

**Year to Year Budget Change by Department Account -
FY 2022 to FY 2023**

Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Board of Supervisors:					
110-1101-401.11-01	REGULAR	173,386	173,386	0	0%
110-1101-401.21-01	FICA	10,340	10,340	0	0%
110-1101-401.21-02	MEDICARE	2,418	2,418	0	0%
110-1101-401.23-10	HEALTH INSURANCE	25,785	25,785	0	0%
110-1101-401.31-90	OTHER PROFESSIONAL SER	1,760	1,760	0	0%
110-1101-401.35-01	PRINTING & BINDING	200	200	0	0%
110-1101-401.36-01	ADVERTISING	8,000	14,000	6,000	75%
110-1101-401.52-30	TELEPHONE SERVICES	9,199	9,199	0	0%
110-1101-401.55-10	MILEAGE	1,788	1,740	(48)	-3%
110-1101-401.55-30	SUBSISTENCE & LODGING	5,749	5,920	171	3%
110-1101-401.55-40	EDUCATION & TRAINING	5,175	5,375	200	4%
110-1101-401.58-10	DUES & ASSOC MEMBERSHIPS	30,911	30,911	0	0%
110-1101-401.58-40	MEETING EXPENSES	1,600	1,600	0	0%
110-1101-401.58-99	RECOGNITNS/AWARDS/SYMPHY	0	500	500	n/a
110-1101-401.60-01	OFFICE SUPPLIES	3,000	3,000	0	0%
Board of Supervisors		279,311	286,134	6,823	2.4%
County Administration:					
110-1210-402.11-01	REGULAR	570,790	635,041	64,251	11%
110-1210-402.12-01	OVERTIME	2,116	0	(2,116)	-100%
110-1210-402.21-01	FICA	29,153	31,254	2,101	7%
110-1210-402.21-02	MEDICARE	8,085	9,023	938	12%
110-1210-402.22-10	RETIREMENT	61,218	86,559	25,341	41%
110-1210-402.23-10	HEALTH INSURANCE	46,692	46,692	0	0%
110-1210-402.24-01	INSURANCE	7,611	7,530	(81)	-1%
110-1210-402.27-10	SELF INSURED	344	381	37	11%
110-1210-402.31-90	OTHER PROFESSIONAL SER	0	0	0	n/a
110-1210-402.33-11	AUTO REPAIRS & MAINT	728	728	0	0%
110-1210-402.33-20	MAINTENANCE SVC CONTRACTS	5,884	5,884	0	0%
110-1210-402.35-01	PRINTING & BINDING	250	250	0	0%
110-1210-402.52-10	POSTAL SERVICES	620	622	2	0%
110-1210-402.52-30	TELEPHONE SERVICES	3,000	3,000	0	0%
110-1210-402.53-05	MOTOR VEHICLE INSURANCE	934	935	1	0%
110-1210-402.55-30	SUBSISTENCE & LODGING	1,190	1,190	0	0%
110-1210-402.55-40	EDUCATION & TRAINING	2,560	2,560	0	0%
110-1210-402.58-10	DUES & ASSOC MEMBERSHIPS	4,417	4,417	0	0%
110-1210-402.58-40	MEETING EXPENSES	400	400	0	0%
110-1210-402.58-45	EMPLOYEE RELATIONS	8,500	8,500	0	0%
110-1210-402.58-99	RECOGNITNS/AWARDS/SYMPHY	600	600	0	0%
110-1210-402.60-01	OFFICE SUPPLIES	3,765	3,765	0	0%
110-1210-402.60-08	VEHICLE & EQUIPMENT FUELS	985	1,518	533	54%
110-1210-402.60-12	BOOKS & SUBSCRIPTIONS	6,500	6,500	0	0%
County Administration		766,342	857,349	91,007	11.9%
County Attorney:					
110-1221-402.11-01	REGULAR	814,607	939,492	124,885	15%
110-1221-402.21-01	FICA	47,005	53,981	6,976	15%
110-1221-402.21-02	MEDICARE	11,662	13,524	1,862	16%
110-1221-402.22-10	RETIREMENT	87,201	109,626	22,425	26%
110-1221-402.23-10	HEALTH INSURANCE	75,157	93,644	18,487	25%
110-1221-402.23-15	HEALTH INSURANCE (HSA)	2,400	4,757	2,357	98%

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110-1221-402.24-01	INSURANCE	13,661	16,409	2,748	20%
110-1221-402.27-10	SELF INSURED	570	567	(3)	-1%
110-1221-402.28-35	VEHICLE ALLOWANCE	0	5,973	5,973	n/a
110-1221-402.28-60	401A BENEFIT PLAN	0	2,987	2,987	n/a
110-1221-402.31-50	LEGAL SERVICES	10,000	10,000	0	0%
110-1221-402.33-20	MAINTENANCE SVC CONTRACTS	1,780	2,400	620	35%
110-1221-402.35-01	PRINTING & BINDING	100	100	0	0%
110-1221-402.39-10	SOFTWARE APPLICATIONS	7,550	7,860	310	4%
110-1221-402.52-10	POSTAL SERVICES	626	626	0	0%
110-1221-402.52-30	TELEPHONE SERVICES	3,325	5,940	2,615	79%
110-1221-402.54-10	LEASE/RENTAL EQUIPMENT	2,990	2,990	0	0%
110-1221-402.55-10	MILEAGE	6,100	6,048	(52)	-1%
110-1221-402.55-30	SUBSISTENCE & LODGING	5,120	6,052	932	18%
110-1221-402.55-40	EDUCATION & TRAINING	5,550	7,650	2,100	38%
110-1221-402.58-10	DUES & ASSOC MEMBERSHIPS	3,090	4,180	1,090	35%
110-1221-402.60-01	OFFICE SUPPLIES	5,000	5,625	625	13%
110-1221-402.60-02	FOOD SUPPLIES & SERVICE	450	505	55	12%
110-1221-402.60-12	BOOKS & SUBSCRIPTIONS	6,494	6,492	(2)	0%
110-1221-402.80-02	FURNITURE & FIXTURES	0	1,500	1,500	n/a
110-1221-402.80-07	COMPUTER EQUIPMENT	0	2,000	2,000	n/a
County Attorney		1,110,438	1,310,928	200,490	18.1%
Human Resources:					
110-1222-402.11-01	REGULAR	534,850	584,070	49,220	9%
110-1222-402.12-01	OVERTIME	681	0	(681)	-100%
110-1222-402.21-01	FICA	32,073	34,760	2,687	8%
110-1222-402.21-02	MEDICARE	7,501	8,209	708	9%
110-1222-402.22-10	RETIREMENT	57,464	62,822	5,358	9%
110-1222-402.23-10	HEALTH INSURANCE	90,367	70,968	(19,399)	-21%
110-1222-402.23-15	HEALTH INSURANCE (HSA)	3,000	1,125	(1,875)	-63%
110-1222-402.24-01	INSURANCE	9,954	11,843	1,889	19%
110-1222-402.27-10	SELF INSURED	2,234	1,950	(284)	-13%
110-1222-402.28-20	EDUC TUITION ASSISTANCE	50,000	50,000	0	0%
110-1222-402.31-30	MGT CONSULTING SERVICES	75,000	0	(75,000)	-100%
110-1222-402.31-50	LEGAL SERVICES	0	15,000	15,000	n/a
110-1222-402.33-20	MAINTENANCE SVC CONTRACTS	85,145	85,145	0	0%
110-1222-402.35-01	PRINTING & BINDING	1,900	1,900	0	0%
110-1222-402.36-01	ADVERTISING	42,850	13,000	(29,850)	-70%
110-1222-402.52-10	POSTAL SERVICES	256	256	0	0%
110-1222-402.52-30	TELEPHONE SERVICES	1,300	1,300	0	0%
110-1222-402.54-10	LEASE/RENTAL EQUIPMENT	4,800	4,800	0	0%
110-1222-402.55-10	MILEAGE	1,481	408	(1,073)	-72%
110-1222-402.55-30	SUBSISTENCE & LODGING	1,800	4,887	3,087	172%
110-1222-402.55-40	EDUCATION & TRAINING	5,370	2,220	(3,150)	-59%
110-1222-402.58-10	DUES & ASSOC MEMBERSHIPS	1,000	1,000	0	0%
110-1222-402.58-45	EMPLOYEE RELATIONS	30,000	30,000	0	0%
110-1222-402.58-46	PRE-EMPLOYMENT EXPENSES	12,000	12,000	0	0%
110-1222-402.58-47	IN-HOUSE TRAINING	12,650	25,650	13,000	103%
110-1222-402.60-01	OFFICE SUPPLIES	6,000	6,000	0	0%
110-1222-402.60-12	BOOKS & SUBSCRIPTIONS	100	100	0	0%
Human Resources		1,069,776	1,029,413	(40,363)	-3.8%

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Independent Auditor:					
110-1224-402.31-20	AUDIT SERVICES	192,040	184,540	(7,500)	-4%
Independent Auditor		192,040	184,540	(7,500)	-3.9%
Internal Auditor:					
110-1225-402.31-20	AUDIT SERVICES	177,160	150,000	(27,160)	-15%
110-1225-402.31-25	HOTLINE MONITORING	0	30,000	30,000	n/a
110-1225-402.33-20	MAINTENANCE SVC CONTRACTS	0	1,240	1,240	n/a
Internal Auditor		177,160	181,240	4,080	2.3%
Commissioner of the Revenue:					
110-1231-403.11-01	REGULAR	1,102,568	1,080,341	(22,227)	-2%
110-1231-403.12-01	OVERTIME	968	960	(8)	-1%
110-1231-403.21-01	FICA	65,580	64,155	(1,425)	-2%
110-1231-403.21-02	MEDICARE	15,487	15,190	(297)	-2%
110-1231-403.22-10	RETIREMENT	118,707	137,332	18,625	16%
110-1231-403.23-10	HEALTH INSURANCE	228,488	209,801	(18,687)	-8%
110-1231-403.24-01	INSURANCE	16,312	15,925	(387)	-2%
110-1231-403.27-10	SELF INSURED	2,194	649	(1,545)	-70%
110-1231-403.31-90	OTHER PROFESSIONAL SER	0	1,000	1,000	n/a
110-1231-403.33-11	AUTO REPAIRS & MAINT	500	650	150	30%
110-1231-403.33-20	MAINTENANCE SVC CONTRACTS	1,475	1,500	25	2%
110-1231-403.36-01	ADVERTISING	1,375	1,375	0	0%
110-1231-403.52-10	POSTAL SERVICES	7,511	8,435	924	12%
110-1231-403.52-30	TELEPHONE SERVICES	1,644	1,644	0	0%
110-1231-403.53-05	MOTOR VEHICLE INSURANCE	1,139	1,144	5	0%
110-1231-403.54-10	LEASE/RENTAL EQUIPMENT	900	900	0	0%
110-1231-403.55-10	MILEAGE	426	568	142	33%
110-1231-403.55-30	SUBSISTENCE & LODGING	3,672	3,672	0	0%
110-1231-403.55-40	EDUCATION & TRAINING	1,540	1,540	0	0%
110-1231-403.58-10	DUES & ASSOC MEMBERSHIPS	940	940	0	0%
110-1231-403.60-01	OFFICE SUPPLIES	11,957	11,957	0	0%
110-1231-403.60-12	BOOKS & SUBSCRIPTIONS	29,920	29,920	0	0%
110-1231-403.60-24	NON STATE FUNDED BUS EXPS	10,240	10,240	0	0%
110-1231-403.80-02	FURNITURE & FIXTURES	900	0	(900)	-100%
Commissioner of the Revenue		1,624,443	1,599,838	(24,605)	-1.5%
Assessment:					
110-1232-403.11-01	REGULAR	713,756	871,886	158,130	22%
110-1232-403.13-01	PART-TIME	81,532	81,458	(74)	0%
110-1232-403.14-01	BOARDS & COMMISSIONS	8,295	0	(8,295)	-100%
110-1232-403.21-01	FICA	48,553	57,340	8,787	18%
110-1232-403.21-02	MEDICARE	11,356	13,411	2,055	18%
110-1232-403.22-10	RETIREMENT	76,743	103,455	26,712	35%
110-1232-403.23-10	HEALTH INSURANCE	139,714	150,435	10,721	8%
110-1232-403.24-01	INSURANCE	11,831	14,824	2,993	25%
110-1232-403.27-10	SELF INSURED	14,729	13,495	(1,234)	-8%
110-1232-403.31-90	OTHER PROFESSIONAL SER	33,500	0	(33,500)	-100%
110-1232-403.33-11	AUTO REPAIRS & MAINT	4,000	5,000	1,000	25%
110-1232-403.33-20	MAINTENANCE SVC CONTRACTS	680	680	0	0%
110-1232-403.36-01	ADVERTISING	2,100	1,700	(400)	-19%
110-1232-403.52-10	POSTAL SERVICES	5,100	1,422	(3,678)	-72%

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110-1232-403.52-30	TELEPHONE SERVICES	3,011	2,500	(511)	-17%
110-1232-403.53-05	MOTOR VEHICLE INSURANCE	2,186	2,355	169	8%
110-1232-403.55-30	SUBSISTENCE & LODGING	0	4,650	4,650	n/a
110-1232-403.55-40	EDUCATION & TRAINING	5,825	6,300	475	8%
110-1232-403.58-10	DUES & ASSOC MEMBERSHIPS	1,460	1,460	0	0%
110-1232-403.60-01	OFFICE SUPPLIES	7,900	7,900	0	0%
110-1232-403.60-08	VEHICLE & EQUIPMENT FUELS	4,361	4,361	0	0%
110-1232-403.60-11	UNIFORMS	635	790	155	24%
110-1232-403.60-12	BOOKS & SUBSCRIPTIONS	1,269	1,500	231	18%
110-1232-403.80-02	FURNITURE & FIXTURES	610	0	(610)	-100%
110-1232-403.80-07	COMPUTER EQUIPMENT	0	2,000	2,000	n/a
Assessment		1,179,146	1,348,922	169,776	14.4%
Treasurer:					
110-1241-404.11-01	REGULAR	1,217,693	1,285,737	68,044	6%
110-1241-404.12-01	OVERTIME	8,184	20,991	12,807	156%
110-1241-404.21-01	FICA	71,019	76,175	5,156	7%
110-1241-404.21-02	MEDICARE	16,914	18,134	1,220	7%
110-1241-404.22-10	RETIREMENT	130,861	162,874	32,013	24%
110-1241-404.23-10	HEALTH INSURANCE	234,017	228,898	(5,119)	-2%
110-1241-404.24-01	INSURANCE	18,196	18,934	738	4%
110-1241-404.27-10	SELF INSURED	699	746	47	7%
110-1241-404.33-10	REPAIRS & MAINTENANCE	1,500	1,500	0	0%
110-1241-404.33-20	MAINTENANCE SVC CONTRACTS	11,050	11,050	0	0%
110-1241-404.35-01	PRINTING & BINDING	90,400	91,400	1,000	1%
110-1241-404.36-01	ADVERTISING	1,900	2,200	300	16%
110-1241-404.39-10	SOFTWARE APPLICATIONS	7,500	500	(7,000)	-93%
110-1241-404.52-10	POSTAL SERVICES	194,700	198,300	3,600	2%
110-1241-404.52-30	TELEPHONE SERVICES	2,200	2,200	0	0%
110-1241-404.54-10	LEASE/RENTAL EQUIPMENT	20,400	22,400	2,000	10%
110-1241-404.55-10	MILEAGE	2,423	2,246	(177)	-7%
110-1241-404.55-30	SUBSISTENCE & LODGING	3,985	3,740	(245)	-6%
110-1241-404.55-40	EDUCATION & TRAINING	4,790	4,790	0	0%
110-1241-404.58-10	DUES & ASSOC MEMBERSHIPS	2,215	2,115	(100)	-5%
110-1241-404.60-01	OFFICE SUPPLIES	20,560	20,560	0	0%
110-1241-404.80-01	MACHINERY & EQUIPMENT	1,000	600	(400)	-40%
110-1241-404.80-02	FURNITURE & FIXTURES	1,200	1,000	(200)	-17%
110-1241-404.80-07	COMPUTER EQUIPMENT	0	750	750	n/a
Treasurer		2,063,406	2,177,840	114,434	5.5%
Accounting:					
110-1242-404.11-01	REGULAR	981,234	1,069,562	88,328	9%
110-1242-404.12-01	OVERTIME	7,426	5,247	(2,179)	-29%
110-1242-404.21-01	FICA	57,881	63,266	5,385	9%
110-1242-404.21-02	MEDICARE	13,746	15,009	1,263	9%
110-1242-404.22-10	RETIREMENT	105,580	125,764	20,184	19%
110-1242-404.23-10	HEALTH INSURANCE	165,028	137,385	(27,643)	-17%
110-1242-404.23-15	HEALTH INSURANCE (HSA)	2,100	1,575	(525)	-25%
110-1242-404.24-01	INSURANCE	16,222	18,691	2,469	15%
110-1242-404.27-10	SELF INSURED	593	645	52	9%
110-1242-404.31-30	MGT CONSULTING SERVICES	725	775	50	7%
110-1242-404.31-60	OTH FINANCIAL CONSULTANTS	24,225	21,840	(2,385)	-10%

