

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Board of Supervisors:					
110-1101-401.11-01	REGULAR	\$178,200	\$176,996	(\$1,204)	-0.7%
110-1101-401.21-01	FICA	\$11,077	\$11,002	(\$75)	-0.7%
110-1101-401.21-02	MEDICARE	\$2,590	\$2,572	(\$18)	-0.7%
110-1101-401.31-90	OTHER PROFESSIONAL SER	\$1,760	\$1,760	\$0	0.0%
110-1101-401.35-01	PRINTING & BINDING	\$200	\$200	\$0	0.0%
110-1101-401.36-01	ADVERTISING	\$18,000	\$18,000	\$0	0.0%
110-1101-401.52-30	TELEPHONE SERVICES	\$8,775	\$10,695	\$1,920	21.9%
110-1101-401.55-10	MILEAGE	\$3,152	\$2,895	(\$257)	-8.2%
110-1101-401.55-30	SUBSISTENCE & LODGING	\$4,700	\$5,320	\$620	13.2%
110-1101-401.55-40	EDUCATION & TRAINING	\$2,750	\$5,100	\$2,350	85.5%
110-1101-401.58-10	DUES & ASSOC MEMBERSHIPS	\$29,198	\$29,149	(\$49)	-0.2%
110-1101-401.58-40	MEETING EXPENSES	\$800	\$800	\$0	0.0%
110-1101-401.58-99	RECOGNITNS/AWARDS/SYMPHY	\$2,500	\$1,100	(\$1,400)	-56.0%
110-1101-401.60-01	OFFICE SUPPLIES	\$3,000	\$3,000	\$0	0.0%
Board of Supervisors Total		\$266,702	\$268,589	\$1,887	0.7%
County Administration					
110-1210-402.11-01	REGULAR	\$535,506	\$726,251	\$190,745	35.6%
110-1210-402.21-01	FICA	\$28,001	\$36,755	\$8,754	31.3%
110-1210-402.21-02	MEDICARE	\$7,382	\$10,140	\$2,758	37.4%
110-1210-402.22-10	RETIREMENT	\$50,673	\$68,649	\$17,976	35.5%
110-1210-402.23-10	HEALTH INSURANCE	\$71,897	\$74,831	\$2,934	4.1%
110-1210-402.24-01	INSURANCE	\$7,001	\$9,484	\$2,483	35.5%
110-1210-402.27-10	SELF INSURED	\$429	\$581	\$152	35.4%
110-1210-402.33-11	AUTO REPAIRS & MAINT	\$1,403	\$1,403	\$0	0.0%
110-1210-402.33-20	MAINTENANCE SVC CONTRACTS	\$2,216	\$2,216	\$0	0.0%
110-1210-402.35-01	PRINTING & BINDING	\$100	\$100	\$0	0.0%
110-1210-402.52-10	POSTAL SERVICES	\$697	\$697	\$0	0.0%
110-1210-402.52-30	TELEPHONE SERVICES	\$4,354	\$4,354	\$0	0.0%
110-1210-402.53-05	MOTOR VEHICLE INSURANCE	\$278	\$278	\$0	0.0%
110-1210-402.55-30	SUBSISTENCE & LODGING	\$1,700	\$1,700	\$0	0.0%
110-1210-402.55-40	EDUCATION & TRAINING	\$1,460	\$1,460	\$0	0.0%
110-1210-402.58-10	DUES & ASSOC MEMBERSHIPS	\$5,695	\$5,695	\$0	0.0%
110-1210-402.58-40	MEETING EXPENSES	\$2,450	\$2,450	\$0	0.0%
110-1210-402.58-45	EMPLOYEE RELATIONS	\$8,500	\$8,500	\$0	0.0%
110-1210-402.58-99	RECOGNITNS/AWARDS/SYMPHY	\$600	\$600	\$0	0.0%
110-1210-402.60-01	OFFICE SUPPLIES	\$4,765	\$4,765	\$0	0.0%
110-1210-402.60-08	VEHICLE & EQUIPMENT FUELS	\$680	\$680	\$0	0.0%
110-1210-402.60-12	BOOKS & SUBSCRIPTIONS	\$8,965	\$8,965	\$0	0.0%
County Administration		\$744,752	\$970,554	\$225,802	30.3%
County Attorney					
110-1221-402.11-01	REGULAR	\$701,670	\$704,418	\$2,748	0.4%
110-1221-402.21-01	FICA	\$38,748	\$39,221	\$473	1.2%
110-1221-402.21-02	MEDICARE	\$9,874	\$9,976	\$102	1.0%
110-1221-402.22-10	RETIREMENT	\$66,549	\$66,705	\$156	0.2%
110-1221-402.23-10	HEALTH INSURANCE	\$112,095	\$92,696	(\$19,399)	-17.3%
110-1221-402.24-01	INSURANCE	\$11,274	\$11,408	\$134	1.2%
110-1221-402.27-10	SELF INSURED	\$491	\$563	\$72	14.7%
110-1221-402.31-50	LEGAL SERVICES	\$50,000	\$50,000	\$0	0.0%
110-1221-402.33-11	AUTO REPAIRS & MAINT	\$1,253	\$300	(\$953)	-76.1%
110-1221-402.33-20	MAINTENANCE SVC CONTRACTS	\$2,612	\$2,612	\$0	0.0%
110-1221-402.35-01	PRINTING & BINDING	\$100	\$100	\$0	0.0%
110-1221-402.39-10	SOFTWARE APPLICATIONS	\$7,000	\$8,120	\$1,120	16.0%
110-1221-402.52-10	POSTAL SERVICES	\$1,000	\$1,000	\$0	0.0%

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110-1221-402.52-30	TELEPHONE SERVICES	\$1,687	\$1,255	(\$432)	-25.6%
110-1221-402.53-05	MOTOR VEHICLE INSURANCE	\$278	\$278	\$0	0.0%
110-1221-402.54-10	LEASE/RENTAL EQUIPMENT	\$3,150	\$3,150	\$0	0.0%
110-1221-402.55-10	MILEAGE	\$5,363	\$5,454	\$91	1.7%
110-1221-402.55-30	SUBSISTENCE & LODGING	\$10,578	\$7,068	(\$3,510)	-33.2%
110-1221-402.55-40	EDUCATION & TRAINING	\$3,850	\$4,550	\$700	18.2%
110-1221-402.58-10	DUES & ASSOC MEMBERSHIPS	\$3,115	\$3,115	\$0	0.0%
110-1221-402.60-01	OFFICE SUPPLIES	\$4,800	\$4,800	\$0	0.0%
110-1221-402.60-08	VEHICLE & EQUIPMENT FUELS	\$150	\$150	\$0	0.0%
110-1221-402.60-12	BOOKS & SUBSCRIPTIONS	\$8,800	\$8,800	\$0	0.0%
110-1221-402.80-07	COMPUTER EQUIPMENT	\$0	\$250	\$250	n/a
County Attorney		\$1,044,437	\$1,025,989	(\$18,448)	-1.8%
Human Resources					
110-1222-402.11-01	REGULAR	\$430,173	\$440,872	\$10,699	2.5%
110-1222-402.12-01	OVERTIME	\$1,063	\$617	(\$446)	-42.0%
110-1222-402.21-01	FICA	\$25,619	\$26,267	\$648	2.5%
110-1222-402.21-02	MEDICARE	\$5,991	\$6,143	\$152	2.5%
110-1222-402.22-10	RETIREMENT	\$40,588	\$41,603	\$1,015	2.5%
110-1222-402.23-10	HEALTH INSURANCE	\$69,580	\$69,580	\$0	0.0%
110-1222-402.24-01	INSURANCE	\$5,607	\$5,747	\$140	2.5%
110-1222-402.27-10	SELF INSURED	\$345	\$353	\$8	2.3%
110-1222-402.28-20	EDUC TUITION ASSISTANCE	\$35,000	\$50,000	\$15,000	42.9%
110-1222-402.35-01	PRINTING & BINDING	\$800	\$300	(\$500)	-62.5%
110-1222-402.36-01	ADVERTISING	\$18,488	\$40,000	\$21,512	116.4%
110-1222-402.52-10	POSTAL SERVICES	\$250	\$250	\$0	0.0%
110-1222-402.52-30	TELEPHONE SERVICES	\$1,402	\$1,402	\$0	0.0%
110-1222-402.54-10	LEASE/RENTAL EQUIPMENT	\$5,891	\$5,891	\$0	0.0%
110-1222-402.55-10	MILEAGE	\$906	\$2,751	\$1,845	203.6%
110-1222-402.55-30	SUBSISTENCE & LODGING	\$1,320	\$5,490	\$4,170	315.9%
110-1222-402.55-40	EDUCATION & TRAINING	\$1,557	\$2,495	\$938	60.2%
110-1222-402.58-10	DUES & ASSOC MEMBERSHIPS	\$909	\$864	(\$45)	-5.0%
110-1222-402.58-45	EMPLOYEE RELATIONS	\$20,000	\$20,000	\$0	0.0%
110-1222-402.58-46	PRE-EMPLOYMENT EXPENSES	\$9,500	\$9,500	\$0	0.0%
110-1222-402.58-47	IN-HOUSE TRAINING	\$60,000	\$55,000	(\$5,000)	-8.3%
110-1222-402.58-48	DRUG TESTING	\$1,245	\$1,245	\$0	0.0%
110-1222-402.60-01	OFFICE SUPPLIES	\$8,000	\$11,000	\$3,000	37.5%
110-1222-402.60-12	BOOKS & SUBSCRIPTIONS	\$2,500	\$500	(\$2,000)	-80.0%
Human Resources		\$746,734	\$797,870	\$51,136	6.8%
Independent Auditor					
110-1224-402.31-20	AUDIT SERVICES	\$129,000	\$132,285	\$3,285	2.5%
110-1224-402.31-60	OTH FINANCIAL CONSULTANTS	\$55,597	\$65,622	\$10,025	18.0%
Independent Auditor		\$184,597	\$197,907	\$13,310	7.2%
Commissioner of Revenue					
110-1231-403.11-01	REGULAR	\$928,519	\$955,852	\$27,333	2.9%
110-1231-403.12-01	OVERTIME	\$2,762	\$2,569	(\$193)	-7.0%
110-1231-403.13-01	PART-TIME	\$0	\$4,975	\$4,975	n/a
110-1231-403.21-01	FICA	\$54,766	\$56,718	\$1,952	3.6%
110-1231-403.21-02	MEDICARE	\$12,918	\$13,444	\$526	4.1%
110-1231-403.22-10	RETIREMENT	\$88,060	\$90,540	\$2,480	2.8%
110-1231-403.23-10	HEALTH INSURANCE	\$202,426	\$207,677	\$5,251	2.6%
110-1231-403.24-01	INSURANCE	\$12,551	\$13,465	\$914	7.3%
110-1231-403.27-10	SELF INSURED	\$1,982	\$2,326	\$344	17.4%
110-1231-403.31-90	OTHER PROFESSIONAL SER	\$0	\$3,500	\$3,500	n/a

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110-1231-403.33-11	AUTO REPAIRS & MAINT	\$545	\$545	\$0	0.0%
110-1231-403.33-20	MAINTENANCE SVC CONTRACTS	\$2,103	\$1,103	(\$1,000)	-47.6%
110-1231-403.36-01	ADVERTISING	\$1,468	\$1,468	\$0	0.0%
110-1231-403.52-10	POSTAL SERVICES	\$10,056	\$10,056	\$0	0.0%
110-1231-403.52-30	TELEPHONE SERVICES	\$1,313	\$1,313	\$0	0.0%
110-1231-403.53-05	MOTOR VEHICLE INSURANCE	\$278	\$278	\$0	0.0%
110-1231-403.54-10	LEASE/RENTAL EQUIPMENT	\$936	\$936	\$0	0.0%
110-1231-403.55-10	MILEAGE	\$714	\$625	(\$89)	-12.5%
110-1231-403.55-30	SUBSISTENCE & LODGING	\$1,516	\$894	(\$622)	-41.0%
110-1231-403.55-40	EDUCATION & TRAINING	\$920	\$1,400	\$480	52.2%
110-1231-403.58-10	DUES & ASSOC MEMBERSHIPS	\$370	\$625	\$255	68.9%
110-1231-403.60-01	OFFICE SUPPLIES	\$13,304	\$13,304	\$0	0.0%
110-1231-403.60-08	VEHICLE & EQUIPMENT FUELS	\$350	\$0	(\$350)	-100.0%
110-1231-403.60-12	BOOKS & SUBSCRIPTIONS	\$22,027	\$24,641	\$2,614	11.9%
110-1231-403.60-24	NON STATE FUNDED BUS EXPS	\$8,900	\$8,900	\$0	0.0%
Commissioner of Revenue		\$1,368,784	\$1,417,154	\$48,370	3.5%
Assessment					
110-1232-403.11-01	REGULAR	\$562,030	\$580,846	\$18,816	3.3%
110-1232-403.13-01	PART-TIME	\$78,037	\$94,216	\$16,179	20.7%
110-1232-403.14-01	BOARDS & COMMISSIONS	\$0	\$5,796	\$5,796	n/a
110-1232-403.21-01	FICA	\$38,491	\$40,882	\$2,391	6.2%
110-1232-403.21-02	MEDICARE	\$9,002	\$9,561	\$559	6.2%
110-1232-403.22-10	RETIREMENT	\$53,192	\$54,978	\$1,786	3.4%
110-1232-403.23-10	HEALTH INSURANCE	\$93,252	\$105,999	\$12,747	13.7%
110-1232-403.24-01	INSURANCE	\$8,035	\$8,587	\$552	6.9%
110-1232-403.27-10	SELF INSURED	\$10,380	\$14,572	\$4,192	40.4%
110-1232-403.31-90	OTHER PROFESSIONAL SER	\$0	\$32,500	\$32,500	n/a
110-1232-403.33-11	AUTO REPAIRS & MAINT	\$7,836	\$7,836	\$0	0.0%
110-1232-403.33-20	MAINTENANCE SVC CONTRACTS	\$650	\$650	\$0	0.0%
110-1232-403.36-01	ADVERTISING	\$0	\$1,700	\$1,700	n/a
110-1232-403.52-10	POSTAL SERVICES	\$1,300	\$3,104	\$1,804	138.8%
110-1232-403.52-30	TELEPHONE SERVICES	\$3,140	\$3,640	\$500	15.9%
110-1232-403.53-05	MOTOR VEHICLE INSURANCE	\$2,776	\$2,776	\$0	0.0%
110-1232-403.55-40	EDUCATION & TRAINING	\$3,750	\$3,930	\$180	4.8%
110-1232-403.58-10	DUES & ASSOC MEMBERSHIPS	\$1,645	\$1,470	(\$175)	-10.6%
110-1232-403.60-01	OFFICE SUPPLIES	\$5,000	\$7,000	\$2,000	40.0%
110-1232-403.60-08	VEHICLE & EQUIPMENT FUELS	\$7,000	\$5,500	(\$1,500)	-21.4%
110-1232-403.60-11	UNIFORMS	\$300	\$300	\$0	0.0%
110-1232-403.60-12	BOOKS & SUBSCRIPTIONS	\$1,000	\$1,000	\$0	0.0%
110-1232-403.80-02	FURNITURE & FIXTURES	\$0	\$1,200	\$1,200	n/a
Assessment		\$886,816	\$988,043	\$101,227	11.4%
Treasurer					
110-1241-404.11-01	REGULAR	\$1,050,773	\$1,084,194	\$33,421	3.2%
110-1241-404.12-01	OVERTIME	\$9,310	\$9,569	\$259	2.8%
110-1241-404.13-01	PART-TIME	\$0	\$20,849	\$20,849	n/a
110-1241-404.21-01	FICA	\$61,446	\$64,614	\$3,168	5.2%
110-1241-404.21-02	MEDICARE	\$14,643	\$15,434	\$791	5.4%
110-1241-404.22-10	RETIREMENT	\$99,315	\$102,486	\$3,171	3.2%
110-1241-404.23-10	HEALTH INSURANCE	\$206,204	\$198,708	(\$7,496)	-3.6%
110-1241-404.24-01	INSURANCE	\$14,655	\$15,165	\$510	3.5%
110-1241-404.27-10	SELF INSURED	\$819	\$861	\$42	5.1%
110-1241-404.33-10	REPAIRS & MAINTENANCE	\$1,850	\$1,850	\$0	0.0%
110-1241-404.33-20	MAINTENANCE SVC CONTRACTS	\$14,200	\$12,000	(\$2,200)	-15.5%
110-1241-404.35-01	PRINTING & BINDING	\$73,500	\$70,450	(\$3,050)	-4.1%

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110-1241-404.36-01	ADVERTISING	\$2,300	\$2,300	\$0	0.0%
110-1241-404.52-10	POSTAL SERVICES	\$205,200	\$196,150	(\$9,050)	-4.4%
110-1241-404.52-30	TELEPHONE SERVICES	\$1,320	\$1,450	\$130	9.8%
110-1241-404.54-10	LEASE/RENTAL EQUIPMENT	\$5,429	\$16,879	\$11,450	210.9%
110-1241-404.55-10	MILEAGE	\$2,578	\$2,309	(\$269)	-10.4%
110-1241-404.55-30	SUBSISTENCE & LODGING	\$2,465	\$2,465	\$0	0.0%
110-1241-404.55-40	EDUCATION & TRAINING	\$3,750	\$3,700	(\$50)	-1.3%
110-1241-404.58-10	DUES & ASSOC MEMBERSHIPS	\$1,715	\$1,790	\$75	4.4%
110-1241-404.60-01	OFFICE SUPPLIES	\$19,700	\$20,400	\$700	3.6%
110-1241-404.80-02	FURNITURE & FIXTURES	\$800	\$800	\$0	0.0%
Treasurer		\$1,791,972	\$1,844,423	\$52,451	2.9%
Finance					
110-1242-404.11-01	REGULAR	\$1,070,590	\$1,082,303	\$11,713	1.1%
110-1242-404.12-01	OVERTIME	\$3,251	\$6,784	\$3,533	108.7%
110-1242-404.13-01	PART-TIME	\$53,774	\$55,270	\$1,496	2.8%
110-1242-404.21-01	FICA	\$66,436	\$67,802	\$1,366	2.1%
110-1242-404.21-02	MEDICARE	\$15,538	\$15,856	\$318	2.0%
110-1242-404.22-10	RETIREMENT	\$101,087	\$102,319	\$1,232	1.2%
110-1242-404.23-10	HEALTH INSURANCE	\$170,461	\$167,298	(\$3,163)	-1.9%
110-1242-404.24-01	INSURANCE	\$15,857	\$15,997	\$140	0.9%
110-1242-404.27-10	SELF INSURED	\$901	\$915	\$14	1.6%
110-1242-404.31-30	MGT CONSULTING SERVICES	\$21,360	\$21,415	\$55	0.3%
110-1242-404.33-20	MAINTENANCE SVC CONTRACTS	\$2,258	\$2,258	\$0	0.0%
110-1242-404.35-01	PRINTING & BINDING	\$78,185	\$58,435	(\$19,750)	-25.3%
110-1242-404.52-10	POSTAL SERVICES	\$188,420	\$185,420	(\$3,000)	-1.6%
110-1242-404.52-30	TELEPHONE SERVICES	\$450	\$300	(\$150)	-33.3%
110-1242-404.54-10	LEASE/RENTAL EQUIPMENT	\$1,400	\$1,250	(\$150)	-10.7%
110-1242-404.55-10	MILEAGE	\$1,929	\$2,763	\$834	43.2%
110-1242-404.55-30	SUBSISTENCE & LODGING	\$2,143	\$4,562	\$2,419	112.9%
110-1242-404.55-40	EDUCATION & TRAINING	\$9,707	\$7,029	(\$2,678)	-27.6%
110-1242-404.58-10	DUES & ASSOC MEMBERSHIPS	\$2,155	\$2,155	\$0	0.0%
110-1242-404.60-01	OFFICE SUPPLIES	\$11,094	\$11,094	\$0	0.0%
110-1242-404.60-02	FOOD SUPPLIES & SERVICE	\$834	\$912	\$78	9.4%
110-1242-404.60-12	BOOKS & SUBSCRIPTIONS	\$550	\$550	\$0	0.0%
110-1242-404.80-02	FURNITURE & FIXTURES	\$1,400	\$0	(\$1,400)	-100.0%
110-1242-404.80-07	COMPUTER EQUIPMENT	\$5,600	\$0	(\$5,600)	-100.0%
Finance		\$1,825,380	\$1,812,687	(\$12,693)	-0.7%
Procurement					
110-1247-404.11-01	REGULAR	\$263,551	\$270,140	\$6,589	2.5%
110-1247-404.21-01	FICA	\$15,210	\$15,671	\$461	3.0%
110-1247-404.21-02	MEDICARE	\$3,557	\$3,665	\$108	3.0%
110-1247-404.22-10	RETIREMENT	\$24,995	\$25,620	\$625	2.5%
110-1247-404.23-10	HEALTH INSURANCE	\$56,048	\$53,114	(\$2,934)	-5.2%
110-1247-404.24-01	INSURANCE	\$3,454	\$3,540	\$86	2.5%
110-1247-404.27-10	SELF INSURED	\$211	\$216	\$5	2.4%
110-1247-404.31-65	AUCTION SERVICES	\$8,888	\$0	(\$8,888)	-100.0%
110-1247-404.52-10	POSTAL SERVICES	\$200	\$200	\$0	0.0%
110-1247-404.54-10	LEASE/RENTAL EQUIPMENT	\$1,380	\$1,580	\$200	14.5%
110-1247-404.55-10	MILEAGE	\$1,107	\$690	(\$417)	-37.7%
110-1247-404.55-30	SUBSISTENCE & LODGING	\$2,423	\$2,266	(\$157)	-6.5%
110-1247-404.55-40	EDUCATION & TRAINING	\$1,705	\$2,366	\$661	38.8%
110-1247-404.58-10	DUES & ASSOC MEMBERSHIPS	\$140	\$730	\$590	421.4%
110-1247-404.60-01	OFFICE SUPPLIES	\$2,500	\$2,500	\$0	0.0%
Procurement		\$385,369	\$382,298	(\$3,071)	-0.8%

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Information Services					
110-1251-405.11-01	REGULAR	\$2,074,286	\$2,469,517	\$395,231	19.1%
110-1251-405.12-01	OVERTIME	\$10,944	\$8,223	(\$2,721)	-24.9%
110-1251-405.12-02	ON-CALL	\$14,319	\$14,717	\$398	2.8%
110-1251-405.13-01	PART-TIME	\$130,803	\$159,858	\$29,055	22.2%
110-1251-405.21-01	FICA	\$132,180	\$158,557	\$26,377	20.0%
110-1251-405.21-02	MEDICARE	\$30,913	\$37,082	\$6,169	20.0%
110-1251-405.22-10	RETIREMENT	\$196,507	\$233,890	\$37,383	19.0%
110-1251-405.23-10	HEALTH INSURANCE	\$320,713	\$364,013	\$43,300	13.5%
110-1251-405.24-01	INSURANCE	\$31,635	\$39,014	\$7,379	23.3%
110-1251-405.27-10	SELF INSURED	\$1,784	\$2,122	\$338	18.9%
110-1251-405.28-98	PERSONNEL BUDGET REDUCTIO	(\$92,775)	(\$131,320)	(\$38,545)	41.5%
110-1251-405.31-30	MGT CONSULTING SERVICES	\$117,150	\$202,300	\$85,150	72.7%
110-1251-405.31-70	DISASTER RECOVERY SERVICE	\$6,500	\$7,860	\$1,360	20.9%
110-1251-405.31-80	GIS DEVELOPMENT SERVICES	\$22,500	\$55,000	\$32,500	144.4%
110-1251-405.31-90	OTHER PROFESSIONAL SER	\$205,000	\$286,000	\$81,000	39.5%
110-1251-405.33-10	REPAIRS & MAINTENANCE	\$69,500	\$105,000	\$35,500	51.1%
110-1251-405.33-11	AUTO REPAIRS & MAINT	\$3,514	\$3,514	\$0	0.0%
110-1251-405.33-12	RADIO REPAIRS & MAINT	\$37,489	\$30,000	(\$7,489)	-20.0%
110-1251-405.33-20	MAINTENANCE SVC CONTRACTS	\$1,930,155	\$1,986,797	\$56,642	2.9%
110-1251-405.35-01	PRINTING & BINDING	\$2,700	\$500	(\$2,200)	-81.5%
110-1251-405.36-01	ADVERTISING	\$250	\$250	\$0	0.0%
110-1251-405.39-11	IS STRATEGIC PLAN	\$50,000	\$100,000	\$50,000	100.0%
110-1251-405.52-10	POSTAL SERVICES	\$560	\$560	\$0	0.0%
110-1251-405.52-30	TELEPHONE SERVICES	\$12,500	\$12,500	\$0	0.0%
110-1251-405.53-05	MOTOR VEHICLE INSURANCE	\$2,922	\$2,922	\$0	0.0%
110-1251-405.54-20	LEASE/RENTAL BUILDINGS	\$25,000	\$25,000	\$0	0.0%
110-1251-405.55-10	MILEAGE	\$1,241	\$7,697	\$6,456	520.2%
110-1251-405.55-30	SUBSISTENCE & LODGING	\$9,448	\$13,585	\$4,137	43.8%
110-1251-405.55-40	EDUCATION & TRAINING	\$71,945	\$37,410	(\$34,535)	-48.0%
110-1251-405.58-10	DUES & ASSOC MEMBERSHIPS	\$4,753	\$3,950	(\$803)	-16.9%
110-1251-405.60-01	OFFICE SUPPLIES	\$5,000	\$5,000	\$0	0.0%
110-1251-405.60-02	FOOD SUPPLIES & SERVICE	\$984	\$984	\$0	0.0%
110-1251-405.60-08	VEHICLE & EQUIPMENT FUELS	\$3,500	\$3,500	\$0	0.0%
110-1251-405.60-12	BOOKS & SUBSCRIPTIONS	\$15,462	\$15,462	\$0	0.0%
110-1251-405.60-22	EDP SUPPLIES	\$17,900	\$12,900	(\$5,000)	-27.9%
110-1251-405.80-02	FURNITURE & FIXTURES	\$2,000	\$1,800	(\$200)	-10.0%
110-1251-405.80-07	COMPUTER EQUIPMENT	\$15,000	\$2,500	(\$12,500)	-83.3%
Information Services		\$5,484,282	\$6,278,664	\$794,382	14.5%
Central Supply					
110-1253-405.33-20	MAINTENANCE SVC CONTRACTS	\$1,697	\$1,697	\$0	0.0%
110-1253-405.54-10	LEASE/RENTAL EQUIPMENT	\$17,500	\$17,500	\$0	0.0%
110-1253-405.60-01	OFFICE SUPPLIES	\$8,000	\$8,000	\$0	0.0%
Central Supply		\$27,197	\$27,197	\$0	0.0%
Risk Management					
110-1255-405.26-01	UNEMPLOYMENT INSURANCE	\$40,000	\$35,000	(\$5,000)	-12.5%
110-1255-405.53-06	SURETY BONDS	\$850	\$850	\$0	0.0%
110-1255-405.53-07	PUBLIC OFFICIAL LIAB INS	\$17,603	\$18,673	\$1,070	6.1%
110-1255-405.53-08	GENERAL LIABILITY INS	\$25,292	\$27,062	\$1,770	7.0%
Risk Management		\$83,745	\$81,585	(\$2,160)	-2.6%
Registrar/Electoral Board					
110-1320-406.11-01	REGULAR	\$149,915	\$151,422	\$1,507	1.0%

