

New River Valley Regional Jail



Operating Budget
FY 2023 • 2024



New River Valley Regional Jail

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TO: New River Valley Regional Jail Authority Members

Bland County

Sheriff Jason Ramsey
Eric Workman
Chief Deputy John Mustard (A)
Rodney L. Ratliff (A)

Carroll County

Sheriff Kevin Kemp
Justin Martin
Chief Dep Charles Edwards (A)
Ronnie Collins (A)

Floyd County

Sheriff Brian Craig
Joe D. Turman
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Levi Cox (A)

Giles County

Sheriff Morgan Milliron
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Todd Martin (A)

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Sheriff Richard Vaughan
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Dirk Compton (A)

City of Radford

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Bill Fleisher
Major Charlie Burton (A)
Don Goodman (A)

Wythe County

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Major Anthony Cline (A)
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Superintendent

Kimberly D. Haug

Deputy Superintendent

Chris Loan

Tonya Akers, Secretary

**Bland County
Carroll County
Floyd County
Giles County**

**Grayson County
Pulaski County
City of Radford
Wythe County**

FROM: Superintendent IGmberly D. Haug

Date: June 01,2023

Subject: Budget for FY July 01,2023 to June 30, 2024

The staff of the New River Valley Regional Jail, in conjunction with the New River Valley Regional Jail Authority Finance Committee, is pleased to present our operating budget for fiscal year July 01, 2023 to June 30, 2024.

The budget was developed in accordance to the guidelines provided in the Authority Agreement dated February 28, 1995, as amended, and the 1997, 2008, and 2016 Bond Issue Master Indenture.

This balanced budget was approved by unanimous vote at the New River Valley Regional Jail Authority meeting held on May 12th, 2023.

The FY 2023/2024 Operating budget for the New River Valley Regional Jail Authority is based on an average daily inmate population of 700 local and state responsible inmates. The cost per inmate day(per-diem) will continue to be \$ 36.65 for FY 2023/2024. Actual daily use, multiplied by the per diem provides the basis for our members' annual cost to house an inmate at the Regional Jail.

Revenue funds were allocated as part of either the Service Agreement or Master Indenture to maintain the reserve accounts of the New River Valley Regional Jail which are identified below:

Operating Reserve - Section 5.3 of the Authority's Service Agreement requires the Authority to provide an Operating Reserve in each of its Annual Budgets in an amount that is equal to 25% of its projected Annual Budget for each year, less debt service (current requirement is approximately \$6 million).

Debt Service Reserve - The funding of a Debt Service Reserve is addressed in both Section 5.3 of the Service Agreement and Section 7.5 of the Master Indenture. These funds are sized equal to the lesser of maximum annual debt service, 10% of the principal amount of the bonds or 125% of average annual debt service. The current funding level is approximately \$3.7 million.

Repair and Replacement Reserve - Established in Section 7.6(b) of the Master Indenture is funded in an amount determined by the Authority based upon projections of future capital needs. The Repair and Replacement Reserve must be maintained at a minimum balance of \$100,000. This year's budget provides additional funding of \$100,00.00 of repair and replacement reserve funding in addition to any residual revenues at the end of the fiscal year. Since FY'17, the Jail Authority has invested heavily in the Repair and Replacement Reserve in anticipation of major security system upgrades in both the electronic security systems as well as physical security systems. At least one major upgrade in the electronic security system is planned for FY'23. It is still a budget priority to maintain a healthy repair and replacement reserve in order to complete repairs on an aging infrastructure without having to borrow.

Budget highlights for FY 2023/2024

The FY 2023/2024 Operating budget is based primarily on the operational needs of the facility for the next fiscal year.

Revenue Summary:

Charges for Services as a percentage of total revenue (per diems):	38%
Intergovernmental revenue as a percentage of total revenue:	54%
Miscellaneous, recovered costs, interest:	8%

Notable items with regard to FY2023/2024 revenue projections include:

Funding was provided from the state for salary increases for staff.
Additional revenue is expected as a result of inmate telephone contract renewal.
We are funding capital projects from the repair and replacement reserve fund and it is listed as a source of revenue with an increase.
Reduction in revenue as a result of SR inmates pre-existing medical conditions not being paid by the Authority and thus state reimbursement is reduced; however, this also comes with a reduction in expenditures in that area.