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110-1242-404.33-20	MAINTENANCE SVC CONTRACTS	114,542	126,367	11,825	10%
110-1242-404.35-01	PRINTING & BINDING	56,762	57,000	238	0%
110-1242-404.52-10	POSTAL SERVICES	176,072	200,075	24,003	14%
110-1242-404.52-30	TELEPHONE SERVICES	450	350	(100)	-22%
110-1242-404.54-10	LEASE/RENTAL EQUIPMENT	1,340	1,340	0	0%
110-1242-404.55-10	MILEAGE	323	3,122	2,799	867%
110-1242-404.55-30	SUBSISTENCE & LODGING	4,068	3,720	(348)	-9%
110-1242-404.55-40	EDUCATION & TRAINING	7,937	8,201	264	3%
110-1242-404.58-10	DUES & ASSOC MEMBERSHIPS	2,260	2,498	238	11%
110-1242-404.60-01	OFFICE SUPPLIES	6,275	8,184	1,909	30%
110-1242-404.80-02	FURNITURE & FIXTURES	0	0	0	n/a
110-1242-404.80-07	COMPUTER EQUIPMENT	0	0	0	n/a
Accounting		1,744,789	1,870,616	125,827	7.2%
Budget & Grants:					
110-1244-404.11-01	REGULAR	651,844	791,967	140,123	21%
110-1244-404.13-01	PART-TIME	12,695	13,534	839	7%
110-1244-404.21-01	FICA	38,987	47,325	8,338	21%
110-1244-404.21-02	MEDICARE	9,430	11,494	2,064	22%
110-1244-404.22-10	RETIREMENT	70,276	101,179	30,903	44%
110-1244-404.23-10	HEALTH INSURANCE	81,192	91,693	10,501	13%
110-1244-404.24-01	INSURANCE	9,520	11,341	1,821	19%
110-1244-404.27-10	SELF INSURED	399	483	84	21%
110-1244-404.31-30	MGT CONSULTING SERVICES	690	695	5	1%
110-1244-404.31-60	OTH FINANCIAL CONSULTANTS	40,000	35,000	(5,000)	-13%
110-1244-404.31-90	OTHER PROFESSIONAL SER	45,504	45,504	0	0%
110-1244-404.33-20	MAINTENANCE SVC CONTRACTS	985	985	0	0%
110-1244-404.35-01	PRINTING & BINDING	2,759	2,759	0	0%
110-1244-404.55-10	MILEAGE	547	689	142	26%
110-1244-404.55-30	SUBSISTENCE & LODGING	3,622	4,618	996	27%
110-1244-404.55-40	EDUCATION & TRAINING	4,630	5,060	430	9%
110-1244-404.58-10	DUES & ASSOC MEMBERSHIPS	700	770	70	10%
110-1244-404.60-01	OFFICE SUPPLIES	7,168	7,568	400	6%
110-1244-404.60-02	FOOD SUPPLIES & SERVICE	912	912	0	0%
110-1244-404.60-12	BOOKS & SUBSCRIPTIONS	373	373	0	0%
110-1244-404.80-02	FURNITURE & FIXTURES	350	7,200	6,850	1957%
Budget & Grants		982,583	1,181,149	198,566	20.2%
Procurement:					
110-1247-404.11-01	REGULAR	304,292	405,883	101,591	33%
110-1247-404.12-01	OVERTIME	1,220	1,210	(10)	-1%
110-1247-404.13-01	PART-TIME	23,876	0	(23,876)	-100%
110-1247-404.21-01	FICA	19,203	24,601	5,398	28%
110-1247-404.21-02	MEDICARE	4,491	5,754	1,263	28%
110-1247-404.22-10	RETIREMENT	32,806	50,950	18,144	55%
110-1247-404.23-10	HEALTH INSURANCE	59,222	66,320	7,098	12%
110-1247-404.24-01	INSURANCE	4,403	6,172	1,769	40%
110-1247-404.27-10	SELF INSURED	198	244	46	23%
110-1247-404.52-10	POSTAL SERVICES	50	50	0	0%
110-1247-404.54-10	LEASE/RENTAL EQUIPMENT	2,392	2,392	0	0%
110-1247-404.55-10	MILEAGE	671	1,025	354	53%
110-1247-404.55-30	SUBSISTENCE & LODGING	2,230	2,916	686	31%

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110-1247-404.55-40	EDUCATION & TRAINING	3,396	4,001	605	18%
110-1247-404.58-10	DUES & ASSOC MEMBERSHIPS	795	175	(620)	-78%
110-1247-404.60-01	OFFICE SUPPLIES	3,200	4,240	1,040	33%
110-1247-404.80-07	COMPUTER EQUIPMENT	0	6,500	6,500	n/a
Procurement		462,445	582,433	119,988	25.9%
Information Services:					
110-1251-405.11-01	REGULAR	2,969,325	3,194,887	225,562	8%
110-1251-405.12-01	OVERTIME	12,730	17,874	5,144	40%
110-1251-405.12-02	ON-CALL	19,043	19,984	941	5%
110-1251-405.13-01	PART-TIME	98,216	25,649	(72,567)	-74%
110-1251-405.21-01	FICA	186,953	196,327	9,374	5%
110-1251-405.21-02	MEDICARE	43,723	45,955	2,232	5%
110-1251-405.22-10	RETIREMENT	319,033	360,155	41,122	13%
110-1251-405.23-10	HEALTH INSURANCE	430,297	435,754	5,457	1%
110-1251-405.23-15	HEALTH INSURANCE (HSA)	2,400	2,700	300	13%
110-1251-405.24-01	INSURANCE	50,882	60,126	9,244	18%
110-1251-405.27-10	SELF INSURED	1,858	1,954	96	5%
110-1251-405.28-98	PERSONNEL BUDGET REDUCTIO	(275,000)	(300,000)	(25,000)	9%
110-1251-405.31-30	MGT CONSULTING SERVICES	303,640	221,800	(81,840)	-27%
110-1251-405.31-70	DISASTER RECOVERY SERVICE	9,511	9,511	0	0%
110-1251-405.31-80	GIS DEVELOPMENT SERVICES	205,000	180,000	(25,000)	-12%
110-1251-405.31-90	OTHER PROFESSIONAL SER	418,500	373,500	(45,000)	-11%
110-1251-405.33-10	REPAIRS & MAINTENANCE	151,500	156,500	5,000	3%
110-1251-405.33-11	AUTO REPAIRS & MAINT	2,132	2,219	87	4%
110-1251-405.33-12	RADIO REPAIRS & MAINT	123,600	20,000	(103,600)	-84%
110-1251-405.33-20	MAINTENANCE SVC CONTRACTS	2,553,809	3,308,053	754,244	30%
110-1251-405.35-01	PRINTING & BINDING	500	500	0	0%
110-1251-405.36-01	ADVERTISING	1,450	1,450	0	0%
110-1251-405.39-10	SOFTWARE APPLICATIONS	0	0	0	n/a
110-1251-405.39-11	IS STRATEGIC PLAN	25,000	25,000	0	0%
110-1251-405.52-10	POSTAL SERVICES	560	560	0	0%
110-1251-405.52-30	TELEPHONE SERVICES	12,950	11,650	(1,300)	-10%
110-1251-405.53-05	MOTOR VEHICLE INSURANCE	2,353	2,146	(207)	-9%
110-1251-405.54-20	LEASE/RENTAL BUILDINGS	25,000	25,000	0	0%
110-1251-405.55-10	MILEAGE	9,123	8,144	(979)	-11%
110-1251-405.55-30	SUBSISTENCE & LODGING	21,589	16,574	(5,015)	-23%
110-1251-405.55-40	EDUCATION & TRAINING	107,466	75,959	(31,507)	-29%
110-1251-405.58-10	DUES & ASSOC MEMBERSHIPS	7,218	8,043	825	11%
110-1251-405.58-99	RECOGNITNS/AWARDS/SYMPHY	2,500	2,500	0	0%
110-1251-405.60-01	OFFICE SUPPLIES	5,000	5,000	0	0%
110-1251-405.60-02	FOOD SUPPLIES & SERVICE	912	912	0	0%
110-1251-405.60-08	VEHICLE & EQUIPMENT FUELS	882	1,319	437	50%
110-1251-405.60-12	BOOKS & SUBSCRIPTIONS	6,586	6,586	0	0%
110-1251-405.60-22	EDP SUPPLIES	10,900	10,900	0	0%
110-1251-405.80-02	FURNITURE & FIXTURES	3,450	4,050	600	17%
110-1251-405.80-07	COMPUTER EQUIPMENT	19,500	6,800	(12,700)	-65%
Information Services		7,890,091	8,546,041	655,950	8.3%
Central Supply:					
110-1253-405.33-20	MAINTENANCE SVC CONTRACTS	1,897	930	(967)	-51%
110-1253-405.54-10	LEASE/RENTAL EQUIPMENT	16,000	16,000	0	0%

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110-1253-405.60-01	OFFICE SUPPLIES	2,500	0	(2,500)	-100%
Central Supply		20,397	16,930	(3,467)	-17.0%
Risk Management:					
110-1255-405.26-01	UNEMPLOYMENT INSURANCE	25,000	25,000	0	0%
110-1255-405.53-06	SURETY BONDS	800	800	0	0%
110-1255-405.53-07	PUBLIC OFFICIAL LIAB INS	15,000	15,000	0	0%
110-1255-405.53-08	GENERAL LIABILITY INS	42,000	42,000	0	0%
Risk Management		82,800	82,800	0	0.0%
Registrar/Electoral Board:					
110-1320-406.11-01	REGULAR	246,656	334,674	88,018	36%
110-1320-406.12-01	OVERTIME	8,509	11,544	3,035	36%
110-1320-406.13-01	PART-TIME	17,311	20,715	3,404	20%
110-1320-406.14-01	BOARDS & COMMISSIONS	13,308	13,972	664	5%
110-1320-406.21-01	FICA	17,080	22,965	5,885	34%
110-1320-406.21-02	MEDICARE	3,995	5,371	1,376	34%
110-1320-406.22-10	RETIREMENT	26,532	40,938	14,406	54%
110-1320-406.23-10	HEALTH INSURANCE	43,216	61,565	18,349	42%
110-1320-406.24-01	INSURANCE	3,738	5,183	1,445	39%
110-1320-406.27-10	SELF INSURED	164	221	57	35%
110-1320-406.31-90	OTHER PROFESSIONAL SER	14,970	14,970	0	0%
110-1320-406.33-10	REPAIRS & MAINTENANCE	500	500	0	0%
110-1320-406.33-20	MAINTENANCE SVC CONTRACTS	20,870	73,158	52,288	251%
110-1320-406.35-01	PRINTING & BINDING	49,287	49,287	0	0%
110-1320-406.36-01	ADVERTISING	1,400	1,400	0	0%
110-1320-406.38-55	ELECT OFFL/BD STIPENDS	60,000	49,920	(10,080)	-17%
110-1320-406.51-10	ELECTRICAL SERVICES	7,575	7,727	152	2%
110-1320-406.51-20	HEATING SERVICES	5,788	6,166	378	7%
110-1320-406.51-30	WATER & SEWER SERVICES	360	500	140	39%
110-1320-406.52-10	POSTAL SERVICES	13,000	38,000	25,000	192%
110-1320-406.52-30	TELEPHONE SERVICES	672	420	(252)	-38%
110-1320-406.54-10	LEASE/RENTAL EQUIPMENT	4,758	4,758	0	0%
110-1320-406.54-20	LEASE/RENTAL BUILDINGS	800	11,800	11,000	1375%
110-1320-406.55-10	MILEAGE	476	1,046	570	120%
110-1320-406.55-30	SUBSISTENCE & LODGING	1,611	6,801	5,190	322%
110-1320-406.55-40	EDUCATION & TRAINING	495	7,650	7,155	1445%
110-1320-406.58-10	DUES & ASSOC MEMBERSHIPS	380	380	0	0%
110-1320-406.60-01	OFFICE SUPPLIES	3,592	3,592	0	0%
110-1320-406.60-02	FOOD SUPPLIES & SERVICE	420	420	0	0%
110-1320-406.60-14	OPERATING SUPPLIES	2,455	6,760	4,305	175%
110-1320-406.80-01	MACHINERY & EQUIPMENT	0	78,585	78,585	n/a
110-1320-406.80-02	FURNITURE & FIXTURES	0	0	0	n/a
110-1320-406.80-07	COMPUTER EQUIPMENT	0	4,800	4,800	n/a
Registrar/Electoral Board		569,918	885,788	315,870	55.4%
Circuit Court -1:					
110-2110-411.11-01	REGULAR	82,042	87,257	5,215	6%
110-2110-411.21-01	FICA	4,891	5,217	326	7%
110-2110-411.21-02	MEDICARE	1,144	1,220	76	7%
110-2110-411.22-10	RETIREMENT	8,760	11,939	3,179	36%
110-2110-411.23-10	HEALTH INSURANCE	18,349	18,349	0	0%

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110-2110-411.24-01	INSURANCE	1,089	1,039	(50)	-5%
110-2110-411.27-10	SELF INSURED	49	52	3	6%
110-2110-411.52-10	POSTAL SERVICES	250	250	0	0%
110-2110-411.52-30	TELEPHONE SERVICES	2,130	1,830	(300)	-14%
110-2110-411.55-60	JUROR & WITNESS EXPENSES	900	1,000	100	11%
110-2110-411.60-01	OFFICE SUPPLIES	2,500	2,500	0	0%
110-2110-411.60-12	BOOKS & SUBSCRIPTIONS	2,500	2,700	200	8%
Circuit Court -1		124,604	133,353	8,749	7.0%
Circuit Court - 2:					
110-2111-411.11-01	REGULAR	127,286	132,116	4,830	4%
110-2111-411.21-01	FICA	7,783	8,133	350	4%
110-2111-411.21-02	MEDICARE	1,820	1,902	82	5%
110-2111-411.22-10	RETIREMENT	13,594	16,646	3,052	22%
110-2111-411.23-10	HEALTH INSURANCE	7,436	7,436	0	0%
110-2111-411.24-01	INSURANCE	1,922	1,928	6	0%
110-2111-411.27-10	SELF INSURED	76	79	3	4%
110-2111-411.39-10	SOFTWARE APPLICATIONS	1,043	0	(1,043)	-100%
110-2111-411.52-30	TELEPHONE SERVICES	1,446	1,510	64	4%
110-2111-411.54-10	LEASE/RENTAL EQUIPMENT	780	780	0	0%
110-2111-411.55-60	JUROR & WITNESS EXPENSES	900	2,043	1,143	127%
110-2111-411.58-10	DUES & ASSOC MEMBERSHIPS	25	25	0	0%
110-2111-411.60-01	OFFICE SUPPLIES	2,500	2,500	0	0%
110-2111-411.60-12	BOOKS & SUBSCRIPTIONS	2,500	2,700	200	8%
Circuit Court - 2		169,111	177,798	8,687	5.1%
General District Court:					
110-2120-411.31-50	LEGAL SERVICES	15,000	15,000	0	0%
110-2120-411.33-20	MAINTENANCE SVC CONTRACTS	2,400	1,000	(1,400)	-58%
110-2120-411.52-10	POSTAL SERVICES	425	425	0	0%
110-2120-411.52-30	TELEPHONE SERVICES	3,000	3,000	0	0%
110-2120-411.54-10	LEASE/RENTAL EQUIPMENT	4,300	8,126	3,826	89%
110-2120-411.55-40	EDUCATION & TRAINING	0	2,500	2,500	n/a
110-2120-411.56-01	NEW REGIONAL AGENCY REQ	0	0	0	n/a
110-2120-411.58-10	DUES & ASSOC MEMBERSHIPS	285	1,340	1,055	370%
110-2120-411.60-01	OFFICE SUPPLIES	1,500	1,500	0	0%
110-2120-411.60-12	BOOKS & SUBSCRIPTIONS	2,000	4,000	2,000	100%
General District Court		28,910	36,891	7,981	27.6%
Magistrates:					
110-2130-411.52-30	TELEPHONE SERVICES	1,100	1,100	0	0%
110-2130-411.54-10	LEASE/RENTAL EQUIPMENT	2,724	2,760	36	1%
110-2130-411.60-01	OFFICE SUPPLIES	1,500	1,500	0	0%
110-2130-411.80-02	FURNITURE & FIXTURES	0	1,000	1,000	n/a
Magistrates		5,324	6,360	1,036	19.5%
Juvenile & Domestic Relations Court:					
110-2150-411.31-50	LEGAL SERVICES	1,500	1,500	0	0%
110-2150-411.31-90	OTHER PROFESSIONAL SER	3,200	3,000	(200)	-6%
110-2150-411.33-20	MAINTENANCE SVC CONTRACTS	8,000	8,000	0	0%
110-2150-411.52-10	POSTAL SERVICES	200	200	0	0%
110-2150-411.52-30	TELEPHONE SERVICES	2,200	2,200	0	0%

