

Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund:</b>				
General government administration:				
Legislative:				
Board of supervisors	\$ 135,082	\$ 136,741	\$ 174,294	\$ (37,553)
General and financial administration:				
County administrator	\$ 459,380	\$ 459,380	\$ 487,381	\$ (28,001)
County attorney	300,000	300,000	451,843	(151,843)
Commissioner of revenue	490,029	490,029	542,569	(52,540)
Business license department	46,899	46,899	53,479	(6,580)
Treasurer	401,295	401,295	393,016	8,279
Finance	297,145	297,145	225,154	71,991
Land use	37,927	37,927	2,788	35,139
Information technology	125,265	172,665	195,338	(22,673)
Other general and financial administration	151,405	151,405	297,321	(145,916)
Total general and financial administration	<u>\$ 2,309,345</u>	<u>\$ 2,356,745</u>	<u>\$ 2,648,889</u>	<u>\$ (292,144)</u>
Board of elections:				
Electoral board and officials	\$ 120,935	\$ 120,935	\$ 153,915	\$ (32,980)
Total board of elections	<u>\$ 120,935</u>	<u>\$ 120,935</u>	<u>\$ 153,915</u>	<u>\$ (32,980)</u>
Total general government administration	<u>\$ 2,565,362</u>	<u>\$ 2,614,421</u>	<u>\$ 2,977,098</u>	<u>\$ (362,677)</u>
Judicial administration:				
Courts:				
Circuit court	\$ 54,320	\$ 54,320	\$ 12,750	\$ 41,570
General district court	20,340	20,340	19,999	341
Magistrates	3,690	3,690	1,124	2,566
Juvenile and domestic relations district court	16,251	16,251	17,735	(1,484)
Clerk of the circuit court	531,770	531,770	531,961	(191)
Juvenile crime control	67,435	67,435	56,522	10,913
Victim witness program	61,680	61,680	54,829	6,851
Total courts	<u>\$ 755,486</u>	<u>\$ 755,486</u>	<u>\$ 694,920</u>	<u>\$ 60,566</u>
Commonwealth's attorney:				
Commonwealth's attorney	\$ 186,631	\$ 186,631	\$ 192,507	\$ (5,876)
Total commonwealth's attorney	<u>\$ 186,631</u>	<u>\$ 186,631</u>	<u>\$ 192,507</u>	<u>\$ (5,876)</u>
Total judicial administration	<u>\$ 942,117</u>	<u>\$ 942,117</u>	<u>\$ 887,427</u>	<u>\$ 54,690</u>
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 3,743,455	\$ 3,759,683	\$ 3,950,644	\$ (190,961)
Total law enforcement and traffic control	<u>\$ 3,743,455</u>	<u>\$ 3,759,683</u>	<u>\$ 3,950,644</u>	<u>\$ (190,961)</u>

Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008 (Continued)