Expenditure Summary:

Employee cost as a percentage of total expenditures:	68%
Debt service as a percentage of total expenditures:	14%
Building costs as a percentage of total expenditures:	5%
Inmate service costs as a percentage of total expenditures:	5%
Miscellaneous expenditures:	8%

Notable items with regard to FY2023/2024 expenditure projections include:

Employee health insurance costs were budgeted for a 16 % increase from our employee health insurance carrier.
The Commonwealth authorized a 5% increase in salary for regional jail employees.
Reduction in energy costs due to a 5.4-million-dollar Energy Savings and Performance Contracting project. This savings is offset equivalently by the cost of the project. This ESPC project has placed the Authority in a very favorable position for the next 15 years regarding durable infrastructure items related energy consuming services such as lighting, domestic cold-water utilization, water heating and HVAC.
Budget increase to fund the cost of several capital improvement projects to include

- Electronic Security System repairs and upgrade
- Security Door repair and replacement
- Roof repairs and other infrastructure repairs

Please be aware that our budget is contingent on inmate population meeting or exceeding this expectation based on historical data and current trends. According to the most recent forecast models, the population of state responsible prisoners is expected to rise by approximately 0.4% annually and adult local responsible inmates is expected to stay level without any increases. Our population forecast was conservative, based upon our local trend analysis and the unpredictable population numbers statewide for the past three fiscal years ('19- '22). In addition, due to difficulties in recruiting and retaining qualified staff, we are unable to increase our contract bed population as a source of revenue. Failure to meet projected population trends may result in a mid-year per diem adjustment.

As we move into the fiscal year, in order to improve recruitment and retention of qualified staff members, we must enhance career development programs. Staff vacancies and overtime costs have a significant impact on our ability to provide a predictable budget for employees, which is our largest expenditure.

I wish to thank our Director of Finance, the members of the Finance Committee, the Treasurer, and all members of our staff for their continued support and assistance in the preparation of this document. Their financial experience, wisdom, and knowledge has proven to be invaluable.

The Administrative staff will evaluate the budget on a frequent basis. Any areas of concern will be brought to our members' attention without delay.

Very Respectfully,

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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 CCOUNTFOR 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.

FUND2
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 style="text-align: center;">FUND 3</p> <p style="text-align: center;">NEW RIVER VALLEY REGIONAL JAIL AUTHORITY</p> <p style="text-align: center;">OPERATING ACCOUNT</p> <p style="text-align: center;">To be held by or at the direction of the Authority</p>
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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.

FUND4
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.

<p style="text-align: center;">FUND 5</p> <p style="text-align: center;">NEW RIVER VALLEY REGIONAL JAIL AUTHORITY</p> <p style="text-align: center;">DEBT SERVICES RESERVE ACCOUNT</p> <p style="text-align: center;">To be held by the Trustee</p>

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 style="text-align: center;">FUND 7</p> <p style="text-align: center;">NEW RIVER VALLEY REGIONAL JAIL AUTHORITY</p> <p style="text-align: center;">GENERAL RESERVE ACCOUNT</p> <p style="text-align: center;">To be held by or at the direction of the Authority</p>
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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.

FUND8
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 for Fiscal Period From
7/1/2023 Thru - 6/30/2024**