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110-2150-411.54-10	LEASE/RENTAL EQUIPMENT	12,000	12,000	0	0%
110-2150-411.55-10	MILEAGE	2,516	2,504	(12)	0%
110-2150-411.55-30	SUBSISTENCE & LODGING	3,820	3,820	0	0%
110-2150-411.55-40	EDUCATION & TRAINING	2,560	2,560	0	0%
110-2150-411.58-10	DUES & ASSOC MEMBERSHIPS	875	875	0	0%
110-2150-411.60-01	OFFICE SUPPLIES	6,500	8,100	1,600	25%
110-2150-411.60-12	BOOKS & SUBSCRIPTIONS	6,000	6,000	0	0%
110-2150-411.80-02	FURNITURE & FIXTURES	15,000	0	(15,000)	-100%
Juvenile & Domestic Relations Court		64,371	50,759	(13,612)	-21.1%
Clerk of the Circuit Court:					
110-2160-412.11-01	REGULAR	1,071,598	1,242,188	170,590	16%
110-2160-412.12-01	OVERTIME	8,260	6,296	(1,964)	-24%
110-2160-412.13-01	PART-TIME	44,040	22,198	(21,842)	-50%
110-2160-412.21-01	FICA	64,090	73,184	9,094	14%
110-2160-412.21-02	MEDICARE	15,531	17,687	2,156	14%
110-2160-412.22-10	RETIREMENT	114,983	146,998	32,015	28%
110-2160-412.23-10	HEALTH INSURANCE	195,991	226,485	30,494	16%
110-2160-412.24-01	INSURANCE	17,844	21,193	3,349	19%
110-2160-412.27-10	SELF INSURED	674	762	88	13%
110-2160-412.31-20	AUDIT SERVICES	3,000	3,000	0	0%
110-2160-412.31-50	LEGAL SERVICES	2,000	2,000	0	0%
110-2160-412.31-75	MICROFILMING	16,000	16,000	0	0%
110-2160-412.31-90	OTHER PROFESSIONAL SER	43,810	2,400	(41,410)	-95%
110-2160-412.33-20	MAINTENANCE SVC CONTRACTS	25,956	83,425	57,469	221%
110-2160-412.35-01	PRINTING & BINDING	11,000	11,000	0	0%
110-2160-412.52-10	POSTAL SERVICES	16,000	16,500	500	3%
110-2160-412.52-30	TELEPHONE SERVICES	2,766	2,766	0	0%
110-2160-412.54-10	LEASE/RENTAL EQUIPMENT	8,986	8,986	0	0%
110-2160-412.55-10	MILEAGE	1,500	2,004	504	34%
110-2160-412.55-30	SUBSISTENCE & LODGING	10,449	12,696	2,247	22%
110-2160-412.55-40	EDUCATION & TRAINING	5,250	5,500	250	5%
110-2160-412.55-60	JUROR & WITNESS EXPENSES	15,000	47,600	32,600	217%
110-2160-412.58-10	DUES & ASSOC MEMBERSHIPS	980	980	0	0%
110-2160-412.60-01	OFFICE SUPPLIES	19,000	19,000	0	0%
110-2160-412.60-02	FOOD SUPPLIES & SERVICE	882	882	0	0%
110-2160-412.60-12	BOOKS & SUBSCRIPTIONS	750	750	0	0%
Clerk of the Circuit Court		1,716,340	1,992,480	276,140	16.1%
Sheriff - Courts/Civil Process:					
110-2170-412.11-01	REGULAR	2,919,016	3,444,750	525,734	18%
110-2170-412.12-01	OVERTIME	151,896	154,913	3,017	2%
110-2170-412.12-02	ON-CALL	30,721	31,606	885	3%
110-2170-412.13-01	PART-TIME	471,745	492,671	20,926	4%
110-2170-412.21-01	FICA	214,162	250,012	35,850	17%
110-2170-412.21-02	MEDICARE	50,085	58,470	8,385	17%
110-2170-412.22-10	RETIREMENT	306,752	455,951	149,199	49%
110-2170-412.23-10	HEALTH INSURANCE	394,277	436,382	42,105	11%
110-2170-412.23-15	HEALTH INSURANCE (HSA)	1,200	900	(300)	-25%
110-2170-412.24-01	INSURANCE	38,391	42,198	3,807	10%
110-2170-412.27-10	SELF INSURED	62,527	83,719	21,192	34%
110-2170-412.28-10	LINE OF DUTY BENEFITS	3,079	23,959	20,880	678%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-2170-412.31-10	HEALTH SERVICES	2,560	2,560	0	0%
110-2170-412.33-11	AUTO REPAIRS & MAINT	1,009	1,009	0	0%
110-2170-412.33-12	RADIO REPAIRS & MAINT	1,000	1,500	500	50%
110-2170-412.33-20	MAINTENANCE SVC CONTRACTS	7,600	3,300	(4,300)	-57%
110-2170-412.35-01	PRINTING & BINDING	800	800	0	0%
110-2170-412.52-10	POSTAL SERVICES	0	0	0	n/a
110-2170-412.53-05	MOTOR VEHICLE INSURANCE	1,587	1,387	(200)	-13%
110-2170-412.55-50	EXTRADITION OF PRISONERS	10,000	20,000	10,000	100%
110-2170-412.58-46	PRE EMPLOYMENT EXPENSES	0	999	999	n/a
110-2170-412.60-01	OFFICE SUPPLIES	3,400	3,400	0	0%
110-2170-412.60-08	VEHICLE & EQUIPMENT FUELS	35	206	171	489%
110-2170-412.60-10	POLICE OPERATING SUPPLIES	1,000	1,000	0	0%
110-2170-412.60-11	UNIFORMS	22,700	31,400	8,700	38%
110-2170-412.80-01	MACHINERY & EQUIPMENT	14,650	14,545	(105)	-1%
110-2170-412.80-03	COMMUNICATION EQUIPMENT	0	9,000	9,000	n/a
Sheriff - Courts/Civil Process		4,710,192	5,566,637	856,445	18.2%
Victim/Witness Program:					
110-2190-412.11-01	REGULAR	237,718	252,855	15,137	6%
110-2190-412.12-01	OVERTIME	2,017	0	(2,017)	-100%
110-2190-412.21-01	FICA	13,970	14,742	772	6%
110-2190-412.21-02	MEDICARE	3,267	3,448	181	6%
110-2190-412.22-10	RETIREMENT	25,597	33,405	7,808	31%
110-2190-412.23-10	HEALTH INSURANCE	61,782	50,869	(10,913)	-18%
110-2190-412.24-01	INSURANCE	3,390	3,358	(32)	-1%
110-2190-412.27-10	SELF INSURED	153	152	(1)	-1%
110-2190-412.31-90	OTHER PROFESSIONAL SER	400	400	0	0%
110-2190-412.52-10	POSTAL SERVICES	1,000	1,000	0	0%
110-2190-412.52-30	TELEPHONE SERVICES	600	600	0	0%
110-2190-412.55-10	MILEAGE	510	3,305	2,795	548%
110-2190-412.55-30	SUBSISTENCE & LODGING	668	3,308	2,640	395%
110-2190-412.55-40	EDUCATION & TRAINING	530	3,755	3,225	608%
110-2190-412.56-63	RAPP COUNCIL AG SEX ASSLT	21,000	12,000	(9,000)	-43%
110-2190-412.58-10	DUES & ASSOC MEMBERSHIPS	500	550	50	10%
110-2190-412.60-01	OFFICE SUPPLIES	4,908	7,804	2,896	59%
Victim/Witness Program		378,010	391,551	13,541	3.6%
Commonwealth's Attorney:					
110-2210-413.11-01	REGULAR	1,747,358	2,216,714	469,356	27%
110-2210-413.12-01	OVERTIME	0	5,247	5,247	n/a
110-2210-413.13-01	PART-TIME	3,174	9,250	6,076	191%
110-2210-413.21-01	FICA	102,442	132,107	29,665	29%
110-2210-413.21-02	MEDICARE	24,491	31,440	6,949	28%
110-2210-413.22-10	RETIREMENT	187,871	284,202	96,331	51%
110-2210-413.23-10	HEALTH INSURANCE	215,077	287,216	72,139	34%
110-2210-413.23-15	HEALTH INSURANCE (HSA)	8,100	6,075	(2,025)	-25%
110-2210-413.24-01	INSURANCE	25,250	31,349	6,099	24%
110-2210-413.27-10	SELF INSURED	1,102	1,226	124	11%
110-2210-413.33-11	AUTO REPAIRS & MAINT	200	200	0	0%
110-2210-413.33-20	MAINTENANCE SVC CONTRACTS	5,064	4,748	(316)	-6%
110-2210-413.35-01	PRINTING & BINDING	1,000	1,000	0	0%
110-2210-413.52-10	POSTAL SERVICES	1,842	2,092	250	14%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-2210-413.52-30	TELEPHONE SERVICES	12,750	13,020	270	2%
110-2210-413.53-05	MOTOR VEHICLE INSURANCE	259	259	0	0%
110-2210-413.55-10	MILEAGE	6,440	5,348	(1,092)	-17%
110-2210-413.55-30	SUBSISTENCE & LODGING	25,738	29,166	3,428	13%
110-2210-413.55-40	EDUCATION & TRAINING	9,800	9,750	(50)	-1%
110-2210-413.55-60	JUROR & WITNESS EXPENSES	7,500	7,500	0	0%
110-2210-413.56-56	RAPP LEGAL SERVICES INC	28,684	28,684	0	0%
110-2210-413.58-10	DUES & ASSOC MEMBERSHIPS	10,190	12,455	2,265	22%
110-2210-413.60-01	OFFICE SUPPLIES	31,000	31,000	0	0%
110-2210-413.60-08	VEHICLE & EQUIPMENT FUELS	125	125	0	0%
110-2210-413.60-12	BOOKS & SUBSCRIPTIONS	22,000	29,285	7,285	33%
110-2210-413.80-02	FURNITURE & FIXTURES	0	10,400	10,400	n/a
110-2210-413.80-07	COMPUTER EQUIPMENT	0	11,180	11,180	n/a
Commonwealth's Attorney		2,477,457	3,201,038	723,581	29.2%
Communications:					
110-3140-421.11-01	REGULAR	2,095,625	2,249,714	154,089	7%
110-3140-421.12-01	OVERTIME	241,767	242,210	443	0%
110-3140-421.12-02	ON-CALL	33,283	34,242	959	3%
110-3140-421.13-01	PART-TIME	123,604	127,924	4,320	3%
110-3140-421.21-01	FICA	147,572	152,526	4,954	3%
110-3140-421.21-02	MEDICARE	34,513	35,672	1,159	3%
110-3140-421.22-10	RETIREMENT	213,876	253,190	39,314	18%
110-3140-421.23-10	HEALTH INSURANCE	381,844	360,767	(21,077)	-6%
110-3140-421.24-01	INSURANCE	31,694	32,810	1,116	4%
110-3140-421.27-10	SELF INSURED	1,484	11,175	9,691	653%
110-3140-421.31-10	HEALTH SERVICES	700	700	0	0%
110-3140-421.31-90	OTHER PROFESSIONAL SER	4,000	4,000	0	0%
110-3140-421.33-10	REPAIRS & MAINTENANCE	2,700	2,700	0	0%
110-3140-421.33-20	MAINTENANCE SVC CONTRACTS	79,550	62,200	(17,350)	-22%
110-3140-421.35-01	PRINTING & BINDING	400	400	0	0%
110-3140-421.52-10	POSTAL SERVICES	100	100	0	0%
110-3140-421.52-30	TELEPHONE SERVICES	256,957	256,957	0	0%
110-3140-421.54-10	LEASE/RENTAL EQUIPMENT	120	120	0	0%
110-3140-421.55-10	MILEAGE	3,318	3,200	(118)	-4%
110-3140-421.55-30	SUBSISTENCE & LODGING	15,537	20,774	5,237	34%
110-3140-421.55-40	EDUCATION & TRAINING	27,040	22,528	(4,512)	-17%
110-3140-421.58-10	DUES & ASSOC MEMBERSHIPS	800	1,500	700	88%
110-3140-421.58-99	RECOGNITNS/AWARDS/SYMPHY	800	800	0	0%
110-3140-421.60-01	OFFICE SUPPLIES	5,200	5,200	0	0%
110-3140-421.60-02	FOOD SUPPLIES & SERVICE	1,100	1,100	0	0%
110-3140-421.60-11	UNIFORMS	1,500	1,500	0	0%
110-3140-421.60-12	BOOKS & SUBSCRIPTIONS	1,000	400	(600)	-60%
110-3140-421.60-14	OPERATING SUPPLIES	1,200	600	(600)	-50%
110-3140-421.80-01	MACHINERY & EQUIPMENT	3,000	0	(3,000)	-100%
110-3140-421.80-02	FURNITURE & FIXTURES	0	2,000	2,000	n/a
110-3140-421.80-03	COMMUNICATION EQUIPMENT	1,500	0	(1,500)	-100%
110-3140-421.80-07	COMPUTER EQUIPMENT	570	2,800	2,230	391%
Communications		3,712,354	3,889,809	177,455	4.8%
Sheriff:					
110-3160-421.11-01	REGULAR	12,199,125	13,740,937	1,541,812	13%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-3160-421.12-01	OVERTIME	937,826	681,173	(256,653)	-27%
110-3160-421.12-02	ON-CALL	45,957	47,282	1,325	3%
110-3160-421.13-01	PART-TIME	568,456	596,793	28,337	5%
110-3160-421.21-01	FICA	819,709	901,720	82,011	10%
110-3160-421.21-02	MEDICARE	192,046	211,314	19,268	10%
110-3160-421.22-10	RETIREMENT	1,276,457	1,779,613	503,156	39%
110-3160-421.23-10	HEALTH INSURANCE	2,055,354	2,207,719	152,365	7%
110-3160-421.23-15	HEALTH INSURANCE (HSA)	3,600	4,500	900	25%
110-3160-421.24-01	INSURANCE	161,303	166,750	5,447	3%
110-3160-421.27-10	SELF INSURED	236,112	297,036	60,924	26%
110-3160-421.28-10	LINE OF DUTY BENEFITS	134,256	117,317	(16,939)	-13%
110-3160-421.28-25	CLOTHING ALLOWANCE	29,000	29,000	0	0%
110-3160-421.31-10	HEALTH SERVICES	5,465	2,465	(3,000)	-55%
110-3160-421.31-50	LEGAL SERVICES	5,000	10,000	5,000	100%
110-3160-421.31-90	OTHER PROFESSIONAL SER	24,961	22,500	(2,461)	-10%
110-3160-421.33-11	AUTO REPAIRS & MAINT	452,553	469,075	16,522	4%
110-3160-421.33-12	RADIO REPAIRS & MAINT	27,000	27,000	0	0%
110-3160-421.33-20	MAINTENANCE SVC CONTRACTS	87,378	77,818	(9,560)	-11%
110-3160-421.35-01	PRINTING & BINDING	14,000	10,000	(4,000)	-29%
110-3160-421.36-01	ADVERTISING	2,050	2,050	0	0%
110-3160-421.39-10	SOFTWARE APPLICATIONS	81,355	137,600	56,245	69%
110-3160-421.51-10	ELECTRICAL SERVICES	3,435	3,504	69	2%
110-3160-421.52-10	POSTAL SERVICES	9,700	9,700	0	0%
110-3160-421.52-30	TELEPHONE SERVICES	140,492	195,692	55,200	39%
110-3160-421.53-05	MOTOR VEHICLE INSURANCE	115,661	121,576	5,915	5%
110-3160-421.54-10	LEASE/RENTAL EQUIPMENT	768	768	0	0%
110-3160-421.54-30	POLICE MALL SUBSTATION	5,000	5,000	0	0%
110-3160-421.55-10	MILEAGE	12,740	15,424	2,684	21%
110-3160-421.55-30	SUBSISTENCE & LODGING	110,469	88,868	(21,601)	-20%
110-3160-421.55-40	EDUCATION & TRAINING	87,016	84,460	(2,556)	-3%
110-3160-421.58-10	DUES & ASSOC MEMBERSHIPS	16,050	16,050	0	0%
110-3160-421.58-39	EMERGENCY RESPONSE TEAM	89,180	99,900	10,720	12%
110-3160-421.58-46	PRE-EMPLOYMENT EXPENSES	0	15,000	15,000	n/a
110-3160-421.58-51	DRUG ENFORCEMENT	40,000	40,000	0	0%
110-3160-421.58-53	DARE PROGRAM	25,500	25,500	0	0%
110-3160-421.58-54	NEIGHBORHOOD WATCH PROG	2,800	2,800	0	0%
110-3160-421.58-57	SPECIALTY TEAMS	65,808	63,866	(1,942)	-3%
110-3160-421.58-99	RECOGNITNS/AWARDS/SYMPHY	1,000	2,000	1,000	100%
110-3160-421.60-01	OFFICE SUPPLIES	37,700	31,200	(6,500)	-17%
110-3160-421.60-02	FOOD SUPPLIES & SERVICE	2,820	2,820	0	0%
110-3160-421.60-03	AGRICULTURAL/ANIMAL SUPPL	32,310	50,794	18,484	57%
110-3160-421.60-08	VEHICLE & EQUIPMENT FUELS	425,000	585,566	160,566	38%
110-3160-421.60-10	POLICE OPERATING SUPPLIES	110,992	122,900	11,908	11%
110-3160-421.60-11	UNIFORMS	129,872	136,100	6,228	5%
110-3160-421.60-12	BOOKS & SUBSCRIPTIONS	940	940	0	0%
110-3160-421.60-17	BODY ARMOR & PROTECT GEAR	83,490	91,800	8,310	10%
110-3160-421.70-01	RAPP CRIMINAL JUSTICE ACD	112,750	142,809	30,059	27%
110-3160-421.80-01	MACHINERY & EQUIPMENT	95,881	174,480	78,599	82%
110-3160-421.80-03	COMMUNICATION EQUIPMENT	0	109,500	109,500	n/a
110-3160-421.80-07	COMPUTER EQUIPMENT	3,000	33,500	30,500	1017%
110-3160-421.80-09	EMERG RESP TEAM EQUIPMENT	57,580	70,028	12,448	22%
Sheriff		21,176,917	23,882,207	2,705,290	12.8%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Fire, Rescue & Emer Svcs:					
110-3210-422.11-01	REGULAR	17,860,375	19,826,396	1,966,021	11%
110-3210-422.12-01	OVERTIME	1,633,266	2,642,481	1,009,215	62%
110-3210-422.12-02	ON-CALL	23,980	37,053	13,073	55%
110-3210-422.13-01	PART-TIME	137,168	141,963	4,795	3%
110-3210-422.21-01	FICA	1,163,420	1,348,620	185,200	16%
110-3210-422.21-02	MEDICARE	272,322	315,717	43,395	16%
110-3210-422.22-10	RETIREMENT	1,719,062	2,502,043	782,981	46%
110-3210-422.23-10	HEALTH INSURANCE	2,902,538	3,230,772	328,234	11%
110-3210-422.23-15	HEALTH INSURANCE (HSA)	21,900	22,050	150	1%
110-3210-422.24-01	INSURANCE	215,840	237,870	22,030	10%
110-3210-422.27-10	SELF INSURED	773,601	731,376	(42,225)	-5%
110-3210-422.28-10	LINE OF DUTY BENEFITS	73,814	78,859	5,045	7%
110-3210-422.31-10	HEALTH SERVICES	155,688	148,495	(7,193)	-5%
110-3210-422.31-90	OTHER PROFESSIONAL SER	2,900	2,900	0	0%
110-3210-422.33-10	REPAIRS & MAINTENANCE	65,681	66,081	400	1%
110-3210-422.33-20	MAINTENANCE SVC CONTRACTS	295,370	416,638	121,268	41%
110-3210-422.35-01	PRINTING & BINDING	3,500	3,500	0	0%
110-3210-422.39-10	SOFTWARE APPLICATIONS	138,735	180,305	41,570	30%
110-3210-422.39-20	VOPEX EXERCISE CAREER DEV	8,000	8,000	0	0%
110-3210-422.39-27	SANITATION SERVICES	1,560	1,560	0	0%
110-3210-422.51-10	ELECTRICAL SERVICES	1,950	1,989	39	2%
110-3210-422.52-10	POSTAL SERVICES	2,500	2,500	0	0%
110-3210-422.53-02	PROPERTY INSURANCE	3,000	3,000	0	0%
110-3210-422.54-10	LEASE/RENTAL EQUIPMENT	22,000	25,840	3,840	17%
110-3210-422.55-10	MILEAGE	12,348	10,700	(1,648)	-13%
110-3210-422.55-30	SUBSISTENCE & LODGING	72,868	75,639	2,771	4%
110-3210-422.55-40	EDUCATION & TRAINING	229,968	217,518	(12,450)	-5%
110-3210-422.58-10	DUES & ASSOC MEMBERSHIPS	4,041	4,041	0	0%
110-3210-422.58-46	PRE-EMPLOYMENT EXPENSES	19,200	42,828	23,628	123%
110-3210-422.58-47	IN-HOUSE TRAINING	20,000	20,000	0	0%
110-3210-422.58-59	PUBLIC EDUCATION	15,800	15,800	0	0%
110-3210-422.60-01	OFFICE SUPPLIES	26,000	26,000	0	0%
110-3210-422.60-02	FOOD SUPPLIES & SERVICE	1,400	1,400	0	0%
110-3210-422.60-05	JANITORIAL SUPPLIES	41,600	44,000	2,400	6%
110-3210-422.60-07	REPAIRS & MAINT SUPPLIES	60,980	20,000	(40,980)	-67%
110-3210-422.60-12	BOOKS & SUBSCRIPTIONS	3,736	1,760	(1,976)	-53%
110-3210-422.60-14	OPERATING SUPPLIES	3,909	4,170	261	7%
110-3210-422.60-20	INSTRUCTIONAL MATERIALS	71,500	73,500	2,000	3%
110-3210-422.60-27	SMALL TOOL/EQUIP REPLCMNT	25,470	22,598	(2,872)	-11%
110-3210-422.60-29	HAZMAT REPLACEMENT	6,500	6,500	0	0%
110-3210-422.80-01	MACHINERY & EQUIPMENT	331,095	349,756	18,661	6%
110-3210-422.80-02	FURNITURE & FIXTURES	53,891	49,130	(4,761)	-9%
110-3210-422.80-07	COMPUTER EQUIPMENT	1,520	0	(1,520)	-100%
