 2014/2015 expenditure projections include:

- Increase of 10% in health insurance premiums.
- Decrease in VRS premiums totaling \$320,583.00
- Addition of \$15,888.00 to cover the cost to provide Short Term Disability insurance to non-covered (non-hazardous duty) VRS positions.

As stated previously, the pending state budget crisis has the potential to impact the FY 2014/2015 in an extremely negative fashion. Coupled with local, state and federal economies that are still recovering from past fiscal challenges, ever increasing energy costs, costly repairs to aging building systems and infrastructure continued fiscal stability may be difficult to achieve. A steadily increasing inmate population will also add to the financial burdens of each member jurisdiction.

The process of creating the budget document for FY 2014/2015 has been a difficult one. Staff, along with members of the Finance Committee, has worked diligently to keep increases to

expenditures at a minimum. I wish to thank the Treasurer, Ms. Cannon, and the members of the Finance Committee for their support and guidance throughout the process.

The Administrative staff will continue to evaluate the budget on a monthly basis. Any area/s of concern will be brought to the attention of the Authority as soon as they are known.

Respectfully,

Gerald McPeak
Superintendent

NEW RIVER VALLEY REGIONAL JAIL AUTHORITY BUDGET ACCOUNTS

Budget Accounts	Budget Account Distribution
1 PROJECT ACCOUNT Held by Trustee	Established and held by Trustee.
2 REVENUE ACCOUNT All Revenues	This fund receives and transfers all revenues received from any source except Inmate Accounts.
3 OPERATING ACCOUNT (Jail Operations)	Transfer from Fund 2 for jail operations.
4 BOND ACCOUNT Held by Trustee	Used by Trustee to pay principal and interest on bonds.
5 DEBT SERVICE ACCOUNT Held by Trustee	Used by Trustee to make transfers to Bond Account.
6 REPAIR/REPLACE ACCOUNT	<ol style="list-style-type: none"> 1. Expenses/repairs 2. Construction addition 3. Construction parts 4. Capital costs 5. Deposit to operating acct., bond acct., etc.
7 GENERAL RESERVE ACCOUNT	General reserves for use of Authority.
(These accounts are not included in the budget.)	
8 SUB-ACCOUNT FOR CANTEEN FUNDS	Use is restricted to certain inmate benefits described in the Code of Virginia and Board of Corrections Minimum Standards Manual.
9 SUB-ACCOUNT FOR INMATE TRUST FUNDS	Retention/identification of inmate trust funds described in the Code of Virginia and Board of Corrections Minimum Standards Manual.

MASTER INDENTURE PROJECTS ACCOUNTS

The following is a brief summary of certain provisions contained in the Master Indenture relative to the establishment of accounts to receive and disburse funds for bond and note retirement and operations of the jail. The accounts are established under the Master Indenture, the First Supplemental Indenture or the Second Supplemental Indenture to be held as indicated in the following pages. This is a legal requirement and modifications or exclusions are permitted if, and only if, certain authority to do so is granted by the bondholders and if thereafter directed by Bond Counsel.

- (1) "New River Valley Regional Jail Authority Project Account," to be held by or at the direction of the Trustee, in which there is established a 1997 Bond Proceeds Sub-Account and a 1997 Note Proceeds Sub-account;
- (2) "New River Valley Regional Jail Authority Revenue Account," to be held by or at the direction of the Authority;
- (3) "New River Valley Regional Jail Authority Operating Account," to be held by or at the direction of the Authority;
- (4) "New River Valley Regional Jail Authority Bond Account," in which there is established an Interest Sub-Account, a Principal Sub-Account, a Redemption Sub-Account and a Capitalized Interest Sub-Account, to be held by the Trustee;
- (5) "New River Valley Regional Jail Authority Debt Service Reserve Account," to be held by the Trustee;
- (6) "New River Valley Regional Jail Authority Repair and Replacement Reserve Account," to be held by or at the direction of the Authority as a separate account, as a sub-account of the Operating Account or accounted for in such other manner so as to permit verification of compliance with the Replacement Reserve Requirement as the Authority may elect; and
- (7) "New River Valley Regional Jail Authority General Reserve Account," to be held by or at the direction of the Authority.