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-1320-406.12-01	OVERTIME	\$5,728	\$5,756	\$28	0.5%
110-1320-406.13-01	PART-TIME	\$35,920	\$25,695	(\$10,225)	-28.5%
110-1320-406.14-01	BOARDS & COMMISSIONS	\$12,384	\$12,667	\$283	2.3%
110-1320-406.21-01	FICA	\$12,518	\$11,697	(\$821)	-6.6%
110-1320-406.21-02	MEDICARE	\$2,928	\$2,735	(\$193)	-6.6%
110-1320-406.22-10	RETIREMENT	\$14,107	\$14,362	\$255	1.8%
110-1320-406.23-10	HEALTH INSURANCE	\$8,969	\$25,434	\$16,465	183.6%
110-1320-406.24-01	INSURANCE	\$2,157	\$2,192	\$35	1.6%
110-1320-406.27-10	SELF INSURED	\$153	\$758	\$605	395.4%
110-1320-406.31-90	OTHER PROFESSIONAL SER	\$2,941	\$21,593	\$18,652	634.2%
110-1320-406.33-10	REPAIRS & MAINTENANCE	\$500	\$500	\$0	0.0%
110-1320-406.33-20	MAINTENANCE SVC CONTRACTS	\$14,150	\$16,455	\$2,305	16.3%
110-1320-406.35-01	PRINTING & BINDING	\$24,919	\$37,760	\$12,841	51.5%
110-1320-406.36-01	ADVERTISING	\$1,070	\$650	(\$420)	-39.3%
110-1320-406.38-55	ELECT OFFL/BD STIPENDS	\$69,800	\$55,000	(\$14,800)	-21.2%
110-1320-406.52-10	POSTAL SERVICES	\$6,000	\$8,494	\$2,494	41.6%
110-1320-406.52-30	TELEPHONE SERVICES	\$948	\$948	\$0	0.0%
110-1320-406.54-10	LEASE/RENTAL EQUIPMENT	\$3,696	\$3,696	\$0	0.0%
110-1320-406.54-20	LEASE/RENTAL BUILDINGS	\$0	\$700	\$700	n/a
110-1320-406.55-10	MILEAGE	\$0	\$600	\$600	n/a
110-1320-406.55-30	SUBSISTENCE & LODGING	\$978	\$1,512	\$534	54.6%
110-1320-406.55-40	EDUCATION & TRAINING	\$0	\$495	\$495	n/a
110-1320-406.58-10	DUES & ASSOC MEMBERSHIPS	\$295	\$330	\$35	11.9%
110-1320-406.60-01	OFFICE SUPPLIES	\$1,600	\$3,142	\$1,542	96.4%
110-1320-406.60-02	FOOD SUPPLIES & SERVICE	\$420	\$420	\$0	0.0%
110-1320-406.60-14	OPERATING SUPPLIES	\$2,800	\$2,455	(\$345)	-12.3%
110-1320-406.80-01	MACHINERY & EQUIPMENT	\$6,633	\$27,292	\$20,659	311.5%
110-1320-406.80-07	COMPUTER EQUIPMENT	\$0	\$4,500	\$4,500	n/a
Registrar/Electoral Board		\$381,529	\$439,260	\$57,731	15.1%
Circuit Court - 1					
110-2110-411.11-01	REGULAR	\$71,991	\$115,405	\$43,414	60.3%
110-2110-411.12-01	OVERTIME	\$512	\$206	(\$306)	-59.8%
110-2110-411.13-01	PART-TIME	\$38,867	\$974	(\$37,893)	-97.5%
110-2110-411.21-01	FICA	\$6,670	\$6,996	\$326	4.9%
110-2110-411.21-02	MEDICARE	\$1,560	\$1,636	\$76	4.9%
110-2110-411.22-10	RETIREMENT	\$6,828	\$10,945	\$4,117	60.3%
110-2110-411.23-10	HEALTH INSURANCE	\$13,532	\$20,183	\$6,651	49.2%
110-2110-411.24-01	INSURANCE	\$943	\$1,757	\$814	86.3%
110-2110-411.27-10	SELF INSURED	\$89	\$93	\$4	4.5%
110-2110-411.33-20	MAINTENANCE SVC CONTRACTS	\$0	\$135	\$135	n/a
110-2110-411.52-10	POSTAL SERVICES	\$500	\$500	\$0	0.0%
110-2110-411.52-30	TELEPHONE SERVICES	\$1,978	\$1,978	\$0	0.0%
110-2110-411.55-60	JUROR & WITNESS EXPENSES	\$731	\$731	\$0	0.0%
110-2110-411.58-10	DUES & ASSOC MEMBERSHIPS	\$168	\$168	\$0	0.0%
110-2110-411.60-01	OFFICE SUPPLIES	\$4,500	\$4,500	\$0	0.0%
110-2110-411.60-12	BOOKS & SUBSCRIPTIONS	\$2,700	\$2,700	\$0	0.0%
Circuit Court - 1		\$151,569	\$168,907	\$17,338	11.4%
Circuit Court - 2					
110-2111-411.11-01	REGULAR	\$62,084	\$63,636	\$1,552	2.5%
110-2111-411.12-01	OVERTIME	\$512	\$206	(\$306)	-59.8%
110-2111-411.21-01	FICA	\$3,574	\$3,651	\$77	2.2%
110-2111-411.21-02	MEDICARE	\$836	\$854	\$18	2.2%
110-2111-411.22-10	RETIREMENT	\$5,888	\$6,035	\$147	2.5%
110-2111-411.23-10	HEALTH INSURANCE	\$16,465	\$16,465	\$0	0.0%