Fire, Rescue & Emer Svcs		28,499,996	32,961,348	4,461,352	15.7%
Volunteer Fire & Rescue Svcs:					
110-3220-422.22-20	LENGTH SVC PGM VOLUNTEERS	100,000	50,000	(50,000)	-50%
110-3220-422.56-40	RAPP EMERG MED SERVICES	12,000	12,000	0	0%
110-3220-422.56-41	FOREST FIRE EXT SERVICE	11,996	11,996	0	0%
Volunteer Fire & Rescue Svcs		123,996	73,996	(50,000)	-40.3%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Consolidated Fire & Rescue:					
110-3240-422.28-10	LINE OF DUTY BENEFITS	21,106	17,418	(3,688)	-17%
110-3240-422.31-10	HEALTH SERVICES	15,000	18,900	3,900	26%
110-3240-422.31-90	OTHER PROFESSIONAL SER	147,012	157,412	10,400	7%
110-3240-422.33-10	REPAIRS & MAINTENANCE	7,400	7,400	0	0%
110-3240-422.33-11	AUTO REPAIRS & MAINT	619,574	565,479	(54,095)	-9%
110-3240-422.36-01	ADVERTISING	5,000	5,000	0	0%
110-3240-422.38-53	VOL FIRE/RESCUE PER DIEMS	114,829	125,000	10,171	9%
110-3240-422.51-10	ELECTRICAL SERVICES	19,853	20,000	147	1%
110-3240-422.51-20	HEATING SERVICES	5,800	8,217	2,417	42%
110-3240-422.52-30	TELEPHONE SERVICES	127,220	126,799	(421)	0%
110-3240-422.52-31	SATELLITE SERVICES	9,300	10,980	1,680	18%
110-3240-422.53-05	MOTOR VEHICLE INSURANCE	110,401	112,143	1,742	2%
110-3240-422.53-08	GENERAL LIABILITY INS	142,674	117,996	(24,678)	-17%
110-3240-422.55-41	TRAINING FOR VOLUNTEERS	143,875	128,270	(15,605)	-11%
110-3240-422.58-61	FOUR FOR LIFE FUNDS	130,000	130,000	0	0%
110-3240-422.58-88	STATE FIRE PROGRAMS	400,000	450,000	50,000	13%
110-3240-422.60-04	MEDICAL AND LAB SUPPLIES	313,800	313,800	0	0%
110-3240-422.60-08	VEHICLE & EQUIPMENT FUELS	317,801	387,843	70,042	22%
110-3240-422.60-11	UNIFORMS	322,542	312,347	(10,195)	-3%
110-3240-422.60-14	OPERATING SUPPLIES	165,116	157,116	(8,000)	-5%
Consolidated Fire & Rescue		3,138,303	3,172,120	33,817	1.1%
Regional Detention Facilities:					
110-3320-423.70-02	RAPPAHANNOCK SECURITY CTR	6,403,435	7,693,364	1,289,929	20%
110-3320-423.70-03	RAPP JUVENILE DETENTION	1,431,864	1,460,367	28,503	2%
Regional Detention Facilities		7,835,299	9,153,731	1,318,432	16.8%
Court Services Unit:					
110-3330-423.52-30	TELEPHONE SERVICES	200	200	0	0%
110-3330-423.54-20	LEASE/RENTAL BUILDINGS	18,424	18,424	0	0%
Court Services Unit		18,624	18,624	0	0.0%
CSU - Outreach Detention:					
110-3334-423.11-01	REGULAR	52,209	55,508	3,299	6%
110-3334-423.21-01	FICA	2,968	3,179	211	7%
110-3334-423.21-02	MEDICARE	694	744	50	7%
110-3334-423.22-10	RETIREMENT	5,628	7,595	1,967	35%
110-3334-423.23-10	HEALTH INSURANCE	7,436	7,436	0	0%
110-3334-423.24-01	INSURANCE	700	661	(39)	-6%
110-3334-423.27-10	SELF INSURED	31	33	2	6%
110-3334-423.31-90	OTHER PROFESSIONAL SER	11,346	0	(11,346)	-100%
110-3334-423.52-10	POSTAL SERVICES	120	120	0	0%
110-3334-423.52-30	TELEPHONE SERVICES	750	750	0	0%
110-3334-423.55-30	SUBSISTENCE & LODGING	0	0	0	n/a
110-3334-423.55-40	EDUCATION & TRAINING	250	250	0	0%
110-3334-423.58-10	DUES & ASSOC MEMBERSHIPS	75	75	0	0%
110-3334-423.60-01	OFFICE SUPPLIES	500	500	0	0%
110-3334-423.60-08	VEHICLE & EQUIPMENT FUELS	546	377	(169)	-31%
CSU - Outreach Detention		83,253	77,228	(6,025)	-7.2%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
CSU - VJCCA Crime Ctrl Prgs:					
110-3335-423.31-90	OTHER PROFESSIONAL SER	58,796	70,142	11,346	19%
110-3335-423.70-05	GROUP HOME COMMISSION	35,000	35,000	0	0%
CSU - VJCCA Crime Ctrl Prgs		93,796	105,142	11,346	12.1%
Correction & Detention:					
110-3336-423.11-01	REGULAR	46,182	49,591	3,409	7%
110-3336-423.21-01	FICA	2,715	2,926	211	8%
110-3336-423.21-02	MEDICARE	635	684	49	8%
110-3336-423.22-10	RETIREMENT	4,980	5,362	382	8%
110-3336-423.23-10	HEALTH INSURANCE	7,436	7,436	0	0%
110-3336-423.24-01	INSURANCE	863	1,006	143	17%
110-3336-423.27-10	SELF INSURED	28	30	2	7%
110-3336-423.38-59	DETENTION COST/NON RAPP	500	500	0	0%
110-3336-423.52-30	TELEPHONE SERVICES	1,010	1,010	0	0%
110-3336-423.55-30	SUBSISTENCE & LODGING	0	0	0	n/a
110-3336-423.55-40	EDUCATION & TRAINING	300	300	0	0%
110-3336-423.56-60	RAPP AREA OFFICE ON YOUTH	97,061	97,277	216	0%
110-3336-423.58-10	DUES & ASSOC MEMBERSHIPS	150	150	0	0%
110-3336-423.58-99	RECOGNITNS/AWARDS/SYMPHTY	1,150	1,150	0	0%
110-3336-423.60-01	OFFICE SUPPLIES	250	250	0	0%
110-3336-423.70-06	CHAPLIN YOUTH CTR-LOCAL	77,598	77,382	(216)	0%
Correction & Detention		240,858	245,054	4,196	1.7%
Animal Control:					
110-3510-425.11-01	REGULAR	1,091,953	1,242,982	151,029	14%
110-3510-425.12-01	OVERTIME	55,731	55,833	102	0%
110-3510-425.12-02	ON-CALL	11,013	11,330	317	3%
110-3510-425.13-01	PART-TIME	55,765	50,791	(4,974)	-9%
110-3510-425.21-01	FICA	71,685	80,933	9,248	13%
110-3510-425.21-02	MEDICARE	16,766	18,928	2,162	13%
110-3510-425.22-10	RETIREMENT	113,320	156,792	43,472	38%
110-3510-425.23-10	HEALTH INSURANCE	204,152	227,787	23,635	12%
110-3510-425.24-01	INSURANCE	15,134	16,400	1,266	8%
110-3510-425.27-10	SELF INSURED	18,224	23,077	4,853	27%
110-3510-425.28-10	LINE OF DUTY BENEFITS	664	698	34	5%
110-3510-425.31-10	HEALTH SERVICES	1,000	1,500	500	50%
110-3510-425.31-77	VETERINARIAN CARE	85,000	85,000	0	0%
110-3510-425.33-11	AUTO REPAIRS & MAINT	25,283	26,441	1,158	5%
110-3510-425.33-12	RADIO REPAIRS & MAINT	600	600	0	0%
110-3510-425.33-20	MAINTENANCE SVC CONTRACTS	1,522	4,872	3,350	220%
110-3510-425.35-01	PRINTING & BINDING	2,500	2,500	0	0%
110-3510-425.36-01	ADVERTISING	2,500	2,500	0	0%
110-3510-425.52-10	POSTAL SERVICES	100	100	0	0%
110-3510-425.52-30	TELEPHONE SERVICES	6,408	6,408	0	0%
110-3510-425.53-05	MOTOR VEHICLE INSURANCE	3,864	3,642	(222)	-6%
110-3510-425.55-10	MILEAGE	1,500	750	(750)	-50%
110-3510-425.55-30	SUBSISTENCE & LODGING	3,680	3,864	184	5%
110-3510-425.55-40	EDUCATION & TRAINING	2,420	2,470	50	2%
110-3510-425.58-10	DUES & ASSOC MEMBERSHIPS	1,045	1,045	0	0%
110-3510-425.58-20	CLAIMS & BOUNTIES	0	0	0	n/a
110-3510-425.58-62	RABIES CLINIC	7,500	7,500	0	0%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-3510-425.58-63	SPAY/NEUTER PROGRAM	50,000	50,000	0	0%
110-3510-425.60-01	OFFICE SUPPLIES	3,200	3,200	0	0%
110-3510-425.60-03	AGRICULTURAL/ANIMAL SUPPL	19,000	19,000	0	0%
110-3510-425.60-04	MEDICAL AND LAB SUPPLIES	3,500	3,500	0	0%
110-3510-425.60-08	VEHICLE & EQUIPMENT FUELS	32,737	57,050	24,313	74%
110-3510-425.60-11	UNIFORMS	4,000	17,200	13,200	330%
110-3510-425.60-12	BOOKS & SUBSCRIPTIONS	0	0	0	n/a
110-3510-425.60-14	OPERATING SUPPLIES	26,000	26,000	0	0%
110-3510-425.60-17	BODY ARMOR & PROTECT GEAR	2,420	4,800	2,380	98%
110-3510-425.60-20	INSTRUCTIONAL MATERIALS	500	0	(500)	-100%
110-3510-425.80-01	MACHINERY & EQUIPMENT	0	6,910	6,910	n/a
110-3510-425.80-07	COMPUTER EQUIPMENT	0	6,500	6,500	n/a
Animal Control		1,940,686	2,228,903	288,217	14.9%
Medical Examiner:					
110-3530-425.38-45	CORONER	1,280	1,280	0	0%
Medical Examiner		1,280	1,280	0	0.0%
Facilities Management:					
110-4210-431.11-01	REGULAR	437,254	414,301	(22,953)	-5%
110-4210-431.21-01	FICA	26,283	25,098	(1,185)	-5%
110-4210-431.21-02	MEDICARE	6,147	5,870	(277)	-5%
110-4210-431.22-10	RETIREMENT	47,084	53,817	6,733	14%
110-4210-431.23-10	HEALTH INSURANCE	66,658	61,033	(5,625)	-8%
110-4210-431.24-01	INSURANCE	6,356	5,772	(584)	-9%
110-4210-431.27-10	SELF INSURED	5,938	5,399	(539)	-9%
110-4210-431.31-10	HEALTH SERVICES	250	250	0	0%
110-4210-431.31-30	MGT CONSULTING SERVICES	0	0	0	n/a
110-4210-431.33-11	AUTO REPAIRS & MAINT	1,076	1,130	54	5%
110-4210-431.52-10	POSTAL SERVICES	118	118	0	0%
110-4210-431.52-30	TELEPHONE SERVICES	2,300	2,300	0	0%
110-4210-431.53-05	MOTOR VEHICLE INSURANCE	858	902	44	5%
110-4210-431.55-10	MILEAGE	600	0	(600)	-100%
110-4210-431.55-30	SUBSISTENCE & LODGING	3,100	340	(2,760)	-89%
110-4210-431.55-40	EDUCATION & TRAINING	1,700	200	(1,500)	-88%
110-4210-431.58-10	DUES & ASSOC MEMBERSHIPS	620	749	129	21%
110-4210-431.60-01	OFFICE SUPPLIES	2,500	2,500	0	0%
110-4210-431.60-07	REPAIRS & MAINT SUPPLIES	500	0	(500)	-100%
110-4210-431.60-08	VEHICLE & EQUIPMENT FUELS	2,698	2,076	(622)	-23%
110-4210-431.60-11	UNIFORMS	2,000	2,000	0	0%
110-4210-431.60-12	BOOKS & SUBSCRIPTIONS	300	300	0	0%
110-4210-431.80-02	FURNITURE & FIXTURES	1,500	0	(1,500)	-100%
Facilities Management		615,840	584,155	(31,685)	-5.1%
Refuse Collection:					
110-4230-431.11-01	REGULAR	747,518	975,046	227,528	30%
110-4230-431.12-01	OVERTIME	17,540	27,566	10,026	57%
110-4230-431.12-02	ON-CALL	4,365	4,581	216	5%
110-4230-431.13-01	PART-TIME	685,233	819,636	134,403	20%
110-4230-431.21-01	FICA	87,988	111,260	23,272	26%
110-4230-431.21-02	MEDICARE	20,578	26,021	5,443	26%
110-4230-431.22-10	RETIREMENT	79,413	114,113	34,700	44%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-4230-431.23-10	HEALTH INSURANCE	147,489	178,560	31,071	21%
110-4230-431.24-01	INSURANCE	12,263	16,625	4,362	36%
110-4230-431.27-10	SELF INSURED	58,965	65,094	6,129	10%
110-4230-431.31-10	HEALTH SERVICES	7,000	7,000	0	0%
110-4230-431.31-90	OTHER PROFESSIONAL SER	97,666	101,666	4,000	4%
110-4230-431.33-11	AUTO REPAIRS & MAINT	1,270	1,461	191	15%
110-4230-431.33-13	TRUCK REPAIRS & MAINT	100,000	130,000	30,000	30%
110-4230-431.33-14	HEAVY EQUIP REP & MAINT	62,000	71,300	9,300	15%
110-4230-431.33-20	MAINTENANCE SVC CONTRACTS	750	750	0	0%
110-4230-431.36-01	ADVERTISING	700	700	0	0%
110-4230-431.39-27	SANITATION SERVICES	8,400	8,820	420	5%
110-4230-431.52-10	POSTAL SERVICES	850	850	0	0%
110-4230-431.52-30	TELEPHONE SERVICES	12,144	13,224	1,080	9%
110-4230-431.53-05	MOTOR VEHICLE INSURANCE	6,116	6,641	525	9%
110-4230-431.54-10	LEASE/RENTAL EQUIPMENT	3,300	3,300	0	0%
110-4230-431.55-30	SUBSISTENCE & LODGING	0	2,000	2,000	n/a
110-4230-431.55-40	EDUCATION & TRAINING	945	3,000	2,055	217%
110-4230-431.58-10	DUES & ASSOC MEMBERSHIPS	792	792	0	0%
110-4230-431.58-55	INDUSTRIAL SAFETY PROGRAM	2,968	2,968	0	0%
110-4230-431.58-64	STONE & HAULING	2,000	2,000	0	0%
110-4230-431.58-65	HOUSEHOLD HAZARD WASTE PR	36,000	37,800	1,800	5%
110-4230-431.58-72	RECYCLING OPERATIONS	125,000	131,250	6,250	5%
110-4230-431.60-01	OFFICE SUPPLIES	1,700	2,450	750	44%
110-4230-431.60-07	REPAIRS & MAINT SUPPLIES	15,000	17,000	2,000	13%
110-4230-431.60-08	VEHICLE & EQUIPMENT FUELS	203,337	287,195	83,858	41%
110-4230-431.60-09	VEHICLE & EQUIPMENT SUPP	59,784	67,989	8,205	14%
110-4230-431.60-11	UNIFORMS	32,725	33,580	855	3%
110-4230-431.60-14	OPERATING SUPPLIES	400	400	0	0%
110-4230-431.60-27	SMALL TOOL/EQUIP REPLCMNT	3,000	3,000	0	0%
110-4230-431.80-01	MACHINERY & EQUIPMENT	18,000	31,726	13,726	76%
110-4230-431.80-07	COMPUTER EQUIPMENT	0	13,560	13,560	n/a
Refuse Collection		2,663,199	3,320,924	657,725	24.7%
Refuse Disposal:					
110-4240-431.11-01	REGULAR	630,955	670,898	39,943	6%
110-4240-431.12-01	OVERTIME	16,800	41,639	24,839	148%
110-4240-431.12-02	ON-CALL	9,209	10,939	1,730	19%
110-4240-431.13-01	PART-TIME	189,919	149,059	(40,860)	-22%
110-4240-431.21-01	FICA	49,991	51,852	1,861	4%
110-4240-431.21-02	MEDICARE	11,691	12,128	437	4%
110-4240-431.22-10	RETIREMENT	67,375	83,319	15,944	24%
110-4240-431.23-10	HEALTH INSURANCE	162,771	182,399	19,628	12%
110-4240-431.24-01	INSURANCE	9,516	10,046	530	6%
110-4240-431.27-10	SELF INSURED	34,464	31,372	(3,092)	-9%
110-4240-431.31-10	HEALTH SERVICES	2,326	2,326	0	0%
110-4240-431.31-30	MGT CONSULTING SERVICES	125,280	115,000	(10,280)	-8%
110-4240-431.31-90	OTHER PROFESSIONAL SER	35,700	39,700	4,000	11%
110-4240-431.33-11	AUTO REPAIRS & MAINT	4,955	4,955	0	0%
110-4240-431.33-14	HEAVY EQUIP REP & MAINT	130,000	200,000	70,000	54%
110-4240-431.33-15	SCALE MAINTENANCE	3,000	3,000	0	0%
110-4240-431.33-20	MAINTENANCE SVC CONTRACTS	4,550	4,780	230	5%
110-4240-431.52-10	POSTAL SERVICES	300	300	0	0%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-4240-431.52-30	TELEPHONE SERVICES	4,120	2,100	(2,020)	-49%
110-4240-431.53-05	MOTOR VEHICLE INSURANCE	2,520	2,531	11	0%
110-4240-431.55-10	MILEAGE	0	241	241	n/a
110-4240-431.55-30	SUBSISTENCE & LODGING	3,458	3,968	510	15%
110-4240-431.55-40	EDUCATION & TRAINING	3,320	5,860	2,540	77%
110-4240-431.58-10	DUES & ASSOC MEMBERSHIPS	1,662	2,112	450	27%
110-4240-431.58-55	INDUSTRIAL SAFETY PROGRAM	3,250	4,000	750	23%
110-4240-431.58-64	STONE & HAULING	60,000	60,000	0	0%
110-4240-431.58-71	GROUNDWATER MONITORING	190,898	215,000	24,102	13%
110-4240-431.58-87	POST CLOSURE MAINTENANCE	22,717	24,000	1,283	6%
110-4240-431.60-01	OFFICE SUPPLIES	3,000	3,700	700	23%
110-4240-431.60-02	FOOD SUPPLIES & SERVICE	800	570	(230)	-29%
110-4240-431.60-07	REPAIRS & MAINT SUPPLIES	30,000	30,000	0	0%
110-4240-431.60-08	VEHICLE & EQUIPMENT FUELS	151,185	191,174	39,989	26%
110-4240-431.60-09	VEHICLE & EQUIPMENT SUPP	15,000	16,500	1,500	10%
110-4240-431.60-11	UNIFORMS	19,000	19,885	885	5%
110-4240-431.60-27	SMALL TOOL/EQUIP REPLCMNT	1,000	2,000	1,000	100%
110-4240-431.60-28	ALT DAILY COVER CONSUMABL	25,000	25,000	0	0%
110-4240-431.80-01	MACHINERY & EQUIPMENT	30,000	0	(30,000)	-100%
110-4240-431.80-02	FURNITURE & FIXTURES	1,000	0	(1,000)	-100%
110-4240-431.80-07	COMPUTER EQUIPMENT	0	9,560	9,560	n/a
Refuse Disposal		2,056,732	2,231,913	175,181	8.5%
Maintenance:					
110-4320-432.11-01	REGULAR	535,251	711,169	175,918	33%
110-4320-432.12-01	OVERTIME	7,742	26,235	18,493	239%
110-4320-432.12-02	ON-CALL	12,611	13,234	623	5%
110-4320-432.13-01	PART-TIME	134,650	135,443	793	1%
110-4320-432.21-01	FICA	40,833	53,568	12,735	31%
110-4320-432.21-02	MEDICARE	9,549	12,528	2,979	31%
110-4320-432.22-10	RETIREMENT	57,370	88,232	30,862	54%
110-4320-432.23-10	HEALTH INSURANCE	116,610	132,038	15,428	13%
110-4320-432.24-01	INSURANCE	7,949	10,898	2,949	37%
110-4320-432.27-10	SELF INSURED	8,976	10,057	1,081	12%
110-4320-432.31-10	HEALTH SERVICES	2,000	2,500	500	25%
110-4320-432.31-30	MGT CONSULTING SERVICES	20,000	0	(20,000)	-100%
110-4320-432.31-90	OTHER PROFESSIONAL SER	70,500	69,500	(1,000)	-1%
110-4320-432.33-11	AUTO REPAIRS & MAINT	5,964	14,259	8,295	139%
110-4320-432.33-17	INDUSTRIAL PARK EXPENSES	175,000	175,000	0	0%
110-4320-432.33-18	HVAC SYSTEM REPAIR &MAINT	234,960	234,960	0	0%
110-4320-432.33-20	MAINTENANCE SVC CONTRACTS	244,185	531,084	286,899	117%
110-4320-432.39-28	JANITORIAL SERVICES	319,361	310,000	(9,361)	-3%
110-4320-432.52-30	TELEPHONE SERVICES	5,294	7,320	2,026	38%
110-4320-432.53-05	MOTOR VEHICLE INSURANCE	3,082	3,136	54	2%
110-4320-432.55-40	EDUCATION & TRAINING	3,600	4,400	800	22%
110-4320-432.60-03	AGRICULTURAL/ANIMAL SUPPL	8,500	8,500	0	0%
110-4320-432.60-04	MEDICAL & LAP SUPPLIES	0	0	0	n/a
110-4320-432.60-05	JANITORIAL SUPPLIES	45,000	45,000	0	0%
110-4320-432.60-07	REPAIRS & MAINT SUPPLIES	208,830	208,830	0	0%
110-4320-432.60-08	VEHICLE & EQUIPMENT FUELS	11,139	15,919	4,780	43%
110-4320-432.60-09	VEHICLE & EQUIPMENT SUPP	4,378	4,378	0	0%
110-4320-432.60-11	UNIFORMS	14,000	16,750	2,750	20%