Type	Disp Acct	Current	Requested	Variance
Revenues				
	10-300-001 Bland	\$87,213.00	\$110,000.00	\$22,787.00
	10-301-001 Carroll	\$1,744,269.00	\$2,153,737.00	\$409,468.00
	10-302-001 Giles	\$784,921.00	\$842,767.00	\$57,846.00
	10-303-001 Grayson	\$872,135.00	\$936,408.00	\$64,273.00
	10-304-001 Floyd	\$348,854.00	\$468,204.00	\$119,350.00
	10-305-001 Pulaski	\$1,918,696.00	\$2,341,019.00	\$422,323.00
	10-306-001 Radford	\$959,348.00	\$936,408.00	(\$22,940.00)
	10-307-001 Wythe	\$2,005,910.00	\$1,872,815.00	(\$133,095.00)
	10-308-003 U.S. Marshall fixed contract	\$7,000.00	\$2,200.00	(\$4,800.00)
	10-309-002 St. Comp Salary Reimbursement	\$11,626,112.00	\$12,207,418.00	\$581,306.00
	10-310-002 St Comp Brd Medical	\$45,900.00	\$14,062.00	(\$31,838.00)
	10-311-003 Other authorized fixed contract	\$205,039.00	\$47,632.00	(\$157,407.00)
	10-312-002 State Per Diem Warrant	\$1,916,870.00	\$1,260,878.00	(\$655,992.00)
	10-320-004 Interest Income	\$5,233.00	\$116,337.00	\$111,104.00
	10-321-003 Inmate Telephone Income	\$1,000,000.00	\$1,000,000.00	\$0.00
	10-325-003 Miscellaneous Revenue	\$55,948.00	\$63,716.00	\$7,768.00
	10-326-002 Repair & Replacement Reserve	\$259,752.00	\$350,000.00	\$90,248.00
	10-328-003 Surplus of Jail Property	\$0.00	\$2,000.00	\$2,000.00
	10-332-005 Inmate Cost Recovery	\$59,100.00	\$59,100.00	\$0.00
	10-334-003 Fees	\$1,000.00	\$1,034.00	\$34.00
		\$23,903,300.00	\$24,785,735.00	\$882,435.00
	400 Employee Costs			
	10-400-000 Salaries & Wages	\$9,163,922.00	\$8,591,850.00	(\$572,072.00)
	10-400-001 Compensatory Overtime	\$606,132.00	\$585,006.00	(\$21,126.00)
	10-400-005 LODA	\$50,498.00	\$61,197.00	\$10,699.00
	10-400-006 FICA Tax	\$754,161.00	\$754,161.00	\$0.00
	10-400-007 Unemployment Insurance	\$11,046.00	\$12,438.00	\$1,392.00
	10-400-008 Employee Health Insurance	\$2,902,100.00	\$3,159,840.00	\$257,740.00
	10-400-009 Dental Benefit	\$90,416.00	\$100,846.00	\$10,430.00
	10-400-010 Workers Comp	\$122,734.00	\$122,734.00	\$0.00
	10-400-011 Employee Retirement Exp (VRS)	\$729,051.00	\$787,092.00	\$58,041.00
	10-400-012 Group Life Ins (VRS)	\$125,189.00	\$133,068.00	\$7,879.00
	10-400-013 Mandatory HYBRID 401	\$8,012.00	\$9,976.00	\$1,964.00
	10-400-016 Employer Contributory Mate	\$1,750.00	\$2,971.00	\$1,221.00
	10-400-020 Employee Physicals	\$8,186.00	\$13,570.00	\$5,384.00
	10-400-022 HSA Contributions	\$28,000.00	\$49,000.00	\$21,000.00
	10-400-023 Employee Development	\$10,000.00	\$10,000.00	\$0.00
	10-400-024 Criminal Justice Training	\$114,945.00	\$142,200.00	\$27,255.00
	10-400-025 Employee Uniform Costs	\$5,500.00	\$5,500.00	\$0.00
	10-400-026 Employee Replacement Uniforms	\$15,000.00	\$19,638.00	\$4,638.00
	10-400-027 Employee Recognition	\$9,000.00	\$9,000.00	\$0.00
	10-400-028 GUARDIAN STD non-security	\$7,126.00	\$7,126.00	\$0.00
	10-400-029 Employee Annual Bonus	\$38,800.00	\$77,314.00	\$38,514.00
		\$14,801,568.00	\$14,654,527.00	(\$147,041.00)
	410-Medical Costs			
	10-410-000 Salaries & Wages	\$864,805.00	\$1,026,609.00	\$161,804.00
	10-410-001 Compensatory Overtime	\$50,880.00	\$55,286.00	\$4,406.00
	10-410-006 FICA Tax	\$63,657.00	\$63,657.00	\$0.00
	10-410-008 Employee Health Insurance	\$197,282.00	\$268,955.00	\$71,673.00