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Public safety: (Continued)				
Fire and rescue services:				
Volunteer fire and rescue	\$ 361,791	\$ 293,791	\$ 204,916	\$ 88,875
Volunteer fire departments	753,186	778,186	820,179	(41,993)
Other fire and rescue	1,862,877	2,015,877	2,035,682	(19,805)
Emergency management commission	7,425	7,425	946	6,479
Total fire and rescue services	<u>\$ 2,985,279</u>	<u>\$ 3,095,279</u>	<u>\$ 3,061,723</u>	<u>\$ 33,556</u>
Correction and detention:				
Regional jail contributions	\$ 925,368	\$ 925,368	\$ 952,237	\$ (26,869)
Juvenile probation and detention	232,750	232,750	395,000	(162,250)
Total correction and detention	<u>\$ 1,158,118</u>	<u>\$ 1,158,118</u>	<u>\$ 1,347,237</u>	<u>\$ (189,119)</u>
Inspections:				
Building	\$ 533,860	\$ 533,860	\$ 452,439	\$ 81,421
Total inspections	<u>\$ 533,860</u>	<u>\$ 533,860</u>	<u>\$ 452,439</u>	<u>\$ 81,421</u>
Other protection:				
Animal control	\$ 294,648	\$ 294,648	\$ 292,743	\$ 1,905
Medical examiner	500	500	200	300
Total other protection	<u>\$ 295,148</u>	<u>\$ 295,148</u>	<u>\$ 292,943</u>	<u>\$ 2,205</u>
Total public safety	<u>\$ 8,715,860</u>	<u>\$ 8,842,088</u>	<u>\$ 9,104,986</u>	<u>\$ (262,898)</u>
Public works:				
Maintenance of highways, streets, bridges and sidewalks:				
Public works administration	\$ 398,033	\$ 398,033	\$ 324,565	\$ 73,468
Streetlights	3,000	3,000	1,052	1,948
Total maintenance of highways, streets, bridges & sidewalks	<u>\$ 401,033</u>	<u>\$ 401,033</u>	<u>\$ 325,617</u>	<u>\$ 75,416</u>
Sanitation and waste removal:				
Refuse collection and disposal	\$ 1,585,232	\$ 1,585,232	\$ 1,538,882	\$ 46,350
Total sanitation and waste removal	<u>\$ 1,585,232</u>	<u>\$ 1,585,232</u>	<u>\$ 1,538,882</u>	<u>\$ 46,350</u>
Maintenance of general buildings and grounds:				
General properties	\$ 1,340,954	\$ 1,364,763	\$ 1,094,530	\$ 270,233
Cannery	33,620	33,620	16,730	16,890
Total maintenance of general buildings and grounds	<u>\$ 1,374,574</u>	<u>\$ 1,398,383</u>	<u>\$ 1,111,260</u>	<u>\$ 287,123</u>
Total public works	<u>\$ 3,360,839</u>	<u>\$ 3,384,648</u>	<u>\$ 2,975,759</u>	<u>\$ 408,889</u>
Health and welfare:				
Health:				
Supplement of local health department	\$ 383,435	\$ 383,435	\$ 383,435	-
Health advisory commission	20,000	20,000	18,993	1,007
Total health	<u>\$ 403,435</u>	<u>\$ 403,435</u>	<u>\$ 402,428</u>	<u>\$ 1,007</u>

Schedule of Expenditures - Budget and Actual  
 Governmental Funds  
 For the Year Ended June 30, 2008 (Continued)

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Health and welfare: (Continued)				
Mental health and mental retardation:				
Community services board	\$ 125,561	\$ 125,561	\$ 125,561	\$ -
Total mental health and mental retardation	<u>\$ 125,561</u>	<u>\$ 125,561</u>	<u>\$ 125,561</u>	<u>\$ -</u>
Welfare:				
Contributions to outside welfare agencies	\$ 167,146	\$ 187,146	\$ 192,598	\$ (5,452)
Total welfare	<u>\$ 167,146</u>	<u>\$ 187,146</u>	<u>\$ 192,598</u>	<u>\$ (5,452)</u>
Total health and welfare	<u>\$ 696,142</u>	<u>\$ 716,142</u>	<u>\$ 720,587</u>	<u>\$ (4,445)</u>
Education:				
Other instructional costs:				
Contribution to community colleges	\$ 3,722	\$ 3,722	\$ 3,722	\$ -
Contribution to County School Board	11,342,281	11,342,281	11,872,852	(530,571)
Total education	<u>\$ 11,346,003</u>	<u>\$ 11,346,003</u>	<u>\$ 11,876,574</u>	<u>\$ (530,571)</u>
Parks, recreation, and cultural:				
Parks and recreation:				
Recreation centers and playgrounds	\$ 433,730	\$ 433,730	\$ 426,090	\$ 7,640
Total parks and recreation	<u>\$ 433,730</u>	<u>\$ 433,730</u>	<u>\$ 426,090</u>	<u>\$ 7,640</u>
Library:				
Contribution to county library	\$ 330,091	\$ 330,091	\$ 326,175	\$ 3,916
Total library	<u>\$ 330,091</u>	<u>\$ 330,091</u>	<u>\$ 326,175</u>	<u>\$ 3,916</u>
Total parks, recreation, and cultural	<u>\$ 763,821</u>	<u>\$ 763,821</u>	<u>\$ 752,265</u>	<u>\$ 11,556</u>
Community development:				
Planning and community development:				
Planning development	\$ 1,045,871	\$ 1,045,871	\$ 1,009,594	\$ 36,277
Planning commission	15,519	15,519	16,724	(1,205)
Economic development	262,015	214,615	243,560	(28,945)
Planning regional	55,354	55,354	55,354	-
Industrial development authority	5,000	5,000	2,022	2,978
Board of zoning appeals	3,150	3,150	5,228	(2,078)
Total planning and community development	<u>\$ 1,386,909</u>	<u>\$ 1,339,509</u>	<u>\$ 1,332,482</u>	<u>\$ 7,027</u>
Environmental management:				
Soil and water conservation district contribution	\$ 48,052	\$ 48,052	\$ 48,052	\$ -
Soil conservationist	-	-	231,620	(231,620)
Total environmental management	<u>\$ 48,052</u>	<u>\$ 48,052</u>	<u>\$ 279,672</u>	<u>\$ (231,620)</u>
Cooperative extension program:				
Extension office	\$ 118,375	\$ 118,375	\$ 94,588	\$ 23,787
Total cooperative extension program	<u>\$ 118,375</u>	<u>\$ 118,375</u>	<u>\$ 94,588</u>	<u>\$ 23,787</u>
Total community development	<u>\$ 1,553,336</u>	<u>\$ 1,505,936</u>	<u>\$ 1,706,742</u>	<u>\$ (200,806)</u>

Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008 (Continued)

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund: (Continued)</b>				
Nondepartmental:				
Reserve for pay study	\$ 378,000	\$ 378,000	\$ -	\$ 378,000
Reserve for education reimbursement	10,000	10,000	3,510	6,490
Reserve for education maintenance and replacement	25,000	25,000	-	25,000
Reserve for maintenance and replacement	50,000	50,000	-	50,000
Reserve for contingencies	205,548	205,548	-	205,548
Total nondepartmental	<u>\$ 668,548</u>	<u>\$ 668,548</u>	<u>\$ 3,510</u>	<u>\$ 665,038</u>
Total General Fund	<u>\$ 30,612,028</u>	<u>\$ 30,783,724</u>	<u>\$ 31,004,948</u>	<u>\$ (221,224)</u>
<b>Special Revenue Funds:</b>				
<b>Virginia Public Assistance Fund:</b>				
Health and welfare:				
Welfare and social services:				
Welfare administration	\$ 1,574,321	\$ 1,574,321	\$ 1,494,044	\$ 80,277
Public assistance	207,004	249,421	269,764	(20,343)
Purchased services	550,754	469,919	515,382	(45,463)
Local only	2,000	2,000	3,422	(1,422)
Grants	51,807	42,490	42,200	290
Total welfare and social services	<u>\$ 2,385,886</u>	<u>\$ 2,338,151</u>	<u>\$ 2,324,812</u>	<u>\$ 13,339</u>
Total health and welfare	<u>\$ 2,385,886</u>	<u>\$ 2,338,151</u>	<u>\$ 2,324,812</u>	<u>\$ 13,339</u>
Total Virginia Public Assistance Fund	<u>\$ 2,385,886</u>	<u>\$ 2,338,151</u>	<u>\$ 2,324,812</u>	<u>\$ 13,339</u>
<b>Proffers Fund:</b>				
Capital projects:				
Landor turn lane project	\$ -	\$ -	\$ 304,908	\$ (304,908)
Total capital projects	<u>-</u>	<u>-</u>	<u>304,908</u>	<u>(304,908)</u>
Total Proffers Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,908</u>	<u>\$ (304,908)</u>
<b>Comprehensive Services Fund:</b>				
Health and welfare:				
Welfare and social services:				
Comprehensive services act	\$ 992,915	\$ 1,096,422	\$ 1,222,678	\$ (126,256)
Total health and welfare	<u>\$ 992,915</u>	<u>\$ 1,096,422</u>	<u>\$ 1,222,678</u>	<u>\$ (126,256)</u>
Total Comprehensive Services Fund	<u>\$ 992,915</u>	<u>\$ 1,096,422</u>	<u>\$ 1,222,678</u>	<u>\$ (126,256)</u>
<b>E-911 System Tax Fund:</b>				
Public safety:				
Other protection:				
E-911 Dispatch center	\$ 929,367	\$ 929,367	\$ 827,741	\$ 101,626
E-911 Street sign program	25,824	25,824	13,487	12,337
Total other protection	<u>\$ 955,191</u>	<u>\$ 955,191</u>	<u>\$ 841,228</u>	<u>\$ 113,963</u>
Total public safety	<u>\$ 955,191</u>	<u>\$ 955,191</u>	<u>\$ 841,228</u>	<u>\$ 113,963</u>
Total E-911 System Tax Fund	<u>\$ 955,191</u>	<u>\$ 955,191</u>	<u>\$ 841,228</u>	<u>\$ 113,963</u>

Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008 (Continued)

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Special Revenue Funds: (Continued)</b>				
<b>Law Library Fund:</b>				
Judicial administration:				
Law library	\$ 8,555	\$ 8,555	\$ 15,161	\$ (6,606)
Total judicial administration	<u>\$ 8,555</u>	<u>\$ 8,555</u>	<u>\$ 15,161</u>	<u>\$ (6,606)</u>
Total Law Library Fund	<u>\$ 8,555</u>	<u>\$ 8,555</u>	<u>\$ 15,161</u>	<u>\$ (6,606)</u>
<b>Tourism Fund:</b>				
Community development:				
Planning and community development:				
Tourism activities	\$ 189,138	\$ 194,138	\$ 99,992	\$ 94,146
Total planning and community development	<u>\$ 189,138</u>	<u>\$ 194,138</u>	<u>\$ 99,992</u>	<u>\$ 94,146</u>
Total Tourism Fund	<u>\$ 189,138</u>	<u>\$ 194,138</u>	<u>\$ 99,992</u>	<u>\$ 94,146</u>
<b>Industrial Development Authority Fund:</b>				
Community development:				
Planning and community development:				
Economic development	\$ -	\$ 600	\$ 5,468	\$ (4,868)
Total planning and community development	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 5,468</u>	<u>\$ (4,868)</u>
Total Industrial Development Authority Fund	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 5,468</u>	<u>\$ (4,868)</u>
<b>Housing Fund:</b>				
Community development:				
Planning and community development:				
Housing rehabilitation	\$ -	\$ 170,000	\$ 203,809	\$ (33,809)
Total planning and community development	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 203,809</u>	<u>\$ (33,809)</u>
Total Housing Fund	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 203,809</u>	<u>\$ (33,809)</u>
Total Special Revenue Funds	<u>\$ 4,531,685</u>	<u>\$ 4,763,057</u>	<u>\$ 5,018,056</u>	<u>\$ (254,999)</u>
<b>Debt Service Fund:</b>				
Debt service:				
Principal retirement	\$ 1,979,352	\$ 1,979,352	\$ 9,479,351	\$ (7,499,999)
Interest and other fiscal charges	2,056,448	2,056,448	1,808,776	247,672
Total Debt Service Fund	<u>\$ 4,035,800</u>	<u>\$ 4,035,800</u>	<u>\$ 11,288,127</u>	<u>\$ (7,252,327)</u>

Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008 (Continued)