Accounts are herewith established as follows:

FUND 1
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
PROJECT ACCOUNT
To be held by or at the direction of the Trustee

PROJECT ACCOUNT INSTRUCTIONS

A portion of the proceeds of the 1997 obligations will be deposited in the Project Account in separate sub-accounts established for the 1997 Bonds and the 1997 Notes and used to pay costs of the 1997 Project. The Authority will establish with the Trustee for each series of Bonds a separate sub-account within the Project Account. Net proceeds used to repair or reconstruct the facilities will also be deposited into the Project Account and maintained within separate sub-accounts for each series of Bonds.

FUND 2
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
REVENUE ACCOUNT
To be held by or at the direction of the Authority

REVENUE ACCOUNT INSTRUCTIONS

The Authority will collect and deposit in the Revenue Account as received all Revenues (other than Moral Obligation Payments and Reimbursement Payments pledged as security for a particular series of indebtedness) derived from the ownership or operation of the facilities, except as otherwise provided for in the Master Indenture. Money on deposit in the Revenue Account will be used no later than the tenth (10th) business day before the end of each month in the priority set forth below:

- (1) to make deposits to the Operating Account in an amount such that the balance on deposit in the Operating Account will be equal to the Operating Reserve Requirement less Operating Reserve Credits plus one-twelfth (1/12) of the Operating Expenses budgeted to be paid from the account in the then current fiscal year as set forth in the Annual Budget;
- (2) to make monthly deposits to the Bond Account and to the Payment of Parity Indebtedness so that there will be sufficient money on deposit to pay the Bonds and any Parity Indebtedness, or at least ten (10) business days before the applicable due date;

- (3) to restore any deficit in the Debt Service Reserve Account;
- (4) to make deposits for the payment of Subordinate Debt Service of amounts determined by the Authority to be necessary to pay Subordinate Debt when due;
- (5) to make deposits to the Repair and Replacement Reserve Account commencing the month following the month the facilities are placed in service to accumulate the Replacement Reserve Requirement in not more than twenty-four (24) approximately equal monthly installments and then to restore any deficit in not more than twelve (12) approximately equal monthly installments;
- (6) to make other deposits to the Repair and Replacement Account in amounts determined by the Authority;
- (7) to deposit any and all funds collected from canteen sales and for inmate benefits into the appropriate separate Fund 2 sub-account. Separate checking accounts shall be established for each sub-account; and
- (8) to deposit any remaining balance to the General Reserve Account.

<p>FUND 3</p> <p>NEW RIVER VALLEY REGIONAL JAIL AUTHORITY</p> <p>OPERATING ACCOUNT</p> <p>To be held by or at the direction of the Authority</p>
--

OPERATING ACCOUNT INSTRUCTIONS

The authority shall maintain a balance in the Operating Account such that at the beginning of each calendar quarter the amount therein will not be less than the Operating Reserve Requirement less Operating Reserve Credits plus one-fourth (1/4) of the Operating Expenses budgeted to be paid from the account in the current Annual Budget. The Authority will pay Operating Expenses from the Operating Account as they become due and in accordance with the purposes and amounts provided in the Annual Budget. Interest received on, and any profit realized from, the investment of money (held) in the Operating Account would remain in such Account.

For purposes of computation of the one-fourth (1/4) of the Operating Expense Reserve Requirement, the following formula has been used:

1. Annual Budget of the Authority;
2. (Less Salaries and Wages paid by the State);
3. (Less Medical Reimbursement from the State);
4. (Less Operations Reimbursement from the State);
5. (Less Annual Debt Service Payment);

6. Multiply by .25 = Operating Expense Reserve

NOTE: The Operating Account contains the Annual Budget for the New River Valley Regional Jail Authority fiscal year. All anticipated expenditures of the Authority are reported in this account with the exception of inmate accounts which are governed by certain sections of the Code of Virginia, 1950, as amended, and the Board of Corrections Minimum Standard Manual. Funds are collected and disbursed from separate checking accounts that are annually audited by the Authority's auditor.