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110-4320-432.60-14	OPERATING SUPPLIES	17,000	17,000	0	0%
110-4320-432.80-01	MACHINERY & EQUIPMENT	11,000	15,000	4,000	36%
110-4320-432.80-07	COMPUTER EQUIPMENT	0	23,920	23,920	n/a
Maintenance		2,335,334	2,900,858	565,524	24.2%
General Buildings & Grounds:					
110-4340-432.51-10	ELECTRICAL SERVICES	1,080,255	1,101,860	21,605	2%
110-4340-432.51-20	HEATING SERVICES	229,893	235,363	5,470	2%
110-4340-432.51-30	WATER & SEWER SERVICES	125,000	150,000	25,000	20%
110-4340-432.52-30	TELEPHONE SERVICES	268,498	268,498	0	0%
110-4340-432.53-02	PROPERTY INSURANCE	79,940	90,460	10,520	13%
110-4340-432.54-20	LEASE/RENTAL BUILDINGS	2,400	2,400	0	0%
General Buildings & Grounds		1,785,986	1,848,581	62,595	3.5%
Health Department:					
110-5110-441.56-10	LOCAL HEALTH DEPARTMENT	666,996	666,996	0	0%
Health Department		666,996	666,996	0	0.0%
Rappahannock Area Comm Svcs Board (RACSB):					
110-5250-442.56-20	RAPP AREA COMM SVCS BOARD	484,418	575,164	90,746	19%
Rappahannock Area Comm Svcs Board (RACSB)		484,418	575,164	90,746	18.7%
Social Services:					
110-5310-443.11-01	REGULAR	7,039,447	8,030,414	990,967	14%
110-5310-443.12-01	OVERTIME	129,649	110,186	(19,463)	-15%
110-5310-443.12-02	ON-CALL	57,800	60,655	2,855	5%
110-5310-443.13-01	PART-TIME	153,205	171,004	17,799	12%
110-5310-443.14-01	BOARDS & COMMISSIONS	25,686	26,044	358	1%
110-5310-443.21-01	FICA	442,188	504,049	61,861	14%
110-5310-443.21-02	MEDICARE	103,413	117,880	14,467	14%
110-5310-443.22-10	RETIREMENT	755,532	943,459	187,927	25%
110-5310-443.23-10	HEALTH INSURANCE	1,375,153	1,314,977	(60,176)	-4%
110-5310-443.23-15	HEALTH INSURANCE (HSA)	0	4,725	4,725	n/a
110-5310-443.24-01	INSURANCE	116,165	139,669	23,504	20%
110-5310-443.27-10	SELF INSURED	29,021	25,392	(3,629)	-13%
110-5310-443.28-98	PERSONNEL BUDGET REDUCTIO	(285,000)	(400,000)	(115,000)	40%
110-5310-443.31-50	LEGAL SERVICES	318,529	300,000	(18,529)	-6%
110-5310-443.31-90	OTHER PROFESSIONAL SER	86,985	51,530	(35,455)	-41%
110-5310-443.33-10	REPAIRS & MAINTENANCE	500	500	0	0%
110-5310-443.33-11	AUTO REPAIRS & MAINT	15,000	15,738	738	5%
110-5310-443.33-20	MAINTENANCE SVC CONTRACTS	6,075	31,270	25,195	415%
110-5310-443.35-01	PRINTING & BINDING	4,000	4,000	0	0%
110-5310-443.36-01	ADVERTISING	425	425	0	0%
110-5310-443.38-10	VA DEPT OF HEALTH	0	8,550	8,550	n/a
110-5310-443.39-28	JANITORIAL SERVICES	52,696	55,851	3,155	6%
110-5310-443.51-10	ELECTRICAL SERVICES	43,050	45,240	2,190	5%
110-5310-443.52-10	POSTAL SERVICES	30,000	25,000	(5,000)	-17%
110-5310-443.52-30	TELEPHONE SERVICES	63,266	66,866	3,600	6%
110-5310-443.53-05	MOTOR VEHICLE INSURANCE	5,489	5,513	24	0%
110-5310-443.54-10	LEASE/RENTAL EQUIPMENT	3,980	4,216	236	6%
110-5310-443.54-20	LEASE/RENTAL BUILDINGS	0	0	0	n/a
110-5310-443.55-10	MILEAGE	5,175	1,400	(3,775)	-73%