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-2111-411.24-01	INSURANCE	\$813	\$834	\$21	2.6%
110-2111-411.27-10	SELF INSURED	\$50	\$51	\$1	2.0%
110-2111-411.52-10	POSTAL SERVICES	\$500	\$500	\$0	0.0%
110-2111-411.52-30	TELEPHONE SERVICES	\$493	\$432	(\$61)	-12.4%
110-2111-411.54-10	LEASE/RENTAL EQUIPMENT	\$780	\$780	\$0	0.0%
110-2111-411.55-60	JUROR & WITNESS EXPENSES	\$731	\$731	\$0	0.0%
110-2111-411.58-10	DUES & ASSOC MEMBERSHIPS	\$25	\$25	\$0	0.0%
110-2111-411.60-01	OFFICE SUPPLIES	\$2,400	\$2,400	\$0	0.0%
110-2111-411.60-12	BOOKS & SUBSCRIPTIONS	\$2,700	\$2,700	\$0	0.0%
Circuit Court - 2		\$97,851	\$99,300	\$1,449	1.5%
General District Court					
110-2120-411.31-50	LEGAL SERVICES	\$20,000	\$15,000	(\$5,000)	-25.0%
110-2120-411.33-20	MAINTENANCE SVC CONTRACTS	\$1,500	\$1,500	\$0	0.0%
110-2120-411.52-10	POSTAL SERVICES	\$204	\$204	\$0	0.0%
110-2120-411.52-30	TELEPHONE SERVICES	\$2,700	\$2,700	\$0	0.0%
110-2120-411.54-10	LEASE/RENTAL EQUIPMENT	\$3,000	\$3,000	\$0	0.0%
110-2120-411.56-01	NEW REGIONAL AGENCY REQ	\$1,152	\$1,152	\$0	0.0%
110-2120-411.60-01	OFFICE SUPPLIES	\$1,500	\$1,500	\$0	0.0%
110-2120-411.60-12	BOOKS & SUBSCRIPTIONS	\$2,000	\$2,000	\$0	0.0%
110-2120-411.80-02	FURNITURE & FIXTURES	\$0	\$2,000	\$2,000	n/a
General District Court		\$32,056	\$29,056	(\$3,000)	-9.4%
Magistrates					
110-2130-411.52-30	TELEPHONE SERVICES	\$2,500	\$2,500	\$0	0.0%
110-2130-411.54-10	LEASE/RENTAL EQUIPMENT	\$3,038	\$3,038	\$0	0.0%
110-2130-411.60-01	OFFICE SUPPLIES	\$2,000	\$1,500	(\$500)	-25.0%
110-2130-411.80-01	MACHINERY & EQUIPMENT	\$0	\$3,000	\$3,000	n/a
110-2130-411.80-02	FURNITURE & FIXTURES	\$0	\$300	\$300	n/a
Magistrates		\$7,538	\$10,338	\$2,800	37.1%
Juvenile & Domestic Court					
110-2150-411.31-50	LEGAL SERVICES	\$1,000	\$500	(\$500)	-50.0%
110-2150-411.31-90	OTHER PROFESSIONAL SER	\$1,800	\$1,200	(\$600)	-33.3%
110-2150-411.33-20	MAINTENANCE SVC CONTRACTS	\$6,008	\$3,800	(\$2,208)	-36.8%
110-2150-411.39-10	SOFTWARE APPLICATIONS	\$778	\$778	\$0	0.0%
110-2150-411.52-10	POSTAL SERVICES	\$100	\$130	\$30	30.0%
110-2150-411.52-30	TELEPHONE SERVICES	\$2,526	\$2,500	(\$26)	-1.0%
110-2150-411.54-10	LEASE/RENTAL EQUIPMENT	\$16,940	\$8,000	(\$8,940)	-52.8%
110-2150-411.55-10	MILEAGE	\$350	\$200	(\$150)	-42.9%
110-2150-411.55-40	EDUCATION & TRAINING	\$6,000	\$2,000	(\$4,000)	-66.7%
110-2150-411.58-10	DUES & ASSOC MEMBERSHIPS	\$875	\$875	\$0	0.0%
110-2150-411.60-01	OFFICE SUPPLIES	\$5,325	\$6,000	\$675	12.7%
110-2150-411.60-12	BOOKS & SUBSCRIPTIONS	\$4,000	\$2,500	(\$1,500)	-37.5%
Juvenile & Domestic Court		\$45,702	\$28,483	(\$17,219)	-37.7%
Clerk of the Circuit Court					
110-2160-412.11-01	REGULAR	\$929,180	\$881,814	(\$47,366)	-5.1%
110-2160-412.12-01	OVERTIME	\$5,950	\$5,139	(\$811)	-13.6%
110-2160-412.13-01	PART-TIME	\$58,896	\$62,435	\$3,539	6.0%
110-2160-412.21-01	FICA	\$56,638	\$54,199	(\$2,439)	-4.3%
110-2160-412.21-02	MEDICARE	\$13,744	\$13,229	(\$515)	-3.7%
110-2160-412.22-10	RETIREMENT	\$77,733	\$83,410	\$5,677	7.3%
110-2160-412.23-10	HEALTH INSURANCE	\$129,116	\$152,462	\$23,346	18.1%
110-2160-412.24-01	INSURANCE	\$13,097	\$13,154	\$57	0.4%
110-2160-412.27-10	SELF INSURED	\$795	\$759	(\$36)	-4.5%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-2160-412.31-20	AUDIT SERVICES	\$3,648	\$3,648	\$0	0.0%
110-2160-412.31-50	LEGAL SERVICES	\$2,000	\$2,000	\$0	0.0%
110-2160-412.31-75	MICROFILMING	\$16,000	\$16,000	\$0	0.0%
110-2160-412.31-90	OTHER PROFESSIONAL SER	\$77,550	\$77,550	\$0	0.0%
110-2160-412.33-20	MAINTENANCE SVC CONTRACTS	\$33,088	\$28,000	(\$5,088)	-15.4%
110-2160-412.35-01	PRINTING & BINDING	\$14,000	\$10,000	(\$4,000)	-28.6%
110-2160-412.52-10	POSTAL SERVICES	\$12,000	\$12,000	\$0	0.0%
110-2160-412.52-30	TELEPHONE SERVICES	\$2,000	\$2,766	\$766	38.3%
110-2160-412.54-10	LEASE/RENTAL EQUIPMENT	\$11,342	\$11,342	\$0	0.0%
110-2160-412.55-10	MILEAGE	\$626	\$650	\$24	3.8%
110-2160-412.55-30	SUBSISTENCE & LODGING	\$705	\$2,845	\$2,140	303.5%
110-2160-412.55-40	EDUCATION & TRAINING	\$300	\$900	\$600	200.0%
110-2160-412.55-60	JUROR & WITNESS EXPENSES	\$18,000	\$18,000	\$0	0.0%
110-2160-412.58-10	DUES & ASSOC MEMBERSHIPS	\$1,130	\$1,130	\$0	0.0%
110-2160-412.60-01	OFFICE SUPPLIES	\$19,000	\$19,000	\$0	0.0%
110-2160-412.60-02	FOOD SUPPLIES & SERVICE	\$882	\$882	\$0	0.0%
110-2160-412.60-12	BOOKS & SUBSCRIPTIONS	\$1,400	\$1,400	\$0	0.0%
Clerk of the Circuit Court		\$1,498,820	\$1,474,714	(\$24,106)	-1.6%
Sheriff - Courts/Civil Process					
110-2170-412.11-01	REGULAR	\$1,920,354	\$1,999,708	\$79,354	4.1%
110-2170-412.12-01	OVERTIME	\$70,046	\$16,843	(\$53,203)	-76.0%
110-2170-412.12-02	ON-CALL	\$24,547	\$25,230	\$683	2.8%
110-2170-412.13-01	PART-TIME	\$463,739	\$475,574	\$11,835	2.6%
110-2170-412.21-01	FICA	\$148,283	\$150,965	\$2,682	1.8%
110-2170-412.21-02	MEDICARE	\$34,679	\$35,307	\$628	1.8%
110-2170-412.22-10	RETIREMENT	\$180,532	\$182,824	\$2,292	1.3%
110-2170-412.23-10	HEALTH INSURANCE	\$375,916	\$376,472	\$556	0.1%
110-2170-412.24-01	INSURANCE	\$25,192	\$26,166	\$974	3.9%
110-2170-412.27-10	SELF INSURED	\$43,620	\$57,422	\$13,802	31.6%
110-2170-412.28-10	LINE OF DUTY BENEFITS	\$1,061	\$1,148	\$87	8.2%
110-2170-412.31-10	HEALTH SERVICES	\$800	\$800	\$0	0.0%
110-2170-412.33-11	AUTO REPAIRS & MAINT	\$1,729	\$1,729	\$0	0.0%
110-2170-412.33-12	RADIO REPAIRS & MAINT	\$2,500	\$2,500	\$0	0.0%
110-2170-412.33-20	MAINTENANCE SVC CONTRACTS	\$4,000	\$5,000	\$1,000	25.0%
110-2170-412.35-01	PRINTING & BINDING	\$400	\$1,000	\$600	150.0%
110-2170-412.52-10	POSTAL SERVICES	\$100	\$100	\$0	0.0%
110-2170-412.53-05	MOTOR VEHICLE INSURANCE	\$511	\$512	\$1	0.2%
110-2170-412.54-10	LEASE/RENTAL EQUIPMENT	\$1,728	\$1,728	\$0	0.0%
110-2170-412.55-50	EXTRADITION OF PRISONERS	\$10,000	\$10,000	\$0	0.0%
110-2170-412.60-01	OFFICE SUPPLIES	\$2,000	\$2,000	\$0	0.0%
110-2170-412.60-08	VEHICLE & EQUIPMENT FUELS	\$750	\$750	\$0	0.0%
110-2170-412.60-10	POLICE OPERATING SUPPLIES	\$750	\$7,000	\$6,250	833.3%
110-2170-412.60-11	UNIFORMS	\$11,050	\$26,800	\$15,750	142.5%
110-2170-412.80-01	MACHINERY & EQUIPMENT	\$11,475	\$4,635	(\$6,840)	-59.6%
Sheriff - Courts/Civil Process		\$3,335,762	\$3,412,213	\$76,451	2.3%
Victim/Witness Program					
110-2190-412.11-01	REGULAR	\$120,975	\$207,400	\$86,425	71.4%
110-2190-412.12-01	OVERTIME	\$0	\$10,222	\$10,222	n/a
110-2190-412.21-01	FICA	\$7,151	\$13,145	\$5,994	83.8%
110-2190-412.21-02	MEDICARE	\$1,672	\$3,074	\$1,402	83.9%
110-2190-412.22-10	RETIREMENT	\$11,473	\$20,639	\$9,166	79.9%
110-2190-412.23-10	HEALTH INSURANCE	\$22,501	\$47,936	\$25,435	113.0%
110-2190-412.24-01	INSURANCE	\$1,585	\$3,120	\$1,535	96.8%
110-2190-412.27-10	SELF INSURED	\$97	\$174	\$77	79.4%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-2190-412.31-90	OTHER PROFESSIONAL SER	\$150	\$150	\$0	0.0%
110-2190-412.52-10	POSTAL SERVICES	\$1,025	\$1,825	\$800	78.0%
110-2190-412.52-30	TELEPHONE SERVICES	\$900	\$3,042	\$2,142	238.0%
110-2190-412.55-10	MILEAGE	\$1,132	\$2,002	\$870	76.9%
110-2190-412.55-30	SUBSISTENCE & LODGING	\$2,710	\$6,508	\$3,798	140.1%
110-2190-412.55-40	EDUCATION & TRAINING	\$596	\$3,600	\$3,004	504.0%
110-2190-412.56-63	RAPP COUNCIL AG SEX ASSLT	\$21,000	\$21,000	\$0	0.0%
110-2190-412.58-10	DUES & ASSOC MEMBERSHIPS	\$300	\$300	\$0	0.0%
110-2190-412.60-01	OFFICE SUPPLIES	\$3,421	\$4,558	\$1,137	33.2%
110-2190-412.80-02	FURNITURE & FIXTURES	\$0	\$3,069	\$3,069	n/a
110-2190-412.80-07	COMPUTER EQUIPMENT	\$0	\$825	\$825	n/a
Victim/Witness Program		\$196,688	\$352,589	\$155,901	79.3%
Commonwealth's Attorney					
110-2210-413.11-01	REGULAR	\$1,383,480	\$1,500,647	\$117,167	8.5%
110-2210-413.21-01	FICA	\$78,389	\$78,829	\$440	0.6%
110-2210-413.21-02	MEDICARE	\$19,139	\$19,232	\$93	0.5%
110-2210-413.22-10	RETIREMENT	\$131,211	\$132,261	\$1,050	0.8%
110-2210-413.23-10	HEALTH INSURANCE	\$188,568	\$198,997	\$10,429	5.5%
110-2210-413.24-01	INSURANCE	\$18,588	\$18,744	\$156	0.8%
110-2210-413.27-10	SELF INSURED	\$968	\$989	\$21	2.2%
110-2210-413.33-11	AUTO REPAIRS & MAINT	\$576	\$400	(\$176)	-30.6%
110-2210-413.33-20	MAINTENANCE SVC CONTRACTS	\$2,000	\$2,000	\$0	0.0%
110-2210-413.52-10	POSTAL SERVICES	\$2,942	\$2,942	\$0	0.0%
110-2210-413.52-30	TELEPHONE SERVICES	\$9,800	\$12,750	\$2,950	30.1%
110-2210-413.53-05	MOTOR VEHICLE INSURANCE	\$278	\$278	\$0	0.0%
110-2210-413.55-10	MILEAGE	\$8,499	\$6,845	(\$1,654)	-19.5%
110-2210-413.55-30	SUBSISTENCE & LODGING	\$28,109	\$24,415	(\$3,694)	-13.1%
110-2210-413.55-40	EDUCATION & TRAINING	\$8,225	\$6,600	(\$1,625)	-19.8%
110-2210-413.55-60	JUROR & WITNESS EXPENSES	\$2,500	\$2,500	\$0	0.0%
110-2210-413.56-56	RAPP LEGAL SERVICES INC	\$28,684	\$28,684	\$0	0.0%
110-2210-413.58-10	DUES & ASSOC MEMBERSHIPS	\$5,585	\$6,000	\$415	7.4%
110-2210-413.60-01	OFFICE SUPPLIES	\$16,000	\$16,000	\$0	0.0%
110-2210-413.60-08	VEHICLE & EQUIPMENT FUELS	\$1,000	\$600	(\$400)	-40.0%
110-2210-413.60-12	BOOKS & SUBSCRIPTIONS	\$19,500	\$19,500	\$0	0.0%
110-2210-413.80-01	MACHINERY & EQUIPMENT	\$0	\$9,500	\$9,500	n/a
110-2210-413.80-02	FURNITURE & FIXTURES	\$0	\$3,750	\$3,750	n/a
110-2210-413.80-07	COMPUTER EQUIPMENT	\$0	\$2,140	\$2,140	n/a
Commonwealth's Attorney		\$1,954,041	\$2,094,603	\$140,562	7.2%
Communications					
110-3140-421.11-01	REGULAR	\$1,444,885	\$1,481,293	\$36,408	2.5%
110-3140-421.12-01	OVERTIME	\$184,355	\$189,483	\$5,128	2.8%
110-3140-421.13-01	PART-TIME	\$94,762	\$89,960	(\$4,802)	-5.1%
110-3140-421.21-01	FICA	\$102,844	\$104,729	\$1,885	1.8%
110-3140-421.21-02	MEDICARE	\$23,516	\$24,493	\$977	4.2%
110-3140-421.22-10	RETIREMENT	\$131,430	\$134,751	\$3,321	2.5%
110-3140-421.23-10	HEALTH INSURANCE	\$262,288	\$298,768	\$36,480	13.9%
110-3140-421.24-01	INSURANCE	\$20,445	\$21,890	\$1,445	7.1%
110-3140-421.27-10	SELF INSURED	\$1,380	\$1,408	\$28	2.0%
110-3140-421.31-10	HEALTH SERVICES	\$900	\$900	\$0	0.0%
110-3140-421.31-90	OTHER PROFESSIONAL SER	\$0	\$4,000	\$4,000	n/a
110-3140-421.33-10	REPAIRS & MAINTENANCE	\$150	\$2,650	\$2,500	1666.7%
110-3140-421.33-20	MAINTENANCE SVC CONTRACTS	\$14,485	\$14,485	\$0	0.0%
110-3140-421.35-01	PRINTING & BINDING	\$500	\$500	\$0	0.0%
110-3140-421.52-30	TELEPHONE SERVICES	\$40,718	\$40,718	\$0	0.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-3140-421.54-10	LEASE/RENTAL EQUIPMENT	\$167	\$167	\$0	0.0%
110-3140-421.55-10	MILEAGE	\$1,484	\$2,492	\$1,008	67.9%
110-3140-421.55-30	SUBSISTENCE & LODGING	\$9,981	\$17,651	\$7,670	76.8%
110-3140-421.55-40	EDUCATION & TRAINING	\$21,587	\$35,300	\$13,713	63.5%
110-3140-421.58-10	DUES & ASSOC MEMBERSHIPS	\$534	\$803	\$269	50.4%
110-3140-421.58-99	RECOGNITNS/AWARDS/SYMPHTY	\$500	\$500	\$0	0.0%
110-3140-421.60-01	OFFICE SUPPLIES	\$3,000	\$3,000	\$0	0.0%
110-3140-421.60-02	FOOD SUPPLIES & SERVICE	\$1,221	\$1,221	\$0	0.0%
110-3140-421.60-11	UNIFORMS	\$1,000	\$1,500	\$500	50.0%
110-3140-421.60-12	BOOKS & SUBSCRIPTIONS	\$500	\$500	\$0	0.0%
110-3140-421.60-14	OPERATING SUPPLIES	\$1,200	\$1,950	\$750	62.5%
110-3140-421.80-01	MACHINERY & EQUIPMENT	\$2,500	\$2,400	(\$100)	-4.0%
Communications		\$2,366,332	\$2,477,512	\$111,180	4.7%
Sheriff					
110-3160-421.11-01	REGULAR	\$7,964,633	\$8,447,780	\$483,147	6.1%
110-3160-421.12-01	OVERTIME	\$749,305	\$590,907	(\$158,398)	-21.1%
110-3160-421.12-02	ON-CALL	\$31,707	\$32,589	\$882	2.8%
110-3160-421.13-01	PART-TIME	\$433,568	\$461,049	\$27,481	6.3%
110-3160-421.21-01	FICA	\$540,961	\$562,117	\$21,156	3.9%
110-3160-421.21-02	MEDICARE	\$126,890	\$131,892	\$5,002	3.9%
110-3160-421.22-10	RETIREMENT	\$735,013	\$757,012	\$21,999	3.0%
110-3160-421.23-10	HEALTH INSURANCE	\$1,593,124	\$1,657,709	\$64,585	4.1%
110-3160-421.24-01	INSURANCE	\$103,756	\$106,188	\$2,432	2.3%
110-3160-421.27-10	SELF INSURED	\$157,961	\$215,288	\$57,327	36.3%
110-3160-421.28-10	LINE OF DUTY BENEFITS	\$17,244	\$22,382	\$5,138	29.8%
110-3160-421.28-25	CLOTHING ALLOWANCE	\$22,000	\$24,000	\$2,000	9.1%
110-3160-421.31-10	HEALTH SERVICES	\$5,000	\$5,000	\$0	0.0%
110-3160-421.31-50	LEGAL SERVICES	\$0	\$3,000	\$3,000	n/a
110-3160-421.31-90	OTHER PROFESSIONAL SER	\$5,200	\$7,700	\$2,500	48.1%
110-3160-421.33-11	AUTO REPAIRS & MAINT	\$413,129	\$417,329	\$4,200	1.0%
110-3160-421.33-12	RADIO REPAIRS & MAINT	\$17,000	\$27,000	\$10,000	58.8%
110-3160-421.33-20	MAINTENANCE SVC CONTRACTS	\$16,942	\$21,942	\$5,000	29.5%
110-3160-421.35-01	PRINTING & BINDING	\$4,500	\$4,500	\$0	0.0%
110-3160-421.36-01	ADVERTISING	\$1,250	\$1,250	\$0	0.0%
110-3160-421.39-10	SOFTWARE APPLICATIONS	\$46,658	\$46,658	\$0	0.0%
110-3160-421.51-10	ELECTRICAL SERVICES	\$0	\$3,000	\$3,000	n/a
110-3160-421.52-10	POSTAL SERVICES	\$4,500	\$8,500	\$4,000	88.9%
110-3160-421.52-30	TELEPHONE SERVICES	\$122,000	\$123,500	\$1,500	1.2%
110-3160-421.53-05	MOTOR VEHICLE INSURANCE	\$104,138	\$102,078	(\$2,060)	-2.0%
110-3160-421.54-10	LEASE/RENTAL EQUIPMENT	\$2,237	\$2,237	\$0	0.0%
110-3160-421.54-30	POLICE MALL SUBSTATION	\$4,500	\$5,000	\$500	11.1%
110-3160-421.55-10	MILEAGE	\$2,200	\$6,666	\$4,466	203.0%
110-3160-421.55-30	SUBSISTENCE & LODGING	\$52,595	\$40,846	(\$11,749)	-22.3%
110-3160-421.55-40	EDUCATION & TRAINING	\$63,277	\$71,296	\$8,019	12.7%
110-3160-421.58-10	DUES & ASSOC MEMBERSHIPS	\$8,645	\$10,050	\$1,405	16.3%
110-3160-421.58-39	EMERGENCY RESPONSE TEAM	\$30,600	\$109,372	\$78,772	257.4%
110-3160-421.58-51	DRUG ENFORCEMENT	\$40,000	\$40,000	\$0	0.0%
110-3160-421.58-53	DARE PROGRAM	\$22,500	\$23,500	\$1,000	4.4%
110-3160-421.58-54	NEIGHBORHOOD WATCH PROG	\$2,800	\$2,800	\$0	0.0%
110-3160-421.58-57	BIKE PATROL	\$24,682	\$23,160	(\$1,522)	-6.2%
110-3160-421.58-58	DIVE TEAM	\$18,500	\$1,997	(\$16,503)	-89.2%
110-3160-421.58-99	RECOGNITNS/AWARDS/SYMPHTY	\$750	\$1,200	\$450	60.0%
110-3160-421.60-01	OFFICE SUPPLIES	\$26,000	\$26,200	\$200	0.8%
110-3160-421.60-02	FOOD SUPPLIES & SERVICE	\$2,400	\$2,400	\$0	0.0%
110-3160-421.60-03	AGRICULTURAL/ANIMAL SUPPL	\$14,728	\$14,435	(\$293)	-2.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-3160-421.60-08	VEHICLE & EQUIPMENT FUELS	\$360,159	\$325,000	(\$35,159)	-9.8%
110-3160-421.60-09	VEHICLE & EQUIPMENT SUPP	\$2,500	\$2,500	\$0	0.0%
110-3160-421.60-10	POLICE OPERATING SUPPLIES	\$122,287	\$90,327	(\$31,960)	-26.1%
110-3160-421.60-11	UNIFORMS	\$82,400	\$91,450	\$9,050	11.0%
110-3160-421.60-12	BOOKS & SUBSCRIPTIONS	\$9,068	\$9,068	\$0	0.0%
110-3160-421.60-17	BODY ARMOR & PROTECT GEAR	\$51,929	\$53,850	\$1,921	3.7%
110-3160-421.70-01	RAPP CRIMINAL JUSTICE ACD	\$92,898	\$104,000	\$11,102	12.0%
110-3160-421.80-01	MACHINERY & EQUIPMENT	\$82,895	\$158,912	\$76,017	91.7%
110-3160-421.80-03	COMMUNICATION EQUIPMENT	\$5,850	\$7,800	\$1,950	33.3%
110-3160-421.80-07	COMPUTER EQUIPMENT	\$10,000	\$4,000	(\$6,000)	-60.0%
110-3160-421.80-09	EMERG RESP TEAM EQUIPMENT	\$88,040	\$61,921	(\$26,119)	-29.7%
Sheriff		\$14,440,919	\$15,070,357	\$629,438	4.4%
Fire, Rescue & Emer Svcs					
110-3210-422.11-01	REGULAR	\$11,152,117	\$11,831,038	\$678,921	6.1%
110-3210-422.12-01	OVERTIME	\$556,550	\$592,587	\$36,037	6.5%
110-3210-422.12-02	ON-CALL	\$16,876	\$17,345	\$469	2.8%
110-3210-422.13-01	PART-TIME	\$133,825	\$137,476	\$3,651	2.7%
110-3210-422.21-01	FICA	\$696,648	\$740,736	\$44,088	6.3%
110-3210-422.21-02	MEDICARE	\$163,117	\$173,473	\$10,356	6.3%
110-3210-422.22-10	RETIREMENT	\$1,014,718	\$1,080,164	\$65,446	6.4%
110-3210-422.23-10	HEALTH INSURANCE	\$2,254,025	\$2,411,014	\$156,989	7.0%
110-3210-422.24-01	INSURANCE	\$147,039	\$153,682	\$6,643	4.5%
110-3210-422.27-10	SELF INSURED	\$505,475	\$498,097	(\$7,378)	-1.5%
110-3210-422.28-10	LINE OF DUTY BENEFITS	\$4,404	\$5,826	\$1,422	32.3%
110-3210-422.31-10	HEALTH SERVICES	\$102,250	\$107,000	\$4,750	4.6%
110-3210-422.31-90	OTHER PROFESSIONAL SER	\$27,450	\$27,450	\$0	0.0%
110-3210-422.33-10	REPAIRS & MAINTENANCE	\$41,200	\$45,000	\$3,800	9.2%
110-3210-422.33-20	MAINTENANCE SVC CONTRACTS	\$269,133	\$269,133	\$0	0.0%
110-3210-422.35-01	PRINTING & BINDING	\$1,300	\$3,000	\$1,700	130.8%
110-3210-422.39-10	SOFTWARE APPLICATIONS	\$35,000	\$35,000	\$0	0.0%
110-3210-422.39-20	VOPEX EXERCISE CAREER DEV	\$12,000	\$12,000	\$0	0.0%
110-3210-422.39-27	SANITATION SERVICES	\$1,440	\$1,440	\$0	0.0%
110-3210-422.51-10	ELECTRICAL SERVICES	\$850	\$950	\$100	11.8%
110-3210-422.52-10	POSTAL SERVICES	\$1,200	\$1,600	\$400	33.3%
110-3210-422.53-02	PROPERTY INSURANCE	\$5,920	\$6,216	\$296	5.0%
110-3210-422.54-10	LEASE/RENTAL EQUIPMENT	\$11,300	\$14,000	\$2,700	23.9%
110-3210-422.55-30	SUBSISTENCE & LODGING	\$30,742	\$32,257	\$1,515	4.9%
110-3210-422.55-40	EDUCATION & TRAINING	\$16,134	\$16,932	\$798	4.9%
110-3210-422.58-10	DUES & ASSOC MEMBERSHIPS	\$2,888	\$3,792	\$904	31.3%
110-3210-422.58-46	PRE-EMPLOYMENT EXPENSES	\$3,400	\$5,000	\$1,600	47.1%
110-3210-422.58-59	PUBLIC EDUCATION	\$7,000	\$8,000	\$1,000	14.3%
110-3210-422.60-01	OFFICE SUPPLIES	\$25,000	\$30,000	\$5,000	20.0%
110-3210-422.60-02	FOOD SUPPLIES & SERVICE	\$2,500	\$2,500	\$0	0.0%
110-3210-422.60-05	JANITORIAL SUPPLIES	\$21,540	\$40,000	\$18,460	85.7%
110-3210-422.60-07	REPAIRS & MAINT SUPPLIES	\$10,000	\$18,000	\$8,000	80.0%
110-3210-422.60-12	BOOKS & SUBSCRIPTIONS	\$1,312	\$1,312	\$0	0.0%
110-3210-422.60-14	OPERATING SUPPLIES	\$6,800	\$10,000	\$3,200	47.1%
110-3210-422.60-20	INSTRUCTIONAL MATERIALS	\$50,245	\$56,000	\$5,755	11.5%
110-3210-422.60-27	SMALL TOOL/EQUIP REPLCMNT	\$4,000	\$3,000	(\$1,000)	-25.0%
110-3210-422.60-29	HAZMAT REPLACEMENT	\$6,500	\$6,500	\$0	0.0%
110-3210-422.80-01	MACHINERY & EQUIPMENT	\$217,914	\$194,190	(\$23,724)	-10.9%
110-3210-422.80-02	FURNITURE & FIXTURES	\$20,800	\$17,914	(\$2,886)	-13.9%
110-3210-422.80-07	COMPUTER EQUIPMENT	\$1,000	\$7,000	\$6,000	600.0%
Fire, Rescue & Emer Svcs		\$17,581,612	\$18,616,624	\$1,035,012	5.9%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Volunteer Fire & Rescue Svcs					
110-3220-422.22-20	LENGTH SVC PGM VOLUNTEERS	\$155,703	\$155,703	\$0	0.0%
110-3220-422.56-40	RAPP EMERG MED SERVICES	\$12,000	\$12,000	\$0	0.0%
110-3220-422.56-41	FOREST FIRE EXT SERVICE	\$12,024	\$12,024	\$0	0.0%
110-3220-422.56-42	CHANCELLOR VOL FIRE	\$16,759	\$16,759	\$0	0.0%
110-3220-422.56-43	SPOTSYLVANIA VOL FIRE	\$130,000	\$190,000	\$60,000	46.2%
110-3220-422.56-47	SPOTSYLVANIA VOL RESCUE	\$49,180	\$49,180	\$0	0.0%
Volunteer Fire & Rescue Svcs		\$375,666	\$435,666	\$60,000	16.0%
Consolidated Fire & Rescue					
110-3240-422.28-10	LINE OF DUTY BENEFITS	\$15,490	\$15,842	\$352	2.3%
110-3240-422.31-10	HEALTH SERVICES	\$22,700	\$22,700	\$0	0.0%
110-3240-422.31-90	OTHER PROFESSIONAL SER	\$161,770	\$161,770	\$0	0.0%
110-3240-422.33-11	AUTO REPAIRS & MAINT	\$570,217	\$558,816	(\$11,401)	-2.0%
110-3240-422.38-53	VOL FIRE/RESCUE PER DIEMS	\$368,581	\$368,581	\$0	0.0%
110-3240-422.51-10	ELECTRICAL SERVICES	\$20,000	\$20,000	\$0	0.0%
110-3240-422.51-20	HEATING SERVICES	\$9,500	\$9,500	\$0	0.0%
110-3240-422.52-30	TELEPHONE SERVICES	\$99,500	\$105,220	\$5,720	5.7%
110-3240-422.52-31	SATELLITE SERVICES	\$2,000	\$1,500	(\$500)	-25.0%
110-3240-422.53-05	MOTOR VEHICLE INSURANCE	\$71,829	\$86,829	\$15,000	20.9%
110-3240-422.53-08	GENERAL LIABILITY INS	\$140,000	\$162,000	\$22,000	15.7%
110-3240-422.55-41	TRAINING FOR VOLUNTEERS	\$157,895	\$158,895	\$1,000	0.6%
110-3240-422.58-61	FOUR FOR LIFE FUNDS	\$115,000	\$115,000	\$0	0.0%
110-3240-422.58-88	STATE FIRE PROGRAMS	\$300,000	\$300,000	\$0	0.0%
110-3240-422.60-04	MEDICAL AND LAB SUPPLIES	\$175,000	\$200,000	\$25,000	14.3%
110-3240-422.60-08	VEHICLE & EQUIPMENT FUELS	\$207,710	\$200,000	(\$7,710)	-3.7%
110-3240-422.60-11	UNIFORMS	\$284,852	\$287,836	\$2,984	1.0%
110-3240-422.60-14	OPERATING SUPPLIES	\$108,016	\$108,016	\$0	0.0%
Consolidated Fire & Rescue		\$2,830,060	\$2,882,505	\$52,445	1.9%
Regional Detention Facilities					
110-3320-423.70-02	RAPPAHANNOCK SECURITY CTR	\$4,907,562	\$5,207,562	\$300,000	6.1%
110-3320-423.70-03	RAPP JUVENILE DETENTION	\$1,543,817	\$1,513,817	(\$30,000)	-1.9%
Regional Detention Facilities		\$6,451,379	\$6,721,379	\$270,000	4.2%
Court Services Unit					
110-3330-423.52-30	TELEPHONE SERVICES	\$1,280	\$1,200	(\$80)	-6.3%
110-3330-423.54-20	LEASE/RENTAL BUILDINGS	\$18,424	\$18,424	\$0	0.0%
Court Services Unit		\$19,704	\$19,624	(\$80)	-0.4%
CSU - Outreach Detention					
110-3334-423.11-01	REGULAR	\$44,900	\$46,022	\$1,122	2.5%
110-3334-423.21-01	FICA	\$2,334	\$2,405	\$71	3.0%
110-3334-423.21-02	MEDICARE	\$546	\$562	\$16	2.9%
110-3334-423.22-10	RETIREMENT	\$4,258	\$4,365	\$107	2.5%
110-3334-423.23-10	HEALTH INSURANCE	\$13,532	\$16,465	\$2,933	21.7%
110-3334-423.24-01	INSURANCE	\$588	\$603	\$15	2.6%
110-3334-423.27-10	SELF INSURED	\$36	\$37	\$1	2.8%
110-3334-423.31-90	OTHER PROFESSIONAL SER	\$20,346	\$20,346	\$0	0.0%
110-3334-423.52-10	POSTAL SERVICES	\$114	\$114	\$0	0.0%
110-3334-423.52-30	TELEPHONE SERVICES	\$1,900	\$1,700	(\$200)	-10.5%
110-3334-423.55-40	EDUCATION & TRAINING	\$1,100	\$0	(\$1,100)	-100.0%
110-3334-423.60-01	OFFICE SUPPLIES	\$800	\$800	\$0	0.0%
110-3334-423.60-08	VEHICLE & EQUIPMENT FUELS	\$1,500	\$1,500	\$0	0.0%
CSU - Outreach Detention		\$91,954	\$94,919	\$2,965	3.2%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
CSU - VJCCCA Crime Ctrl Prgs					
110-3335-423.31-90	OTHER PROFESSIONAL SER	\$79,296	\$69,296	(\$10,000)	-12.6%
110-3335-423.70-05	GROUP HOME COMMISSION	\$45,000	\$55,000	\$10,000	22.2%
CSU - VJCCCA Crime Ctrl Prgs		\$124,296	\$124,296	\$0	0.0%
Correction & Detention					
110-3336-423.11-01	REGULAR	\$45,425	\$46,560	\$1,135	2.5%
110-3336-423.21-01	FICA	\$2,672	\$2,887	\$215	8.0%
110-3336-423.21-02	MEDICARE	\$625	\$675	\$50	8.0%
110-3336-423.22-10	RETIREMENT	\$4,308	\$4,416	\$108	2.5%
110-3336-423.23-10	HEALTH INSURANCE	\$8,969	\$16,465	\$7,496	83.6%
110-3336-423.24-01	INSURANCE	\$595	\$884	\$289	48.6%
110-3336-423.27-10	SELF INSURED	\$36	\$37	\$1	2.8%
110-3336-423.38-59	DETENTION COST/NON RAPP	\$500	\$500	\$0	0.0%
110-3336-423.52-30	TELEPHONE SERVICES	\$800	\$800	\$0	0.0%
110-3336-423.55-40	EDUCATION & TRAINING	\$250	\$0	(\$250)	-100.0%
110-3336-423.56-60	RAPP AREA OFFICE ON YOUTH	\$125,691	\$137,679	\$11,988	9.5%
110-3336-423.58-99	RECOGNITNS/AWARDS/SYMPHTY	\$1,000	\$1,000	\$0	0.0%
110-3336-423.60-01	OFFICE SUPPLIES	\$250	\$250	\$0	0.0%
110-3336-423.70-06	CHAPLIN YOUTH CTR-LOCAL	\$108,836	\$104,344	(\$4,492)	-4.1%
Correction & Detention		\$299,957	\$316,497	\$16,540	5.5%
Animal Control					
110-3510-425.11-01	REGULAR	\$683,373	\$702,004	\$18,631	2.7%
110-3510-425.12-01	OVERTIME	\$47,335	\$48,652	\$1,317	2.8%
110-3510-425.12-02	ON-CALL	\$9,512	\$9,777	\$265	2.8%
110-3510-425.13-01	PART-TIME	\$113,319	\$116,221	\$2,902	2.6%
110-3510-425.21-01	FICA	\$50,222	\$51,756	\$1,534	3.1%
110-3510-425.21-02	MEDICARE	\$11,746	\$12,104	\$358	3.0%
110-3510-425.22-10	RETIREMENT	\$63,310	\$60,536	(\$2,774)	-4.4%
110-3510-425.23-10	HEALTH INSURANCE	\$174,734	\$168,083	(\$6,651)	-3.8%
110-3510-425.24-01	INSURANCE	\$8,747	\$8,948	\$201	2.3%
110-3510-425.27-10	SELF INSURED	\$13,188	\$17,106	\$3,918	29.7%
110-3510-425.28-10	LINE OF DUTY BENEFITS	\$239	\$272	\$33	13.8%
110-3510-425.31-10	HEALTH SERVICES	\$2,000	\$2,000	\$0	0.0%
110-3510-425.31-77	VETERINARIAN CARE	\$35,000	\$55,000	\$20,000	57.1%
110-3510-425.33-11	AUTO REPAIRS & MAINT	\$17,028	\$17,028	\$0	0.0%
110-3510-425.33-12	RADIO REPAIRS & MAINT	\$2,500	\$2,500	\$0	0.0%
110-3510-425.33-20	MAINTENANCE SVC CONTRACTS	\$3,041	\$3,041	\$0	0.0%
110-3510-425.35-01	PRINTING & BINDING	\$1,000	\$2,500	\$1,500	150.0%
110-3510-425.36-01	ADVERTISING	\$1,400	\$2,000	\$600	42.9%
110-3510-425.52-10	POSTAL SERVICES	\$50	\$100	\$50	100.0%
110-3510-425.52-30	TELEPHONE SERVICES	\$4,750	\$5,000	\$250	5.3%
110-3510-425.53-05	MOTOR VEHICLE INSURANCE	\$3,245	\$3,245	\$0	0.0%
110-3510-425.54-10	LEASE/RENTAL EQUIPMENT	\$0	\$1,000	\$1,000	n/a
110-3510-425.55-10	MILEAGE	\$0	\$860	\$860	n/a
110-3510-425.55-30	SUBSISTENCE & LODGING	\$2,150	\$3,983	\$1,833	85.3%
110-3510-425.55-40	EDUCATION & TRAINING	\$4,565	\$8,300	\$3,735	81.8%
110-3510-425.58-10	DUES & ASSOC MEMBERSHIPS	\$620	\$620	\$0	0.0%
110-3510-425.58-20	CLAIMS & BOUNTIES	\$1,000	\$1,000	\$0	0.0%
110-3510-425.58-62	RABIES CLINIC	\$7,500	\$7,500	\$0	0.0%
110-3510-425.58-63	SPAY/NEUTER PROGRAM	\$28,000	\$36,000	\$8,000	28.6%
110-3510-425.60-01	OFFICE SUPPLIES	\$3,500	\$3,500	\$0	0.0%
110-3510-425.60-03	AGRICULTURAL/ANIMAL SUPPL	\$25,000	\$18,000	(\$7,000)	-28.0%
110-3510-425.60-04	MEDICAL AND LAB SUPPLIES	\$2,300	\$3,500	\$1,200	52.2%
110-3510-425.60-07	REPAIRS & MAINT SUPPLIES	\$2,362	\$2,362	\$0	0.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-3510-425.60-08	VEHICLE & EQUIPMENT FUELS	\$38,000	\$30,000	(\$8,000)	-21.1%
110-3510-425.60-10	POLICE OPERATING SUPPLIES	\$1,000	\$7,000	\$6,000	600.0%
110-3510-425.60-11	UNIFORMS	\$4,000	\$4,000	\$0	0.0%
110-3510-425.60-14	OPERATING SUPPLIES	\$23,000	\$19,000	(\$4,000)	-17.4%
110-3510-425.60-17	BODY ARMOR & PROTECT GEAR	\$1,600	\$2,600	\$1,000	62.5%
110-3510-425.60-20	INSTRUCTIONAL MATERIALS	\$900	\$500	(\$400)	-44.4%
Animal Control		\$1,391,236	\$1,437,598	\$46,362	3.3%
Medical Examiner					
110-3530-425.38-45	CORONER	\$500	\$500	\$0	0.0%
Medical Examiner		\$500	\$500	\$0	0.0%
Facilities Management					
110-4210-431.11-01	REGULAR	\$350,079	\$361,514	\$11,435	3.3%
110-4210-431.12-01	OVERTIME	\$2,231	\$1,028	(\$1,203)	-53.9%
110-4210-431.21-01	FICA	\$21,035	\$21,673	\$638	3.0%
110-4210-431.21-02	MEDICARE	\$4,920	\$5,069	\$149	3.0%
110-4210-431.22-10	RETIREMENT	\$33,201	\$34,286	\$1,085	3.3%
110-4210-431.23-10	HEALTH INSURANCE	\$62,699	\$62,699	\$0	0.0%
110-4210-431.24-01	INSURANCE	\$4,587	\$4,737	\$150	3.3%
110-4210-431.27-10	SELF INSURED	\$2,996	\$3,341	\$345	11.5%
110-4210-431.31-30	MGT CONSULTING SERVICES	\$6,000	\$3,000	(\$3,000)	-50.0%
110-4210-431.33-11	AUTO REPAIRS & MAINT	\$4,798	\$1,500	(\$3,298)	-68.7%
110-4210-431.52-10	POSTAL SERVICES	\$108	\$118	\$10	9.3%
110-4210-431.52-30	TELEPHONE SERVICES	\$2,239	\$2,239	\$0	0.0%
110-4210-431.53-05	MOTOR VEHICLE INSURANCE	\$1,067	\$1,067	\$0	0.0%
110-4210-431.55-30	SUBSISTENCE & LODGING	\$1,431	\$0	(\$1,431)	-100.0%
110-4210-431.55-40	EDUCATION & TRAINING	\$2,980	\$8,805	\$5,825	195.5%
110-4210-431.58-10	DUES & ASSOC MEMBERSHIPS	\$277	\$277	\$0	0.0%
110-4210-431.60-01	OFFICE SUPPLIES	\$2,000	\$2,000	\$0	0.0%
110-4210-431.60-07	REPAIRS & MAINT SUPPLIES	\$500	\$500	\$0	0.0%
110-4210-431.60-08	VEHICLE & EQUIPMENT FUELS	\$3,893	\$2,500	(\$1,393)	-35.8%
110-4210-431.60-11	UNIFORMS	\$1,938	\$1,000	(\$938)	-48.4%
110-4210-431.60-12	BOOKS & SUBSCRIPTIONS	\$950	\$950	\$0	0.0%
110-4210-431.80-02	FURNITURE & FIXTURES	\$0	\$12,616	\$12,616	n/a
Facilities Management		\$509,929	\$530,919	\$20,990	4.1%
Refuse Collection					
110-4230-431.11-01	REGULAR	\$766,085	\$701,820	(\$64,265)	-8.4%
110-4230-431.12-01	OVERTIME	\$26,953	\$27,703	\$750	2.8%
110-4230-431.12-02	ON-CALL	\$6,444	\$8,102	\$1,658	25.7%
110-4230-431.13-01	PART-TIME	\$616,477	\$659,729	\$43,252	7.0%
110-4230-431.21-01	FICA	\$85,819	\$85,080	(\$739)	-0.9%
110-4230-431.21-02	MEDICARE	\$20,071	\$19,898	(\$173)	-0.9%
110-4230-431.22-10	RETIREMENT	\$72,028	\$65,930	(\$6,098)	-8.5%
110-4230-431.23-10	HEALTH INSURANCE	\$156,180	\$141,803	(\$14,377)	-9.2%
110-4230-431.24-01	INSURANCE	\$10,583	\$10,842	\$259	2.4%
110-4230-431.27-10	SELF INSURED	\$60,264	\$73,562	\$13,298	22.1%
110-4230-431.31-10	HEALTH SERVICES	\$1,500	\$1,500	\$0	0.0%
110-4230-431.31-90	OTHER PROFESSIONAL SER	\$14,000	\$10,000	(\$4,000)	-28.6%
110-4230-431.33-11	AUTO REPAIRS & MAINT	\$2,200	\$2,500	\$300	13.6%
110-4230-431.33-13	TRUCK REPAIRS & MAINT	\$65,000	\$70,000	\$5,000	7.7%
110-4230-431.33-14	HEAVY EQUIP REP & MAINT	\$6,500	\$8,500	\$2,000	30.8%
110-4230-431.33-20	MAINTENANCE SVC CONTRACTS	\$648	\$648	\$0	0.0%
110-4230-431.39-27	SANITATION SERVICES	\$8,400	\$8,400	\$0	0.0%
110-4230-431.51-20	HEATING SERVICES	\$350	\$350	\$0	0.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-4230-431.52-10	POSTAL SERVICES	\$800	\$800	\$0	0.0%
110-4230-431.52-30	TELEPHONE SERVICES	\$9,600	\$10,600	\$1,000	10.4%
110-4230-431.53-05	MOTOR VEHICLE INSURANCE	\$5,262	\$7,322	\$2,060	39.1%
110-4230-431.54-10	LEASE/RENTAL EQUIPMENT	\$3,000	\$3,000	\$0	0.0%
110-4230-431.58-55	INDUSTRIAL SAFETY PROGRAM	\$2,968	\$2,968	\$0	0.0%
110-4230-431.58-64	STONE & HAULING	\$3,000	\$2,000	(\$1,000)	-33.3%
110-4230-431.60-01	OFFICE SUPPLIES	\$1,000	\$1,200	\$200	20.0%
110-4230-431.60-07	REPAIRS & MAINT SUPPLIES	\$15,000	\$15,000	\$0	0.0%
110-4230-431.60-08	VEHICLE & EQUIPMENT FUELS	\$160,749	\$150,000	(\$10,749)	-6.7%
110-4230-431.60-09	VEHICLE & EQUIPMENT SUPP	\$59,784	\$59,784	\$0	0.0%
110-4230-431.60-11	UNIFORMS	\$20,100	\$17,100	(\$3,000)	-14.9%
110-4230-431.60-14	OPERATING SUPPLIES	\$400	\$400	\$0	0.0%
110-4230-431.80-01	MACHINERY & EQUIPMENT	\$58,244	\$57,244	(\$1,000)	-1.7%
Refuse Collection		\$2,259,409	\$2,223,785	(\$35,624)	-1.6%
Refuse Disposal					
110-4240-431.11-01	REGULAR	\$455,694	\$455,816	\$122	0.0%
110-4240-431.12-01	OVERTIME	\$37,156	\$21,592	(\$15,564)	-41.9%
110-4240-431.12-02	ON-CALL	\$4,208	\$2,163	(\$2,045)	-48.6%
110-4240-431.13-01	PART-TIME	\$161,356	\$155,218	(\$6,138)	-3.8%
110-4240-431.21-01	FICA	\$38,762	\$37,739	(\$1,023)	-2.6%
110-4240-431.21-02	MEDICARE	\$9,065	\$8,826	(\$239)	-2.6%
110-4240-431.22-10	RETIREMENT	\$42,804	\$42,842	\$38	0.1%
110-4240-431.23-10	HEALTH INSURANCE	\$134,826	\$135,441	\$615	0.5%
110-4240-431.24-01	INSURANCE	\$6,387	\$6,732	\$345	5.4%
110-4240-431.27-10	SELF INSURED	\$29,068	\$30,819	\$1,751	6.0%
110-4240-431.31-10	HEALTH SERVICES	\$900	\$900	\$0	0.0%
110-4240-431.31-30	MGT CONSULTING SERVICES	\$70,000	\$85,280	\$15,280	21.8%
110-4240-431.31-90	OTHER PROFESSIONAL SER	\$24,700	\$39,700	\$15,000	60.7%
110-4240-431.33-11	AUTO REPAIRS & MAINT	\$6,500	\$6,500	\$0	0.0%
110-4240-431.33-14	HEAVY EQUIP REP & MAINT	\$100,000	\$120,000	\$20,000	20.0%
110-4240-431.33-15	SCALE MAINTENANCE	\$500	\$600	\$100	20.0%
110-4240-431.33-20	MAINTENANCE SVC CONTRACTS	\$2,800	\$2,800	\$0	0.0%
110-4240-431.52-10	POSTAL SERVICES	\$100	\$50	(\$50)	-50.0%
110-4240-431.52-30	TELEPHONE SERVICES	\$440	\$3,360	\$2,920	663.6%
110-4240-431.53-05	MOTOR VEHICLE INSURANCE	\$2,868	\$2,868	\$0	0.0%
110-4240-431.54-10	LEASE/RENTAL EQUIPMENT	\$7,500	\$5,000	(\$2,500)	-33.3%
110-4240-431.55-30	SUBSISTENCE & LODGING	\$2,656	\$5,572	\$2,916	109.8%
110-4240-431.55-40	EDUCATION & TRAINING	\$5,620	\$5,580	(\$40)	-0.7%
110-4240-431.58-10	DUES & ASSOC MEMBERSHIPS	\$848	\$1,450	\$602	71.0%
110-4240-431.58-55	INDUSTRIAL SAFETY PROGRAM	\$3,250	\$3,250	\$0	0.0%
110-4240-431.58-64	STONE & HAULING	\$55,000	\$60,000	\$5,000	9.1%
110-4240-431.58-70	LEACHATE REMOVAL	\$7,500	\$0	(\$7,500)	-100.0%
110-4240-431.58-71	GROUNDWATER MONITORING	\$285,000	\$200,000	(\$85,000)	-29.8%
110-4240-431.58-87	POST CLOSURE MAINTENANCE	\$22,717	\$22,717	\$0	0.0%
110-4240-431.60-01	OFFICE SUPPLIES	\$2,500	\$2,500	\$0	0.0%
110-4240-431.60-02	FOOD SUPPLIES & SERVICE	\$800	\$800	\$0	0.0%
110-4240-431.60-07	REPAIRS & MAINT SUPPLIES	\$35,000	\$35,000	\$0	0.0%
110-4240-431.60-08	VEHICLE & EQUIPMENT FUELS	\$121,863	\$120,000	(\$1,863)	-1.5%
110-4240-431.60-09	VEHICLE & EQUIPMENT SUPP	\$12,000	\$10,000	(\$2,000)	-16.7%
110-4240-431.60-11	UNIFORMS	\$12,264	\$12,264	\$0	0.0%
110-4240-431.60-27	SMALL TOOL/EQUIP REPLCMNT	\$1,000	\$1,000	\$0	0.0%
110-4240-431.60-28	ALT DAILY COVER CONSUMABL	\$70,000	\$70,000	\$0	0.0%
110-4240-431.80-01	MACHINERY & EQUIPMENT	\$5,300	\$0	(\$5,300)	-100.0%
Refuse Disposal		\$1,778,952	\$1,714,379	(\$64,573)	-3.6%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Recycling/Litter Control					
110-4260-431.11-01	REGULAR	\$162,545	\$114,024	(\$48,521)	-29.9%
110-4260-431.12-01	OVERTIME	\$0	\$3,597	\$3,597	n/a
110-4260-431.12-02	ON-CALL	\$3,631	\$0	(\$3,631)	-100.0%
110-4260-431.13-01	PART-TIME	\$46,282	\$26,723	(\$19,559)	-42.3%
110-4260-431.21-01	FICA	\$12,214	\$8,450	(\$3,764)	-30.8%
110-4260-431.21-02	MEDICARE	\$2,857	\$1,976	(\$881)	-30.8%
110-4260-431.22-10	RETIREMENT	\$15,416	\$11,155	(\$4,261)	-27.6%
110-4260-431.23-10	HEALTH INSURANCE	\$43,530	\$27,064	(\$16,466)	-37.8%
110-4260-431.24-01	INSURANCE	\$2,130	\$1,541	(\$589)	-27.7%
110-4260-431.27-10	SELF INSURED	\$7,450	\$6,744	(\$706)	-9.5%
110-4260-431.31-90	OTHER PROFESSIONAL SER	\$15,828	\$3,898	(\$11,930)	-75.4%
110-4260-431.33-11	AUTO REPAIRS & MAINT	\$1,100	\$1,100	\$0	0.0%
110-4260-431.33-14	HEAVY EQUIP REP & MAINT	\$9,000	\$9,000	\$0	0.0%
110-4260-431.35-01	PRINTING & BINDING	\$2,000	\$0	(\$2,000)	-100.0%
110-4260-431.36-01	ADVERTISING	\$2,700	\$700	(\$2,000)	-74.1%
110-4260-431.52-10	POSTAL SERVICES	\$25	\$340	\$315	1260.0%
110-4260-431.52-30	TELEPHONE SERVICES	\$1,740	\$1,355	(\$385)	-22.1%
110-4260-431.53-05	MOTOR VEHICLE INSURANCE	\$584	\$584	\$0	0.0%
110-4260-431.55-30	SUBSISTENCE & LODGING	\$1,395	\$632	(\$763)	-54.7%
110-4260-431.55-40	EDUCATION & TRAINING	\$600	\$300	(\$300)	-50.0%
110-4260-431.58-10	DUES & ASSOC MEMBERSHIPS	\$175	\$75	(\$100)	-57.1%
110-4260-431.58-59	PUBLIC EDUCATION	\$24,633	\$8,995	(\$15,638)	-63.5%
110-4260-431.58-65	HOUSEHOLD HAZARD WASTE PR	\$30,000	\$30,000	\$0	0.0%
110-4260-431.58-72	RECYCLING OPERATIONS	\$80,003	\$100,000	\$19,997	25.0%
110-4260-431.60-01	OFFICE SUPPLIES	\$200	\$200	\$0	0.0%
110-4260-431.60-11	UNIFORMS	\$1,391	\$1,200	(\$191)	-13.7%
110-4260-431.60-13	RECREATION SUPPLIES	\$4,000	\$23,500	\$19,500	487.5%
110-4260-431.60-14	OPERATING SUPPLIES	\$1,000	\$1,000	\$0	0.0%
Recycling/Litter Control		\$472,429	\$384,153	(\$88,276)	-18.7%
Maintenance					
110-4320-432.11-01	REGULAR	\$460,077	\$459,398	(\$679)	-0.1%
110-4320-432.12-01	OVERTIME	\$15,405	\$8,223	(\$7,182)	-46.6%
110-4320-432.12-02	ON-CALL	\$10,519	\$10,812	\$293	2.8%
110-4320-432.13-01	PART-TIME	\$189,921	\$139,432	(\$50,489)	-26.6%
110-4320-432.21-01	FICA	\$40,599	\$36,761	(\$3,838)	-9.5%
110-4320-432.21-02	MEDICARE	\$9,495	\$8,597	(\$898)	-9.5%
110-4320-432.22-10	RETIREMENT	\$43,293	\$43,256	(\$37)	-0.1%
110-4320-432.23-10	HEALTH INSURANCE	\$108,317	\$124,782	\$16,465	15.2%
110-4320-432.24-01	INSURANCE	\$6,633	\$6,643	\$10	0.2%
110-4320-432.27-10	SELF INSURED	\$11,699	\$10,288	(\$1,411)	-12.1%
110-4320-432.31-90	OTHER PROFESSIONAL SER	\$18,005	\$48,005	\$30,000	166.6%
110-4320-432.33-11	AUTO REPAIRS & MAINT	\$9,441	\$13,000	\$3,559	37.7%
110-4320-432.33-17	INDUSTRIAL PARK EXPENSES	\$213,200	\$213,200	\$0	0.0%
110-4320-432.33-18	HVAC SYSTEM REPAIR & MAINT	\$266,185	\$291,185	\$25,000	9.4%
110-4320-432.33-20	MAINTENANCE SVC CONTRACTS	\$337,095	\$375,320	\$38,225	11.3%
110-4320-432.39-28	JANITORIAL SERVICES	\$161,744	\$179,032	\$17,288	10.7%
110-4320-432.52-30	TELEPHONE SERVICES	\$4,534	\$3,734	(\$800)	-17.6%
110-4320-432.53-05	MOTOR VEHICLE INSURANCE	\$4,679	\$4,679	\$0	0.0%
110-4320-432.55-40	EDUCATION & TRAINING	\$2,250	\$2,250	\$0	0.0%
110-4320-432.60-03	AGRICULTURAL/ANIMAL SUPPL	\$11,500	\$11,500	\$0	0.0%
110-4320-432.60-05	JANITORIAL SUPPLIES	\$68,460	\$68,460	\$0	0.0%
110-4320-432.60-07	REPAIRS & MAINT SUPPLIES	\$199,900	\$219,900	\$20,000	10.0%
110-4320-432.60-08	VEHICLE & EQUIPMENT FUELS	\$14,394	\$11,000	(\$3,394)	-23.6%
110-4320-432.60-09	VEHICLE & EQUIPMENT SUPP	\$3,878	\$3,878	\$0	0.0%