FUND 4
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
BOND ACCOUNT
To be held by the Trustee

INTEREST SUB-ACCOUNT
To be held by the Trustee

PRINCIPAL SUB-ACCOUNT
To be held by the Trustee

REDEMPTION SUB-ACCOUNT
To be held by the Trustee

CAPITALIZED INTEREST SUB-ACCOUNT
To be held by the Trustee

BOND ACCOUNT INSTRUCTIONS

The Trustee will pay the principal of and interest on the Bonds when due from the Principal Sub-Account and the Interest Sub-Account, respectively. The Trustee will use money in the Redemption Sub-Account of the Bond Account to redeem Bonds pursuant to any optional redemption provision exercised by the Authority. The Authority will receive a credit against payments required to be made with respect to any series of Bonds on any mandatory redemption date in an amount equal to the principal amount of any Bonds of such series subject to mandatory on such date that have been redeemed before such mandatory redemption date

or that have been purchased by the Authority or the Trustee on behalf of the Authority and delivered to the Trustee for cancellation at least seventy (70) days before such mandatory redemption date. In the event the balances on deposit in the Principal Sub-Account or the Interest Sub-Account are insufficient, the Trustee will transfer to such Sub-Accounts the amount necessary to pay the Bonds from the Debt Service Reserve Account, but only to the extent amounts paid by the Authority from the General Reserve Account and from the Repair and Replacement Reserve Account are insufficient for that purpose. Interest received on, and any profit realized from, the investment of money in the Bond Account will become a part of the Sub-Account in the Bond Account in which the investment is held. Interest in the Capitalized Interest Sub-Account will be transferred to the appropriate Project Account unless otherwise directed by any Supplemental Indenture.

FUND 5
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
DEBT SERVICES RESERVE ACCOUNT
To be held by the Trustee

DEBT SERVICE RESERVE ACCOUNT INSTRUCTIONS

The Debt Service Reserve Account will be used by the Trustee to make transfers to the Bond Account to the extent necessary to pay the principal of and interest on any series of Bonds which are secured by the Debt Service Reserve Account when due if the amounts on deposit in the Principal and Interest Sub-Accounts of the Bond Account and amounts transferred by the Authority from the General Reserve Account and from the Repair and Replacement Reserve Account are insufficient for such purpose. The Trustee will establish a separate sub-account in the Debt Service Reserve Account for each series of Bonds secured thereby, and the funds in each such sub-account shall be pledged solely to the series of Bonds for which it was established. In the event the amount on deposit in the Debt Service Reserve Account in the aggregate is less than the Debt Service Reserve for each series of Bonds secured thereby, the Authority will transfer funds from the General Reserve Account and from the Repair and Replacement Reserve Account to the Debt Service Reserve Account to restore the Debt Service Reserve Requirement in the manner provided in the Master Indenture. In the event funds transferred to the Debt Service Reserve Account are not sufficient to cure all of the deficits that may exist in the sub-accounts therein, such funds will be ratably distributed among such sub-accounts in which a deficit exists. Within five (5) days after each Principal Payment Date and Interest Payment Date and at such other times as the Authority may request, the Trustee will determine if the balance on deposit in the Debt Service Reserve Account is at least equal to the Debt Service Reserve Requirement for each series of Bonds so secured; if a deficit exists, the Trustee will immediately notify the Authority of the deficit. If the balance in the Debt Service Reserve Account is equal to the Debt Service Reserve Account Requirement, any interest received on, and profit realized from, the investment of money in the Debt Service

Reserve Account will be transferred to the Project Account during construction of the Project and thereafter to the Interest Sub-Account of the Bond Account, unless otherwise provided in any Supplemental Indenture.

In lieu of maintaining and depositing money or securities in the Debt Service Reserve Account, the Authority may deposit with the Trustee an irrevocable letter of credit, bond insurance policy or surety bond in an amount equal to all or a portion of the Debt Service Reserve Requirement for any such series of Bonds, provided the issuer of the letter of credit, bond insurance policy or surety bond, as appropriate, is rated in one (1) of the two (2) highest long-term debt rating categories by the Rating Agencies then rating such series of Bonds, without regard to any refinement or gradation of such rating category by numerical modifier or otherwise. Any letter of credit or bond insurance policy or surety bond will permit the Trustee to draw or obtain amounts under it for deposit in the Debt Service Reserve Account that, together with any money already on deposit in the Debt Service Reserve Account, are not less than the Debt Service Reserve Requirement for the series of Bonds secured by any such credit facility.

The Trustee will make a drawing on any letter of credit or obtain funds under the bond insurance policy before its expiration or termination (i) whenever money is required for the purposes for which Debt Service Reserve Account money may be applied; and (ii) unless the letter of credit, bond insurance policy or surety bond has been extended or a qualified replacement for it delivered to the Trustee, in the event the Authority has not deposited money in immediately-available funds equal to the Debt Service Reserve Requirement for the series of Bonds secured by any such credit facility at least two (2) business days preceding the expiration or termination of the letter of credit or bond insurance policy.