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110-5310-443.55-30	SUBSISTENCE & LODGING	32,000	29,895	(2,105)	-7%
110-5310-443.55-40	EDUCATION & TRAINING	35,000	37,485	2,485	7%
110-5310-443.56-01	NEW REGIONAL AGENCY REQ	20,000	20,000	0	0%
110-5310-443.56-15	MICAH MINISTRIES	22,000	42,500	20,500	93%
110-5310-443.56-52	COUNCIL ON DOM VIOLENCE	77,189	81,048	3,859	5%
110-5310-443.56-53	RAPP REFUGEE HOPE HOUSE	25,000	20,000	(5,000)	-20%
110-5310-443.56-55	AREA AGENCY ON AGING	36,668	27,642	(9,026)	-25%
110-5310-443.56-61	BRISBEN HOMELESS SHELTER	86,520	50,000	(36,520)	-42%
110-5310-443.56-62	RAPPAHANNOCK CASA	25,000	25,000	0	0%
110-5310-443.56-64	RAPP BIG BROTHERS/SISTERS	3,000	3,000	0	0%
110-5310-443.56-66	RAPP UN WAY VOL/INFO PRG	2,500	2,500	0	0%
110-5310-443.56-69	FBG AREA FOOD RELIEF	12,000	12,000	0	0%
110-5310-443.56-71	SECA	13,250	13,250	0	0%
110-5310-443.56-75	CHRISTMAS IN APRIL	0	7,500	7,500	n/a
110-5310-443.56-77	MOSS FREE CLINIC	26,220	33,150	6,930	26%
110-5310-443.56-82	HEALTHY FAMILIES RAPP	10,000	10,000	0	0%
110-5310-443.56-88	MENTAL HEALTH ASSOC FRED	26,083	31,083	5,000	19%
110-5310-443.56-93	DISABILITY RESOURCE CTR	30,100	31,605	1,505	5%
110-5310-443.57-02	AUXILIARY GRANTS AGED	42,698	42,813	115	0%
110-5310-443.57-04	AUXILIARY GRANTS DISABLED	39,413	70,000	30,587	78%
110-5310-443.57-05	AID DEP CHILD/TANF MAN CK	3,000	3,000	0	0%
110-5310-443.57-06	AID DEP CHLDN-FOSTER CARE	1,571,579	1,571,579	0	0%
110-5310-443.57-07	EMERGENCY ASSISTANCE	19,000	10,000	(9,000)	-47%
110-5310-443.57-09	REFUGEE ASSISTANCE	1,500	4,500	3,000	200%
110-5310-443.57-10	DAY CARE/VIEW PURCH SERVS	286,248	286,248	0	0%
110-5310-443.57-11	OTHER PURCHASED SERVICES	15,000	10,000	(5,000)	-33%
110-5310-443.57-14	SPECIAL NEEDS ADOPTIONS	501,573	521,587	20,014	4%
110-5310-443.57-15	ADOPTION SUBSIDY PYMTS	1,644,340	2,505,000	860,660	52%
110-5310-443.57-16	ADULT SERV/HOME BASE COMP	42,034	42,034	0	0%
110-5310-443.57-17	ADULT PROTECTIVE SERVICES	13,977	15,530	1,553	11%
110-5310-443.57-23	RESPIRE PROGRAM	9,000	9,000	0	0%
110-5310-443.57-25	CHILD WELFARE	15,012	15,012	0	0%
110-5310-443.57-34	FAMILY PRESERVATION	12,600	12,600	0	0%
110-5310-443.57-35	FAMILY SUPPORT SERVICES	84,943	84,943	0	0%
110-5310-443.57-39	PROVIDER TRAINING	31,875	31,875	0	0%
110-5310-443.57-42	SPOTSY INDEPENDENT LIVING	44,031	44,031	0	0%
110-5310-443.58-10	DUES & ASSOC MEMBERSHIPS	4,335	4,335	0	0%
110-5310-443.58-38	SAFE HARBOR	7,365	7,586	221	3%
110-5310-443.58-69	VOLUNTEERS EXPENSE	250	0	(250)	-100%
110-5310-443.58-99	RECOGNITNS/AWARDS/SYMPHY	3,000	3,000	0	0%
110-5310-443.60-01	OFFICE SUPPLIES	48,000	48,000	0	0%
110-5310-443.60-02	FOOD SUPPLIES & SERVICE	2,154	2,154	0	0%
110-5310-443.60-08	VEHICLE & EQUIPMENT FUELS	9,213	9,213	0	0%
110-5310-443.60-12	BOOKS & SUBSCRIPTIONS	1,500	1,500	0	0%
110-5310-443.60-14	OPERATING SUPPLIES	18,000	18,000	0	0%
110-5310-443.80-01	MACHINERY & EQUIPMENT	10,000	32,830	22,830	228%
110-5310-443.80-02	FURNITURE & FIXTURES	36,500	20,000	(16,500)	-45%
110-5310-443.80-03	COMMUNICATION EQUIPMENT	7,982	0	(7,982)	-100%
110-5310-443.80-05	MOTOR VEHICLES & EQUIP	55,000	70,000	15,000	27%
110-5310-443.80-07	COMPUTER EQUIPMENT	8,100	1,000	(7,100)	-88%
Social Services		15,649,181	17,639,581	1,990,400	12.7%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Children's Services Act (CSA)					
110-5360-443.11-01	REGULAR	41,828	119,521	77,693	186%
110-5360-443.21-01	FICA	2,530	7,028	4,498	178%
110-5360-443.21-02	MEDICARE	592	1,644	1,052	178%
110-5360-443.22-10	RETIREMENT	4,509	16,353	11,844	263%
110-5360-443.23-10	HEALTH INSURANCE	7,436	25,785	18,349	247%
110-5360-443.24-01	INSURANCE	561	1,423	862	154%
110-5360-443.27-10	SELF INSURED	25	72	47	188%
110-5360-443.31-90	OTHER PROFESSIONAL SER	40,000	30,000	(10,000)	-25%
110-5360-443.39-10	SOFTWARE APPLICATIONS	500	2,400	1,900	380%
110-5360-443.55-30	SUBSISTENCE & LODGING	1,144	1,548	404	35%
110-5360-443.55-40	EDUCATION & TRAINING	520	850	330	63%
110-5360-443.57-30	CSA MANDATED	12,200,000	12,200,000	0	0%
110-5360-443.57-31	CSA NON-MANDATED	59,000	59,000	0	0%
110-5360-443.60-01	OFFICE SUPPLIES	2,800	2,800	0	0%
110-5360-443.60-02	FOOD SUPPLIES & SERVICE	2,678	2,678	0	0%
Children's Services Act (CSA)		12,364,123	12,471,102	106,979	0.9%
Tax Relief:					
110-5380-445.58-86	TAX RELIEF FOR ELDERLY	1,400,000	1,400,000	0	0%
Tax Relief		1,400,000	1,400,000	0	0.0%
Regional Agencies:					
110-5390-444.33-20	MAINTENANCE SVC CONTRACTS	1,674	1,674	0	0%
110-5390-444.56-01	NEW REGIONAL AGENCY REQ	17,500	27,000	9,500	54%
110-5390-444.56-58	GWRC	75,000	100,921	25,921	35%
110-5390-444.56-81	JJWECC MUSEUM	25,000	0	(25,000)	-100%
110-5390-444.56-91	LAKE ANNA CIVIC ASSN	7,000	10,000	3,000	43%
Regional Agencies		126,174	139,595	13,421	10.6%
Germanna Community College:					
110-6810-451.56-49	GERMANNA COMM COLLEGE	189,171	189,171	0	0%
Germanna Community College		189,171	189,171	0	0.0%
Parks & Recreation:					
110-7110-461.11-01	REGULAR	1,331,992	1,589,326	257,334	19%
110-7110-461.12-01	OVERTIME	23,978	38,635	14,657	61%
110-7110-461.13-01	PART-TIME	544,773	497,373	(47,400)	-9%
110-7110-461.21-01	FICA	113,131	127,592	14,461	13%
110-7110-461.21-02	MEDICARE	26,457	29,841	3,384	13%
110-7110-461.22-10	RETIREMENT	138,104	199,918	61,814	45%
110-7110-461.23-10	HEALTH INSURANCE	256,832	277,907	21,075	8%
110-7110-461.24-01	INSURANCE	19,655	23,414	3,759	19%
110-7110-461.27-10	SELF INSURED	30,147	28,672	(1,475)	-5%
110-7110-461.31-10	HEALTH SERVICES	0	5,000	5,000	n/a
110-7110-461.31-90	OTHER PROFESSIONAL SER	59,811	66,911	7,100	12%
110-7110-461.33-10	REPAIRS & MAINTENANCE	14,715	14,715	0	0%
110-7110-461.33-11	AUTO REPAIRS & MAINT	17,382	30,400	13,018	75%
110-7110-461.33-20	MAINTENANCE SVC CONTRACTS	5,420	5,420	0	0%
110-7110-461.35-01	PRINTING & BINDING	8,360	8,360	0	0%
110-7110-461.36-01	ADVERTISING	6,000	11,750	5,750	96%
110-7110-461.39-27	SANITATION SERVICES	13,500	14,175	675	5%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-7110-461.52-10	POSTAL SERVICES	2,054	2,054	0	0%
110-7110-461.52-30	TELEPHONE SERVICES	20,096	26,527	6,431	32%
110-7110-461.53-05	MOTOR VEHICLE INSURANCE	5,360	5,822	462	9%
110-7110-461.54-10	LEASE/RENTAL EQUIPMENT	6,177	6,177	0	0%
110-7110-461.55-10	MILEAGE	100	100	0	0%
110-7110-461.55-30	SUBSISTENCE & LODGING	2,400	1,800	(600)	-25%
110-7110-461.55-40	EDUCATION & TRAINING	8,600	12,900	4,300	50%
110-7110-461.58-10	DUES & ASSOC MEMBERSHIPS	1,150	1,150	0	0%
110-7110-461.58-59	PUBLIC EDUCATION	7,000	7,000	0	0%
110-7110-461.58-80	SELF SUPPORTING PROGRAMS	91,870	90,378	(1,492)	-2%
110-7110-461.58-82	SENIOR CITIZENS	350	0	(350)	-100%
110-7110-461.58-83	SENIOR CITIZEN/TEEN CENTR	3,500	3,500	0	0%
110-7110-461.58-90	SPORTS PROGRAMS	254,358	232,403	(21,955)	-9%
110-7110-461.60-01	OFFICE SUPPLIES	16,500	16,500	0	0%
110-7110-461.60-02	FOOD SUPPLIES & SERVICE	13,500	13,500	0	0%
110-7110-461.60-05	JANITORIAL SUPPLIES	19,464	20,437	973	5%
110-7110-461.60-07	REPAIRS & MAINT SUPPLIES	88,885	113,425	24,540	28%
110-7110-461.60-08	VEHICLE & EQUIPMENT FUELS	24,262	38,868	14,606	60%
110-7110-461.60-09	VEHICLE & EQUIPMENT SUPP	5,170	5,820	650	13%
110-7110-461.60-11	UNIFORMS	9,825	16,430	6,605	67%
110-7110-461.60-12	BOOKS & SUBSCRIPTIONS	200	320	120	60%
110-7110-461.60-13	RECREATION SUPPLIES	26,523	30,135	3,612	14%
110-7110-461.60-14	OPERATING SUPPLIES	239,280	260,470	21,190	9%
110-7110-461.80-01	MACHINERY & EQUIPMENT	170,105	99,700	(70,405)	-41%
110-7110-461.80-02	FURNITURE & FIXTURES	1,160	46,746	45,586	3930%
110-7110-461.80-07	COMPUTER EQUIPMENT	600	30,628	30,028	5005%
110-7110-461.80-10	CAPITAL IMPROVEMENTS	31,945	0	(31,945)	-100%
Parks & Recreation		3,660,691	4,052,199	391,508	10.7%
Museum:					
110-7220-462.13-01	PART-TIME	36,358	37,448	1,090	3%
110-7220-462.21-01	FICA	2,254	2,322	68	3%
110-7220-462.21-02	MEDICARE	527	543	16	3%
110-7220-462.27-10	SELF INSURED	22	22	0	0%
110-7220-462.31-90	OTHER PROFESSIONAL SER	300	300	0	0%
110-7220-462.33-11	AUTO REPAIRS & MAINT	108	113	5	5%
110-7220-462.35-01	PRINTING & BINDING	3,724	5,500	1,776	48%
110-7220-462.36-01	ADVERTISING	1,600	1,500	(100)	-6%
110-7220-462.39-10	SOFTWARE APPLICATIONS	1,183	1,183	0	0%
110-7220-462.53-05	MOTOR VEHICLE INSURANCE	243	242	(1)	0%
110-7220-462.55-30	SUBSISTENCE & LODGING	0	0	0	n/a
110-7220-462.55-40	EDUCATION & TRAINING	0	0	0	n/a
110-7220-462.56-50	CONTRIBUTION TO MUSEUM	0	0	0	n/a
110-7220-462.58-10	DUES & ASSOC MEMBERSHIPS	750	750	0	0%
110-7220-462.60-01	OFFICE SUPPLIES	1,700	1,700	0	0%
110-7220-462.60-08	VEHICLE & EQUIPMENT FUELS	45	45	0	0%
110-7220-462.60-14	OPERATING SUPPLIES	1,000	2,000	1,000	100%
110-7220-462.80-02	FURNITURE & FIXTURES	0	10,000	10,000	n/a
Museum		49,814	63,668	13,854	27.8%
Regional Library:					
110-7320-463.70-04	RAPPAHANNOCK REGIONAL LIB	4,307,827	4,307,827	0	0%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Regional Library		4,307,827	4,307,827	0	0.0%
Planning:					
110-8110-471.11-01	REGULAR	899,609	1,026,526	126,917	14%
110-8110-471.21-01	FICA	52,404	59,351	6,947	13%
110-8110-471.21-02	MEDICARE	12,511	14,239	1,728	14%
110-8110-471.22-10	RETIREMENT	96,857	135,722	38,865	40%
110-8110-471.23-10	HEALTH INSURANCE	147,489	160,212	12,723	9%
110-8110-471.24-01	INSURANCE	12,558	13,455	897	7%
110-8110-471.27-10	SELF INSURED	540	616	76	14%
110-8110-471.31-90	OTHER PROFESSIONAL SER	119,000	109,000	(10,000)	-8%
110-8110-471.33-11	AUTO REPAIRS & MAINT	2,000	2,100	100	5%
110-8110-471.33-20	MAINTENANCE SVC CONTRACTS	100	100	0	0%
110-8110-471.35-01	PRINTING & BINDING	1,964	2,014	50	3%
110-8110-471.36-01	ADVERTISING	25,000	25,000	0	0%
110-8110-471.39-28	JANITORIAL SERVICES	6,528	5,712	(816)	-13%
110-8110-471.51-10	ELECTRICAL SERVICES	8,925	9,104	179	2%
110-8110-471.52-10	POSTAL SERVICES	13,500	13,500	0	0%
110-8110-471.52-30	TELEPHONE SERVICES	2,085	2,663	578	28%
110-8110-471.53-05	MOTOR VEHICLE INSURANCE	486	484	(2)	0%
110-8110-471.54-10	LEASE/RENTAL EQUIPMENT	5,500	5,500	0	0%
110-8110-471.55-10	MILEAGE	1,617	2,582	965	60%
110-8110-471.55-30	SUBSISTENCE & LODGING	3,439	4,665	1,226	36%
110-8110-471.55-40	EDUCATION & TRAINING	5,265	8,170	2,905	55%
110-8110-471.58-10	DUES & ASSOC MEMBERSHIPS	4,465	4,865	400	9%
110-8110-471.60-01	OFFICE SUPPLIES	4,600	4,800	200	4%
110-8110-471.60-08	VEHICLE & EQUIPMENT FUELS	505	470	(35)	-7%
110-8110-471.60-12	BOOKS & SUBSCRIPTIONS	504	504	0	0%
110-8110-471.80-02	FURNITURE & FIXTURES	0	1,000	1,000	n/a
110-8110-471.80-07	COMPUTER EQUIPMENT	0	1,679	1,679	n/a
Planning		1,427,451	1,614,033	186,582	13.1%
Planning Commission:					
110-8120-471.14-01	BOARDS & COMMISSIONS	52,500	52,500	0	0%
110-8120-471.21-01	FICA	3,263	3,263	0	0%
110-8120-471.21-02	MEDICARE	763	763	0	0%
110-8120-471.35-01	PRINTING & BINDING	200	250	50	25%
110-8120-471.55-10	MILEAGE	824	1,064	240	29%
110-8120-471.55-30	SUBSISTENCE & LODGING	984	1,640	656	67%
110-8120-471.55-40	EDUCATION & TRAINING	1,500	2,500	1,000	67%
110-8120-471.58-40	MEETING EXPENSES	90	200	110	122%
110-8120-471.58-99	RECOGNITNS/AWARDS/SYMPHY	100	100	0	0%
110-8120-471.60-01	OFFICE SUPPLIES	50	50	0	0%
Planning Commission		60,274	62,330	2,056	3.4%
Planning Comm/Committees:					
110-8130-471.55-10	MILEAGE	331	434	103	31%
110-8130-471.55-30	SUBSISTENCE & LODGING	640	960	320	50%
110-8130-471.55-40	EDUCATION & TRAINING	400	600	200	50%
110-8130-471.60-01	OFFICE SUPPLIES	100	100	0	0%
Planning Comm/Committees		1,471	2,094	623	42.4%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
<i>Economic Development:</i>					
110-8150-471.11-01	REGULAR	400,617	426,476	25,859	6%
110-8150-471.13-01	PART-TIME	20,630	24,473	3,843	19%
110-8150-471.21-01	FICA	24,621	26,318	1,697	7%
110-8150-471.21-02	MEDICARE	5,758	6,155	397	7%
110-8150-471.22-10	RETIREMENT	43,191	55,484	12,293	28%
110-8150-471.23-10	HEALTH INSURANCE	82,858	69,218	(13,640)	-16%
110-8150-471.24-01	INSURANCE	5,881	5,915	34	1%
110-8150-471.27-10	SELF INSURED	253	271	18	7%
110-8150-471.33-11	AUTO REPAIRS & MAINT	992	1,042	50	5%
110-8150-471.33-20	MAINTENANCE SVC CONTRACTS	2,770	3,388	618	22%
110-8150-471.35-01	PRINTING & BINDING	10,000	5,000	(5,000)	-50%
110-8150-471.39-10	SOFTWARE APPLICATIONS	24,864	24,670	(194)	-1%
110-8150-471.39-28	JANITORIAL SERVICES	6,042	7,401	1,359	22%
110-8150-471.52-10	POSTAL SERVICES	200	200	0	0%
110-8150-471.52-30	TELEPHONE SERVICES	6,050	4,600	(1,450)	-24%
110-8150-471.53-05	MOTOR VEHICLE INSURANCE	691	693	2	0%
110-8150-471.55-10	MILEAGE	173	0	(173)	-100%
110-8150-471.55-30	SUBSISTENCE & LODGING	500	0	(500)	-100%
110-8150-471.55-40	EDUCATION & TRAINING	0	0	0	n/a
110-8150-471.56-17	BAY CNSRTIUM WKFC DEV BD	0	34,054	34,054	n/a
110-8150-471.56-76	FRED REGIONAL ALLIANCE	135,000	135,000	0	0%
110-8150-471.58-10	DUES & ASSOC MEMBERSHIPS	1,700	1,700	0	0%
110-8150-471.58-76	PROSPECT DEVELOPMENT	73,000	73,000	0	0%
110-8150-471.58-79	REGIONAL MARKETING	7,700	7,700	0	0%
110-8150-471.60-01	OFFICE SUPPLIES	8,000	8,000	0	0%
110-8150-471.60-08	VEHICLE & EQUIPMENT FUELS	269	269	0	0%
110-8150-471.60-12	BOOKS & SUBSCRIPTIONS	300	300	0	0%
Economic Development		862,060	921,327	59,267	6.9%
<i>Tourism:</i>					
110-8160-471.31-82	BANK SERVICE CHARGES	800	800	0	0%
110-8160-471.31-90	OTHER PROFESSIONAL SER	2,000	2,000	0	0%
110-8160-471.35-01	PRINTING & BINDING	1,500	1,500	0	0%
110-8160-471.36-01	ADVERTISING	126,000	126,000	0	0%
110-8160-471.52-10	POSTAL SERVICES	50	50	0	0%
110-8160-471.55-10	MILEAGE	500	0	(500)	-100%
110-8160-471.55-30	SUBSISTENCE & LODGING	3,736	4,680	944	25%
110-8160-471.55-40	EDUCATION & TRAINING	5,200	3,900	(1,300)	-25%
110-8160-471.56-50	CONTRIBUTION TO MUSEUM	15,000	5,000	(10,000)	-67%
110-8160-471.56-85	REGIONAL TOURISM	74,000	74,000	0	0%
110-8160-471.58-10	DUES & ASSOC MEMBERSHIPS	2,505	2,505	0	0%
110-8160-471.58-73	DISPLAYS	1,000	1,000	0	0%
110-8160-471.58-74	CIVIL WAR TRAILS	3,100	1,800	(1,300)	-42%
110-8160-471.60-08	VEHICLE & EQUIPMENT FUELS	397	335	(62)	-16%
110-8160-471.60-12	BOOKS & SUBSCRIPTIONS	7,220	7,220	0	0%
110-8160-471.60-15	MERCHANDISE FOR RESALE	4,000	4,000	0	0%
Tourism		247,008	234,790	(12,218)	-4.9%
<i>Visitor Center:</i>					
110-8162-471.11-01	REGULAR	191,133	212,187	21,054	11%
110-8162-471.13-01	PART-TIME	137,656	150,636	12,980	9%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-8162-471.21-01	FICA	19,920	22,084	2,164	11%
110-8162-471.21-02	MEDICARE	4,659	5,164	505	11%
110-8162-471.22-10	RETIREMENT	20,543	22,770	2,227	11%
110-8162-471.23-10	HEALTH INSURANCE	51,231	33,221	(18,010)	-35%
110-8162-471.24-01	INSURANCE	3,559	4,296	737	21%
110-8162-471.27-10	SELF INSURED	197	218	21	11%
110-8162-471.33-11	AUTO REPAIRS & MAINT	0	0	0	n/a
110-8162-471.33-20	MAINTENANCE SVC CONTRACTS	2,200	2,200	0	0%
110-8162-471.35-01	PRINTING & BINDING	4,100	3,000	(1,100)	-27%
110-8162-471.51-10	ELECTRICAL SERVICES	3,750	3,825	75	2%
110-8162-471.51-20	HEATING SERVICES	2,481	2,481	0	0%
110-8162-471.51-30	WATER & SEWER SERVICES	575	650	75	13%
110-8162-471.52-10	POSTAL SERVICES	1,250	750	(500)	-40%
110-8162-471.52-30	TELEPHONE SERVICES	3,500	2,800	(700)	-20%
110-8162-471.53-05	MOTOR VEHICLE INSURANCE	448	451	3	1%
110-8162-471.54-10	LEASE/RENTAL EQUIPMENT	5,640	4,000	(1,640)	-29%
110-8162-471.58-73	DISPLAYS	500	500	0	0%
110-8162-471.60-01	OFFICE SUPPLIES	1,500	2,000	500	33%
110-8162-471.60-05	JANITORIAL SUPPLIES	0	0	0	n/a
110-8162-471.60-11	UNIFORMS	500	500	0	0%
110-8162-471.60-12	BOOKS & SUBSCRIPTIONS	500	500	0	0%
110-8162-471.80-01	MACHINERY & EQUIPMENT	0	6,600	6,600	n/a
Visitor Center		455,842	480,833	24,991	5.5%
Tourism Projects - ED:					
110-8163-471.58-73	DISPLAYS	5,250	5,250	0	0%
110-8163-471.58-75	TOURISM/HERITAGE PROJS	36,000	36,000	0	0%
110-8163-471.58-99	RECOGNITNS/AWARDS/SYMPHY	1,500	1,500	0	0%
Tourism Projects - ED		42,750	42,750	0	0.0%
Tourism Projects - P&R:					
110-8164-471.56-96	FILM FESTIVAL	3,000	3,000	0	0%
110-8164-471.58-75	TOURISM/HERITAGE PROJS	750	750	0	0%
110-8164-471.58-89	4TH JULY FIREWORKS FESTIV	65,000	65,000	0	0%
Tourism Projects - P&R		68,750	68,750	0	0.0%
Community Engagement:					
110-8165-471.11-01	REGULAR	185,587	203,139	17,552	9%
110-8165-471.21-01	FICA	10,939	11,918	979	9%
110-8165-471.21-02	MEDICARE	2,558	2,787	229	9%
110-8165-471.22-10	RETIREMENT	20,018	24,528	4,510	23%
110-8165-471.23-10	HEALTH INSURANCE	36,697	18,349	(18,348)	-50%
110-8165-471.24-01	INSURANCE	3,049	3,375	326	11%
110-8165-471.27-10	SELF INSURED	112	122	10	9%
110-8165-471.31-90	OTHER PROFESSIONAL SER	7,500	7,500	0	0%
110-8165-471.33-20	MAINTENANCE SVC CONTRACTS	66,620	66,620	0	0%
110-8165-471.39-10	SOFTWARE APPLICATIONS	0	850	850	n/a
110-8165-471.52-30	TELEPHONE SERVICES	988	988	0	0%
110-8165-471.55-40	EDUCATION & TRAINING	999	894	(105)	-11%
110-8165-471.60-01	OFFICE SUPPLIES	1,000	1,000	0	0%
110-8165-471.80-07	COMPUTER EQUIPMENT	1,828	0	(1,828)	-100%
Community Engagement		337,895	342,070	4,175	1.2%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Extension Office:					
110-8350-473.11-01	REGULAR	41,989	33,984	(8,005)	-19%
110-8350-473.13-01	PART-TIME	26,595	26,381	(214)	-1%
110-8350-473.21-01	FICA	4,059	3,743	(316)	-8%
110-8350-473.21-02	MEDICARE	949	875	(74)	-8%
110-8350-473.22-10	RETIREMENT	4,483	3,665	(818)	-18%
110-8350-473.23-10	HEALTH INSURANCE	15,934	0	(15,934)	-100%
110-8350-473.23-15	HEALTH INSURANCE (HSA)	2,400	0	(2,400)	-100%
110-8350-473.24-01	INSURANCE	557	693	136	24%
110-8350-473.27-10	SELF INSURED	41	36	(5)	-12%
110-8350-473.31-90	OTHER PROFESSIONAL SER	99,950	104,550	4,600	5%
110-8350-473.52-10	POSTAL SERVICES	1,000	1,250	250	25%
110-8350-473.52-30	TELEPHONE SERVICES	550	550	0	0%
110-8350-473.56-59	4-H EDUCATIONAL CENTER	4,050	4,050	0	0%
110-8350-473.60-01	OFFICE SUPPLIES	1,250	1,250	0	0%
Extension Office		203,807	181,027	(22,780)	-11.2%
Non Departmental:					
110-9110-491.23-10	HEALTH INSURANCE	(607,883)	(950,000)	(342,117)	56%
110-9110-491.23-20	RETIREES	1,525,000	1,525,000	0	0%
110-9110-491.24-03	OPEB COSTS	2,401,065	2,905,296	504,231	21%
110-9110-491.28-98	PERSONNEL BUDGET REDUCTIO	(948,000)	(948,000)	0	0%
110-9110-491.31-82	BANK SERVICE CHARGES	58,000	65,000	7,000	12%
110-9110-491.59-01	CONTINGENCY	393,750	393,750	0	0%
110-9110-491.59-10	EMPL INCENTIVE/SALRY INCR	0	2,079,912	2,079,912	n/a
110-9110-491.59-15	OPERATING RESERVE	299	(377,748)	(378,047)	-126437%
Non Departmental		2,822,231	4,693,210	1,870,979	66.3%
General Fund Transfers:					
110-9210-492.99-21	TO SCHOOL OPERATING FUND	132,281,416	138,081,416	5,800,000	4%
110-9210-492.99-23	TO EDO FUND	1,354,000	1,105,000	(249,000)	-18%
110-9210-492.99-26	TO CODE COMPLIANCE FUND	940,000	1,365,145	425,145	45%
110-9210-492.99-28	TO TRANSPORTATION FUND	1,400,000	1,400,000	0	0%
110-9210-492.99-31	TO CAPITAL PROJECTS	11,777,624	19,088,352	7,310,728	62%
General Fund Transfers		147,753,040	161,039,913	13,286,873	9.0%
General County Debt:					
110-9510-494.90-02	BOND ADMINISTRATIVE FEES	14,675	15,650	975	7%
110-9510-494.91-22	2013 EDA BONDS	98,000	0	(98,000)	-100%
110-9510-494.91-23	2019 GO BONDS	854,354	860,745	6,391	1%
110-9510-494.91-24	2014 GO BONDS	2,190,763	2,295,444	104,681	5%
110-9510-494.91-25	2014 EDA BONDS	355,000	355,000	0	0%
110-9510-494.91-26	2015 GO BONDS	469,022	428,528	(40,494)	-9%
110-9510-494.91-27	2016 GO BONDS	625,000	620,000	(5,000)	-1%
110-9510-494.91-28	2017 GO BONDS	125,000	120,000	(5,000)	-4%
110-9510-494.91-29	2018 GO BONDS	100,000	100,000	0	0%
110-9510-494.91-35	2011A GO BONDS	333,160	0	(333,160)	-100%
110-9510-494.91-36	2011B GO BONDS	450,000	0	(450,000)	-100%
110-9510-494.91-37	2011 EDA BONDS	555,000	0	(555,000)	-100%
110-9510-494.91-69	2020 GO BONDS	680,000	685,000	5,000	1%
110-9510-494.91-70	2021 GO BONDS	782,456	1,172,685	390,229	50%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
110-9510-494.91-71	2021 EDA BONDS	0	477,951	477,951	n/a
110-9510-494.91-72	2022 GO BONDS	0	251,573	251,573	n/a
110-9510-494.92-22	2013 EDA BONDS	11,760	0	(11,760)	-100%
110-9510-494.92-23	2019 GO BONDS	410,658	367,942	(42,716)	-10%
110-9510-494.92-24	2014 GO BONDS	599,400	489,862	(109,538)	-18%
110-9510-494.92-25	2014 EDA BONDS	316,500	123,296	(193,204)	-61%
110-9510-494.92-26	2015 GO BONDS	223,390	199,940	(23,450)	-10%
110-9510-494.92-27	2016 GO BONDS	164,888	133,638	(31,250)	-19%
110-9510-494.92-28	2017 GO BONDS	54,100	47,850	(6,250)	-12%
110-9510-494.92-29	2018 GO BONDS	23,414	19,414	(4,000)	-17%
110-9510-494.92-35	2011A GO BONDS	132,118	0	(132,118)	-100%
110-9510-494.92-36	2011B GO BONDS	56,400	0	(56,400)	-100%
110-9510-494.92-37	2011 EDA BONDS	150,550	0	(150,550)	-100%
110-9510-494.92-69	2020 GO BONDS	141,045	282,500	141,455	100%
110-9510-494.92-70	2021 GO BONDS	0	441,260	441,260	n/a
110-9510-494.92-71	2021 EDA BONDS	0	170,769	170,769	n/a
110-9510-494.92-72	2022 GO BONDS	0	113,614	113,614	n/a
General County Debt		9,916,653	9,772,661	(143,992)	-1.5%
Total General Fund		309,309,484	341,355,792	32,046,308	10.4%
School Operating Fund:					
210-6100-452.61-01	INSTRUCTION	218,858,746	251,798,185	32,939,439	15%
210-6100-452.61-02	ADMINISTRATION	12,012,578	16,193,756	4,181,178	35%
210-6100-452.61-03	TRANSPORTATION	19,779,724	22,754,447	2,974,723	15%
210-6100-452.61-04	MAINTENANCE	21,238,533	24,181,256	2,942,723	14%
210-6100-452.61-07	DEBT SERVICE	28,924,366	28,811,932	(112,434)	0%
210-6100-452.61-09	EDUCATIONAL TECHNOLOGY	10,799,967	15,217,636	4,417,669	41%
Total School Operating Fund		311,613,914	358,957,212	47,343,298	15.2%
School Food Service Fund:					
212-6100-452.61-05	FOOD SERVICE	12,878,794	31,713,924	18,835,130	146%
Total School Food Service Fund		12,878,794	31,713,924	18,835,130	146.2%
Economic Development Authority Fund:					
221-8151-471.31-50	LEGAL SERVICES	41,000	41,000	0	0%
221-8151-471.38-52	EDA MEMBER STIPENDS	5,000	6,300	1,300	26%
221-8151-471.58-77	EC DEV INITIATIVE PROGRAM	1,354,000	1,105,000	(249,000)	-18%
221-8151-471.60-01	OFFICE SUPPLIES	150	0	(150)	-100%
Total Economic Development Authority Fund		1,400,150	1,152,300	(247,850)	-17.7%
Fire/EMS Service Fee Fund:					
240-9210-492.99-10	TO GENERAL FUND	2,700,000	2,700,000	0	0%
Total Fire/EMS Service Fee Fund		2,700,000	2,700,000	0	0.0%
Code Compliance - Building:					
260-3410-424.11-01	REGULAR	1,843,717	2,116,275	272,558	15%
260-3410-424.12-01	OVERTIME	42,435	45,124	2,689	6%
260-3410-424.13-01	PART-TIME	0	52,386	52,386	n/a
260-3410-424.21-01	FICA	110,862	130,338	19,476	18%
260-3410-424.21-02	MEDICARE	25,927	30,482	4,555	18%
260-3410-424.22-10	RETIREMENT	198,721	254,695	55,974	28%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
260-3410-424.23-10	HEALTH INSURANCE	408,763	431,530	22,767	6%
260-3410-424.23-15	HEALTH INSURANCE (HSA)	0	900	900	n/a
260-3410-424.23-20	RETIREEES	30,000	30,000	0	0%
260-3410-424.24-01	INSURANCE	29,374	35,160	5,786	20%
260-3410-424.26-01	UNEMPLOYMENT INSURANCE	5,000	5,000	0	0%
260-3410-424.27-10	SELF INSURED	26,759	24,849	(1,910)	-7%
260-3410-424.31-90	OTHER PROFESSIONAL SER	2,000	2,000	0	0%
260-3410-424.33-11	AUTO REPAIRS & MAINT	8,687	9,121	434	5%
260-3410-424.33-20	MAINTENANCE SVC CONTRACTS	150	3,110	2,960	1973%
260-3410-424.35-01	PRINTING & BINDING	300	300	0	0%
260-3410-424.36-01	ADVERTISING	4,700	1,700	(3,000)	-64%
260-3410-424.39-28	JANITORIAL SERVICES	8,956	4,839	(4,117)	-46%
260-3410-424.51-10	ELECTRICAL SERVICES	12,090	12,332	242	2%
260-3410-424.52-10	POSTAL SERVICES	600	600	0	0%
260-3410-424.52-30	TELEPHONE SERVICES	25,638	24,488	(1,150)	-4%
260-3410-424.53-05	MOTOR VEHICLE INSURANCE	4,555	3,775	(780)	-17%
260-3410-424.54-10	LEASE/RENTAL EQUIPMENT	6,769	8,269	1,500	22%
260-3410-424.55-10	MILEAGE	2,613	1,876	(737)	-28%
260-3410-424.55-30	SUBSISTENCE & LODGING	2,611	2,611	0	0%
260-3410-424.55-40	EDUCATION & TRAINING	10,180	15,420	5,240	51%
260-3410-424.58-10	DUES & ASSOC MEMBERSHIPS	1,295	1,880	585	45%
260-3410-424.58-46	PRE-EMPLOYMENT EXPENSES	0	300	300	n/a
260-3410-424.60-01	OFFICE SUPPLIES	3,050	3,200	150	5%
260-3410-424.60-08	VEHICLE & EQUIPMENT FUELS	18,523	18,523	0	0%
260-3410-424.60-11	UNIFORMS	5,500	5,500	0	0%
260-3410-424.60-12	BOOKS & SUBSCRIPTIONS	24,950	2,195	(22,755)	-91%
260-3410-424.60-14	OPERATING SUPPLIES	1,003	1,003	0	0%
260-3410-424.80-02	FURNITURE & FIXTURES	750	500	(250)	-33%
260-3410-424.80-05	MOTOR VEHICLES & EQUIP	92,000	0	(92,000)	-100%
260-3410-424.80-07	COMPUTER EQUIPMENT	9,048	22,500	13,452	149%
260-3410-424.99-10	TO GENERAL FUND	492,979	712,011	219,032	44%
260-3410-424.99-31	TO CAPITAL PROJECTS	0	235,182	235,182	n/a
Code Compliance - Building		3,460,505	4,249,974	789,469	22.8%
Code Compliance - Zoning:					
260-3420-424.11-01	REGULAR	453,529	547,376	93,847	21%
260-3420-424.14-01	BOARDS & COMMISSIONS	7,200	8,400	1,200	17%
260-3420-424.21-01	FICA	27,085	33,233	6,148	23%
260-3420-424.21-02	MEDICARE	6,335	7,772	1,437	23%
260-3420-424.22-10	RETIREMENT	53,933	69,669	15,736	29%
260-3420-424.23-10	HEALTH INSURANCE	85,007	94,096	9,089	11%
260-3420-424.23-15	HEALTH INSURANCE (HSA)	0	2,025	2,025	n/a
260-3420-424.23-20	RETIREEES	28,000	28,000	0	0%
260-3420-424.24-01	INSURANCE	6,608	7,932	1,324	20%
260-3420-424.26-01	UNEMPLOYMENT INSURANCE	5,000	5,000	0	0%
260-3420-424.27-10	SELF INSURED	5,667	4,666	(1,001)	-18%
260-3420-424.31-90	OTHER PROFESSIONAL SER	9,000	9,000	0	0%
260-3420-424.33-11	AUTO REPAIRS & MAINT	2,586	2,715	129	5%
260-3420-424.33-20	MAINTENANCE SVC CONTRACTS	125	125	0	0%
260-3420-424.35-01	PRINTING & BINDING	1,000	1,050	50	5%
260-3420-424.36-01	ADVERTISING	5,000	4,000	(1,000)	-20%
260-3420-424.39-28	JANITORIAL SERVICES	2,725	6,262	3,537	130%

