



New River Valley Regional Jail
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MEMORANDUM

Bland County

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

Carroll County

Andrew Jackson
Nikki Shank (A)
J.B. Gardner, Sheriff
Ch. Dep. Gary Bourne

Floyd County

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Shannon Zeman, Sheriff
Deputy Bruce Turner (A)

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Mark Givens (A)
Morgan Millirons, Sheriff

Grayson County

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Mitch Smith (A)
Richard Vaughn, Sheriff
Ch. Dep. David Ashby (A)
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Pulaski County

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Andy McCready
James A. Davis, Sheriff
Major Mike Alderman (A)

City of Radford

Gary A. Young
Larry Humphrey (A)
Mark R. Armentrout, Sheriff
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Wythe County

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

Superintendent

Gerald A. McPeak

Assistant Superintendent

Thomas E. Lawson

TO: New River Valley Regional Jail Authority Members

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

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

FROM: Superintendent Gerald A. McPeak

Date: JULY 02, 2013

Subject: Budget for FY July 01, 2013 to June 30, 2014

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, 2013 to June 30, 2014.

The budget has 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 unanimous vote at the New River Valley Regional Jail Authority meeting held on June 14, 2013.

The cost per inmate day (*per diem*) will increase for FY 2013/2014. The cost per day will increase from **\$29.20** to **\$30.13**, an overall increase of **\$0.93**. The members' actual daily use, multiplied by the *per diem* forms the basis for the members' annual cost to house an inmate at the Regional Jail.

The increase to per diem in the FY 2013/2014 budget cycle was necessary to fund additional staff for the Jail's medical department. Steady increases in the inmate population have placed a strain on the medical department and made it very difficult for it to keep up with the demand placed on it by an

inmate population with ever increasing serious medical needs. Many inmates who are committed have extensive and/or chronic medical or mental health issues related to long term alcohol and drug abuse. Staff recommended the addition of skilled medical personnel to help deal with these issues in an attempt to divert inmates from extended hospital stays. The addition of a family nurse practitioner, registered nurse and pharmacy technician should help reduce the numbers of inmates being transported to outside medical care facilities and thereby reduce the overall cost of providing medical services to inmates.

It should also be noted that at its June 14, 2013 meeting, the NRVJR Authority voted to reduce its fund balance policy from 20% to 10%.

Revenue funds were **not** allocated to refund or replenish reserve accounts in FY 2013/2014 as directed in the Master Indenture. Funds in the amount of \$14,726.91 were removed from the Repair and Replacement reserve account to pay for the replacement of a large roll-up door in the facility's sallyport.

Budget highlights for FY 2013/2014 are as follows:

The NRVJR will not be required to make a payment as it has in previous years to cover its portion of reduction in state aide to localities.

The FY 2013/2014 operating budget is based primarily on the operational needs of the facility for this fiscal year. No capital improvement projects are included in this budget cycle.

Notable changes with regard to FY 2013/2014 revenue projections include:

- ❖ **Decrease** in per diems collected from member jurisdictions in the amount of \$2,400,310.01 (Avg. \$218,210.00 monthly) through the third quarter of FY 12/13. This came as a result of the Jail Authority voting to suspend paying per diems on State Responsible convicted felons. Similar numbers may be expected during the FY 2013/2104 budget cycle.
- ❖ Use Vacancy Savings funds from the Compensation Boards Permanent Personnel and Equipment Expenses funds to off-set budget shortfalls in the amount of \$316,220.00. These funds will be used to off-set fuel costs, postage costs, telecommunications costs, police supplies fund unexpected building maintenance and repair costs.
- ❖ Requested and collected from the Compensation Board \$77,067.00 to off-set medical costs associated with the care of state responsible inmates in FY 2012/2013.

Similar requests will be made during the FY 2013/2014 budget cycle.

- ❖ Compensation Board funded 3% salary increase for all employees.

Notable changes with regard to FY 2013/2014 expenditure projections include:

- ❖ **Decrease** of 9.1% in health insurance premiums made possible, in part, due to the actions the Authority took in FY 2012/2013 to offer more affordable rates to its employees.
- ❖ **Increase** of \$315,631.00 to cover the cost of additional medical staff as previously stated.