If the Authority provides the Trustee with a letter of credit, bond insurance policy or surety bond, the Trustee will transfer the corresponding amount of funds then in the Debt Service Reserve Account for the series of Bonds secured by any such credit facility to the Authority, provided the transfer of funds will not adversely affect the exclusion from gross income for purposes of federal income taxation of interest on the Bonds, and the Authority covenants to comply with any directions or restrictions contained in such opinion concerning the use of such funds.

<p style="text-align: center;">FUND 6</p> <p style="text-align: center;">NEW RIVER VALLEY REGIONAL JAIL AUTHORITY</p> <p style="text-align: center;">REPAIR AND REPLACEMENT RESERVE ACCOUNT</p> <p style="text-align: center;">To be held by or at the direction of the Authority</p>

REPAIR AND REPLACEMENT RESERVE ACCOUNT INSTRUCTIONS

The Authority may use amounts in the Repair and Replacement Reserve Account for any of the following purposes:

- (1) reasonable and necessary expenses with respect to the Facilities for major repairs, replacement or maintenance of items of a type not occurring annually;
- (2) to pay costs of construction of, addition to or extension of the Facilities;
- (3) to pay costs of reconstruction of parts of the Facilities;
- (4) to pay any capital costs with respect to the Facilities;
- (5) to make deposits to the Operating Account, the Bond Account, the Debt Service Reserve Account.

The Authority agrees to annually review the adequacy of the amount of the Replacement Reserve Requirement under then current operating conditions, and in light of then applicable operating, replacement and maintenance costs of the major components of comparable facilities. If at any time the Authority determines in its judgment that the amount of the Replacement Reserve Requirement should be increased or decreased, it will notify the Trustee of its determination setting forth the amount of the new Replacement Reserve Requirement. The new Replacement Reserve Requirement will take effect on the date of the receipt of the notice by the Trustee unless some other effective date is specified in the notice in which case the date specified in the notice will control. In no event will such requirement be reduced below \$100,000.00.

<p>FUND 7</p> <p>NEW RIVER VALLEY REGIONAL JAIL AUTHORITY</p> <p>GENERAL RESERVE ACCOUNT</p> <p>To be held by or at the direction of the Authority</p>
--

GENERAL RESERVE ACCOUNT INSTRUCTIONS

The money in the General Reserve Account may be used for any lawful purpose of the Authority. The Authority has agreed to use the money therein to cure any deficiencies in the other accounts of the Authority if revenues are otherwise unavailable for such purpose. The General Reserve Account is not pledged to the payment of any Bonds or Parity Indebtedness.

NOTE: The following Sub-Accounts are not reported in the Authority's budget and are maintained in separate checking accounts for control and auditing purposes. They are subject to inspection at any time by authorized authorities and are not counted as part of the Authority's revenue or operating accounts. They have no effect on per diem payments by the Authority members.

FUND 8
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
CANTEEN REVENUE SUB-ACCOUNT
To be held exclusively for inmate benefits

CANTEEN REVENUE SUB-ACCOUNT INSTRUCTIONS

Any and all funds collected from canteen sales and transactions pursuant to §§53.1-127.1, 2.1-366 and 11-35 of the Code of Virginia, 1950, as amended, shall accrue for the benefit of inmates. All such funds shall be maintained in separate accounts for the benefit of inmates only and shall be spent on behalf of inmates in a manner that conforms to the Code of Virginia, 1950, as amended. A separate checking account shall be maintained for the purpose of dispensing funds, and its audit shall occur annually or as prescribed by the Code of Virginia, 1950, as amended. No funds accrued from said canteen shall be transferred to any other account and no funds from any other account shall be transferred to the Canteen Account.

FUND 9
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
INMATE BENEFITS SUB-ACCOUNT
To be held exclusively for inmate benefits

INMATE BENEFITS SUB-ACCOUNT INSTRUCTIONS

Any and all funds collected pursuant to §§53.1-26, 53.1-42, 53.1-44, 53.1-228, 52.1-68, 53.1-123 and 53.1-131 of the Code of Virginia, 1950, as amended, and applicable sections of the Minimum Standards for Local Jails and Lockups established by the State Board of Corrections and which are creditable to the Inmate Benefits Sub-Account shall accrue exclusively to the benefit of inmates. Accountability of all such funds shall be maintained separately and distributed only on behalf of inmates in a manner that conforms to the Sections of the Code of Virginia, 1950, as amended, as referenced above. A separate checking account shall be maintained for the purpose of dispensing funds, and its audit shall occur annually in accordance with §§2.1-366, 15.1-83.1 and 15.1-167. No funds accrued to the account shall be transferred to any other account and no funds from any other account, other than funds identified and collected pursuant to the Code of Virginia, 1950, as amended, shall be transferred to the Inmate Benefits Sub-Account.