**Year to Year Budget Change by Department Account -
FY 2022 to FY 2023**

Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
260-3420-424.51-10	ELECTRICAL SERVICES	4,950	5,049	99	2%
260-3420-424.52-10	POSTAL SERVICES	2,000	2,000	0	0%
260-3420-424.52-30	TELEPHONE SERVICES	3,250	5,747	2,497	77%
260-3420-424.53-05	MOTOR VEHICLE INSURANCE	934	1,387	453	49%
260-3420-424.54-10	LEASE/RENTAL EQUIPMENT	3,591	3,591	0	0%
260-3420-424.55-10	MILEAGE	2,163	1,872	(291)	-13%
260-3420-424.55-30	SUBSISTENCE & LODGING	1,816	4,338	2,522	139%
260-3420-424.55-40	EDUCATION & TRAINING	3,787	2,800	(987)	-26%
260-3420-424.58-10	DUES & ASSOC MEMBERSHIPS	1,309	1,709	400	31%
260-3420-424.60-01	OFFICE SUPPLIES	3,000	3,200	200	7%
260-3420-424.60-08	VEHICLE & EQUIPMENT FUELS	2,471	2,292	(179)	-7%
260-3420-424.60-12	BOOKS & SUBSCRIPTIONS	160	160	0	0%
260-3420-424.60-14	OPERATING SUPPLIES	181	181	0	0%
260-3420-424.80-01	MACHINERY & EQUIPMENT	1,000	0	(1,000)	-100%
260-3420-424.80-02	FURNITURE & FIXTURES	0	1,679	1,679	n/a
260-3420-424.80-05	MOTOR VEHICLES & EQUIP	0	0	0	n/a
260-3420-424.99-10	TO GENERAL FUND	142,947	204,303	61,356	43%
260-3420-424.99-31	TO CAPITAL PROJECTS	0	30,100	30,100	n/a
Code Compliance - Zoning		872,359	1,101,729	229,370	26.3%
Code Compliance - Erosion:					
260-3440-424.11-01	REGULAR	702,807	790,523	87,716	12%
260-3440-424.12-01	OVERTIME	15,041	15,741	700	5%
260-3440-424.21-01	FICA	43,332	49,313	5,981	14%
260-3440-424.21-02	MEDICARE	10,134	11,533	1,399	14%
260-3440-424.22-10	RETIREMENT	75,589	91,167	15,578	21%
260-3440-424.23-10	HEALTH INSURANCE	157,943	116,175	(41,768)	-26%
260-3440-424.23-20	RETIRES	28,000	28,000	0	0%
260-3440-424.24-01	INSURANCE	12,036	14,255	2,219	18%
260-3440-424.26-01	UNEMPLOYMENT INSURANCE	0	5,000	5,000	n/a
260-3440-424.27-10	SELF INSURED	12,328	10,307	(2,021)	-16%
260-3440-424.28-98	PERSONNEL BUDGET REDUCTION	0	(131,000)	(131,000)	n/a
260-3440-424.31-30	MGT CONSULTING SERVICES	780,000	1,569,600	789,600	101%
260-3440-424.31-40	LARGE SITE INSPECTIONS	600,000	600,000	0	0%
260-3440-424.31-50	LEGAL SERVICES	0	12,000	12,000	n/a
260-3440-424.31-90	OTHER PROFESSIONAL SER	1,140	1,140	0	0%
260-3440-424.33-11	AUTO REPAIRS & MAINT	2,587	2,716	129	5%
260-3440-424.33-20	MAINTENANCE SVC CONTRACTS	125	125	0	0%
260-3440-424.35-01	PRINTING & BINDING	1,350	3,405	2,055	152%
260-3440-424.36-01	ADVERTISING	3,000	25,000	22,000	733%
260-3440-424.39-10	SOFTWARE APPLICATIONS	0	1,796	1,796	n/a
260-3440-424.39-28	JANITORIAL SERVICES	2,725	5,124	2,399	88%
260-3440-424.51-10	ELECTRICAL SERVICES	3,525	3,596	71	2%
260-3440-424.52-10	POSTAL SERVICES	850	850	0	0%
260-3440-424.52-30	TELEPHONE SERVICES	7,859	8,483	624	8%
260-3440-424.53-05	MOTOR VEHICLE INSURANCE	1,382	1,387	5	0%
260-3440-424.54-10	LEASE/RENTAL EQUIPMENT	3,591	3,591	0	0%
260-3440-424.55-10	MILEAGE	0	157	157	n/a
260-3440-424.55-30	SUBSISTENCE & LODGING	8,200	2,051	(6,149)	-75%
260-3440-424.55-40	EDUCATION & TRAINING	6,644	5,678	(966)	-15%
260-3440-424.56-51	TRI-COUNTY SWCD	41,306	41,306	0	0%
260-3440-424.58-46	PRE-EMPLOYMENT EXPENSES	0	180	180	n/a

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
260-3440-424.58-10	DUES & ASSOC MEMBERSHIPS	8,127	8,127	0	0%
260-3440-424.60-01	OFFICE SUPPLIES	1,200	1,500	300	25%
260-3440-424.60-08	VEHICLE & EQUIPMENT FUELS	8,294	4,841	(3,453)	-42%
260-3440-424.60-11	UNIFORMS	1,225	1,500	275	22%
260-3440-424.60-14	OPERATING SUPPLIES	181	181	0	0%
260-3440-424.80-05	MOTOR VEHICLES & EQUIP	144,000	0	(144,000)	-100%
260-3440-424.80-07	COMPUTER EQUIPMENT	13,750	1,800	(11,950)	-87%
260-3440-424.99-10	TO GENERAL FUND	132,563	176,544	43,981	33%
260-3440-424.99-31	TO CAPITAL PROJECTS	0	234,718	234,718	n/a
Code Compliance - Erosion		2,830,834	3,718,410	887,576	31.4%
Code Compliance - General:					
260-9110-491.24-03	OPEB COSTS	186,681	186,681	0	0%
260-9110-491.59-10	EMPL INCENTIVE/SALRY INCR	0	83,968	83,968	n/a
260-9110-491.59-15	OPERATING RESERVE	(7,021)	(4,808)	2,213	-32%
Code Compliance - General		179,660	265,841	86,181	48.0%
Total Code Compliance Fund		7,343,358	9,335,954	1,992,596	27.1%
Transportation:					
280-4110-433.11-01	REGULAR	264,490	293,167	28,677	11%
280-4110-433.21-01	FICA	15,737	17,324	1,587	10%
280-4110-433.21-02	MEDICARE	3,681	4,051	370	10%
280-4110-433.22-10	RETIREMENT	28,514	38,135	9,621	34%
280-4110-433.23-10	HEALTH INSURANCE	49,420	49,420	0	0%
280-4110-433.24-01	INSURANCE	3,803	4,068	265	7%
280-4110-433.27-10	SELF INSURED	159	176	17	11%
280-4110-433.31-10	HEALTH SERVICES	0	0	0	n/a
280-4110-433.31-90	OTHER PROFESSIONAL SER	0	200,000	200,000	n/a
280-4110-433.33-11	AUTO REPAIRS & MAINT	3,000	3,000	0	0%
280-4110-433.35-01	PRINTING & BINDING	50	0	(50)	-100%
280-4110-433.36-01	ADVERTISING	1,300	2,000	700	54%
280-4110-433.39-10	SOFTWARE APPLICATIONS	3,900	15,595	11,695	300%
280-4110-433.52-30	TELEPHONE SERVICES	2,675	2,200	(475)	-18%
280-4110-433.53-05	MOTOR VEHICLE INSURANCE	243	242	(1)	0%
280-4110-433.55-10	MILEAGE	0	642	642	n/a
280-4110-433.55-30	SUBSISTENCE & LODGING	0	2,517	2,517	n/a
280-4110-433.55-40	EDUCATION & TRAINING	200	2,300	2,100	1050%
280-4110-433.56-72	FRED BUS SYSTEM	385,341	148,007	(237,334)	-62%
280-4110-433.58-10	DUES & ASSOC MEMBERSHIPS	0	1,600	1,600	n/a
280-4110-433.59-15	OPERATING RESERVE	4	0	(4)	-100%
280-4110-433.60-01	OFFICE SUPPLIES	350	625	275	79%
280-4110-433.60-08	VEHICLE & EQUIPMENT FUELS	191	212	21	11%
280-4110-433.60-11	UNIFORMS	225	1,935	1,710	760%
280-4110-433.60-12	BOOKS & SUBSCRIPTIONS	795	795	0	0%
280-4110-433.60-14	OPERATING SUPPLIES	1,500	1,800	300	20%
280-4110-433.80-02	FURNITURE & FIXTURES	23,399	0	(23,399)	-100%
280-4110-433.80-07	COMPUTER EQUIPMENT	942	9,625	8,683	922%
Transportation		789,919	799,436	9,517	1.2%
Transportation - Litter Control:					
280-4261-431.11-01	REGULAR	31,453	33,607	2,154	7%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
280-4261-431.13-01	PART-TIME	35,741	38,001	2,260	6%
280-4261-431.21-01	FICA	4,068	4,342	274	7%
280-4261-431.21-02	MEDICARE	952	1,015	63	7%
280-4261-431.22-10	RETIREMENT	3,392	3,629	237	7%
280-4261-431.23-10	HEALTH INSURANCE	7,436	7,436	0	0%
280-4261-431.24-01	INSURANCE	588	684	96	16%
280-4261-431.27-10	SELF INSURED	1,512	1,464	(48)	-3%
280-4261-431.31-10	HEALTH SERVICES	706	706	0	0%
280-4261-431.31-90	OTHER PROFESSIONAL SER	300	300	0	0%
280-4261-431.60-11	UNIFORMS	1,600	1,600	0	0%
Transportation - Litter Control:		87,748	92,784	5,036	5.7%
Transportation - General:					
280-9110-491.24-03	OPEB COSTS	32,055	32,055	0	0%
280-9110-491.59-10	EMPL INCENTIVE/SALRY INCR	0	11,723	11,723	n/a
Transportation - General		32,055	43,778	11,723	36.6%
Massaponax Special Service District:					
280-9171-494.91-64	2012A GO BONDS - MASS SSD	335,000	0	(335,000)	-100%
280-9171-494.92-64	2012A GO BONDS - MASS SSD	6,700	0	(6,700)	-100%
Massaponax Special Service District		341,700	0	(341,700)	-100.0%
Harrison Crossing Special Service District:					
280-9172-494.91-65	2012A GO BONDS - HC SSD	250,000	0	(250,000)	-100%
280-9172-494.91-66	2015 GO BONDS - HC SSD	95,000	100,000	5,000	5%
280-9172-494.92-65	2012A GO BONDS - HC SSD	5,000	0	(5,000)	-100%
280-9172-494.92-66	2015 GO BONDS - HC SSD	65,750	61,000	(4,750)	-7%
Harrison Crossing Special Service District		415,750	161,000	(254,750)	-61.3%
Lee Hill East Special Service District:					
280-9173-999.91-67	19 LEE HILL EAST REF	100,051	101,862	1,811	2%
280-9173-999.92-67	19 LEE HILL EAST REF	70,938	65,934	(5,004)	-7%
Lee Hill East Special Service District		170,989	167,796	(3,193)	-1.9%
Lee Hill West Special Service District:					
280-9174-999.91-68	19 LEE HILL WEST REF	169,845	172,919	3,074	2%
280-9174-999.92-68	19 LEE HILL WEST REF	119,994	111,501	(8,493)	-7%
Lee Hill West Special Service District		289,839	284,420	(5,419)	-1.9%
Transportation Fund Transfers:					
280-9210-492.99-31	TO CAPITAL PROJECTS	0	405,000	405,000	n/a
280-9210-492.99-51	TO UTIL OPERATING FUND	20,000	20,000	0	0%
Transportation Fund Transfers		20,000	425,000	405,000	2025.0%
VRE:					
280-9400-493.34-10	VRE SUBSIDY	390,849	1,112,905	722,056	185%
280-9400-493.34-11	PRTC SUBSIDY	140,900	61,100	(79,800)	-57%
280-9400-493.59-15	OPERATING RESERVE	0	(390)	(390)	n/a
VRE		531,749	1,173,615	641,866	120.7%
Transportation Debt Service:					
280-9510-494.90-02	BOND ADMINISTRATIVE FEES	1,600	800	(800)	-50%