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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-4320-432.60-11	UNIFORMS	\$14,331	\$14,331	\$0	0.0%
110-4320-432.60-14	OPERATING SUPPLIES	\$13,000	\$17,000	\$4,000	30.8%
110-4320-432.80-01	MACHINERY & EQUIPMENT	\$0	\$47,900	\$47,900	n/a
Maintenance		\$2,238,554	\$2,372,566	\$134,012	6.0%
General Buildings & Grounds					
110-4340-432.51-10	ELECTRICAL SERVICES	\$974,330	\$1,071,530	\$97,200	10.0%
110-4340-432.51-20	HEATING SERVICES	\$354,500	\$362,024	\$7,524	2.1%
110-4340-432.51-30	WATER & SEWER SERVICES	\$107,433	\$112,805	\$5,372	5.0%
110-4340-432.52-30	TELEPHONE SERVICES	\$418,498	\$418,498	\$0	0.0%
110-4340-432.53-02	PROPERTY INSURANCE	\$77,923	\$81,819	\$3,896	5.0%
110-4340-432.54-20	LEASE/RENTAL BUILDINGS	\$2,200	\$2,200	\$0	0.0%
General Buildings & Grounds		\$1,934,884	\$2,048,876	\$113,992	5.9%
Health Department					
110-5110-441.56-10	LOCAL HEALTH DEPARTMENT	\$647,569	\$647,569	\$0	0.0%
Health Department		\$647,569	\$647,569	\$0	0.0%
RACSB					
110-5250-442.56-20	RAPP AREA COMM SVCS BOARD	\$365,045	\$396,984	\$31,939	8.7%
RACSB		\$365,045	\$396,984	\$31,939	8.7%
Social Services					
110-5310-443.11-01	REGULAR	\$4,131,314	\$4,333,779	\$202,465	4.9%
110-5310-443.12-01	OVERTIME	\$100,381	\$106,208	\$5,827	5.8%
110-5310-443.12-02	ON-CALL	\$48,010	\$49,345	\$1,335	2.8%
110-5310-443.13-01	PART-TIME	\$182,932	\$152,632	(\$30,300)	-16.6%
110-5310-443.14-01	BOARDS & COMMISSIONS	\$4,202	\$4,200	(\$2)	0.0%
110-5310-443.21-01	FICA	\$262,833	\$274,633	\$11,800	4.5%
110-5310-443.21-02	MEDICARE	\$61,467	\$64,226	\$2,759	4.5%
110-5310-443.22-10	RETIREMENT	\$389,892	\$404,331	\$14,439	3.7%
110-5310-443.23-10	HEALTH INSURANCE	\$803,088	\$744,264	(\$58,824)	-7.3%
110-5310-443.24-01	INSURANCE	\$59,347	\$63,271	\$3,924	6.6%
110-5310-443.27-10	SELF INSURED	\$12,277	\$15,306	\$3,029	24.7%
110-5310-443.28-98	PERSONNEL BUDGET REDUCTIO	(\$125,802)	(\$209,640)	(\$83,838)	66.6%
110-5310-443.31-50	LEGAL SERVICES	\$89,100	\$108,000	\$18,900	21.2%
110-5310-443.31-90	OTHER PROFESSIONAL SER	\$101,062	\$101,062	\$0	0.0%
110-5310-443.33-10	REPAIRS & MAINTENANCE	\$500	\$500	\$0	0.0%
110-5310-443.33-11	AUTO REPAIRS & MAINT	\$14,360	\$14,360	\$0	0.0%
110-5310-443.33-20	MAINTENANCE SVC CONTRACTS	\$3,259	\$3,407	\$148	4.5%
110-5310-443.35-01	PRINTING & BINDING	\$4,000	\$4,000	\$0	0.0%
110-5310-443.36-01	ADVERTISING	\$425	\$425	\$0	0.0%
110-5310-443.39-28	JANITORIAL SERVICES	\$25,108	\$25,381	\$273	1.1%
110-5310-443.51-10	ELECTRICAL SERVICES	\$38,466	\$41,000	\$2,534	6.6%
110-5310-443.52-10	POSTAL SERVICES	\$42,300	\$42,300	\$0	0.0%
110-5310-443.52-30	TELEPHONE SERVICES	\$31,099	\$31,678	\$579	1.9%
110-5310-443.53-05	MOTOR VEHICLE INSURANCE	\$4,775	\$4,872	\$97	2.0%
110-5310-443.54-10	LEASE/RENTAL EQUIPMENT	\$3,980	\$3,980	\$0	0.0%
110-5310-443.55-10	MILEAGE	\$656	\$184	(\$472)	-72.0%
110-5310-443.55-30	SUBSISTENCE & LODGING	\$12,102	\$9,429	(\$2,673)	-22.1%
110-5310-443.55-40	EDUCATION & TRAINING	\$2,980	\$4,635	\$1,655	55.5%
110-5310-443.56-15	MICAH MINISTRIES	\$20,000	\$20,000	\$0	0.0%
110-5310-443.56-16	BRSH W KINDNESS (HAB HUM)	\$7,000	\$7,000	\$0	0.0%
110-5310-443.56-52	COUNCIL ON DOM VIOLENCE	\$69,808	\$69,808	\$0	0.0%
110-5310-443.56-53	RAPP REFUGE HOPE HOUSE	\$20,000	\$20,000	\$0	0.0%
110-5310-443.56-55	AREA AGENCY ON AGING	\$31,885	\$31,885	\$0	0.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-5310-443.56-61	BRISBEN HOMELESS SHELTER	\$69,849	\$77,000	\$7,151	10.2%
110-5310-443.56-62	RAPPAHANNOCK CASA	\$20,000	\$20,000	\$0	0.0%
110-5310-443.56-64	RAPP BIG BROTHERS/SISTERS	\$5,500	\$5,500	\$0	0.0%
110-5310-443.56-66	RAPP UN WAY VOL/INFO PRG	\$4,000	\$0	(\$4,000)	-100.0%
110-5310-443.56-71	SECA	\$12,000	\$12,500	\$500	4.2%
110-5310-443.56-75	CHRISTMAS IN APRIL	\$7,000	\$7,000	\$0	0.0%
110-5310-443.56-77	MOSS FREE CLINIC	\$26,520	\$25,460	(\$1,060)	-4.0%
110-5310-443.56-82	HEALTHY FAMILIES RAPP	\$16,400	\$16,400	\$0	0.0%
110-5310-443.56-88	MENTAL HEALTH ASSOC FRED	\$24,746	\$27,142	\$2,396	9.7%
110-5310-443.56-93	DISABILITY RESOURCE CTR	\$29,106	\$30,550	\$1,444	5.0%
110-5310-443.57-02	AUXILIARY GRANTS AGED	\$76,370	\$76,370	\$0	0.0%
110-5310-443.57-04	AUXILIARY GRANTS DISABLED	\$82,733	\$82,733	\$0	0.0%
110-5310-443.57-05	AID DEP CHILD/TANF MAN CK	\$1,000	\$1,000	\$0	0.0%
110-5310-443.57-06	AID DEP CHLDN-FOSTER CARE	\$814,654	\$818,685	\$4,031	0.5%
110-5310-443.57-07	EMERGENCY ASSISTANCE	\$2,000	\$2,000	\$0	0.0%
110-5310-443.57-09	REFUGEE ASSISTANCE	\$12,000	\$13,325	\$1,325	11.0%
110-5310-443.57-10	DAY CARE/VIEW PURCH SERVS	\$436,288	\$392,659	(\$43,629)	-10.0%
110-5310-443.57-11	OTHER PURCHASED SERVICES	\$17,000	\$17,000	\$0	0.0%
110-5310-443.57-14	SPECIAL NEEDS ADOPTIONS	\$662,408	\$559,588	(\$102,820)	-15.5%
110-5310-443.57-15	ADOPTION SUBSIDY PYMTS	\$584,092	\$709,066	\$124,974	21.4%
110-5310-443.57-16	ADULT SERV/HOME BASE COMP	\$53,000	\$54,050	\$1,050	2.0%
110-5310-443.57-17	ADULT PROTECTIVE SERVICES	\$15,530	\$15,530	\$0	0.0%
110-5310-443.57-23	RESPIRE PROGRAM	\$5,000	\$3,000	(\$2,000)	-40.0%
110-5310-443.57-34	FAMILY PRESERVATION	\$12,600	\$30,760	\$18,160	144.1%
110-5310-443.57-35	FAMILY SUPPORT SERVICES	\$77,173	\$77,173	\$0	0.0%
110-5310-443.57-39	PROVIDER TRAINING	\$2,000	\$2,000	\$0	0.0%
110-5310-443.57-40	CDC QUALITY INITIATIVE	\$6,886	\$6,886	\$0	0.0%
110-5310-443.57-42	SPOTSY INDEPENDENT LIVING	\$25,537	\$7,872	(\$17,665)	-69.2%
110-5310-443.58-10	DUES & ASSOC MEMBERSHIPS	\$2,265	\$2,265	\$0	0.0%
110-5310-443.58-38	SAFE HARBOR	\$7,000	\$7,000	\$0	0.0%
110-5310-443.58-69	VOLUNTEERS EXPENSE	\$250	\$250	\$0	0.0%
110-5310-443.58-99	RECOGNITNS/AWARDS/SYMPHTY	\$3,000	\$3,000	\$0	0.0%
110-5310-443.60-01	OFFICE SUPPLIES	\$43,317	\$43,317	\$0	0.0%
110-5310-443.60-08	VEHICLE & EQUIPMENT FUELS	\$15,000	\$15,000	\$0	0.0%
110-5310-443.60-12	BOOKS & SUBSCRIPTIONS	\$1,500	\$1,500	\$0	0.0%
110-5310-443.60-14	OPERATING SUPPLIES	\$15,000	\$15,000	\$0	0.0%
110-5310-443.80-02	FURNITURE & FIXTURES	\$5,058	\$8,710	\$3,652	72.2%
110-5310-443.80-03	COMMUNICATION EQUIPMENT	\$1,047	\$547	(\$500)	-47.8%
110-5310-443.80-05	MOTOR VEHICLES & EQUIP	\$36,505	\$19,232	(\$17,273)	-47.3%
110-5310-443.80-07	COMPUTER EQUIPMENT	\$900	\$2,750	\$1,850	205.6%
Social Services		\$9,685,040	\$9,756,281	\$71,241	0.7%
CSA					
110-5360-443.11-01	REGULAR	\$34,159	\$35,013	\$854	2.5%
110-5360-443.21-01	FICA	\$2,049	\$2,102	\$53	2.6%
110-5360-443.21-02	MEDICARE	\$479	\$492	\$13	2.7%
110-5360-443.22-10	RETIREMENT	\$3,240	\$3,321	\$81	2.5%
110-5360-443.23-10	HEALTH INSURANCE	\$6,651	\$6,651	\$0	0.0%
110-5360-443.24-01	INSURANCE	\$447	\$459	\$12	2.7%
110-5360-443.27-10	SELF INSURED	\$27	\$28	\$1	3.7%
110-5360-443.31-90	OTHER PROFESSIONAL SER	\$42,275	\$42,275	\$0	0.0%
110-5360-443.55-30	SUBSISTENCE & LODGING	\$1,131	\$1,166	\$35	3.1%
110-5360-443.55-40	EDUCATION & TRAINING	\$285	\$400	\$115	40.4%
110-5360-443.57-30	CSA MANDATED	\$8,000,000	\$8,500,000	\$500,000	6.3%
110-5360-443.57-31	CSA NON-MANDATED	\$59,000	\$59,000	\$0	0.0%
110-5360-443.60-01	OFFICE SUPPLIES	\$2,800	\$2,800	\$0	0.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-5360-443.60-02	FOOD SUPPLIES & SERVICE	\$2,295	\$2,678	\$383	16.7%
CSA		\$8,154,838	\$8,656,385	\$501,547	6.2%
<i>Tax Relief</i>					
110-5380-445.58-86	TAX RELIEF FOR ELDERLY	\$992,774	\$1,090,709	\$97,935	9.9%
Tax Relief		\$992,774	\$1,090,709	\$97,935	9.9%
<i>Regional Agencies</i>					
110-5390-444.33-20	MAINTENANCE SVC CONTRACTS	\$1,674	\$1,674	\$0	0.0%
110-5390-444.56-01	NEW REGIONAL AGENCY REQ	\$1,925	\$2,900	\$975	50.6%
110-5390-444.56-58	GWRC	\$86,273	\$87,985	\$1,712	2.0%
110-5390-444.56-81	JJWECC MUSEUM	\$24,200	\$29,000	\$4,800	19.8%
110-5390-444.56-91	LAKE ANNA CIVIC ASSN	\$5,730	\$7,000	\$1,270	22.2%
Regional Agencies		\$119,802	\$128,559	\$8,757	7.3%
<i>Germanna Community College</i>					
110-6810-451.56-49	GERMANNA COMM COLLEGE	\$229,395	\$230,520	\$1,125	0.5%
Germanna Community College		\$229,395	\$230,520	\$1,125	0.5%
<i>Parks and Recreation</i>					
110-7110-461.11-01	REGULAR	\$1,063,682	\$1,126,864	\$63,182	5.9%
110-7110-461.12-01	OVERTIME	\$26,176	\$21,584	(\$4,592)	-17.5%
110-7110-461.13-01	PART-TIME	\$447,171	\$443,178	(\$3,993)	-0.9%
110-7110-461.21-01	FICA	\$90,653	\$94,641	\$3,988	4.4%
110-7110-461.21-02	MEDICARE	\$21,201	\$22,134	\$933	4.4%
110-7110-461.22-10	RETIREMENT	\$100,670	\$106,664	\$5,994	6.0%
110-7110-461.23-10	HEALTH INSURANCE	\$256,445	\$263,097	\$6,652	2.6%
110-7110-461.24-01	INSURANCE	\$14,075	\$15,654	\$1,579	11.2%
110-7110-461.27-10	SELF INSURED	\$29,088	\$29,821	\$733	2.5%
110-7110-461.31-10	HEALTH SERVICES	\$225	\$0	(\$225)	-100.0%
110-7110-461.31-90	OTHER PROFESSIONAL SER	\$24,750	\$24,750	\$0	0.0%
110-7110-461.33-10	REPAIRS & MAINTENANCE	\$10,800	\$10,800	\$0	0.0%
110-7110-461.33-11	AUTO REPAIRS & MAINT	\$24,886	\$24,888	\$2	0.0%
110-7110-461.33-20	MAINTENANCE SVC CONTRACTS	\$8,816	\$5,000	(\$3,816)	-43.3%
110-7110-461.35-01	PRINTING & BINDING	\$6,685	\$6,885	\$200	3.0%
110-7110-461.36-01	ADVERTISING	\$4,000	\$5,000	\$1,000	25.0%
110-7110-461.39-27	SANITATION SERVICES	\$5,720	\$5,720	\$0	0.0%
110-7110-461.52-10	POSTAL SERVICES	\$2,100	\$2,000	(\$100)	-4.8%
110-7110-461.52-30	TELEPHONE SERVICES	\$10,515	\$9,915	(\$600)	-5.7%
110-7110-461.53-05	MOTOR VEHICLE INSURANCE	\$5,377	\$5,377	\$0	0.0%
110-7110-461.54-10	LEASE/RENTAL EQUIPMENT	\$6,837	\$6,837	\$0	0.0%
110-7110-461.55-10	MILEAGE	\$150	\$100	(\$50)	-33.3%
110-7110-461.55-30	SUBSISTENCE & LODGING	\$337	\$416	\$79	23.4%
110-7110-461.55-40	EDUCATION & TRAINING	\$1,500	\$1,540	\$40	2.7%
110-7110-461.56-97	STONEWALL JACKSON RUN	\$5,500	\$6,200	\$700	12.7%
110-7110-461.58-10	DUES & ASSOC MEMBERSHIPS	\$500	\$500	\$0	0.0%
110-7110-461.58-80	SELF SUPPORTING PROGRAMS	\$94,517	\$84,585	(\$9,932)	-10.5%
110-7110-461.58-82	SENIOR CITIZENS	\$350	\$350	\$0	0.0%
110-7110-461.58-83	SENIOR CITIZEN/TEEN CENTR	\$3,500	\$3,500	\$0	0.0%
110-7110-461.58-90	SPORTS PROGRAMS	\$250,506	\$250,234	(\$272)	-0.1%
110-7110-461.60-01	OFFICE SUPPLIES	\$12,000	\$12,000	\$0	0.0%
110-7110-461.60-02	FOOD SUPPLIES & SERVICE	\$13,500	\$11,000	(\$2,500)	-18.5%
110-7110-461.60-05	JANITORIAL SUPPLIES	\$14,530	\$14,532	\$2	0.0%
110-7110-461.60-07	REPAIRS & MAINT SUPPLIES	\$67,465	\$67,465	\$0	0.0%
110-7110-461.60-08	VEHICLE & EQUIPMENT FUELS	\$36,211	\$28,000	(\$8,211)	-22.7%
110-7110-461.60-09	VEHICLE & EQUIPMENT SUPP	\$4,840	\$4,840	\$0	0.0%