The FY 2013/2014 operating budget for the New River Valley Regional Jail Authority is based on an average daily inmate population of 698 locally responsible inmates. Please be aware 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 698 inmates **MUST** be met 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.

The continued instability of the economy, budget reductions on the state level, increasing energy costs and unexpected expenditures such as equipment repair and replacement and inmate medical expenses may all have a negative impact on the budget that will be difficult, if not impossible, to predict.

Actions taken by the Authority to increase the medical staff are predicted to have a positive influence on the budget overall as previously stated. Recent decreases in fuel costs, if they remain in effect, will also be beneficial. Staff is also currently negotiating with a different vendor in efforts to further reduce fuel costs. Significant savings may result from these negotiations.

I think it is also important to mention that due to the efforts of Staff and the various Committees serving the Authority major efforts are being undertaken to reduce the financial burden on member jurisdictions. These projects are representative of the efforts being made by this administration to become more fiscally responsible and improve public relations.

The addition of the solar thermal energy system has reduced energy costs. Since May of 2012 the system has produced an estimated 1,370 BTU's (in millions) which has caused an almost 11% decrease in natural gas costs compared to 2011. Natural gas prices have fluctuated during this time which affects costs as

well. An overall reduction in cubic feet of natural gas used continues to be realized. The potential to increase productivity and cost savings exists if the Authority would consider a capital expenditure to add the kitchen to the systems capability.

The garden project that has been implemented continues to allow the NRVJR to reduce food costs. In its second year of operation, the garden produced over 8,400 pounds of produce, doubling its first year production. Favorable growing conditions thus far this year are expected to allow us to increase yields yet again.

I wish to thank the members of the Finance Committee and the Treasurer for your continued support and assistance in the preparation of this document. Your experience, wisdom and knowledge continue to prove to be invaluable.

The Administrative staff will evaluate the budget on a monthly basis. Any area/s of concern will be brought to your attention without delay.

Gerald A. 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>
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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.

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.

<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.

FUND 6
NEW RIVER VALLEY REGIONAL JAIL AUTHORITY
REPAIR AND REPLACEMENT RESERVE ACCOUNT
To be held by or at the direction of the Authority

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.

FUND 7

NEW RIVER VALLEY REGIONAL JAIL AUTHORITY

GENERAL RESERVE ACCOUNT

To be held by or at the direction of the Authority

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.

NEW RIVER VALLEY REGIONAL JAIL
REVENUES & EXPENDITURES
July 2012 through June 2013