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Capital Projects Funds:</b>				
<b>County Capital Improvements Fund:</b>				
Capital projects expenditures:				
County administration	\$ -	\$ 91,000	\$ 3,034,456	\$ (2,943,456)
Judicial administration	627,000	627,000	144,874	482,126
Public safety	2,907,820	2,958,985	2,764,790	194,195
Public works	4,623,000	4,773,000	386,445	4,386,555
Education	-	-	14,245,529	(14,245,529)
Parks, recreation and cultural	4,555,000	4,555,000	343,014	4,211,986
Community development	253,721	253,721	1,081,074	(827,353)
Total capital projects	<u>\$ 12,966,541</u>	<u>\$ 13,258,706</u>	<u>\$ 22,000,182</u>	<u>\$ (8,741,476)</u>
Total County Capital Projects Fund	<u>\$ 12,966,541</u>	<u>\$ 13,258,706</u>	<u>\$ 22,000,182</u>	<u>\$ (8,741,476)</u>
Total Primary Government	<u>\$ 52,146,054</u>	<u>\$ 52,841,287</u>	<u>\$ 69,311,313</u>	<u>\$ (16,470,026)</u>
<b>Discretely Presented Component Unit-School Board</b>				
<b>School Operating Fund:</b>				
Education:				
Administration of schools:				
School board	\$ 43,686	\$ 43,686	\$ 41,426	\$ 2,260
Executive administration services	299,072	299,072	307,556	(8,484)
Personnel	346,102	346,102	330,148	15,954
Fiscal services	248,821	248,821	247,563	1,258
Total administration of schools	<u>\$ 937,681</u>	<u>\$ 937,681</u>	<u>\$ 926,693</u>	<u>\$ 10,988</u>
Instruction costs:				
Elementary and secondary schools	\$ 27,478,161	\$ 27,478,161	\$ 27,504,558	\$ (26,397)
Total instruction costs	<u>\$ 27,478,161</u>	<u>\$ 27,478,161</u>	<u>\$ 27,504,558</u>	<u>\$ (26,397)</u>
Operating costs:				
Attendance and health services	\$ 532,684	\$ 532,684	\$ 502,300	\$ 30,384
Pupil transportation	2,634,078	2,634,078	2,568,813	65,265
Operation and maintenance of school plant	3,104,018	3,104,018	3,167,669	(63,651)
Total operating costs	<u>\$ 6,270,780</u>	<u>\$ 6,270,780</u>	<u>\$ 6,238,782</u>	<u>\$ 31,998</u>
Total education	<u>\$ 34,686,622</u>	<u>\$ 34,686,622</u>	<u>\$ 34,670,033</u>	<u>\$ 16,589</u>
Capital projects:				
Facilities	\$ 145,838	\$ 145,838	\$ 144,729	\$ 1,109
Total capital projects	<u>\$ 145,838</u>	<u>\$ 145,838</u>	<u>\$ 144,729</u>	<u>\$ 1,109</u>
Total School Fund	<u>\$ 34,832,460</u>	<u>\$ 34,832,460</u>	<u>\$ 34,814,762</u>	<u>\$ 17,698</u>

Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2008 (Continued)

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Discretely Presented Component Unit-School Board (Continued)</b>				
<b>School Cafeteria Fund:</b>				
Education:				
School food services:				
Administration of school food program	\$ 1,472,378	\$ 1,472,378	\$ 1,553,327	\$ (80,949)
USDA commodities	-	-	124,793	(124,793)
Total school food services	<u>1,472,378</u>	<u>1,472,378</u>	<u>1,678,120</u>	<u>(205,742)</u>
Total education	\$ 1,472,378	\$ 1,472,378	\$ 1,678,120	\$ (205,742)
Total School Cafeteria Fund	<u>\$ 1,472,378</u>	<u>\$ 1,472,378</u>	<u>\$ 1,678,120</u>	<u>\$ (205,742)</u>
<b>School Grant Fund:</b>				
Education:				
Instruction	\$ 897,130	\$ 1,216,271	\$ 1,028,481	\$ 187,790
Total education	<u>\$ 897,130</u>	<u>\$ 1,216,271</u>	<u>\$ 1,028,481</u>	<u>\$ 187,790</u>
Total School Grant Fund	<u>\$ 897,130</u>	<u>\$ 1,216,271</u>	<u>\$ 1,028,481</u>	<u>\$ 187,790</u>
<b>School Capital Improvements Fund:</b>				
Capital projects expenditures:				
Roof retrofit	\$ -	\$ -	\$ 66,800	\$ (66,800)
Security camera	58,000	58,000	79,234	(21,234)
New elementary school	-	4,146,714	-	4,146,714
General school capital projects	2,064,904	2,064,904	-	2,064,904
School vehicles	76,099	76,099	161,274	(85,175)
Total capital projects	<u>\$ 2,199,003</u>	<u>\$ 6,345,717</u>	<u>\$ 307,308</u>	<u>\$ 6,038,409</u>
Debt service:				
Principal retirement	\$ 264,904	\$ 264,904	\$ 264,904	\$ -
Interest and other fiscal charges	24,997	24,997	24,997	-
Total debt service	<u>\$ 289,901</u>	<u>\$ 289,901</u>	<u>\$ 289,901</u>	<u>\$ -</u>
Total School Capital Improvements Fund	<u>\$ 2,488,904</u>	<u>\$ 6,635,618</u>	<u>\$ 597,209</u>	<u>\$ 6,038,409</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 39,690,872</u>	<u>\$ 44,156,727</u>	<u>\$ 38,118,572</u>	<u>\$ 6,038,155</u>