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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-7110-461.60-11	UNIFORMS	\$9,249	\$9,249	\$0	0.0%
110-7110-461.60-12	BOOKS & SUBSCRIPTIONS	\$200	\$200	\$0	0.0%
110-7110-461.60-13	RECREATION SUPPLIES	\$17,931	\$17,929	(\$2)	0.0%
110-7110-461.60-14	OPERATING SUPPLIES	\$189,167	\$202,167	\$13,000	6.9%
110-7110-461.80-01	MACHINERY & EQUIPMENT	\$79,278	\$93,309	\$14,031	17.7%
110-7110-461.80-02	FURNITURE & FIXTURES	\$0	\$6,695	\$6,695	n/a
110-7110-461.80-07	COMPUTER EQUIPMENT	\$3,888	\$518	(\$3,370)	-86.7%
110-7110-461.80-10	CAPITAL IMPROVEMENTS	\$0	\$10,800	\$10,800	n/a
Parks and Recreation		\$2,964,991	\$3,056,938	\$91,947	3.1%
Museum					
110-7220-462.13-01	PART-TIME	\$32,888	\$33,803	\$915	2.8%
110-7220-462.21-01	FICA	\$2,039	\$2,096	\$57	2.8%
110-7220-462.21-02	MEDICARE	\$477	\$490	\$13	2.7%
110-7220-462.27-10	SELF INSURED	\$26	\$27	\$1	3.8%
110-7220-462.31-90	OTHER PROFESSIONAL SER	\$3,000	\$300	(\$2,700)	-90.0%
110-7220-462.35-01	PRINTING & BINDING	\$3,724	\$3,724	\$0	0.0%
110-7220-462.36-01	ADVERTISING	\$900	\$900	\$0	0.0%
110-7220-462.39-10	SOFTWARE APPLICATIONS	\$784	\$784	\$0	0.0%
110-7220-462.52-30	TELEPHONE SERVICES	\$40	\$20	(\$20)	-50.0%
110-7220-462.54-10	LEASE/RENTAL EQUIPMENT	\$1,200	\$1,200	\$0	0.0%
110-7220-462.55-10	MILEAGE	\$560	\$1,193	\$633	113.0%
110-7220-462.55-30	SUBSISTENCE & LODGING	\$495	\$500	\$5	1.0%
110-7220-462.55-40	EDUCATION & TRAINING	\$500	\$500	\$0	0.0%
110-7220-462.56-50	CONTRIBUTION TO MUSEUM	\$23,520	\$30,720	\$7,200	30.6%
110-7220-462.58-10	DUES & ASSOC MEMBERSHIPS	\$500	\$500	\$0	0.0%
110-7220-462.60-01	OFFICE SUPPLIES	\$2,200	\$2,200	\$0	0.0%
110-7220-462.60-14	OPERATING SUPPLIES	\$0	\$600	\$600	n/a
110-7220-462.80-02	FURNITURE & FIXTURES	\$13,980	\$19,837	\$5,857	41.9%
Museum		\$86,833	\$99,394	\$12,561	14.5%
Regional Library					
110-7320-463.70-04	RAPPAHANNOCK REGIONAL LIB	\$4,066,736	\$4,386,632	\$319,896	7.9%
Regional Library		\$4,066,736	\$4,386,632	\$319,896	7.9%
Planning					
110-8110-471.11-01	REGULAR	\$602,129	\$617,182	\$15,053	2.5%
110-8110-471.21-01	FICA	\$35,115	\$36,063	\$948	2.7%
110-8110-471.21-02	MEDICARE	\$8,212	\$8,434	\$222	2.7%
110-8110-471.22-10	RETIREMENT	\$57,112	\$58,540	\$1,428	2.5%
110-8110-471.23-10	HEALTH INSURANCE	\$118,747	\$118,747	\$0	0.0%
110-8110-471.24-01	INSURANCE	\$8,261	\$8,468	\$207	2.5%
110-8110-471.27-10	SELF INSURED	\$482	\$493	\$11	2.3%
110-8110-471.31-84	TELECOMMUNICATION CONSULT	\$30,000	\$15,000	(\$15,000)	-50.0%
110-8110-471.31-90	OTHER PROFESSIONAL SER	\$0	\$30,000	\$30,000	n/a
110-8110-471.33-11	AUTO REPAIRS & MAINT	\$461	\$500	\$39	8.5%
110-8110-471.33-20	MAINTENANCE SVC CONTRACTS	\$1,091	\$510	(\$581)	-53.3%
110-8110-471.35-01	PRINTING & BINDING	\$300	\$300	\$0	0.0%
110-8110-471.36-01	ADVERTISING	\$25,000	\$25,000	\$0	0.0%
110-8110-471.39-28	JANITORIAL SERVICES	\$5,400	\$5,400	\$0	0.0%
110-8110-471.51-10	ELECTRICAL SERVICES	\$9,000	\$9,000	\$0	0.0%
110-8110-471.52-10	POSTAL SERVICES	\$4,000	\$4,000	\$0	0.0%
110-8110-471.52-30	TELEPHONE SERVICES	\$2,000	\$2,000	\$0	0.0%
110-8110-471.53-05	MOTOR VEHICLE INSURANCE	\$557	\$557	\$0	0.0%
110-8110-471.54-10	LEASE/RENTAL EQUIPMENT	\$5,500	\$5,500	\$0	0.0%
110-8110-471.55-10	MILEAGE	\$245	\$620	\$375	153.1%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-8110-471.55-30	SUBSISTENCE & LODGING	\$2,858	\$2,774	(\$84)	-2.9%
110-8110-471.55-40	EDUCATION & TRAINING	\$2,495	\$3,495	\$1,000	40.1%
110-8110-471.58-10	DUES & ASSOC MEMBERSHIPS	\$1,740	\$3,027	\$1,287	74.0%
110-8110-471.58-40	MEETING EXPENSES	\$250	\$250	\$0	0.0%
110-8110-471.58-99	RECOGNITNS/AWARDS/SYMPHY	\$100	\$100	\$0	0.0%
110-8110-471.60-01	OFFICE SUPPLIES	\$3,500	\$3,500	\$0	0.0%
110-8110-471.60-08	VEHICLE & EQUIPMENT FUELS	\$500	\$400	(\$100)	-20.0%
110-8110-471.60-12	BOOKS & SUBSCRIPTIONS	\$504	\$504	\$0	0.0%
110-8110-471.80-02	FURNITURE & FIXTURES	\$0	\$3,280	\$3,280	n/a
Planning		\$925,559	\$963,644	\$38,085	4.1%
Planning Commission					
110-8120-471.14-01	BOARDS & COMMISSIONS	\$33,600	\$33,600	\$0	0.0%
110-8120-471.21-01	FICA	\$2,090	\$2,090	\$0	0.0%
110-8120-471.21-02	MEDICARE	\$489	\$489	\$0	0.0%
110-8120-471.35-01	PRINTING & BINDING	\$100	\$100	\$0	0.0%
110-8120-471.55-10	MILEAGE	\$656	\$767	\$111	16.9%
110-8120-471.55-30	SUBSISTENCE & LODGING	\$984	\$984	\$0	0.0%
110-8120-471.55-40	EDUCATION & TRAINING	\$1,500	\$1,500	\$0	0.0%
110-8120-471.58-40	MEETING EXPENSES	\$90	\$90	\$0	0.0%
110-8120-471.58-99	RECOGNITNS/AWARDS/SYMPHY	\$100	\$100	\$0	0.0%
110-8120-471.60-01	OFFICE SUPPLIES	\$50	\$50	\$0	0.0%
Planning Commission		\$39,659	\$39,770	\$111	0.3%
Planning Comm/Committees					
110-8130-471.55-10	MILEAGE	\$296	\$279	(\$17)	-5.7%
110-8130-471.55-30	SUBSISTENCE & LODGING	\$640	\$640	\$0	0.0%
110-8130-471.55-40	EDUCATION & TRAINING	\$358	\$358	\$0	0.0%
110-8130-471.58-40	MEETING EXPENSES	\$100	\$100	\$0	0.0%
110-8130-471.58-99	RECOGNITNS/AWARDS/SYMPHY	\$100	\$100	\$0	0.0%
110-8130-471.60-01	OFFICE SUPPLIES	\$100	\$100	\$0	0.0%
Planning Comm/Committees		\$1,594	\$1,577	(\$17)	-1.1%
Economic Development					
110-8150-471.11-01	REGULAR	\$386,828	\$393,872	\$7,044	1.8%
110-8150-471.12-01	OVERTIME	\$2,561	\$1,028	(\$1,533)	-59.9%
110-8150-471.13-01	PART-TIME	\$13,092	\$18,390	\$5,298	40.5%
110-8150-471.21-01	FICA	\$23,100	\$23,778	\$678	2.9%
110-8150-471.21-02	MEDICARE	\$5,402	\$5,561	\$159	2.9%
110-8150-471.22-10	RETIREMENT	\$36,687	\$37,356	\$669	1.8%
110-8150-471.23-10	HEALTH INSURANCE	\$85,429	\$85,429	\$0	0.0%
110-8150-471.24-01	INSURANCE	\$5,267	\$5,365	\$98	1.9%
110-8150-471.27-10	SELF INSURED	\$322	\$331	\$9	2.8%
110-8150-471.31-90	OTHER PROFESSIONAL SER	\$250,000	\$0	(\$250,000)	-100.0%
110-8150-471.33-11	AUTO REPAIRS & MAINT	\$2,819	\$1,300	(\$1,519)	-53.9%
110-8150-471.33-20	MAINTENANCE SVC CONTRACTS	\$4,225	\$3,000	(\$1,225)	-29.0%
110-8150-471.35-01	PRINTING & BINDING	\$5,000	\$10,000	\$5,000	100.0%
110-8150-471.39-10	SOFTWARE APPLICATIONS	\$15,504	\$15,504	\$0	0.0%
110-8150-471.39-28	JANITORIAL SERVICES	\$5,724	\$5,724	\$0	0.0%
110-8150-471.52-10	POSTAL SERVICES	\$200	\$200	\$0	0.0%
110-8150-471.52-30	TELEPHONE SERVICES	\$9,750	\$7,000	(\$2,750)	-28.2%
110-8150-471.53-05	MOTOR VEHICLE INSURANCE	\$775	\$775	\$0	0.0%
110-8150-471.55-10	MILEAGE	\$100	\$81	(\$19)	-19.0%
110-8150-471.55-30	SUBSISTENCE & LODGING	\$0	\$2,000	\$2,000	n/a
110-8150-471.55-40	EDUCATION & TRAINING	\$1,450	\$0	(\$1,450)	-100.0%
110-8150-471.56-76	FRED REGIONAL ALLIANCE	\$126,337	\$128,998	\$2,661	2.1%

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-8150-471.58-10	DUES & ASSOC MEMBERSHIPS	\$2,170	\$6,300	\$4,130	190.3%
110-8150-471.58-76	PROSPECT DEVELOPMENT	\$75,000	\$75,000	\$0	0.0%
110-8150-471.58-79	REGIONAL MARKETING	\$20,000	\$20,000	\$0	0.0%
110-8150-471.60-01	OFFICE SUPPLIES	\$8,000	\$8,000	\$0	0.0%
110-8150-471.60-08	VEHICLE & EQUIPMENT FUELS	\$900	\$900	\$0	0.0%
110-8150-471.60-11	UNIFORMS	\$300	\$300	\$0	0.0%
110-8150-471.60-12	BOOKS & SUBSCRIPTIONS	\$500	\$250	(\$250)	-50.0%
110-8150-471.97-03	TECHNOLOGY ZONE INC PGM	\$30,000	\$25,000	(\$5,000)	-16.7%
Economic Development		\$1,117,442	\$881,442	(\$236,000)	-21.1%
Tourism					
110-8160-471.31-82	BANK SERVICE CHARGES	\$0	\$400	\$400	n/a
110-8160-471.31-90	OTHER PROFESSIONAL SER	\$3,000	\$3,000	\$0	0.0%
110-8160-471.35-01	PRINTING & BINDING	\$2,000	\$1,500	(\$500)	-25.0%
110-8160-471.36-01	ADVERTISING	\$13,570	\$21,570	\$8,000	59.0%
110-8160-471.52-10	POSTAL SERVICES	\$200	\$100	(\$100)	-50.0%
110-8160-471.55-10	MILEAGE	\$333	\$108	(\$225)	-67.6%
110-8160-471.55-30	SUBSISTENCE & LODGING	\$1,970	\$2,086	\$116	5.9%
110-8160-471.55-40	EDUCATION & TRAINING	\$805	\$2,105	\$1,300	161.5%
110-8160-471.56-50	CONTRIBUTION TO MUSEUM	\$0	\$50,000	\$50,000	n/a
110-8160-471.56-85	REGIONAL TOURISM	\$175,000	\$175,000	\$0	0.0%
110-8160-471.58-10	DUES & ASSOC MEMBERSHIPS	\$3,550	\$3,550	\$0	0.0%
110-8160-471.58-73	DISPLAYS	\$2,785	\$2,285	(\$500)	-18.0%
110-8160-471.58-74	CIVIL WAR TRAILS	\$3,100	\$3,100	\$0	0.0%
110-8160-471.60-12	BOOKS & SUBSCRIPTIONS	\$4,492	\$4,492	\$0	0.0%
110-8160-471.60-15	MERCHANDISE FOR RESALE	\$1,000	\$3,000	\$2,000	200.0%
Tourism		\$211,805	\$272,296	\$60,491	28.6%
Visitor Center's					
110-8162-471.11-01	REGULAR	\$45,058	\$48,797	\$3,739	8.3%
110-8162-471.12-01	OVERTIME	\$3,580	\$0	(\$3,580)	-100.0%
110-8162-471.13-01	PART-TIME	\$80,851	\$75,544	(\$5,307)	-6.6%
110-8162-471.21-01	FICA	\$7,908	\$7,591	(\$317)	-4.0%
110-8162-471.21-02	MEDICARE	\$1,850	\$1,775	(\$75)	-4.1%
110-8162-471.22-10	RETIREMENT	\$4,273	\$4,628	\$355	8.3%
110-8162-471.23-10	HEALTH INSURANCE	\$6,651	\$6,651	\$0	0.0%
110-8162-471.24-01	INSURANCE	\$590	\$639	\$49	8.3%
110-8162-471.27-10	SELF INSURED	\$1,014	\$1,070	\$56	5.5%
110-8162-471.33-11	AUTO REPAIRS & MAINT	\$5,010	\$10	(\$5,000)	-99.8%
110-8162-471.33-20	MAINTENANCE SVC CONTRACTS	\$350	\$350	\$0	0.0%
110-8162-471.35-01	PRINTING & BINDING	\$2,100	\$10,100	\$8,000	381.0%
110-8162-471.51-10	ELECTRICAL SERVICES	\$3,200	\$3,200	\$0	0.0%
110-8162-471.52-10	POSTAL SERVICES	\$2,000	\$1,750	(\$250)	-12.5%
110-8162-471.52-30	TELEPHONE SERVICES	\$6,000	\$6,000	\$0	0.0%
110-8162-471.53-05	MOTOR VEHICLE INSURANCE	\$291	\$291	\$0	0.0%
110-8162-471.54-10	LEASE/RENTAL EQUIPMENT	\$4,644	\$4,644	\$0	0.0%
110-8162-471.54-20	LEASE/RENTAL BUILDINGS	\$38,897	\$36,619	(\$2,278)	-5.9%
110-8162-471.58-73	DISPLAYS	\$500	\$500	\$0	0.0%
110-8162-471.60-01	OFFICE SUPPLIES	\$1,000	\$1,000	\$0	0.0%
110-8162-471.60-05	JANITORIAL SUPPLIES	\$300	\$100	(\$200)	-66.7%
110-8162-471.60-11	UNIFORMS	\$500	\$500	\$0	0.0%
110-8162-471.60-12	BOOKS & SUBSCRIPTIONS	\$500	\$500	\$0	0.0%
110-8162-471.60-14	OPERATING SUPPLIES	\$200	\$100	(\$100)	-50.0%
Visitor Center's		\$217,267	\$212,359	(\$4,908)	-2.3%
Tourism Projects - ED					

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-8163-471.58-73	DISPLAYS	\$5,250	\$5,250	\$0	0.0%
110-8163-471.58-75	TOURISM/HERITAGE PROJS	\$12,750	\$21,100	\$8,350	65.5%
110-8163-471.58-99	RECOGNITNS/AWARDS/SYMPHY	\$1,200	\$1,500	\$300	25.0%
Tourism Projects - ED		\$19,200	\$27,850	\$8,650	45.1%
Tourism Projects - P&R					
110-8164-471.56-96	FILM FESTIVAL	\$3,000	\$3,000	\$0	0.0%
110-8164-471.58-75	TOURISM/HERITAGE PROJS	\$750	\$750	\$0	0.0%
110-8164-471.58-89	4TH JULY FIREWORKS FESTIV	\$75,000	\$75,000	\$0	0.0%
Tourism Projects - P&R		\$78,750	\$78,750	\$0	0.0%
Extension Office					
110-8350-473.11-01	REGULAR	\$33,983	\$34,833	\$850	2.5%
110-8350-473.13-01	PART-TIME	\$24,192	\$24,865	\$673	2.8%
110-8350-473.21-01	FICA	\$3,362	\$3,457	\$95	2.8%
110-8350-473.21-02	MEDICARE	\$786	\$808	\$22	2.8%
110-8350-473.22-10	RETIREMENT	\$3,223	\$3,303	\$80	2.5%
110-8350-473.23-10	HEALTH INSURANCE	\$16,465	\$16,465	\$0	0.0%
110-8350-473.24-01	INSURANCE	\$445	\$456	\$11	2.5%
110-8350-473.27-10	SELF INSURED	\$46	\$48	\$2	4.3%
110-8350-473.31-90	OTHER PROFESSIONAL SER	\$88,766	\$90,844	\$2,078	2.3%
110-8350-473.52-10	POSTAL SERVICES	\$620	\$620	\$0	0.0%
110-8350-473.52-30	TELEPHONE SERVICES	\$450	\$460	\$10	2.2%
110-8350-473.56-59	4-H EDUCATIONAL CENTER	\$2,000	\$2,000	\$0	0.0%
Extension Office		\$174,338	\$178,159	\$3,821	2.2%
Non-Departmental					
110-9110-491.23-20	RETIREEES	\$938,940	\$1,067,117	\$128,177	13.7%
110-9110-491.24-03	OPEB COSTS	\$0	\$528,571	\$528,571	n/a
110-9110-491.31-82	BANK SERVICE CHARGES	\$80,000	\$65,000	(\$15,000)	-18.8%
110-9110-491.59-01	CONTINGENCY	\$593,530	\$622,282	\$28,752	4.8%
110-9110-491.59-15	OPERATING RESERVE	\$64,981	\$0	(\$64,981)	-100.0%
Non-Departmental		\$1,677,451	\$2,282,970	\$605,519	36.1%
General Fund Transfers					
110-9210-492.99-21	TO SCHOOL OPERATING FUND	\$121,375,315	\$121,661,635	\$286,320	0.2%
110-9210-492.99-23	TO EDO FUND	\$674,000	\$645,000	(\$29,000)	-4.3%
110-9210-492.99-26	TO CODE COMPLIANCE FUND	\$1,067,633	\$868,396	(\$199,237)	-18.7%
110-9210-492.99-28	TO TRANSPORTATION FUND	\$700,000	\$700,000	\$0	0.0%
110-9210-492.99-31	TO CAPITAL PROJECTS	\$11,522,553	\$8,986,474	(\$2,536,079)	-22.0%
110-9210-492.99-51	TO UTIL OPERATING FUND	\$120,000	\$0	(\$120,000)	-100.0%
General Fund Transfers		\$135,459,501	\$132,861,505	(\$2,597,996)	-1.9%
General County Debt					
110-9510-494.90-02	BOND ADMINISTRATIVE FEES	\$20,000	\$16,550	(\$3,450)	-17.3%
110-9510-494.91-22	2013 EDA BONDS	\$174,000	\$174,000	\$0	0.0%
110-9510-494.91-24	2014 GO BONDS	\$1,718,583	\$1,803,159	\$84,576	4.9%
110-9510-494.91-25	2014 EDA BONDS	\$360,000	\$355,000	(\$5,000)	-1.4%
110-9510-494.91-26	2015 GO BONDS	\$469,290	\$469,290	\$0	0.0%
110-9510-494.91-27	2016 GO BONDS	\$691,845	\$630,000	(\$61,845)	-8.9%
110-9510-494.91-28	2017 GO BONDS	\$0	\$299,545	\$299,545	n/a
110-9510-494.91-33	09 GO BONDS	\$785,000	\$785,000	\$0	0.0%
110-9510-494.91-34	2010 GO BONDS	\$845,000	\$845,000	\$0	0.0%
110-9510-494.91-35	2011A GO BONDS	\$333,160	\$333,160	\$0	0.0%
110-9510-494.91-36	2011B GO BONDS	\$545,000	\$560,000	\$15,000	2.8%
110-9510-494.91-37	2011 EDA BONDS	\$795,000	\$790,000	(\$5,000)	-0.6%