Disp Acct	Current	Requested	Variance
10-410-009 Dental Benefit	\$4,442.00	\$4,442.00	\$0.00
10-410-010 Workers Comp	\$7,975.00	\$7,975.00	\$0.00
10-410-011 Employee Retirement Exp (VRS)	\$58,565.00	\$73,845.00	\$15,280.00
10-410-012 Group Life Ins (VRS)	\$10,870.00	\$10,870.00	\$0.00
10-410-013 Mandatory Hybrid 401	\$6,479.00	\$7,429.00	\$950.00
10-410-016 HYBRID 401Cash Match Plan	\$6,663.00	\$6,663.00	\$0.00
10-410-017 Medical Supplies/Pharmaceutical	\$400,000.00	\$400,000.00	\$0.00
10-410-018 Trigon Health Insurance (I/M)	\$65,000.00	\$65,000.00	\$0.00
10-410-019 Nursing Contract	\$0.00	\$1,000.00	\$1,000.00
10-410-028 GUARDIAN STD non-secu	\$4,750.00	\$5,002.00	\$252.00
10-410-542 Mental Health	\$200,000.00	\$297,310.00	\$97,310.00
10-410-545 HSA Contibution	\$2,000.00	\$2,000.00	\$0.00
	\$1,943,368.00	\$2,296,043.00	\$352,675.00
420-Building Costs			
10-420-556 Maintenance Inside	\$13,324.00	\$78,044.00	\$64,720.00
10-420-557 Maintenance Outside	\$45,107.00	\$13,324.00	(\$31,783.00)
10-420-558 Electricity	\$298,673.00	\$362,845.00	\$64,172.00
10-420-559 Gas (Natural Gas)	\$196,791.00	\$208,842.00	\$12,051.00
10-420-560 Fuel for Auxiliary Generator	\$2,500.00	\$3,800.00	\$1,300.00
10-420-561 Water Service (Town of Dublin)	\$73,157.00	\$142,872.00	\$69,715.00
10-420-562 Sewer Service (Town of Dublin)	\$73,396.00	\$144,532.00	\$71,136.00
10-420-563 Garbage Disposal (Town of Dubli	\$10,160.00	\$17,565.00	\$7,405.00
10-420-564 Property Insurance (VACo)	\$51,028.00	\$51,028.00	\$0.00
10-420-565 Pest Control	\$4,629.00	\$4,629.00	\$0.00
10-420-566 Emergency Repair & Replacemen	\$54,795.00	\$54,795.00	\$0.00
10-420-598 Landscape & Garden Supply	\$1,000.00	\$1,000.00	\$0.00
	\$824,560.00	\$1,083,276.00	\$258,716.00
430-Admin. Costs			
10-430-575 Magistrates supplies	\$2,425.00	\$2,400.00	(\$25.00)
10-430-576 Postage	\$5,128.00	\$5,128.00	\$0.00
10-430-577 Office Supplies	\$8,060.00	\$8,060.00	\$0.00
10-430-579 Dues and Memberships	\$8,887.00	\$8,887.00	\$0.00
10-430-580 Printing Expense	\$3,000.00	\$3,000.00	\$0.00
10-430-581 Advertisement Expense	\$7,000.00	\$7,000.00	\$0.00
10-430-582 Office Equipment	\$44.00	\$250.00	\$206.00
10-430-586 Bank Service Charges	\$6,254.00	\$11,402.00	\$5,148.00
	\$40,798.00	\$46,127.00	\$5,329.00
440-Service Contract Costs			
10-440-600 Security System Repair	\$83,000.00	\$83,000.00	\$0.00
10-440-601 Repeater Site Rental	\$3,086.00	\$3,100.00	\$14.00
10-440-602 Copiers	\$23,805.00	\$28,000.00	\$4,195.00
10-440-603 Compressor Contract	\$1,907.00	\$3,600.00	\$1,693.00
10-440-604 Computers	\$56,593.00	\$208,000.00	\$151,407.00
10-440-605 Network Services/Software	\$78,430.00	\$44,658.00	(\$33,772.00)
10-440-607 Heating, Ventilation/Air Condit	\$95,000.00	\$95,000.00	\$0.00
10-440-608 Accounting System	\$0.00	\$5,000.00	\$5,000.00
10-440-609 Radios	\$4,524.00	\$7,902.00	\$3,378.00
10-440-610 Ameresco Contract	\$333,782.00	\$343,796.00	\$10,014.00
10-440-612 Kitchen Equipment Maintenance	\$30,000.00	\$49,684.00	\$19,684.00
10-440-613 Fire Suppresion Equip Maint	\$38,826.00	\$25,000.00	(\$13,826.00)
10-440-614 Audit-Related Fees	\$30,000.00	\$30,000.00	\$0.00
10-440-615 Attorney Fees	\$15,000.00	\$23,034.00	\$8,034.00
10-440-616 Water Treatment Contract	\$1,029.00	\$1,300.00	\$271.00