Budget 2014/2015

	Jul '13 - Mar 14	Jul '14-Jun '15	Variance
Ordinary Income/Expense			
Income			
400 · Bland	130,437.02	163,346	(66,395)
401 · Carroll	780,224.35	1,143,013	(183,159)
402 · Giles	466,334.82	898,199	100,025
403 · Grayson	410,931.33	734,649	22,105
404 · Floyd	338,432.54	489,834	40,234
405 · Pulaski	1,394,678.09	2,204,566	241,386
406 · Radford	468,401.97	816,526	118,384
407 · Wythe	1,013,792.49	1,632,847	137,164
409 · St. Comp Salary Reimbursement	5,621,943.33	9,070,362	222,481
410 · St Comp Brd Medical	9,586.32	87,940	0
412 · State Per Diem Warrant	1,597,620.05	2,041,339	(149,991)
419 · Work Release Program	18,654.74	9,500	(6,500)
420 · Interest Income	-1,316.39	2,881	0
421 · Inmate Telephone Income	278,434.49	475,000	99,895
425 · Miscellaneous Revenue	24,919.74	32,868	(47,372)
426 · St Comp Brd Budget Reimbursemen	0.00	164,456	(151,764)
428 · Surplus of Jail Property	100.00	200	100
432 · Inmate Cost Recovery	29,979.01	43,000	5,208
434 · Fees	6,647.49	15,773	3,516
Total Income	12,589,801.39	20,026,299	385,317
Gross Profit	12,589,801.39	20,026,299	385,317
Expense			
Employee Costs			
500 · Salaries & Wages	5,842,002.60	8,367,316	(53,121)
501 · Compensatory Overtime	81,184.12	12,303	2,764
505 · LODA Claims	46,655.00	49,000	2,345
506 · FICA Tax	421,109.11	583,368	(60,795)
507 · Unemployment Insurance	26,505.96	45,000	0
508 · Employee Health Insuranc	941,825.96	1,627,948	146,466
510 · Workers Comp	129,967.60	136,467	6,499
511 · Employee Retirement Exp	798,126.64	844,003	(277,599)
512 · Group Life Ins (VRS)	72,211.91	110,196	9,993
520 · Employee Physicals	354.58	1,000	(6,704)
523 · Employee Development	914.15	700	364
524 · Criminal Justice Training	90,950.00	103,000	18,000
525 · Employee Uniform Costs	4,809.90	8,000	(2,302)
526 · Employee Replacement U	18,806.39	30,000	0
527 · Employee Recognition	1,475.38	1,800	(23,700)
528 · Hybrid S/L Term Disable	43.86	14,916	14,916
529 · Employee Annual Bonus	0.00	27,900	27,900