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
110-9510-494.92-22	2013 EDA BONDS	\$30,929	\$26,387	(\$4,542)	-14.7%
110-9510-494.92-24	2014 GO BONDS	\$1,073,262	\$987,333	(\$85,929)	-8.0%
110-9510-494.92-25	2014 EDA BONDS	\$191,296	\$184,095	(\$7,201)	-3.8%
110-9510-494.92-26	2015 GO BONDS	\$340,700	\$317,235	(\$23,465)	-6.9%
110-9510-494.92-27	2016 GO BONDS	\$251,350	\$284,588	\$33,238	13.2%
110-9510-494.92-33	09 GO BONDS	\$514,395	\$490,845	(\$23,550)	-4.6%
110-9510-494.92-34	2010 GO BONDS	\$539,582	\$518,456	(\$21,126)	-3.9%
110-9510-494.92-35	2011A GO BONDS	\$192,087	\$182,092	(\$9,995)	-5.2%
110-9510-494.92-36	2011B GO BONDS	\$146,750	\$130,400	(\$16,350)	-11.1%
110-9510-494.92-37	2011 EDA BONDS	\$226,650	\$210,750	(\$15,900)	-7.0%
General County Debt		\$10,243,879	\$10,392,885	\$149,006	1.5%
Total General Fund		\$255,189,563	\$258,317,756	\$3,128,193	1.2%
School Operating Fund					
210-6100-452.61-01	INSTRUCTION	\$184,226,089	\$188,130,852	\$3,904,763	2.1%
210-6100-452.61-02	ADMINISTRATION	\$10,437,696	\$10,530,037	\$92,341	0.9%
210-6100-452.61-03	TRANSPORTATION	\$17,706,316	\$18,231,984	\$525,668	3.0%
210-6100-452.61-04	MAINTENANCE	\$21,433,756	\$21,124,645	(\$309,111)	-1.4%
210-6100-452.61-07	DEBT SERVICE	\$25,922,930	\$25,581,896	(\$341,034)	-1.3%
210-6100-452.61-09	EDUCATIONAL TECHNOLOGY	\$8,606,220	\$8,324,538	(\$281,682)	-3.3%
210-6100-452.99-12	TO SCHOOL FOOD SERVICE FD	\$63,870	\$63,870	\$0	0.0%
Total School Operating Fund		\$268,396,877	\$271,987,822	\$3,590,945	1.3%
School Food Service Fund					
212-6100-452.61-05	FOOD SERVICE	\$9,515,526	\$10,199,132	\$683,606	7.2%
Total School Food Service Fund		\$9,515,526	\$10,199,132	\$683,606	7.2%
EDA Fund					
221-8151-471.31-50	LEGAL SERVICES	\$50,000	\$40,000	(\$10,000)	-20.0%
221-8151-471.33-10	REPAIRS & MAINTENANCE	\$500	\$500	\$0	0.0%
221-8151-471.33-20	MAINTENANCE SVC CONTRACTS	\$950	\$950	\$0	0.0%
221-8151-471.38-52	EDA MEMBER STIPENDS	\$11,200	\$11,200	\$0	0.0%
221-8151-471.51-10	ELECTRICAL SERVICES	\$5,000	\$4,000	(\$1,000)	-20.0%
221-8151-471.51-20	HEATING SERVICES	\$2,500	\$2,500	\$0	0.0%
221-8151-471.51-30	WATER & SEWER SERVICES	\$500	\$550	\$50	10.0%
221-8151-471.53-02	PROPERTY INSURANCE	\$1,082	\$1,136	\$54	5.0%
221-8151-471.53-08	GENERAL LIABILITY INS	\$2,060	\$2,101	\$41	2.0%
221-8151-471.58-77	EC DEV INITIATIVE PROGRAM	\$924,000	\$645,000	(\$279,000)	-30.2%
221-8151-471.58-99	RECOGNITNS/AWARDS/SYMPHY	\$200	\$200	\$0	0.0%
221-8151-471.60-01	OFFICE SUPPLIES	\$3,000	\$1,000	(\$2,000)	-66.7%
221-8151-471.60-12	BOOKS & SUBSCRIPTIONS	\$200	\$200	\$0	0.0%
221-8151-471.91-18	01 IDA TERM LOAN NOTE	\$46,123	\$49,046	\$2,923	6.3%
221-8151-471.92-18	IDA TERM LOAN NOTE	\$15,625	\$12,702	(\$2,923)	-18.7%
Total EDA Fund		\$1,062,940	\$771,085	(\$291,855)	-27.5%
Fire/EMS Service Fee Fund					
240-9210-492.99-10	TO GENERAL FUND	\$2,903,846	\$2,770,705	(\$133,141)	-4.6%
Total Fire/EMS Service Fee Fund		\$2,903,846	\$2,770,705	(\$133,141)	-4.6%

Year to Year Budget Change by Department & Account-
FY 2017 to FY 2018

Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Code Compliance - Building					
260-3410-424.11-01	REGULAR	\$1,271,646	\$1,346,283	\$74,637	5.9%
260-3410-424.12-01	OVERTIME	\$3,187	\$10,997	\$7,810	245.1%
260-3410-424.13-01	PART-TIME	\$59,991	\$61,659	\$1,668	2.8%
260-3410-424.21-01	FICA	\$79,476	\$84,511	\$5,035	6.3%
260-3410-424.21-02	MEDICARE	\$18,635	\$19,830	\$1,195	6.4%
260-3410-424.22-10	RETIREMENT	\$120,602	\$127,568	\$6,966	5.8%
260-3410-424.23-10	HEALTH INSURANCE	\$237,433	\$232,870	(\$4,563)	-1.9%
260-3410-424.23-20	RETIRES	\$14,900	\$22,350	\$7,450	50.0%
260-3410-424.24-01	INSURANCE	\$17,325	\$18,125	\$800	4.6%
260-3410-424.26-01	UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	\$0	0.0%
260-3410-424.27-10	SELF INSURED	\$20,701	\$26,128	\$5,427	26.2%
260-3410-424.31-90	OTHER PROFESSIONAL SER	\$29,200	\$19,200	(\$10,000)	-34.2%
260-3410-424.33-11	AUTO REPAIRS & MAINT	\$11,330	\$8,000	(\$3,330)	-29.4%
260-3410-424.33-20	MAINTENANCE SVC CONTRACTS	\$130	\$130	\$0	0.0%
260-3410-424.35-01	PRINTING & BINDING	\$1,000	\$496	(\$504)	-50.4%
260-3410-424.36-01	ADVERTISING	\$2,700	\$2,700	\$0	0.0%
260-3410-424.39-10	SOFTWARE APPLICATIONS	\$20,000	\$0	(\$20,000)	-100.0%
260-3410-424.39-28	JANITORIAL SERVICES	\$6,300	\$6,300	\$0	0.0%
260-3410-424.51-10	ELECTRICAL SERVICES	\$9,700	\$10,400	\$700	7.2%
260-3410-424.52-10	POSTAL SERVICES	\$645	\$370	(\$275)	-42.6%
260-3410-424.52-30	TELEPHONE SERVICES	\$16,940	\$18,440	\$1,500	8.9%
260-3410-424.53-05	MOTOR VEHICLE INSURANCE	\$1,749	\$1,300	(\$449)	-25.7%
260-3410-424.54-10	LEASE/RENTAL EQUIPMENT	\$5,869	\$5,869	\$0	0.0%
260-3410-424.55-10	MILEAGE	\$772	\$1,000	\$228	29.5%
260-3410-424.55-30	SUBSISTENCE & LODGING	\$2,014	\$1,540	(\$474)	-23.5%
260-3410-424.55-40	EDUCATION & TRAINING	\$3,535	\$5,475	\$1,940	54.9%
260-3410-424.58-10	DUES & ASSOC MEMBERSHIPS	\$1,150	\$1,225	\$75	6.5%
260-3410-424.60-01	OFFICE SUPPLIES	\$2,000	\$2,000	\$0	0.0%
260-3410-424.60-08	VEHICLE & EQUIPMENT FUELS	\$20,000	\$14,000	(\$6,000)	-30.0%
260-3410-424.60-11	UNIFORMS	\$625	\$625	\$0	0.0%
260-3410-424.60-12	BOOKS & SUBSCRIPTIONS	\$15,500	\$15,500	\$0	0.0%
260-3410-424.60-14	OPERATING SUPPLIES	\$535	\$473	(\$62)	-11.6%
260-3410-424.60-21	COMPUTER FORMS	\$2,000	\$2,000	\$0	0.0%
260-3410-424.80-01	MACHINERY & EQUIPMENT	\$0	\$800	\$800	n/a
260-3410-424.80-02	FURNITURE & FIXTURES	\$0	\$5,299	\$5,299	n/a
260-3410-424.80-05	MOTOR VEHICLES & EQUIP	\$63,000	\$23,000	(\$40,000)	-63.5%
260-3410-424.80-07	COMPUTER EQUIPMENT	\$0	\$15,500	\$15,500	n/a
260-3410-424.99-10	TO GENERAL FUND	\$459,498	\$374,779	(\$84,719)	-18.4%
Code Compliance - Building		\$2,525,088	\$2,491,742	(\$33,346)	-1.3%
Code Compliance - Zoning					
260-3420-424.11-01	REGULAR	\$832,843	\$854,118	\$21,275	2.6%
260-3420-424.14-01	BOARDS & COMMISSIONS	\$8,400	\$8,400	\$0	0.0%
260-3420-424.21-01	FICA	\$50,115	\$51,397	\$1,282	2.6%
260-3420-424.21-02	MEDICARE	\$11,720	\$12,040	\$320	2.7%
260-3420-424.22-10	RETIREMENT	\$78,758	\$80,776	\$2,018	2.6%
260-3420-424.23-10	HEALTH INSURANCE	\$148,744	\$148,744	\$0	0.0%
260-3420-424.23-20	RETIRES	\$29,800	\$44,586	\$14,786	49.6%
260-3420-424.24-01	INSURANCE	\$11,231	\$11,160	(\$71)	-0.6%
260-3420-424.26-01	UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	\$0	0.0%
260-3420-424.27-10	SELF INSURED	\$13,173	\$15,414	\$2,241	17.0%
260-3420-424.31-30	MGT CONSULTING SERVICES	\$367,200	\$313,000	(\$54,200)	-14.8%
260-3420-424.31-90	OTHER PROFESSIONAL SER	\$10,500	\$5,500	(\$5,000)	-47.6%
260-3420-424.33-11	AUTO REPAIRS & MAINT	\$5,079	\$6,000	\$921	18.1%
260-3420-424.33-20	MAINTENANCE SVC CONTRACTS	\$124	\$130	\$6	4.8%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
260-3420-424.35-01	PRINTING & BINDING	\$621	\$2,917	\$2,296	369.7%
260-3420-424.36-01	ADVERTISING	\$7,148	\$2,050	(\$5,098)	-71.3%
260-3420-424.39-10	SOFTWARE APPLICATIONS	\$20,000	\$0	(\$20,000)	-100.0%
260-3420-424.39-28	JANITORIAL SERVICES	\$4,400	\$4,400	\$0	0.0%
260-3420-424.51-10	ELECTRICAL SERVICES	\$6,800	\$7,200	\$400	5.9%
260-3420-424.52-10	POSTAL SERVICES	\$2,000	\$2,000	\$0	0.0%
260-3420-424.52-30	TELEPHONE SERVICES	\$6,500	\$6,500	\$0	0.0%
260-3420-424.53-05	MOTOR VEHICLE INSURANCE	\$2,650	\$2,518	(\$132)	-5.0%
260-3420-424.54-10	LEASE/RENTAL EQUIPMENT	\$6,264	\$6,264	\$0	0.0%
260-3420-424.55-10	MILEAGE	\$367	\$0	(\$367)	-100.0%
260-3420-424.55-30	SUBSISTENCE & LODGING	\$3,144	\$2,194	(\$950)	-30.2%
260-3420-424.55-40	EDUCATION & TRAINING	\$2,400	\$2,145	(\$255)	-10.6%
260-3420-424.56-51	TRI-COUNTY SWCD	\$26,571	\$31,830	\$5,259	19.8%
260-3420-424.58-10	DUES & ASSOC MEMBERSHIPS	\$1,223	\$1,970	\$747	61.1%
260-3420-424.60-01	OFFICE SUPPLIES	\$1,939	\$2,073	\$134	6.9%
260-3420-424.60-08	VEHICLE & EQUIPMENT FUELS	\$9,500	\$7,500	(\$2,000)	-21.1%
260-3420-424.60-11	UNIFORMS	\$375	\$375	\$0	0.0%
260-3420-424.60-12	BOOKS & SUBSCRIPTIONS	\$500	\$307	(\$193)	-38.6%
260-3420-424.60-14	OPERATING SUPPLIES	\$400	\$312	(\$88)	-22.0%
260-3420-424.80-02	FURNITURE & FIXTURES	\$0	\$4,037	\$4,037	n/a
260-3420-424.80-05	MOTOR VEHICLES & EQUIP	\$0	\$21,846	\$21,846	n/a
260-3420-424.99-10	TO GENERAL FUND	\$375,284	\$249,024	(\$126,260)	-33.6%
Code Compliance - Zoning		\$2,050,773	\$1,913,727	(\$137,046)	-6.7%
Code Compliance - General					
260-9110-491.24-03	OPEB COSTS	\$265,900	\$265,900	\$0	0.0%
260-9110-491.59-15	OPERATING RESERVE	(\$1,500)	\$0	\$1,500	-100.0%
Code Compliance - General		\$264,400	\$265,900	\$1,500	0.6%
Total Code Compliance Fund		\$4,840,261	\$4,671,369	(\$168,892)	-3.5%
Transportation					
280-4110-433.11-01	REGULAR	\$210,828	\$216,068	\$5,240	2.5%
280-4110-433.13-01	PART-TIME	\$37,410	\$38,451	\$1,041	2.8%
280-4110-433.21-01	FICA	\$15,065	\$15,457	\$392	2.6%
280-4110-433.21-02	MEDICARE	\$3,523	\$3,615	\$92	2.6%
280-4110-433.22-10	RETIREMENT	\$19,881	\$20,378	\$497	2.5%
280-4110-433.23-10	HEALTH INSURANCE	\$29,998	\$29,998	\$0	0.0%
280-4110-433.24-01	INSURANCE	\$2,903	\$2,976	\$73	2.5%
280-4110-433.27-10	SELF INSURED	\$3,098	\$3,118	\$20	0.6%
280-4110-433.33-11	AUTO REPAIRS & MAINT	\$100	\$0	(\$100)	-100.0%
280-4110-433.36-01	ADVERTISING	\$250	\$250	\$0	0.0%
280-4110-433.39-10	SOFTWARE APPLICATIONS	\$3,525	\$4,649	\$1,124	31.9%
280-4110-433.52-30	TELEPHONE SERVICES	\$2,000	\$2,585	\$585	29.3%
280-4110-433.53-05	MOTOR VEHICLE INSURANCE	\$557	\$512	(\$45)	-8.1%
280-4110-433.55-10	MILEAGE	\$0	\$108	\$108	n/a
280-4110-433.55-30	SUBSISTENCE & LODGING	\$0	\$1,077	\$1,077	n/a
280-4110-433.55-40	EDUCATION & TRAINING	\$0	\$825	\$825	n/a
280-4110-433.56-72	FRED BUS SYSTEM	\$399,369	\$402,673	\$3,304	0.8%
280-4110-433.58-10	DUES & ASSOC MEMBERSHIPS	\$725	\$725	\$0	0.0%
280-4110-433.60-01	OFFICE SUPPLIES	\$250	\$250	\$0	0.0%
280-4110-433.60-08	VEHICLE & EQUIPMENT FUELS	\$800	\$700	(\$100)	-12.5%
280-4110-433.60-11	UNIFORMS	\$950	\$950	\$0	0.0%
280-4110-433.60-12	BOOKS & SUBSCRIPTIONS	\$450	\$250	(\$200)	-44.4%
280-4110-433.60-14	OPERATING SUPPLIES	\$0	\$950	\$950	n/a