Disp Acct	Current	Requested	Variance
10-440-617 Generator Maintenance Contract	\$3,640.00	\$3,640.00	\$0.00
10-440-657 Kitchen Equipment Replacement	\$15,000.00	\$15,000.00	\$0.00
	\$813,622.00	\$969,714.00	\$156,092.00
450-Telecommunication Costs			
10-450-620 Fax and Telephone	\$20,236.00	\$25,114.00	\$4,878.00
10-450-621 Telephone Long Distance	\$2,018.00	\$616.00	(\$1,402.00)
10-450-623 Cellular Telephones	\$11,239.00	\$12,732.00	\$1,493.00
	\$33,493.00	\$38,462.00	\$4,969.00
460-Vehicle Costs			
10-460-636 Vehicle Repairs	\$20,155.00	\$40,872.00	\$20,717.00
10-460-637 Vehicle Insurance	\$15,337.00	\$6,500.00	(\$8,837.00)
10-460-638 Towing	\$1,000.00	\$1,000.00	\$0.00
10-460-639 Vehicle Fuel	\$77,350.00	\$77,350.00	\$0.00
10-460-640 Tires	\$1,601.00	\$3,600.00	\$1,999.00
10-460-641 Oil and Lubricants	\$1,988.00	\$5,400.00	\$3,412.00
10-460-642 Parts and Supplies	\$4,130.00	\$8,192.00	\$4,062.00
	\$121,561.00	\$142,914.00	\$21,353.00
470-Inmate Services Costs			
10-470-654 Food Service	\$1,025,491.00	\$1,205,102.00	\$179,611.00
10-470-656 VaCORP Liability Cov	\$77,650.00	\$77,650.00	\$0.00
	\$1,103,141.00	\$1,282,752.00	\$179,611.00
480-Custodial Costs.			
10-480-668 Cleaning Supplies	\$20,500.00	\$22,378.00	\$1,878.00
10-480-670 Toiletries	\$47,665.00	\$50,172.00	\$2,507.00
	\$68,165.00	\$72,550.00	\$4,385.00
490-Travel Costs			
10-490-698 Lodging	\$13,073.00	\$13,073.00	\$0.00
10-490-699 Meals	\$1,850.00	\$1,850.00	\$0.00
10-490-700 Mileage Reimbursement	\$1,200.00	\$2,500.00	\$1,300.00
	\$16,123.00	\$17,423.00	\$1,300.00
500-Training and Operational Supplies			
10-500-804 Police Supplies	\$55,577.00	\$56,000.00	\$423.00
10-500-805 Operational Supplies	\$12,690.00	\$17,316.00	\$4,626.00
10-500-806 Training	\$20,000.00	\$20,000.00	\$0.00
	\$88,267.00	\$93,316.00	\$5,049.00
510-Vehicle Replacement			
10-510-904 Vehicle Replacement	\$90,000.00	\$90,000.00	\$0.00
520-Total Capital Outlay			
10-520-113 Debt Service	\$3,698,631.00	\$3,698,631.00	\$0.00
10-520-117 Repair & Replacement	\$259,751.00	\$300,000.00	\$40,249.00
	\$24,785,735.00	\$24,785,735.00	\$0.00