Budget 2014/2015

	Jul '13 - Mar 14	Jul '14 - Jun '15	Variance
Total Employee Costs	8,476,899.30	11,962,917.28	(194,974)
Medical Costs			
530 · Salaries & Wages	398,726.25	639,315	(84,301)
531 · FICA Tax	33,195.05	46,847	(8,636)
532 · Unemployment Insurance	0.00	5,000	(5,733)
533 · Employee Health Insurance	66,995.14	106,679	5,399
534 · Workers Comp	6,840.40	7,182	342
535 · Employee Retirement Exp	49,721.46	53,621	(42,985)
537 · Trigon Health Ins/Pharma	594,196.79	207,976	(90,454)
538 · Group Life Ins (VRS)	4,442.11	7,001	(1,630)
541 · Medical Supplies/Pharma	110,805.79	200,000	(40,023)
542 · Mental Health/Sub Abuse	1,387.50	3,000	1,992
Total Medical Costs	1,266,310.49	1,276,621	(266,029)
Building Costs			
556 · Maintenance Inside	55,946.15	59,000	31,800
557 · Maintenance Outside	8,254.60	12,343	(407)
558 · Electricity	329,841.71	447,328	41,927
559 · Gas (Natural Gas)	180,273.50	233,271	9,673
560 · Fuel for Auxiliary Generat	0.00	10,000	(7,000)
561 · Water Service (Town of D	122,827.38	166,739	46,739
562 · Sewer Service (Town of D	85,997.62	116,507	30,507
563 · Garbage Disposal (Town o	7,825.89	9,991	2,691
564 · Property Insurance (VACo	37,731.00	53,000	6,211
565 · Pest Control	1,007.26	1,800	369
598 · Landscape & Garden Sup	787.29	1,181	1,031
Total Building Costs	830,492.40	1,111,160	163,541
Administrative Costs			
575 · Magistrates supplies	232.99	550	0
576 · Postage	913.97	1,500	225
577 · Office Supplies	581.83	1,000	(7,500)
578 · Books and Subscriptions	0.00	0	0
579 · Dues and Memberships	750.00	750	(780)
580 · Printing Expense	570.00	2,000	(289)
Total Administrative Costs	3,048.79	5,800	(8,344)
Service Contract Costs			
600 · Security System Repair	195.53	293	(363)
601 · Repeater Site Rental	1,575.00	2,363	(9,637)
602 · Copiers	25,118.81	37,531	2,531
604 · Computers	34,859.17	52,183	2,183
607 · Heating, Ventilation/Air Cc	57,289.53	44,408	41,608
608 · Accounting System	3,874.48	5,392	(608)
609 · Radios	3,605.63	5,408	1,232

Budget 2014/2015

	Jul '13 - Mar 14	Jul '14 - Jun '15	Variance
612 · Kitchen Equipment Mainte	8,940.64	12,748	(6,681)
613 · Fire Suppresion Equip Ma	12,659.57	18,144	294
614 · Audit Expense	16,975.00	17,000	0
615 · Attorney Fees	10,161.61	15,242	(1,786)
616 · Water Treatment Contract	1,035.00	1,380	(276)
617 · Generator Maintenance Co	0.00	4,175	0
618 · Video Arraignment Contac	1,910.85	2,781	1,875
657 · Kitchen Equipment Replac	3,025.21	4,538	(2,834)
Total Service Contract Costs	181,226.03	223,586	27,538
Telecommunications Costs			
620 · Fax and Telephone	13,825.00	19,721	2,345
621 · Telephone Long Distance	3,529.76	5,300	342
623 · Cellular Telephones	6,621.95	6,500	114
Total Telecommunications Costs	23,976.71	31,521	2,801
Vehicle Costs			
636 · Vehicle Repairs	1,781.70	2,673	573
637 · Vehicle Insurance	14,578.00	15,500	1,640
639 · Vehicle Fuel	56,053.14	77,257	53,552
640 · Tires	5,466.40	7,328	797
641 · Oil and Lubricants	2,613.35	3,805	1,070
642 · Parts and Supplies	4,264.79	4,930	2,842
643 · Gas Card	524.01	786	(1,087)
Total Vehicle Costs	85,281.39	112,279	59,387
Inmate Services Costs			
654 · Food Service	644,472.54	912,721	165,840
658 · Pre-Existing Inmate Medic	165,632.86	200,000	90,848
Total Inmate Services Costs	810,105.40	1,112,721	256,688
Custodial Costs			
668 · Cleaning Supplies	16,195.49	22,650	3,650
669 · Cleaning Equipment	0.00	191	0
670 · Toiletries	25,367.62	37,823	5,779
Total Custodial Costs	41,563.11	60,664	9,429
Travel Costs			
698 · Lodging	1,038.42	1,500	(39)
699 · Meals	267.48	429	270
700 · Mileage Reimbursement	614.96	900	(39)
Total Travel Costs	1,920.86	2,829	192
Training and Operational Suppli			
804 · Police Supplies	48,624.71	70,900	8,000
805 · Operational Supplies	6,059.11	7,500	0
806 · Training	1,514.00	2,000	0
Total Training and Operational Suppli	56,197.82	80,400	8,000
			0

Budget 2014/2015

	Jul '13 - Mar 14	Jul '14 - Jun '15	Variance
1103 - Debt Service	2,482,590.24	3,726,989	8,276
Total Expense	14,259,612.54	19,707,488	66,506
Net Ordinary Income	-1,669,811.15	318,811.44	318,811
Other Income/Expense			
Other Expense			
Transfer to Reserves		-318,811	(318,811)
Total Other Expense	0.00	-318,811	(318,811)
Net Other Income	0.00	20,026,299	
	-1,669,811.15	0	