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
280-9400-493.34-10	VRE SUBSIDY	\$1,382,749	\$1,520,191	\$137,442	9.9%
280-9400-493.34-11	PRTC SUBSIDY	\$100,300	\$125,000	\$24,700	24.6%
280-9110-491.24-03	OPEB COSTS	\$16,600	\$16,600	\$0	0.0%
Transportation		\$2,231,331	\$2,408,356	\$177,025	7.9%
Massaponax Special Service District					
280-9171-494.91-64	2012A GO BONDS - MASS SSD	\$295,000	\$300,000	\$5,000	1.7%
280-9171-494.92-64	2012A GO BONDS - MASS SSD	\$46,950	\$41,050	(\$5,900)	-12.6%
Massaponax Special Service District		\$341,950	\$341,050	(\$900)	-0.3%
Harrison Crossing Special Service District					
280-9172-494.91-65	2012A GO BONDS - HC SSD	\$225,000	\$230,000	\$5,000	2.2%
280-9172-494.91-66	2015 GO BONDS - HC SSD	\$75,000	\$80,000	\$5,000	6.7%
280-9172-494.92-65	2012A GO BONDS - HC SSD	\$35,700	\$31,200	(\$4,500)	-12.6%
280-9172-494.92-66	2015 GO BONDS - HC SSD	\$86,750	\$83,000	(\$3,750)	-4.3%
Harrison Crossing Special Service District		\$422,450	\$424,200	\$1,750	0.4%
Lee Hill East Special Service District					
280-9173-999.91-62	09 LEE HILL EAST BONDS	\$95,000	\$95,000	\$0	0.0%
280-9173-999.92-62	09 LEE HILL EAST BONDS	\$128,899	\$126,050	(\$2,849)	-2.2%
Lee Hill East Special Service District		\$223,899	\$221,050	(\$2,849)	-1.3%
Lee Hill West Special Service District					
280-9174-999.91-63	09 LEE HILL WEST BONDS	\$160,000	\$165,000	\$5,000	3.1%
280-9174-999.92-63	09 LEE HILL WEST BONDS	\$217,885	\$213,010	(\$4,875)	-2.2%
Lee Hill West Special Service District		\$377,885	\$378,010	\$125	0.0%
Transportation Fund Transfers					
280-9210-492.99-31	TO CAPITAL PROJECTS	\$153,740	\$94,781	(\$58,959)	-38.3%
280-9210-492.99-51	TO UTIL OPERATING FUND	\$100,000	\$100,000	\$0	0.0%
Transportation Fund Transfers		\$253,740	\$194,781	(\$58,959)	-23.2%
Debt Service					
280-9510-494.90-02	BOND ADMINISTRATIVE FEES	\$2,250	\$2,250	\$0	0.0%
280-9510-494.91-21	2013 GO BONDS	\$306,884	\$306,884	\$0	0.0%
280-9510-494.91-24	2014 GO BONDS	\$875,516	\$905,395	\$29,879	3.4%
280-9510-494.91-26	2015 GO BONDS	\$346,341	\$346,341	\$0	0.0%
280-9510-494.91-27	2016 GO BONDS	\$51,000	\$50,000	(\$1,000)	-2.0%
280-9510-494.91-33	09 GO BONDS	\$260,000	\$255,000	(\$5,000)	-1.9%
280-9510-494.91-38	2012A GO BONDS	\$190,000	\$190,000	\$0	0.0%
280-9510-494.91-39	2012B GO BONDS	\$60,000	\$60,000	\$0	0.0%
280-9510-494.92-21	2013 GO BONDS	\$133,034	\$125,209	(\$7,825)	-5.9%
280-9510-494.92-24	2014 GO BONDS	\$568,670	\$524,895	(\$43,775)	-7.7%
280-9510-494.92-26	2015 GO BONDS	\$270,252	\$252,934	(\$17,318)	-6.4%
280-9510-494.92-27	2016 GO BONDS	\$38,251	\$32,044	(\$6,207)	-16.2%
280-9510-494.92-33	09 GO BONDS	\$168,120	\$160,395	(\$7,725)	-4.6%
280-9510-494.92-38	2012A GO BONDS	\$82,250	\$78,450	(\$3,800)	-4.6%
280-9510-494.92-39	2012B GO BONDS	\$32,400	\$31,200	(\$1,200)	-3.7%
Debt Service		\$3,384,968	\$3,320,997	(\$63,971)	-1.9%
Reservation of Service District Funds					
280-9600-496.98-01	MASSAPONAX AREA SETASIDE	\$452,126	\$452,126	\$0	0.0%
280-9600-496.98-02	HARRISON CROSSNG SETASIDE	\$215,737	\$215,737	\$0	0.0%
280-9600-496.98-04	LEE HILL EAST SETASIDE	\$1,477	\$1,477	\$0	0.0%
280-9600-496.98-05	LEE HILL WEST SETASIDE	\$4,031	\$4,031	\$0	0.0%
280-9600-496.98-20	MASSAPONAX SPEC TAX DISTR	\$72,737	\$58,941	(\$13,796)	-19.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
280-9600-496.98-21	HARRISON CROSSNG SPEC TAX	\$91,476	\$95,532	\$4,056	4.4%
280-9600-496.98-22	LEE HILL EAST SPEC TAX DI	\$328,662	\$395,382	\$66,720	20.3%
280-9600-496.98-23	LEE HILL WEST SPEC TAX DI	\$197,850	\$55,031	(\$142,819)	-72.2%
Reservation of Service District Funds		\$1,364,096	\$1,278,257	(\$85,839)	-6.3%
Total Transportation Fund		\$8,600,319	\$8,566,701	(\$33,618)	-0.4%
Capital Projects - Construction Management					
310-9115-493.11-01	REGULAR	\$93,765	\$99,657	\$5,892	6.3%
310-9115-493.12-01	OVERTIME	\$637	\$640	\$3	0.5%
310-9115-493.21-01	FICA	\$5,734	\$6,218	\$484	8.4%
310-9115-493.21-02	MEDICARE	\$1,341	\$1,454	\$113	8.4%
310-9115-493.22-10	RETIREMENT	\$8,893	\$9,451	\$558	6.3%
310-9115-493.23-10	HEALTH INSURANCE	\$23,117	\$23,117	\$0	0.0%
310-9115-493.24-01	INSURANCE	\$1,520	\$1,598	\$78	5.1%
310-9115-493.27-10	SELF INSURED	\$1,813	\$2,108	\$295	16.3%
310-9115-493.52-10	POSTAL SERVICES	\$100	\$0	(\$100)	-100.0%
310-9115-493.52-30	TELEPHONE SERVICES	\$2,000	\$1,000	(\$1,000)	-50.0%
310-9115-493.53-05	MOTOR VEHICLE INSURANCE	\$210	\$256	\$46	21.9%
310-9115-493.55-30	SUBSISTENCE & LODGING	\$0	\$627	\$627	n/a
310-9115-493.55-40	EDUCATION & TRAINING	\$0	\$655	\$655	n/a
310-9115-493.58-10	DUES & ASSOC MEMBERSHIPS	\$130	\$0	(\$130)	-100.0%
310-9115-493.60-01	OFFICE SUPPLIES	\$2,500	\$1,000	(\$1,500)	-60.0%
310-9115-493.60-08	VEHICLE & EQUIPMENT FUELS	\$0	\$150	\$150	n/a
310-9115-493.60-11	UNIFORMS	\$260	\$150	(\$110)	-42.3%
310-9110-491.24-03	OPEB COSTS	\$15,600	\$15,600	\$0	0.0%
Capital Projects - Construction Management		\$157,620	\$163,681	\$6,061	3.8%
Capital Projects					
310-9120-802.31-90	OTHER PROFESSIONAL SER	\$0	\$15,000	\$15,000	n/a
310-9120-802.39-10	SOFTWARE APPLICATIONS	\$2,300,000	\$371,395	(\$1,928,605)	-83.9%
310-9120-803.39-10	SOFTWARE APPLICATIONS	\$150,000	\$0	(\$150,000)	-100.0%
310-9120-802.80-01	MACHINERY & EQUIPMENT	\$2,659,255	\$65,000	(\$2,594,255)	-97.6%
310-9120-802.80-05	MOTOR VEHICLES & EQUIP	\$1,313,709	\$1,129,093	(\$184,616)	-14.1%
310-9120-802.80-07	COMPUTER EQUIPMENT	\$0	\$395,955	\$395,955	n/a
310-9120-802.89-02	DESIGN	\$350,000	\$0	(\$350,000)	-100.0%
310-9120-802.89-03	CONSTRUCTION	\$1,404,593	\$3,023,311	\$1,618,718	115.2%
310-9120-808.80-01	MACHINERY & EQUIPMENT	\$6,669	\$0	(\$6,669)	-100.0%
310-9130-802.80-01	MACHINERY & EQUIPMENT	\$65,500	\$2,065,500	\$2,000,000	3053.4%
310-9130-806.80-01	MACHINERY & EQUIPMENT	\$52,889	\$0	(\$52,889)	-100.0%
310-9130-806.89-03	CONSTRUCTION	\$24,442	\$0	(\$24,442)	-100.0%
310-9130-808.80-01	MACHINERY & EQUIPMENT	\$12,688	\$42,839	\$30,151	237.6%
310-9140-802.80-01	MACHINERY & EQUIPMENT	\$952,050	\$260,000	(\$692,050)	-72.7%
310-9140-802.89-03	CONSTRUCTION	\$2,613,000	\$847,176	(\$1,765,824)	-67.6%
310-9150-802.89-03	CONSTRUCTION	\$1,030,000	\$1,252,907	\$222,907	21.6%
310-9150-806.89-03	CONSTRUCTION	\$0	\$14,025	\$14,025	n/a
310-9160-802.89-03	CONSTRUCTION	\$20,000	\$20,000	\$0	0.0%
310-9160-806.89-03	CONSTRUCTION	\$0	\$19,866	\$19,866	n/a
310-9160-808.89-03	CONSTRUCTION	\$0	\$80,134	\$80,134	n/a
Capital Projects		\$12,954,795	\$9,602,201	(\$3,352,594)	-25.9%
Capital Projects Fund Transfers					
310-9110-492.99-10	TO GENERAL FUND	\$282,514	\$282,211	(\$303)	-0.1%
310-9110-493.99-28	TO TRANSPORTATION FUND	\$176,134	\$176,134	\$0	0.0%
310-9110-493.99-51	TO UTIL OPERATING FUND	\$34,341	\$38,493	\$4,152	12.1%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Capital Projects Fund Transfers		\$492,989	\$496,838	\$3,849	0.8%
Total Capital Projects Fund		\$13,605,404	\$10,262,720	(\$3,342,684)	-24.6%
Schools Capital Projects Fund					
320-9199-493.61-08	FACILITIES	\$27,611,024	\$27,361,447	(\$249,577)	-0.9%
Total Schools Capital Projects Fund		\$27,611,024	\$27,361,447	(\$249,577)	-0.9%
Utilities - Administration					
510-4510-501.11-01	REGULAR	\$1,154,440	\$1,154,957	\$517	0.0%
510-4510-501.12-01	OVERTIME	\$532	\$534	\$2	0.4%
510-4510-501.12-02	ON-CALL	\$3,155	\$0	(\$3,155)	-100.0%
510-4510-501.21-01	FICA	\$66,626	\$68,723	\$2,097	3.1%
510-4510-501.21-02	MEDICARE	\$16,141	\$16,077	(\$64)	-0.4%
510-4510-501.22-10	RETIREMENT	\$109,145	\$109,309	\$164	0.2%
510-4510-501.23-10	HEALTH INSURANCE	\$150,832	\$173,949	\$23,117	15.3%
510-4510-501.23-20	RETIRES	\$200,124	\$247,542	\$47,418	23.7%
510-4510-501.24-01	INSURANCE	\$16,774	\$16,987	\$213	1.3%
510-4510-501.24-03	OPEB COSTS	\$823,600	\$823,600	\$0	0.0%
510-4510-501.26-01	UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	\$0	0.0%
510-4510-501.27-10	SELF INSURED	\$20,725	\$22,896	\$2,171	10.5%
510-4510-501.28-20	EDUC TUITION ASSISTANCE	\$0	\$10,000	\$10,000	n/a
510-4510-501.31-80	GIS DEVELOPMENT SERVICES	\$139,100	\$178,600	\$39,500	28.4%
510-4510-501.31-90	OTHER PROFESSIONAL SER	\$11,200	\$5,000	(\$6,200)	-55.4%
510-4510-501.33-11	AUTO REPAIRS & MAINT	\$2,500	\$2,500	\$0	0.0%
510-4510-501.33-20	MAINTENANCE SVC CONTRACTS	\$50,928	\$151,562	\$100,634	197.6%
510-4510-501.36-01	ADVERTISING	\$6,500	\$7,051	\$551	8.5%
510-4510-501.51-10	ELECTRICAL SERVICES	\$13,000	\$12,000	(\$1,000)	-7.7%
510-4510-501.51-20	HEATING SERVICES	\$5,000	\$5,000	\$0	0.0%
510-4510-501.52-10	POSTAL SERVICES	\$5,217	\$6,504	\$1,287	24.7%
510-4510-501.52-30	TELEPHONE SERVICES	\$30,922	\$31,922	\$1,000	3.2%
510-4510-501.53-02	PROPERTY INSURANCE	\$78,130	\$82,037	\$3,907	5.0%
510-4510-501.53-05	MOTOR VEHICLE INSURANCE	\$29,027	\$29,900	\$873	3.0%
510-4510-501.53-07	PUBLIC OFFICIAL LIAB INS	\$10,094	\$10,919	\$825	8.2%
510-4510-501.53-08	GENERAL LIABILITY INS	\$14,504	\$16,926	\$2,422	16.7%
510-4510-501.54-10	LEASE/RENTAL EQUIPMENT	\$800	\$800	\$0	0.0%
510-4510-501.55-10	MILEAGE	\$1,700	\$2,000	\$300	17.6%
510-4510-501.55-30	SUBSISTENCE & LODGING	\$11,182	\$13,341	\$2,159	19.3%
510-4510-501.55-40	EDUCATION & TRAINING	\$6,800	\$9,230	\$2,430	35.7%
510-4510-501.56-79	RAPP RIVER BASIN COMMSN	\$1,000	\$1,000	\$0	0.0%
510-4510-501.58-10	DUES & ASSOC MEMBERSHIPS	\$11,260	\$11,285	\$25	0.2%
510-4510-501.58-55	INDUSTRIAL SAFETY PROGRAM	\$40,000	\$61,600	\$21,600	54.0%
510-4510-501.58-99	RECOGNITNS/AWARDS/SYMPHY	\$1,500	\$1,500	\$0	0.0%
510-4510-501.59-01	CONTINGENCY	\$150,000	\$150,000	\$0	0.0%
510-4510-501.59-15	OPERATING RESERVE	\$3	\$3	\$0	0.0%
510-4510-501.59-30	CNTRL SERV COST ALLOCATN	\$1,213,169	\$1,457,568	\$244,399	20.1%
510-4510-501.60-01	OFFICE SUPPLIES	\$12,881	\$12,881	\$0	0.0%
510-4510-501.60-07	REPAIRS & MAINT SUPPLIES	\$6,452	\$4,847	(\$1,605)	-24.9%
510-4510-501.60-08	VEHICLE & EQUIPMENT FUELS	\$13,000	\$11,000	(\$2,000)	-15.4%
510-4510-501.60-11	UNIFORMS	\$1,300	\$1,300	\$0	0.0%
510-4510-501.60-14	OPERATING SUPPLIES	\$1,895	\$2,570	\$675	35.6%
510-4510-501.80-05	MOTOR VEHICLES & EQUIP	\$58,050	\$110,000	\$51,950	89.5%
510-4510-501.80-07	COMPUTER EQUIPMENT	\$0	\$5,000	\$5,000	n/a
Utilities - Administration		\$4,494,208	\$5,045,420	\$551,212	12.3%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Utilities - Garage Operations					
510-4520-501.11-01	REGULAR	\$48,884	\$52,612	\$3,728	7.6%
510-4520-501.12-01	OVERTIME	\$2,125	\$1,028	(\$1,097)	-51.6%
510-4520-501.12-02	ON-CALL	\$2,104	\$514	(\$1,590)	-75.6%
510-4520-501.21-01	FICA	\$3,039	\$3,104	\$65	2.1%
510-4520-501.21-02	MEDICARE	\$711	\$726	\$15	2.1%
510-4520-501.22-10	RETIREMENT	\$4,636	\$4,990	\$354	7.6%
510-4520-501.23-10	HEALTH INSURANCE	\$13,532	\$13,532	\$0	0.0%
510-4520-501.24-01	INSURANCE	\$641	\$689	\$48	7.5%
510-4520-501.27-10	SELF INSURED	\$1,089	\$2,201	\$1,112	102.1%
510-4520-501.33-10	REPAIRS & MAINTENANCE	\$200	\$200	\$0	0.0%
510-4520-501.33-11	AUTO REPAIRS & MAINT	\$2,200	\$2,200	\$0	0.0%
510-4520-501.51-10	ELECTRICAL SERVICES	\$3,500	\$3,600	\$100	2.9%
510-4520-501.51-20	HEATING SERVICES	\$2,200	\$2,500	\$300	13.6%
510-4520-501.52-30	TELEPHONE SERVICES	\$540	\$540	\$0	0.0%
510-4520-501.55-40	EDUCATION & TRAINING	\$1,390	\$0	(\$1,390)	-100.0%
510-4520-501.60-07	REPAIRS & MAINT SUPPLIES	\$200	\$0	(\$200)	-100.0%
510-4520-501.60-08	VEHICLE & EQUIPMENT FUELS	\$150	\$0	(\$150)	-100.0%
510-4520-501.60-11	UNIFORMS	\$670	\$590	(\$80)	-11.9%
510-4520-501.60-14	OPERATING SUPPLIES	\$9,962	\$9,962	\$0	0.0%
510-4520-501.60-27	SMALL TOOL/EQUIP REPLCMNT	\$1,000	\$1,000	\$0	0.0%
Utilities - Garage Operations		\$98,773	\$99,988	\$1,215	1.2%
Utilities - Customer Service					
510-4530-501.11-01	REGULAR	\$385,056	\$394,652	\$9,596	2.5%
510-4530-501.12-01	OVERTIME	\$6,905	\$7,097	\$192	2.8%
510-4530-501.12-02	ON-CALL	\$737	\$758	\$21	2.8%
510-4530-501.21-01	FICA	\$22,893	\$23,523	\$630	2.8%
510-4530-501.21-02	MEDICARE	\$5,354	\$5,501	\$147	2.7%
510-4530-501.22-10	RETIREMENT	\$36,405	\$37,316	\$911	2.5%
510-4530-501.23-10	HEALTH INSURANCE	\$92,467	\$92,467	\$0	0.0%
510-4530-501.24-01	INSURANCE	\$5,212	\$5,342	\$130	2.5%
510-4530-501.27-10	SELF INSURED	\$7,185	\$6,655	(\$530)	-7.4%
510-4530-501.31-90	OTHER PROFESSIONAL SER	\$13,750	\$16,860	\$3,110	22.6%
510-4530-501.33-11	AUTO REPAIRS & MAINT	\$6,000	\$6,000	\$0	0.0%
510-4530-501.33-20	MAINTENANCE SVC CONTRACTS	\$23,000	\$23,000	\$0	0.0%
510-4530-501.35-01	PRINTING & BINDING	\$4,600	\$4,600	\$0	0.0%
510-4530-501.36-01	ADVERTISING	\$3,000	\$2,589	(\$411)	-13.7%
510-4530-501.51-10	ELECTRICAL SERVICES	\$1,000	\$300	(\$700)	-70.0%
510-4530-501.51-20	HEATING SERVICES	\$800	\$800	\$0	0.0%
510-4530-501.52-10	POSTAL SERVICES	\$1,563	\$832	(\$731)	-46.8%
510-4530-501.52-30	TELEPHONE SERVICES	\$6,984	\$6,000	(\$984)	-14.1%
510-4530-501.55-10	MILEAGE	\$2,030	\$1,200	(\$830)	-40.9%
510-4530-501.55-30	SUBSISTENCE & LODGING	\$7,161	\$4,988	(\$2,173)	-30.3%
510-4530-501.55-40	EDUCATION & TRAINING	\$1,697	\$3,465	\$1,768	104.2%
510-4530-501.59-30	CNTRL SERV COST ALLOCATN	\$511,913	\$577,864	\$65,951	12.9%
510-4530-501.60-01	OFFICE SUPPLIES	\$1,500	\$1,500	\$0	0.0%
510-4530-501.60-07	REPAIRS & MAINT SUPPLIES	\$500	\$500	\$0	0.0%
510-4530-501.60-08	VEHICLE & EQUIPMENT FUELS	\$19,000	\$12,000	(\$7,000)	-36.8%
510-4530-501.60-11	UNIFORMS	\$3,000	\$3,235	\$235	7.8%
510-4530-501.60-14	OPERATING SUPPLIES	\$3,476	\$2,500	(\$976)	-28.1%
510-4530-501.80-05	MOTOR VEHICLES & EQUIP	\$29,025	\$0	(\$29,025)	-100.0%
Utilities - Customer Service		\$1,202,213	\$1,241,544	\$39,331	3.3%
Utilities - Ni River Water Plant					

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
510-4540-502.11-01	REGULAR	\$615,979	\$606,632	(\$9,347)	-1.5%
510-4540-502.12-01	OVERTIME	\$74,127	\$112,704	\$38,577	52.0%
510-4540-502.21-01	FICA	\$41,470	\$43,384	\$1,914	4.6%
510-4540-502.21-02	MEDICARE	\$9,699	\$10,147	\$448	4.6%
510-4540-502.22-10	RETIREMENT	\$55,687	\$57,813	\$2,126	3.8%
510-4540-502.23-10	HEALTH INSURANCE	\$108,088	\$98,503	(\$9,585)	-8.9%
510-4540-502.24-01	INSURANCE	\$7,971	\$8,827	\$856	10.7%
510-4540-502.27-10	SELF INSURED	\$22,063	\$20,160	(\$1,903)	-8.6%
510-4540-502.31-30	MGT CONSULTING SERVICES	\$27,000	\$21,000	(\$6,000)	-22.2%
510-4540-502.31-78	LABORATORY SERVICES	\$20,000	\$10,000	(\$10,000)	-50.0%
510-4540-502.31-79	REGULATORY AGENCY FEE	\$90,000	\$90,738	\$738	0.8%
510-4540-502.31-90	OTHER PROFESSIONAL SER	\$15,800	\$10,000	(\$5,800)	-36.7%
510-4540-502.33-10	REPAIRS & MAINTENANCE	\$93,140	\$118,157	\$25,017	26.9%
510-4540-502.33-11	AUTO REPAIRS & MAINT	\$2,000	\$2,000	\$0	0.0%
510-4540-502.51-10	ELECTRICAL SERVICES	\$175,000	\$191,400	\$16,400	9.4%
510-4540-502.51-20	HEATING SERVICES	\$12,500	\$7,500	(\$5,000)	-40.0%
510-4540-502.52-30	TELEPHONE SERVICES	\$10,900	\$10,900	\$0	0.0%
510-4540-502.54-10	LEASE/RENTAL EQUIPMENT	\$1,500	\$1,000	(\$500)	-33.3%
510-4540-502.55-10	MILEAGE	\$252	\$0	(\$252)	-100.0%
510-4540-502.55-30	SUBSISTENCE & LODGING	\$1,580	\$1,580	\$0	0.0%
510-4540-502.55-40	EDUCATION & TRAINING	\$4,175	\$4,775	\$600	14.4%
510-4540-502.58-10	DUES & ASSOC MEMBERSHIPS	\$5,545	\$2,070	(\$3,475)	-62.7%
510-4540-502.60-01	OFFICE SUPPLIES	\$978	\$978	\$0	0.0%
510-4540-502.60-04	MEDICAL AND LAB SUPPLIES	\$28,266	\$39,436	\$11,170	39.5%
510-4540-502.60-07	REPAIRS & MAINT SUPPLIES	\$17,005	\$20,005	\$3,000	17.6%
510-4540-502.60-08	VEHICLE & EQUIPMENT FUELS	\$5,071	\$4,500	(\$571)	-11.3%
510-4540-502.60-11	UNIFORMS	\$5,067	\$3,067	(\$2,000)	-39.5%
510-4540-502.60-14	OPERATING SUPPLIES	\$19,331	\$19,331	\$0	0.0%
510-4540-502.60-26	CHEMICAL TREATMENT SUPPLY	\$306,128	\$355,976	\$49,848	16.3%
510-4540-502.80-01	MACHINERY & EQUIPMENT	\$26,000	\$72,000	\$46,000	176.9%
510-4540-502.80-02	FURNITURE & FIXTURES	\$1,000	\$0	(\$1,000)	-100.0%
Utilities - Ni River Water Plant		\$1,803,322	\$1,944,583	\$141,261	7.8%
Utilities - Motts Run WTP					
510-4541-502.11-01	REGULAR	\$631,282	\$652,698	\$21,416	3.4%
510-4541-502.12-01	OVERTIME	\$51,833	\$93,124	\$41,291	79.7%
510-4541-502.21-01	FICA	\$41,154	\$44,802	\$3,648	8.9%
510-4541-502.21-02	MEDICARE	\$9,624	\$10,478	\$854	8.9%
510-4541-502.22-10	RETIREMENT	\$56,494	\$62,382	\$5,888	10.4%
510-4541-502.23-10	HEALTH INSURANCE	\$103,066	\$126,182	\$23,116	22.4%
510-4541-502.24-01	INSURANCE	\$8,176	\$9,264	\$1,088	13.3%
510-4541-502.27-10	SELF INSURED	\$20,583	\$20,524	(\$59)	-0.3%
510-4541-502.31-30	MGT CONSULTING SERVICES	\$10,000	\$15,000	\$5,000	50.0%
510-4541-502.31-78	LABORATORY SERVICES	\$20,000	\$20,000	\$0	0.0%
510-4541-502.31-79	REGULATORY AGENCY FEE	\$2,500	\$2,500	\$0	0.0%
510-4541-502.31-90	OTHER PROFESSIONAL SER	\$21,000	\$14,000	(\$7,000)	-33.3%
510-4541-502.33-10	REPAIRS & MAINTENANCE	\$110,181	\$155,000	\$44,819	40.7%
510-4541-502.33-11	AUTO REPAIRS & MAINT	\$1,500	\$1,500	\$0	0.0%
510-4541-502.33-20	MAINTENANCE SVC CONTRACTS	\$29,389	\$17,500	(\$11,889)	-40.5%
510-4541-502.51-10	ELECTRICAL SERVICES	\$484,050	\$465,000	(\$19,050)	-3.9%
510-4541-502.51-20	HEATING SERVICES	\$16,000	\$13,000	(\$3,000)	-18.8%
510-4541-502.52-30	TELEPHONE SERVICES	\$19,000	\$17,000	(\$2,000)	-10.5%
510-4541-502.54-10	LEASE/RENTAL EQUIPMENT	\$1,500	\$1,000	(\$500)	-33.3%
510-4541-502.55-10	MILEAGE	\$652	\$0	(\$652)	-100.0%
510-4541-502.55-30	SUBSISTENCE & LODGING	\$4,736	\$3,808	(\$928)	-19.6%
510-4541-502.55-40	EDUCATION & TRAINING	\$5,800	\$6,575	\$775	13.4%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
510-4541-502.58-10	DUES & ASSOC MEMBERSHIPS	\$5,545	\$2,066	(\$3,479)	-62.7%
510-4541-502.60-01	OFFICE SUPPLIES	\$1,500	\$1,500	\$0	0.0%
510-4541-502.60-04	MEDICAL AND LAB SUPPLIES	\$26,000	\$26,338	\$338	1.3%
510-4541-502.60-07	REPAIRS & MAINT SUPPLIES	\$17,574	\$20,816	\$3,242	18.4%
510-4541-502.60-08	VEHICLE & EQUIPMENT FUELS	\$3,578	\$3,000	(\$578)	-16.2%
510-4541-502.60-11	UNIFORMS	\$5,538	\$5,538	\$0	0.0%
510-4541-502.60-14	OPERATING SUPPLIES	\$39,200	\$26,900	(\$12,300)	-31.4%
510-4541-502.60-26	CHEMICAL TREATMENT SUPPLY	\$408,847	\$408,847	\$0	0.0%
510-4541-502.80-01	MACHINERY & EQUIPMENT	\$166,750	\$81,000	(\$85,750)	-51.4%
510-4541-502.80-02	FURNITURE & FIXTURES	\$1,000	\$1,000	\$0	0.0%
510-4541-502.80-05	MOTOR VEHICLES & EQUIP	\$25,613	\$31,250	\$5,637	22.0%
510-4541-502.80-07	COMPUTER EQUIPMENT	\$0	\$7,500	\$7,500	n/a
Utilities - Motts Run WTP		\$2,349,665	\$2,367,092	\$17,427	0.7%
Utilities - Water Conservation					
510-4549-502.31-90	OTHER PROFESSIONAL SER	\$50,000	\$38,700	(\$11,300)	-22.6%
510-4549-502.35-01	PRINTING & BINDING	\$11,000	\$11,000	\$0	0.0%
Utilities - Water Conservation		\$61,000	\$49,700	(\$11,300)	-18.5%
Utilities - Massaponax WWTP					
510-4550-503.11-01	REGULAR	\$1,042,795	\$954,088	(\$88,707)	-8.5%
510-4550-503.12-01	OVERTIME	\$5,161	\$5,343	\$182	3.5%
510-4550-503.12-02	ON-CALL	\$24,718	\$16,445	(\$8,273)	-33.5%
510-4550-503.21-01	FICA	\$63,964	\$58,277	(\$5,687)	-8.9%
510-4550-503.21-02	MEDICARE	\$14,996	\$13,675	(\$1,321)	-8.8%
510-4550-503.22-10	RETIREMENT	\$96,504	\$87,881	(\$8,623)	-8.9%
510-4550-503.23-10	HEALTH INSURANCE	\$167,793	\$146,137	(\$21,656)	-12.9%
510-4550-503.24-01	INSURANCE	\$14,632	\$13,429	(\$1,203)	-8.2%
510-4550-503.27-10	SELF INSURED	\$19,501	\$17,858	(\$1,643)	-8.4%
510-4550-503.31-78	LABORATORY SERVICES	\$23,000	\$15,000	(\$8,000)	-34.8%
510-4550-503.31-79	REGULATORY AGENCY FEE	\$10,000	\$10,000	\$0	0.0%
510-4550-503.33-10	REPAIRS & MAINTENANCE	\$296,050	\$344,500	\$48,450	16.4%
510-4550-503.33-11	AUTO REPAIRS & MAINT	\$1,600	\$1,600	\$0	0.0%
510-4550-503.51-10	ELECTRICAL SERVICES	\$425,000	\$390,000	(\$35,000)	-8.2%
510-4550-503.52-30	TELEPHONE SERVICES	\$13,000	\$13,000	\$0	0.0%
510-4550-503.54-10	LEASE/RENTAL EQUIPMENT	\$1,261	\$1,000	(\$261)	-20.7%
510-4550-503.55-10	MILEAGE	\$690	\$0	(\$690)	-100.0%
510-4550-503.55-30	SUBSISTENCE & LODGING	\$540	\$733	\$193	35.7%
510-4550-503.55-40	EDUCATION & TRAINING	\$9,330	\$9,330	\$0	0.0%
510-4550-503.58-10	DUES & ASSOC MEMBERSHIPS	\$7,895	\$7,895	\$0	0.0%
510-4550-503.60-01	OFFICE SUPPLIES	\$1,889	\$1,564	(\$325)	-17.2%
510-4550-503.60-07	REPAIRS & MAINT SUPPLIES	\$14,796	\$14,796	\$0	0.0%
510-4550-503.60-08	VEHICLE & EQUIPMENT FUELS	\$19,000	\$15,000	(\$4,000)	-21.1%
510-4550-503.60-11	UNIFORMS	\$11,922	\$10,000	(\$1,922)	-16.1%
510-4550-503.60-14	OPERATING SUPPLIES	\$17,269	\$18,263	\$994	5.8%
510-4550-503.60-26	CHEMICAL TREATMENT SUPPLY	\$301,870	\$301,870	\$0	0.0%
510-4550-503.80-05	MOTOR VEHICLES & EQUIP	\$0	\$62,853	\$62,853	n/a
510-4550-503.80-10	CAPITAL IMPROVEMENTS	\$20,000	\$5,000	(\$15,000)	-75.0%
Utilities - Massaponax WWTP		\$2,625,176	\$2,535,537	(\$89,639)	-3.4%
Utilities - FMC WWTP					
510-4552-503.11-01	REGULAR	\$508,500	\$501,608	(\$6,892)	-1.4%
510-4552-503.12-01	OVERTIME	\$9,281	\$9,607	\$326	3.5%
510-4552-503.12-02	ON-CALL	\$4,734	\$4,866	\$132	2.8%
510-4552-503.21-01	FICA	\$30,807	\$30,141	(\$666)	-2.2%
510-4552-503.21-02	MEDICARE	\$7,205	\$7,049	(\$156)	-2.2%