	Budget	Jul '12 - Jun 13	\$ Over Budget	% of Budget	FY 13-14 Budget
Income					
400 · Bland	142,893.00	132,246.80	-10,646.20	92.55%	229,741.00
401 · Carroll	1,015,179.00	938,692.40	-76,486.60	92.47%	1,326,172.00
402 · Giles	853,294.00	777,829.60	-75,464.40	91.16%	798,174.00
403 · Grayson	593,052.00	543,412.00	-49,640.00	91.63%	712,544.00
404 · Floyd	372,054.24	354,692.40	-17,361.84	95.33%	449,600.00
405 · Pulaski	1,959,612.00	1,822,050.80	-137,561.20	92.98%	1,963,180.00
406 · Radford	713,309.36	655,102.00	-58,207.36	91.84%	698,142.00
407 · Wythe	1,359,109.76	1,244,865.60	-114,244.16	91.59%	1,495,683.00
409 · St. Comp Salary Reimbursement	8,282,675.00	8,317,159.66	34,484.66	100.42%	8,847,881.00
410 · St Comp Brd Medical	77,083.44	77,067.36	-16.08	99.98%	87,940.00
412 · State Per Diem Warrant	2,287,530.00	2,293,850.60	6,320.60	100.28%	2,191,330.00
416 · H.E.M Programs	30,316.77	26,548.97	-3,767.80	87.57%	0.00
419 · Work Release Program	9,303.61	8,528.53	-775.08	91.67%	16,000.00
420 · Interest Income	1,242.01	-171.65	-1,413.66	-13.82%	2,881.00
421 · Inmate Telephone Income	326,323.55	385,605.67	59,282.12	118.17%	375,105.00
425 · Miscellaneous Revenue	52,389.48	51,744.35	-645.13	98.77%	80,240.00
426 · St Comp Brd Budget Reimbursemen	342,989.00	353,739.22	10,750.22	103.13%	316,220.00
428 · Surplus of Jail Property	429.56	643.53	213.97	149.81%	100.00
432 · Inmate Cost Recovery	51,476.58	52,556.72	1,080.14	102.1%	37,792.00
434 · Fees	12,263.49	12,665.00	401.51	103.27%	12,256.00
451 · New Construction Start-Up	-22,274.00	0.00	22,274.00	0.0%	0.00
452 · Transfer of Funds	793,538.96	0.00	-793,538.96	0.0%	0.00
Total Income	19,253,790.81	18,048,829.56	-1,204,961.25	93.74%	19,640,981.00
Gross Profit	19,253,790.81	18,048,829.56	-1,204,961.25	93.74%	19,640,981.00
Expense					
Employee Costs					
500 · Salaries & Wages	7,765,243.65	8,153,803.24	388,559.59	105.0%	8,420,437.00
501 · Compensatory Overtime	4,494.03	4,377.44	-116.59	97.41%	9,539.00
505 · LODA Claims	52,691.00	48,300.00	-4,391.00	91.67%	46,655.00
506 · FICA Tax	544,144.74	570,040.86	25,896.12	104.76%	644,163.00
507 · Unemployment Insurance	64,229.21	58,876.49	-5,352.72	91.67%	45,000.00
508 · Employee Health Insurance	1,509,956.00	1,528,608.74	18,652.74	101.24%	1,481,482.00
510 · Workers Comp	122,858.00	112,619.48	-10,238.52	91.67%	129,968.00
511 · Employee Retirement Exp (VRS)	963,910.65	975,159.49	11,248.84	101.17%	1,121,602.00
512 · Group Life Ins (VRS)	88,653.06	84,598.18	-4,054.88	95.43%	100,203.00
520 · Employee Physicals	5,444.00	4,457.00	-987.00	81.87%	7,704.00
523 · Employee Development	1,909.14	1,750.27	-158.87	91.68%	336.00
524 · Criminal Justice Training	66,150.00	66,150.00	0.00	100.0%	85,000.00
525 · Employee Uniform Costs	6,497.75	6,731.13	233.38	103.59%	10,302.00
526 · Employee Replacement Uniform	36,161.56	33,528.40	-2,633.16	92.72%	30,000.00
527 · Employee Recognition	15,957.93	14,676.29	-1,281.64	91.97%	25,500.00
Total Employee Costs	11,248,300.72	11,663,677.01	415,376.29	103.69%	12,157,891.00
Medical Costs					
530 · Salaries & Wages	482,070.53	504,828.54	22,758.01	104.72%	724,246.00
531 · FICA Tax	37,066.18	39,017.23	1,951.05	105.26%	55,483.00
532 · Unemployment Insurance	4,878.76	4,472.00	-406.76	91.66%	10,733.00
533 · Employee Health Insurance	78,676.00	78,902.57	226.57	100.29%	101,280.00
534 · Workers Comp	5,311.29	4,868.52	-442.77	91.66%	6,840.00
535 · Employee Retirement Exp (VRS)	59,288.56	59,412.67	124.11	100.21%	96,606.00
537 · Trigon Health Ins/Pharmacy	192,360.06	199,696.87	7,336.81	103.81%	298,430.00
538 · Group Life Ins (VRS)	3,445.00	3,610.17	165.17	104.79%	8,631.00
541 · Medical Supplies/Pharmaceutica	153,392.21	159,402.25	6,010.04	103.92%	240,023.00
542 · Mental Health/Sub Abuse	458.00	420.00	-38.00	91.7%	378.00
Total Medical Costs	1,016,946.59	1,054,630.82	37,684.23	103.71%	1,542,650.00
Building Costs					
556 · Maintenance Inside	31,054.03	31,226.82	172.79	100.56%	27,200.00
557 · Maintenance Outside	10,074.00	9,234.63	-839.37	91.67%	12,750.00
558 · Electricity	395,342.52	433,408.31	38,065.79	109.63%	405,401.00