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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
510-4552-503.22-10	RETIREMENT	\$45,508	\$45,747	\$239	0.5%
510-4552-503.23-10	HEALTH INSURANCE	\$111,805	\$111,190	(\$615)	-0.6%
510-4552-503.24-01	INSURANCE	\$6,941	\$6,907	(\$34)	-0.5%
510-4552-503.27-10	SELF INSURED	\$9,831	\$9,444	(\$387)	-3.9%
510-4552-503.31-78	LABORATORY SERVICES	\$11,500	\$16,545	\$5,045	43.9%
510-4552-503.31-79	REGULATORY AGENCY FEE	\$7,500	\$8,600	\$1,100	14.7%
510-4552-503.33-10	REPAIRS & MAINTENANCE	\$177,000	\$174,700	(\$2,300)	-1.3%
510-4552-503.33-11	AUTO REPAIRS & MAINT	\$250	\$250	\$0	0.0%
510-4552-503.38-57	SLUDGE DISPOSAL	\$30,000	\$30,000	\$0	0.0%
510-4552-503.51-10	ELECTRICAL SERVICES	\$201,000	\$208,000	\$7,000	3.5%
510-4552-503.52-30	TELEPHONE SERVICES	\$9,400	\$4,000	(\$5,400)	-57.4%
510-4552-503.54-10	LEASE/RENTAL EQUIPMENT	\$2,500	\$4,000	\$1,500	60.0%
510-4552-503.55-10	MILEAGE	\$518	\$0	(\$518)	-100.0%
510-4552-503.55-30	SUBSISTENCE & LODGING	\$388	\$454	\$66	17.0%
510-4552-503.55-40	EDUCATION & TRAINING	\$4,390	\$4,390	\$0	0.0%
510-4552-503.58-10	DUES & ASSOC MEMBERSHIPS	\$3,650	\$3,650	\$0	0.0%
510-4552-503.60-01	OFFICE SUPPLIES	\$238	\$238	\$0	0.0%
510-4552-503.60-07	REPAIRS & MAINT SUPPLIES	\$1,108	\$1,289	\$181	16.3%
510-4552-503.60-08	VEHICLE & EQUIPMENT FUELS	\$3,798	\$2,500	(\$1,298)	-34.2%
510-4552-503.60-11	UNIFORMS	\$6,249	\$3,000	(\$3,249)	-52.0%
510-4552-503.60-14	OPERATING SUPPLIES	\$8,350	\$8,350	\$0	0.0%
510-4552-503.60-26	CHEMICAL TREATMENT SUPPLY	\$118,700	\$118,700	\$0	0.0%
510-4552-503.80-10	CAPITAL IMPROVEMENTS	\$15,000	\$0	(\$15,000)	-100.0%
Utilities - FMC WWTP		\$1,336,151	\$1,315,225	(\$20,926)	-1.6%
Utilities - Thornburg WWTP					
510-4553-503.11-01	REGULAR	\$213,981	\$219,455	\$5,474	2.6%
510-4553-503.12-01	OVERTIME	\$1,008	\$1,044	\$36	3.6%
510-4553-503.21-01	FICA	\$12,664	\$13,013	\$349	2.8%
510-4553-503.21-02	MEDICARE	\$2,962	\$3,043	\$81	2.7%
510-4553-503.22-10	RETIREMENT	\$18,966	\$19,442	\$476	2.5%
510-4553-503.23-10	HEALTH INSURANCE	\$19,954	\$29,768	\$9,814	49.2%
510-4553-503.24-01	INSURANCE	\$2,644	\$2,686	\$42	1.6%
510-4553-503.27-10	SELF INSURED	\$4,054	\$4,035	(\$19)	-0.5%
510-4553-503.31-79	REGULATORY AGENCY FEE	\$2,500	\$2,200	(\$300)	-12.0%
510-4553-503.33-10	REPAIRS & MAINTENANCE	\$70,000	\$34,600	(\$35,400)	-50.6%
510-4553-503.33-11	AUTO REPAIRS & MAINT	\$1,100	\$1,100	\$0	0.0%
510-4553-503.38-57	SLUDGE DISPOSAL	\$9,000	\$9,000	\$0	0.0%
510-4553-503.51-10	ELECTRICAL SERVICES	\$22,000	\$24,000	\$2,000	9.1%
510-4553-503.52-30	TELEPHONE SERVICES	\$1,300	\$3,000	\$1,700	130.8%
510-4553-503.54-10	LEASE/RENTAL EQUIPMENT	\$1,150	\$500	(\$650)	-56.5%
510-4553-503.55-10	MILEAGE	\$460	\$0	(\$460)	-100.0%
510-4553-503.55-30	SUBSISTENCE & LODGING	\$419	\$547	\$128	30.5%
510-4553-503.55-40	EDUCATION & TRAINING	\$2,320	\$2,320	\$0	0.0%
510-4553-503.58-10	DUES & ASSOC MEMBERSHIPS	\$295	\$295	\$0	0.0%
510-4553-503.60-01	OFFICE SUPPLIES	\$262	\$262	\$0	0.0%
510-4553-503.60-07	REPAIRS & MAINT SUPPLIES	\$700	\$700	\$0	0.0%
510-4553-503.60-08	VEHICLE & EQUIPMENT FUELS	\$2,348	\$2,000	(\$348)	-14.8%
510-4553-503.60-11	UNIFORMS	\$2,522	\$2,522	\$0	0.0%
510-4553-503.60-14	OPERATING SUPPLIES	\$1,660	\$2,273	\$613	36.9%
510-4553-503.60-26	CHEMICAL TREATMENT SUPPLY	\$9,461	\$9,461	\$0	0.0%
510-4553-503.80-01	MACHINERY & EQUIPMENT	\$1,500	\$0	(\$1,500)	-100.0%
Utilities - Thornburg WWTP		\$405,230	\$387,266	(\$17,964)	-4.4%
Utilities - Composting Operations					
510-4555-503.11-01	REGULAR	\$363,597	\$357,861	(\$5,736)	-1.6%

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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
510-4555-503.12-01	OVERTIME	\$5,634	\$5,832	\$198	3.5%
510-4555-503.13-01	PART-TIME	\$18,933	\$0	(\$18,933)	-100.0%
510-4555-503.21-01	FICA	\$22,851	\$21,495	(\$1,356)	-5.9%
510-4555-503.21-02	MEDICARE	\$5,344	\$5,027	(\$317)	-5.9%
510-4555-503.22-10	RETIREMENT	\$34,267	\$33,715	(\$552)	-1.6%
510-4555-503.23-10	HEALTH INSURANCE	\$89,534	\$92,467	\$2,933	3.3%
510-4555-503.24-01	INSURANCE	\$5,358	\$5,174	(\$184)	-3.4%
510-4555-503.27-10	SELF INSURED	\$15,279	\$16,339	\$1,060	6.9%
510-4555-503.31-78	LABORATORY SERVICES	\$16,000	\$10,000	(\$6,000)	-37.5%
510-4555-503.31-79	REGULATORY AGENCY FEE	\$1,298	\$1,693	\$395	30.4%
510-4555-503.31-90	OTHER PROFESSIONAL SER	\$5,000	\$2,500	(\$2,500)	-50.0%
510-4555-503.33-10	REPAIRS & MAINTENANCE	\$53,600	\$58,000	\$4,400	8.2%
510-4555-503.33-11	AUTO REPAIRS & MAINT	\$2,000	\$2,000	\$0	0.0%
510-4555-503.33-13	TRUCK REPAIRS & MAINT	\$8,800	\$8,800	\$0	0.0%
510-4555-503.33-14	HEAVY EQUIP REP & MAINT	\$120,000	\$120,000	\$0	0.0%
510-4555-503.36-01	ADVERTISING	\$600	\$600	\$0	0.0%
510-4555-503.51-10	ELECTRICAL SERVICES	\$135,000	\$112,000	(\$23,000)	-17.0%
510-4555-503.52-30	TELEPHONE SERVICES	\$500	\$700	\$200	40.0%
510-4555-503.53-05	MOTOR VEHICLE INSURANCE	\$291	\$291	\$0	0.0%
510-4555-503.54-10	LEASE/RENTAL EQUIPMENT	\$8,000	\$3,000	(\$5,000)	-62.5%
510-4555-503.55-10	MILEAGE	\$173	\$0	(\$173)	-100.0%
510-4555-503.55-30	SUBSISTENCE & LODGING	\$1,475	\$1,475	\$0	0.0%
510-4555-503.55-40	EDUCATION & TRAINING	\$1,095	\$1,095	\$0	0.0%
510-4555-503.58-10	DUES & ASSOC MEMBERSHIPS	\$1,262	\$1,262	\$0	0.0%
510-4555-503.58-59	PUBLIC EDUCATION	\$2,000	\$0	(\$2,000)	-100.0%
510-4555-503.58-64	STONE & HAULING	\$12,612	\$18,097	\$5,485	43.5%
510-4555-503.58-70	LEACHATE REMOVAL	\$21,000	\$0	(\$21,000)	-100.0%
510-4555-503.60-01	OFFICE SUPPLIES	\$1,563	\$1,563	\$0	0.0%
510-4555-503.60-07	REPAIRS & MAINT SUPPLIES	\$5,000	\$5,000	\$0	0.0%
510-4555-503.60-08	VEHICLE & EQUIPMENT FUELS	\$80,000	\$65,000	(\$15,000)	-18.8%
510-4555-503.60-09	VEHICLE & EQUIPMENT SUPP	\$9,000	\$4,100	(\$4,900)	-54.4%
510-4555-503.60-11	UNIFORMS	\$3,803	\$3,803	\$0	0.0%
510-4555-503.60-14	OPERATING SUPPLIES	\$23,661	\$23,661	\$0	0.0%
510-4555-503.60-27	SMALL TOOL/EQUIP REPLCMNT	\$2,000	\$2,000	\$0	0.0%
Utilities - Composting Operations		\$1,076,530	\$984,550	(\$91,980)	-8.5%
Utilities - W/S Transmissions					
510-4560-504.11-01	REGULAR	\$451,444	\$472,012	\$20,568	4.6%
510-4560-504.12-01	OVERTIME	\$29,746	\$29,892	\$146	0.5%
510-4560-504.12-02	ON-CALL	\$11,781	\$12,109	\$328	2.8%
510-4560-504.21-01	FICA	\$29,561	\$30,863	\$1,302	4.4%
510-4560-504.21-02	MEDICARE	\$6,913	\$7,217	\$304	4.4%
510-4560-504.22-10	RETIREMENT	\$42,701	\$44,652	\$1,951	4.6%
510-4560-504.23-10	HEALTH INSURANCE	\$74,541	\$82,037	\$7,496	10.1%
510-4560-504.24-01	INSURANCE	\$6,087	\$6,383	\$296	4.9%
510-4560-504.27-10	SELF INSURED	\$16,571	\$15,361	(\$1,210)	-7.3%
510-4560-504.31-90	OTHER PROFESSIONAL SER	\$5,000	\$25,000	\$20,000	400.0%
510-4560-504.33-10	REPAIRS & MAINTENANCE	\$103,930	\$115,748	\$11,818	11.4%
510-4560-504.33-11	AUTO REPAIRS & MAINT	\$23,200	\$23,200	\$0	0.0%
510-4560-504.33-22	TANK MAINTENANCE PROGRAM	\$20,000	\$20,000	\$0	0.0%
510-4560-504.52-30	TELEPHONE SERVICES	\$8,000	\$8,000	\$0	0.0%
510-4560-504.54-10	LEASE/RENTAL EQUIPMENT	\$1,500	\$2,500	\$1,000	66.7%
510-4560-504.55-10	MILEAGE	\$2,050	\$2,050	\$0	0.0%
510-4560-504.55-30	SUBSISTENCE & LODGING	\$9,088	\$8,056	(\$1,032)	-11.4%
510-4560-504.55-40	EDUCATION & TRAINING	\$6,700	\$2,825	(\$3,875)	-57.8%
510-4560-504.58-10	DUES & ASSOC MEMBERSHIPS	\$304	\$304	\$0	0.0%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
510-4560-504.60-07	REPAIRS & MAINT SUPPLIES	\$500	\$500	\$0	0.0%
510-4560-504.60-08	VEHICLE & EQUIPMENT FUELS	\$19,390	\$15,000	(\$4,390)	-22.6%
510-4560-504.60-11	UNIFORMS	\$5,308	\$5,308	\$0	0.0%
510-4560-504.60-14	OPERATING SUPPLIES	\$684,667	\$685,430	\$763	0.1%
510-4560-504.60-27	SMALL TOOL/EQUIP REPLCMNT	\$3,553	\$3,700	\$147	4.1%
Utilities - W/S Transmissions		\$1,562,535	\$1,618,147	\$55,612	3.6%
Utilities - Infiltration & Inflow					
510-4561-504.11-01	REGULAR	\$515,401	\$498,782	(\$16,619)	-3.2%
510-4561-504.12-01	OVERTIME	\$32,402	\$32,561	\$159	0.5%
510-4561-504.12-02	ON-CALL	\$24,192	\$24,865	\$673	2.8%
510-4561-504.21-01	FICA	\$33,366	\$32,893	(\$473)	-1.4%
510-4561-504.21-02	MEDICARE	\$7,803	\$7,693	(\$110)	-1.4%
510-4561-504.22-10	RETIREMENT	\$48,882	\$47,194	(\$1,688)	-3.5%
510-4561-504.23-10	HEALTH INSURANCE	\$135,997	\$115,584	(\$20,413)	-15.0%
510-4561-504.24-01	INSURANCE	\$7,134	\$6,867	(\$267)	-3.7%
510-4561-504.27-10	SELF INSURED	\$19,059	\$16,619	(\$2,440)	-12.8%
510-4561-504.33-10	REPAIRS & MAINTENANCE	\$35,000	\$50,000	\$15,000	42.9%
510-4561-504.33-11	AUTO REPAIRS & MAINT	\$17,000	\$17,000	\$0	0.0%
510-4561-504.33-24	ROAD/EASEMENT MAINTENANCE	\$2,274	\$50,000	\$47,726	2098.8%
510-4561-504.52-30	TELEPHONE SERVICES	\$14,000	\$14,000	\$0	0.0%
510-4561-504.54-10	LEASE/RENTAL EQUIPMENT	\$844	\$844	\$0	0.0%
510-4561-504.55-10	MILEAGE	\$1,650	\$1,650	\$0	0.0%
510-4561-504.55-30	SUBSISTENCE & LODGING	\$7,790	\$8,644	\$854	11.0%
510-4561-504.55-40	EDUCATION & TRAINING	\$7,680	\$5,630	(\$2,050)	-26.7%
510-4561-504.58-10	DUES & ASSOC MEMBERSHIPS	\$700	\$550	(\$150)	-21.4%
510-4561-504.58-21	SEWAGE BACKUP CLEANING	\$25,000	\$25,000	\$0	0.0%
510-4561-504.60-08	VEHICLE & EQUIPMENT FUELS	\$22,141	\$18,000	(\$4,141)	-18.7%
510-4561-504.60-11	UNIFORMS	\$7,077	\$7,077	\$0	0.0%
510-4561-504.60-14	OPERATING SUPPLIES	\$25,000	\$47,000	\$22,000	88.0%
510-4561-504.60-27	SMALL TOOL/EQUIP REPLCMNT	\$772	\$944	\$172	22.3%
Utilities - Infiltration & Inflow		\$991,164	\$1,029,397	\$38,233	3.9%
Utilities - Line Location					
510-4562-504.11-01	REGULAR	\$312,096	\$311,078	(\$1,018)	-0.3%
510-4562-504.12-01	OVERTIME	\$4,250	\$7,452	\$3,202	75.3%
510-4562-504.12-02	ON-CALL	\$8,940	\$9,189	\$249	2.8%
510-4562-504.21-01	FICA	\$19,320	\$19,475	\$155	0.8%
510-4562-504.21-02	MEDICARE	\$4,518	\$4,554	\$36	0.8%
510-4562-504.22-10	RETIREMENT	\$29,485	\$29,388	(\$97)	-0.3%
510-4562-504.23-10	HEALTH INSURANCE	\$53,114	\$53,114	\$0	0.0%
510-4562-504.24-01	INSURANCE	\$4,170	\$4,060	(\$110)	-2.6%
510-4562-504.27-10	SELF INSURED	\$11,120	\$9,936	(\$1,184)	-10.6%
510-4562-504.33-10	REPAIRS & MAINTENANCE	\$1,500	\$1,500	\$0	0.0%
510-4562-504.33-11	AUTO REPAIRS & MAINT	\$2,500	\$2,500	\$0	0.0%
510-4562-504.39-31	MISS UTILITY FEES	\$19,586	\$19,586	\$0	0.0%
510-4562-504.52-30	TELEPHONE SERVICES	\$4,000	\$4,000	\$0	0.0%
510-4562-504.60-08	VEHICLE & EQUIPMENT FUELS	\$7,919	\$6,000	(\$1,919)	-24.2%
510-4562-504.60-11	UNIFORMS	\$2,000	\$2,949	\$949	47.5%
510-4562-504.60-14	OPERATING SUPPLIES	\$2,434	\$2,434	\$0	0.0%
510-4562-504.80-01	MACHINERY & EQUIPMENT	\$3,500	\$0	(\$3,500)	-100.0%
510-4562-504.80-05	MOTOR VEHICLES & EQUIP	\$29,025	\$27,000	(\$2,025)	-7.0%
Utilities - Line Location		\$519,477	\$514,215	(\$5,262)	-1.0%
Utilities - Pump Station Maintenance					
510-4563-504.11-01	REGULAR	\$110,812	\$116,948	\$6,136	5.5%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
510-4563-504.12-01	OVERTIME	\$12,788	\$8,737	(\$4,051)	-31.7%
510-4563-504.12-02	ON-CALL	\$7,363	\$7,568	\$205	2.8%
510-4563-504.21-01	FICA	\$7,500	\$7,643	\$143	1.9%
510-4563-504.21-02	MEDICARE	\$1,754	\$1,787	\$33	1.9%
510-4563-504.22-10	RETIREMENT	\$10,509	\$11,091	\$582	5.5%
510-4563-504.23-10	HEALTH INSURANCE	\$32,931	\$32,931	\$0	0.0%
510-4563-504.24-01	INSURANCE	\$1,452	\$1,532	\$80	5.5%
510-4563-504.27-10	SELF INSURED	\$4,503	\$3,970	(\$533)	-11.8%
510-4563-504.31-90	OTHER PROFESSIONAL SER	\$14,000	\$0	(\$14,000)	-100.0%
510-4563-504.33-10	REPAIRS & MAINTENANCE	\$50,000	\$50,000	\$0	0.0%
510-4563-504.33-11	AUTO REPAIRS & MAINT	\$8,000	\$8,000	\$0	0.0%
510-4563-504.33-24	ROAD/EASEMENT MAINTENANCE	\$5,000	\$10,000	\$5,000	100.0%
510-4563-504.51-10	ELECTRICAL SERVICES	\$175,000	\$175,000	\$0	0.0%
510-4563-504.52-30	TELEPHONE SERVICES	\$39,000	\$40,000	\$1,000	2.6%
510-4563-504.52-31	SATELLITE SERVICES	\$6,000	\$15,000	\$9,000	150.0%
510-4563-504.54-10	LEASE/RENTAL EQUIPMENT	\$3,000	\$1,500	(\$1,500)	-50.0%
510-4563-504.55-10	MILEAGE	\$400	\$400	\$0	0.0%
510-4563-504.55-30	SUBSISTENCE & LODGING	\$1,931	\$2,498	\$567	29.4%
510-4563-504.55-40	EDUCATION & TRAINING	\$780	\$750	(\$30)	-3.8%
510-4563-504.58-22	ODOR CONTROL PROGRAM	\$126,500	\$126,500	\$0	0.0%
510-4563-504.60-08	VEHICLE & EQUIPMENT FUELS	\$14,000	\$7,500	(\$6,500)	-46.4%
510-4563-504.60-11	UNIFORMS	\$1,180	\$1,180	\$0	0.0%
510-4563-504.60-14	OPERATING SUPPLIES	\$7,613	\$7,613	\$0	0.0%
Utilities - Pump Station Maintenance		\$642,016	\$638,148	(\$3,868)	-0.6%
Utilities - Laboratory Services					
510-4564-501.11-01	REGULAR	\$255,134	\$271,615	\$16,481	6.5%
510-4564-501.12-01	OVERTIME	\$138	\$139	\$1	0.7%
510-4564-501.21-01	FICA	\$15,339	\$16,449	\$1,110	7.2%
510-4564-501.21-02	MEDICARE	\$3,587	\$3,847	\$260	7.2%
510-4564-501.22-10	RETIREMENT	\$23,634	\$24,837	\$1,203	5.1%
510-4564-501.23-10	HEALTH INSURANCE	\$22,272	\$15,620	(\$6,652)	-29.9%
510-4564-501.24-01	INSURANCE	\$3,730	\$3,899	\$169	4.5%
510-4564-501.27-10	SELF INSURED	\$4,679	\$5,446	\$767	16.4%
510-4564-501.31-78	LABORATORY SERVICES	\$8,500	\$8,500	\$0	0.0%
510-4564-501.31-79	REGULATORY AGENCY FEE	\$2,900	\$2,900	\$0	0.0%
510-4564-501.33-10	REPAIRS & MAINTENANCE	\$4,000	\$3,000	(\$1,000)	-25.0%
510-4564-501.33-20	MAINTENANCE SVC CONTRACTS	\$49,522	\$83,022	\$33,500	67.6%
510-4564-501.39-10	SOFTWARE APPLICATIONS	\$0	\$5,000	\$5,000	n/a
510-4564-501.52-30	TELEPHONE SERVICES	\$2,000	\$2,000	\$0	0.0%
510-4564-501.55-10	MILEAGE	\$2,739	\$0	(\$2,739)	-100.0%
510-4564-501.55-30	SUBSISTENCE & LODGING	\$7,616	\$5,258	(\$2,358)	-31.0%
510-4564-501.55-40	EDUCATION & TRAINING	\$4,115	\$2,810	(\$1,305)	-31.7%
510-4564-501.58-10	DUES & ASSOC MEMBERSHIPS	\$416	\$557	\$141	33.9%
510-4564-501.60-01	OFFICE SUPPLIES	\$4,050	\$3,219	(\$831)	-20.5%
510-4564-501.60-07	REPAIRS & MAINT SUPPLIES	\$4,500	\$2,000	(\$2,500)	-55.6%
510-4564-501.60-11	UNIFORMS	\$2,348	\$2,348	\$0	0.0%
510-4564-501.60-14	OPERATING SUPPLIES	\$73,150	\$78,150	\$5,000	6.8%
510-4564-501.80-01	MACHINERY & EQUIPMENT	\$0	\$29,200	\$29,200	n/a
510-4564-501.80-05	MOTOR VEHICLES & EQUIP	\$0	\$28,000	\$28,000	n/a
Utilities - Laboratory Services		\$494,369	\$597,816	\$103,447	20.9%
Utilities Fund Transfers					
510-9190-501.99-31	TO CAPITAL PROJECTS	\$210,833	\$888,441	\$677,608	321.4%
510-9190-501.99-52	TO UTILITIES CAPITAL	\$7,043,961	\$9,000,000	\$1,956,039	27.8%
Utilities Fund Transfers		\$7,254,794	\$9,888,441	\$2,633,647	36.3%

Year to Year Budget Change by Department & Account-
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Account	Account Description	FY 2017 Adopted Budget	FY 2018 Recommended Budget	\$ Change	% Change
Debt Service					
510-9510-506.90-02	BOND ADMINISTRATIVE FEES	\$13,125	\$8,050	(\$5,075)	-38.7%
510-9510-506.91-51	07 W/S REVENUE BONDS	\$935,000	\$0	(\$935,000)	-100.0%
510-9510-506.91-52	10 W/S REVENUE BONDS	\$1,810,000	\$1,870,000	\$60,000	3.3%
510-9510-506.91-53	13 WS REV REFUNDING BONDS	\$812,000	\$836,000	\$24,000	3.0%
510-9510-506.91-55	2015 W/S REVENUE BONDS	\$1,685,000	\$2,765,000	\$1,080,000	64.1%
510-9510-506.92-51	07 W/S REV BONDS	\$46,750	\$0	(\$46,750)	-100.0%
510-9510-506.92-52	10 W/S REVENUE BONDS	\$2,497,284	\$2,442,984	(\$54,300)	-2.2%
510-9510-506.92-53	13 WS REV REFUNDING BONDS	\$508,702	\$487,671	(\$21,031)	-4.1%
510-9510-506.92-55	15 W/S REF BONDS	\$2,284,169	\$2,199,919	(\$84,250)	-3.7%
Debt Service		\$10,592,030	\$10,609,624	\$17,594	0.2%
Total Utilities Fund		\$37,508,653	\$40,866,693	\$3,358,040	9.0%
Utilities Capital Projects Fund					
520-9170-802.31-30	MGT CONSULTING SERVICES	\$150,000	\$0	(\$150,000)	-100.0%
520-9170-802.80-01	MACHINERY & EQUIPMENT	\$0	\$2,000,000	\$2,000,000	n/a
520-9170-802.89-02	DESIGN	\$900,000	\$1,500,000	\$600,000	66.7%
520-9170-802.89-03	CONSTRUCTION	\$7,325,000	\$3,871,600	(\$3,453,400)	-47.1%
520-9180-802.80-01	MACHINERY & EQUIPMENT	\$1,100,000	\$495,000	(\$605,000)	-55.0%
520-9180-802.89-02	DESIGN	\$0	\$150,000	\$150,000	n/a
520-9180-802.89-03	CONSTRUCTION	\$1,765,000	\$2,400,000	\$635,000	36.0%
520-9190-802.39-10	SOFTWARE APPLICATIONS	\$50,000	\$0	(\$50,000)	-100.0%
520-9190-802.80-01	MACHINERY & EQUIPMENT	\$200,000	\$350,000	\$150,000	75.0%
520-9190-802.89-03	CONSTRUCTION	\$250,000	\$1,300,000	\$1,050,000	420.0%
Total Utilities Capital Projects Fund		\$11,740,000	\$12,066,600	\$326,600	2.8%
Joint Fleet Maint Fund					
610-4610-601.33-11	AUTO REPAIRS & MAINT	\$2,618,067	\$2,760,110	\$142,043	5.4%
Total Joint Fleet Maint Fund		\$2,618,067	\$2,760,110	\$142,043	5.4%
Grand Total less Joint Fleet Fund*		\$640,974,413	\$647,842,030	\$6,867,617	1.1%

*Excludes the Joint Fleet Fund so as not to double-count the revenues and expenditures associated with fleet maintenance. The Joint Fleet Fund charges other funds for costs, and the expenditures show in the funds being charged.