NEW RIVER VALLEY REGIONAL JAIL
REVENUES & EXPENDITURES
July 2012 through June 2013

	Budget	Jul '12 - Jun 13	\$ Over Budget	% of Budget	FY 13-14 Budget
559 · Gas (Natural Gas)	220,939.05	238,413.84	17,474.79	107.91%	223,598.00
560 · Fuel for Auxilliary Generator	9,240.00	9,239.65	-0.35	100.0%	17,000.00
561 · Water Service (Town of Dublin)	119,247.61	131,131.78	11,884.17	109.97%	120,000.00
562 · Sewer Service (Town of Dublin)	83,688.29	93,202.96	9,514.67	111.37%	86,000.00
563 · Garbage Disposal (Town of Dubl)	7,525.83	8,652.77	1,126.94	114.97%	7,300.00
564 · Property Insurance (VACo)	45,157.00	45,157.00	0.00	100.0%	46,789.00
565 · Pest Control	1,473.00	1,485.00	12.00	100.82%	1,431.00
566 · Storage Building	6,250.00	0.00	-6,250.00	0.0%	0.00
598 · Landscape & Garden Supply	89.98	366.34	276.36	407.14%	150.00
599 · Equipment Maintenance	101.21	92.48	-8.73	91.37%	0.00
Total Building Costs	930,182.52	1,001,611.58	71,429.06	107.68%	947,619.00
Administrative Costs					
575 · Magistrates supplies	323.90	296.95	-26.95	91.68%	550.00
576 · Postage	1,348.43	1,542.05	193.62	114.36%	1,275.00
577 · Office Supplies	26,292.93	24,749.43	-1,543.50	94.13%	8,500.00
579 · Dues and Memberships	817.71	750.00	-67.71	91.72%	1,530.00
580 · Printing Expense	1,040.43	953.63	-86.80	91.66%	2,289.00
581 · Advertisement Expense	1,257.69	1,153.20	-104.49	91.69%	0.00
582 · Office Equipment	694.29	0.00	-694.29	0.0%	0.00
583 · Office Furniture	1,500.00	0.00	-1,500.00	0.0%	0.00
Total Administrative Costs	33,275.38	29,445.26	-3,830.12	88.49%	14,144.00
Service Contract Costs					
600 · Security System Repair	1,871.00	1,715.16	-155.84	91.67%	656.00
601 · Repeater Site Rental	9,388.00	10,580.60	1,192.60	112.7%	12,000.00
602 · Copiers	32,387.70	31,618.26	-769.44	97.62%	35,000.00
604 · Computers	68,077.99	67,918.07	-159.92	99.77%	50,000.00
607 · Heating, Ventilation/Air Condit	46,777.34	42,879.66	-3,897.68	91.67%	2,800.00
608 · Accounting System	4,226.00	4,201.18	-24.82	99.41%	6,000.00
609 · Radios	2,844.49	2,950.75	106.26	103.74%	4,176.00
610 · Live Scan	3,333.94	0.00	-3,333.94	0.0%	0.00
612 · Kitchen Equipment Maintenance	23,059.00	21,442.42	-1,616.58	92.99%	19,429.00
613 · Fire Suppression Equip Maint	17,560.86	16,097.26	-1,463.60	91.67%	17,850.00
614 · Audit Expense	23,353.00	21,407.00	-1,946.00	91.67%	17,000.00
615 · Attorney Fees	48,885.71	47,220.96	-1,664.75	96.6%	17,028.00
616 · Water Treatment Contract	1,255.00	1,380.00	125.00	109.96%	1,656.00
617 · Generator Maintenance Contract	1,898.13	1,739.65	-158.48	91.65%	4,175.00
618 · Video Arraignment Contact	653.33	2,169.48	1,516.15	332.07%	906.00
619 · Engineering Fees	2,500.00	0.00	-2,500.00	0.0%	0.00
657 · Kitchen Equipment Replacement	5,753.86	6,017.89	264.03	104.59%	7,372.00
Total Service Contract Costs	293,825.35	279,338.34	-14,487.01	95.07%	196,048.00
Telecommunications Costs					
620 · Fax and Telephone	16,401.21	17,526.38	1,125.17	106.86%	17,376.00
621 · Telephone Long Distance	6,783.42	6,685.63	-97.79	98.56%	4,958.00
623 · Cellular Telephones	8,324.04	8,289.87	-34.17	99.59%	6,386.00
Total Telecommunications Costs	31,508.67	32,501.88	993.21	103.15%	28,720.00
Vehicle Costs					
636 · Vehicle Repairs	3,385.00	4,307.39	922.39	127.25%	2,100.00
637 · Vehicle Insurance	12,934.00	11,856.00	-1,078.00	91.67%	13,860.00
638 · Towing	136.43	275.00	138.57	201.57%	0.00
639 · Vehicle Fuel	131,399.00	142,102.39	10,703.39	108.15%	23,705.00
640 · Tires	5,806.15	6,268.56	462.41	107.96%	6,531.00
641 · Oil and Lubricants	3,323.62	3,493.74	170.12	105.12%	2,735.00
642 · Parts and Supplies	3,295.46	4,114.59	819.13	124.86%	2,088.00
643 · Gas Card	3,545.09	3,732.05	186.96	105.27%	1,873.00
644 · Vehicle Replacement	180,422.00	165,386.50	-15,035.50	91.67%	0.00
Total Vehicle Costs	344,246.75	341,536.22	-2,710.53	99.21%	52,892.00

NEW RIVER VALLEY REGIONAL JAIL
REVENUES & EXPENDITURES
 July 2012 through June 2013

	Budget	Jul '12 - Jun 13	\$ Over Budget	% of Budget	FY 13-14 Budget
Inmate Services Costs					
654 · Food Service	828,187.16	872,835.59	44,648.43	105.39%	746,881.00
658 · Pre-Existing Inmate Medical	146,640.00	152,545.44	5,905.44	104.03%	109,152.00
Total Inmate Services Costs	974,827.16	1,025,381.03	50,553.87	105.19%	856,033.00
Custodial Costs					
668 · Cleaning Supplies	21,494.00	19,702.86	-1,791.14	91.67%	19,000.00
669 · Cleaning Equipment	138.00	126.16	-11.84	91.42%	191.00
670 · Toiletries	38,045.53	34,874.82	-3,170.71	91.67%	32,044.00
Total Custodial Costs	59,677.53	54,703.84	-4,973.69	91.67%	51,235.00
Travel Costs					
698 · Lodging	914.00	1,230.41	316.41	134.62%	1,539.00
699 · Meals	452.00	721.21	269.21	159.56%	159.00
700 · Mileage Reimbursement	710.00	948.80	238.80	133.63%	939.00
Total Travel Costs	2,076.00	2,900.42	824.42	139.71%	2,637.00
Inmate Uniform Costs					
803 · Inmate Other Expenses	421.78	46.20	-375.58	10.95%	0.00
Total Inmate Uniform Costs	421.78	46.20	-375.58	10.95%	0.00
Training and Operational Suppli					
804 · Police Supplies	95,128.00	87,228.64	-7,899.36	91.7%	62,900.00
805 · Operational Supplies	6,340.82	6,248.63	-92.19	98.55%	7,500.00
806 · Training	3,047.00	2,831.47	-215.53	92.93%	2,000.00
Training and Operational Suppli - Oth	0.00	3,000.00	3,000.00	100.0%	0.00
Total Training and Operational Suppli	104,515.82	99,308.74	-5,207.08	95.02%	72,400.00
1103 · Debt Service	3,720,577.54	3,720,421.98	-155.56	100.0%	3,718,712.00
1104 · State Reductions Comm VA	493,409.00	493,409.00	0.00	100.0%	0.00
Total Expense	19,253,790.81	19,798,912.32	545,121.51	102.83%	19,640,981.00
	0.00	-1,750,082.76	-1,750,082.76	100.0%	0.00
	0.00	-1,750,082.76	-1,750,082.76	100.0%	0.00