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280-9510-494.91-23	2019 GO BONDS	556,232	563,459	7,227	1%
280-9510-494.91-24	2014 GO BONDS	1,052,724	1,092,514	39,790	4%
280-9510-494.91-26	2015 GO BONDS	346,341	346,341	0	0%
280-9510-494.91-27	2016 GO BONDS	50,000	50,000	0	0%
280-9510-494.91-29	2018 GO BONDS	265,000	265,000	0	0%
280-9510-494.91-38	2012A GO BONDS	190,000	0	(190,000)	-100%
280-9510-494.91-39	2012B GO BONDS	60,000	60,000	0	0%
280-9510-494.91-69	2020 GO BONDS	65,000	65,000	0	0%
280-9510-494.91-70	2021 GO BONDS	0	174,511	174,511	n/a
280-9510-494.91-72	2022 GO BONDS	0	309,929	309,929	n/a
280-9510-494.92-23	2019 GO BONDS	316,830	286,642	(30,188)	-10%
280-9510-494.92-24	2014 GO BONDS	333,438	280,802	(52,636)	-16%
280-9510-494.92-25	2014 EDA BONDS	0	0	0	n/a
280-9510-494.92-26	2015 GO BONDS	183,666	166,350	(17,316)	-9%
280-9510-494.92-27	2016 GO BONDS	22,544	20,044	(2,500)	-11%
280-9510-494.92-29	2018 GO BONDS	180,505	169,905	(10,600)	-6%
280-9510-494.92-38	2012A GO BONDS	57,550	0	(57,550)	-100%
280-9510-494.92-39	2012B GO BONDS	25,366	23,566	(1,800)	-7%
280-9510-494.92-69	2020 GO BONDS	47,600	44,350	(3,250)	-7%
280-9510-494.92-70	2021 GO BONDS	277,696	280,450	2,754	1%
280-9510-494.92-72	2022 GO BONDS	0	247,943	247,943	n/a
Transportation Debt Service		4,032,092	4,447,606	415,514	10.3%
Reservation of Service District Funds:					
280-9600-496.98-20	MASSAPONAX SPEC TAX DISTR	0	90,186	90,186	n/a
280-9600-496.98-21	HARRISON CROSSNG SPEC TAX	418,714	677,935	259,221	62%
280-9600-496.98-22	LEE HILL EAST SPEC TAX DI	89,105	62,008	(27,097)	-30%
280-9600-496.98-23	LEE HILL WEST SPEC TAX DI	140,525	106,418	(34,107)	-24%
Reservation of Service District Funds		648,344	936,547	288,203	44.5%
Total Transportation Fund		7,360,185	8,531,982	1,171,797	15.9%
Capital Projects - Non-Departmental:					
310-9110-491.24-03	OPEB COSTS	6,789	6,789	0	0%
310-9110-491.59-10	EMPL INCENTIVE/SALRY INCR	0	6,459	6,459	n/a
310-9110-491.59-15	OPERATING RESERVE	100,004	99,842	(162)	0%
310-9110-492.99-10	TO GENERAL FUND	0	0	0	n/a
310-9110-493.99-28	TO TRANSPORTATION FUND	18,094	18,095	1	0%
310-9110-493.99-51	TO UTIL OPERATING FUND	75,000	65,000	(10,000)	-13%
Capital Projects - Non-Departmental		199,887	196,185	(3,702)	-1.9%
Capital Projects - Construction Management:					
310-9115-493.11-01	REGULAR	61,695	66,249	4,554	7%
310-9115-493.21-01	FICA	3,748	4,032	284	8%
310-9115-493.21-02	MEDICARE	877	943	66	8%
310-9115-493.22-10	RETIREMENT	6,651	9,064	2,413	36%
310-9115-493.23-10	HEALTH INSURANCE	6,229	6,229	0	0%
310-9115-493.23-15	HEALTH INSURANCE (HSA)	1,200	900	(300)	-25%
310-9115-493.24-01	INSURANCE	827	788	(39)	-5%
310-9115-493.27-10	SELF INSURED	1,258	1,011	(247)	-20%
310-9115-493.33-11	AUTO REPAIRS & MAINT	391	391	0	0%
310-9115-493.52-30	TELEPHONE SERVICES	2,500	2,500	0	0%

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310-9115-493.53-05	MOTOR VEHICLE INSURANCE	243	242	(1)	0%
310-9115-493.55-30	SUBSISTENCE & LODGING	0	0	0	n/a
310-9115-493.55-40	EDUCATION & TRAINING	0	0	0	n/a
310-9115-493.60-01	OFFICE SUPPLIES	250	0	(250)	-100%
310-9115-493.60-08	VEHICLE & EQUIPMENT FUELS	227	516	289	127%
310-9115-493.60-11	UNIFORMS	150	150	0	0%
310-9115-493.80-02	FURNITURE & FIXTURES	0	750	750	n/a
310-9115-493.80-05	MOTOR VEHICLES & EQUIP	0	32,000	32,000	n/a
310-9115-493.80-07	COMPUTER EQUIPMENT	0	1,500	1,500	n/a
310-9116-493.11-01	REGULAR	75,259	80,332	5,073	7%
310-9116-493.21-01	FICA	4,718	5,091	373	8%
310-9116-493.21-02	MEDICARE	1,104	1,191	87	8%
310-9116-493.22-10	RETIREMENT	7,991	8,550	559	7%
310-9116-493.24-01	INSURANCE	1,384	1,609	225	16%
310-9116-493.27-10	SELF INSURED	1,535	1,231	(304)	-20%
310-9116-493.60-11	UNIFORMS	0	200	200	n/a
Capital Projects - Construction Management		178,237	225,469	47,232	26.5%
Capital Projects - General:					
310-9120-802.31-90	OTHER PROFESSIONAL SER	1,130,000	0	(1,130,000)	-100%
310-9120-803.31-90	OTHER PROFESSIONAL SER	0	7,600,000	7,600,000	n/a
310-9120-802.39-10	SOFTWARE APPLICATIONS	1,350,000	1,000,000	(350,000)	-26%
310-9120-808.39-10	SOFTWARE APPLICATIONS	0	0	0	n/a
310-9120-802.80-01	MACHINERY & EQUIPMENT	1,601,000	550,000	(1,051,000)	-66%
310-9120-802.80-05	MOTOR VEHICLES & EQUIP	1,511,245	1,611,640	100,395	7%
310-9120-802.80-07	COMPUTER EQUIPMENT	850,000	885,000	35,000	4%
310-9120-802.89-03	CONSTRUCTION	1,885,870	3,388,000	1,502,130	80%
310-9120-806.89-02	DESIGN	34,771	0	(34,771)	-100%
310-9120-806.89-03	CONSTRUCTION	0	0	0	n/a
310-9120-808.80-01	MACHINERY & EQUIPMENT	11,000	0	(11,000)	-100%
310-9120-808.89-03	CONSTRUCTION	85,000	0	(85,000)	-100%
Capital Projects - General		8,458,886	15,034,640	6,575,754	77.7%
Capital Projects -Fire & Rescue:					
310-9130-802.80-01	MACHINERY & EQUIPMENT	342,000	0	(342,000)	-100%
310-9130-802.80-05	MOTOR VEHICLES & EQUIP	275,000	430,000	155,000	56%
310-9130-802.89-02	DESIGN	0	35,176	35,176	n/a
310-9130-802.89-03	CONSTRUCTION	0	3,693,123	3,693,123	n/a
310-9130-806.89-02	DESIGN	0	64,824	64,824	n/a
310-9130-806.89-03	CONSTRUCTION	4,020	192	(3,828)	-95%
310-9130-808.80-01	MACHINERY & EQUIPMENT	119,845	0	(119,845)	-100%
Capital Projects - Fire & Rescue		740,865	4,223,315	3,482,450	470.1%
Capital Projects -Solid Waste:					
310-9140-802.80-01	MACHINERY & EQUIPMENT	725,000	3,466,130	2,741,130	378%
310-9140-802.80-05	MOTOR VEHICLES & EQUIP	0	38,000	38,000	n/a
310-9140-802.89-03	CONSTRUCTION	4,881,246	2,278,534	(2,602,712)	-53%
310-9140-806.89-03	CONSTRUCTION	3,314	9,373	6,059	183%
Capital Projects - Solid Waste		5,609,560	5,792,037	182,477	3.3%
Capital Projects -Parks & Recreation:					
310-9150-802.89-03	CONSTRUCTION	1,408,854	766,056	(642,798)	-46%

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310-9150-806.89-03	CONSTRUCTION	1,146	54,644	53,498	4668%
Capital Projects - Parks & Recreation		1,410,000	820,700	(589,300)	-41.8%
<i>Capital Projects -Transportation:</i>					
310-9160-802.89-03	CONSTRUCTION	2,000,000	405,000	(1,595,000)	-80%
310-9160-806.89-02	DESIGN	0	300,000	300,000	n/a
310-9160-806.89-03	CONSTRUCTION	407,388	161,418	(245,970)	-60%
310-9160-808.89-03	CONSTRUCTION	187,059	0	(187,059)	-100%
Capital Projects - Transportation		2,594,447	866,418	(1,728,029)	-66.6%
Total Capital Projects Fund		19,191,882	27,158,764	7,966,882	41.5%
<i>Schools Capital Projects Fund:</i>					
320-9199-493.61-08	FACILITIES	18,509,528	38,743,386	20,233,858	109%
Total Schools Capital Projects Fund		18,509,528	38,743,386	20,233,858	109.3%
<i>Utilities - Administration:</i>					
510-4510-501.11-01	REGULAR	1,578,906	1,981,514	402,608	25%
510-4510-501.21-01	FICA	94,025	118,277	24,252	26%
510-4510-501.21-02	MEDICARE	22,255	28,050	5,795	26%
510-4510-501.22-10	RETIREMENT	169,703	238,272	68,569	40%
510-4510-501.23-10	HEALTH INSURANCE	170,931	133,848	(37,083)	-22%
510-4510-501.23-15	HEALTH INSURANCE (HSA)	1,200	900	(300)	-25%
510-4510-501.23-20	RETIREEES	280,000	250,000	(30,000)	-11%
510-4510-501.24-01	INSURANCE	24,819	32,617	7,798	31%
510-4510-501.24-03	OPEB COSTS	631,811	631,811	0	0%
510-4510-501.26-01	UNEMPLOYMENT INSURANCE	5,000	5,000	0	0%
510-4510-501.27-10	SELF INSURED	15,298	18,982	3,684	24%
510-4510-501.28-20	EDUC TUITION ASSISTANCE	10,000	5,000	(5,000)	-50%
510-4510-501.28-98	PERSONNEL BUDGET REDUCTIO	(350,000)	(400,000)	(50,000)	14%
510-4510-501.31-10	HEALTH SERVICES	1,737	1,737	0	0%
510-4510-501.31-80	GIS DEVELOPMENT SERVICES	172,400	172,400	0	0%
510-4510-501.31-90	OTHER PROFESSIONAL SER	32,500	7,500	(25,000)	-77%
510-4510-501.33-10	REPAIRS & MAINTENANCE	2,500	2,500	0	0%
510-4510-501.33-11	AUTO REPAIRS & MAINT	7,456	7,584	128	2%
510-4510-501.33-20	MAINTENANCE SVC CONTRACTS	235,120	187,370	(47,750)	-20%
510-4510-501.35-01	PRINTING & BINDING	0	200	200	n/a
510-4510-501.36-01	ADVERTISING	9,100	9,100	0	0%
510-4510-501.39-28	JANITORIAL SERVICES	0	22,800	22,800	n/a
510-4510-501.51-10	ELECTRICAL SERVICES	16,620	16,952	332	2%
510-4510-501.51-20	HEATING SERVICES	7,181	10,994	3,813	53%
510-4510-501.52-10	POSTAL SERVICES	7,604	3,600	(4,004)	-53%
510-4510-501.52-30	TELEPHONE SERVICES	18,000	19,730	1,730	10%
510-4510-501.53-02	PROPERTY INSURANCE	72,825	66,496	(6,329)	-9%
510-4510-501.53-05	MOTOR VEHICLE INSURANCE	34,692	37,313	2,621	8%
510-4510-501.53-07	PUBLIC OFFICIAL LIAB INS	5,606	5,606	0	0%
510-4510-501.53-08	GENERAL LIABILITY INS	25,500	25,500	0	0%
510-4510-501.54-10	LEASE/RENTAL EQUIPMENT	0	0	0	n/a
510-4510-501.55-10	MILEAGE	6,400	6,092	(308)	-5%
510-4510-501.55-30	SUBSISTENCE & LODGING	17,691	20,464	2,773	16%
510-4510-501.55-40	EDUCATION & TRAINING	17,450	17,050	(400)	-2%
510-4510-501.56-79	RAPP RIVER BASIN COMMSN	1,000	1,000	0	0%

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510-4510-501.58-10	DUES & ASSOC MEMBERSHIPS	11,548	11,548	0	0%
510-4510-501.58-46	PRE-EMPLOYMENT EXPENSES	0	200	200	n/a
510-4510-501.58-55	INDUSTRIAL SAFETY PROGRAM	83,250	50,000	(33,250)	-40%
510-4510-501.58-99	RECOGNITNS/AWARDS/SYMPHTY	5,300	5,300	0	0%
510-4510-501.59-01	CONTINGENCY	150,000	150,000	0	0%
510-4510-501.59-10	EMPL INCENTIVE/SALRY INCR	0	335,869	335,869	n/a
510-4510-501.59-15	OPERATING RESERVE	(11,478)	(5,626)	5,852	-51%
510-4510-501.59-30	CNTRL SERV COST ALLOCATN	1,692,104	1,568,244	(123,860)	-7%
510-4510-501.60-01	OFFICE SUPPLIES	12,000	10,000	(2,000)	-17%
510-4510-501.60-07	REPAIRS & MAINT SUPPLIES	3,625	3,625	0	0%
510-4510-501.60-08	VEHICLE & EQUIPMENT FUELS	9,360	5,914	(3,446)	-37%
510-4510-501.60-11	UNIFORMS	1,300	2,024	724	56%
510-4510-501.60-14	OPERATING SUPPLIES	3,000	3,000	0	0%
510-4510-501.80-05	MOTOR VEHICLES & EQUIP	0	36,000	36,000	n/a
510-4510-501.80-07	COMPUTER EQUIPMENT	0	53,300	53,300	n/a
Utilities - Administration		5,305,339	5,915,657	610,318	11.5%
Utilities - Customer Service:					
510-4530-501.11-01	REGULAR	227,702	289,482	61,780	27%
510-4530-501.12-01	OVERTIME	740	829	89	12%
510-4530-501.21-01	FICA	13,424	17,258	3,834	29%
510-4530-501.21-02	MEDICARE	3,140	4,036	896	29%
510-4530-501.22-10	RETIREMENT	24,336	38,198	13,862	57%
510-4530-501.23-10	HEALTH INSURANCE	33,221	45,944	12,723	38%
510-4530-501.24-01	INSURANCE	3,026	3,776	750	25%
510-4530-501.27-10	SELF INSURED	137	174	37	27%
510-4530-501.31-90	OTHER PROFESSIONAL SER	16,760	15,560	(1,200)	-7%
510-4530-501.33-11	AUTO REPAIRS & MAINT	758	758	0	0%
510-4530-501.33-20	MAINTENANCE SVC CONTRACTS	127,020	130,000	2,980	2%
510-4530-501.35-01	PRINTING & BINDING	11,050	11,050	0	0%
510-4530-501.51-10	ELECTRICAL SERVICES	180	184	4	2%
510-4530-501.51-20	HEATING SERVICES	0	0	0	n/a
510-4530-501.52-10	POSTAL SERVICES	1,000	1,000	0	0%
510-4530-501.52-30	TELEPHONE SERVICES	540	540	0	0%
510-4530-501.55-10	MILEAGE	500	500	0	0%
510-4530-501.55-30	SUBSISTENCE & LODGING	3,100	3,588	488	16%
510-4530-501.55-40	EDUCATION & TRAINING	450	450	0	0%
510-4530-501.59-30	CNTRL SERV COST ALLOCATN	584,065	696,763	112,698	19%
510-4530-501.60-01	OFFICE SUPPLIES	1,300	1,300	0	0%
510-4530-501.80-07	COMPUTER EQUIPMENT	0	3,000	3,000	n/a
Utilities - Customer Service		1,052,449	1,264,390	211,941	20.1%
Utilities - Ni River Water Plant:					
510-4540-502.11-01	REGULAR	723,185	775,997	52,812	7%
510-4540-502.12-01	OVERTIME	79,345	87,544	8,199	10%
510-4540-502.12-02	ON-CALL	5,384	6,046	662	12%
510-4540-502.21-01	FICA	48,913	52,629	3,716	8%
510-4540-502.21-02	MEDICARE	11,440	12,308	868	8%
510-4540-502.22-10	RETIREMENT	74,910	97,846	22,936	31%
510-4540-502.23-10	HEALTH INSURANCE	99,879	99,879	0	0%
510-4540-502.24-01	INSURANCE	10,035	10,208	173	2%
510-4540-502.27-10	SELF INSURED	13,918	14,273	355	3%

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510-4540-502.31-10	HEALTH SERVICES	500	500	0	0%
510-4540-502.31-30	MGT CONSULTING SERVICES	11,000	0	(11,000)	-100%
510-4540-502.31-78	LABORATORY SERVICES	15,000	13,000	(2,000)	-13%
510-4540-502.31-79	REGULATORY AGENCY FEE	97,182	100,876	3,694	4%
510-4540-502.31-90	OTHER PROFESSIONAL SER	22,250	5,000	(17,250)	-78%
510-4540-502.33-10	REPAIRS & MAINTENANCE	108,157	143,157	35,000	32%
510-4540-502.33-11	AUTO REPAIRS & MAINT	6,541	6,541	0	0%
510-4540-502.51-10	ELECTRICAL SERVICES	288,780	294,556	5,776	2%
510-4540-502.51-20	HEATING SERVICES	4,788	5,609	821	17%
510-4540-502.52-10	POSTAL SERVICES	200	200	0	0%
510-4540-502.52-30	TELEPHONE SERVICES	8,000	8,000	0	0%
510-4540-502.54-10	LEASE/RENTAL EQUIPMENT	1,000	1,000	0	0%
510-4540-502.55-30	SUBSISTENCE & LODGING	1,580	1,620	40	3%
510-4540-502.55-40	EDUCATION & TRAINING	4,775	2,722	(2,053)	-43%
510-4540-502.58-10	DUES & ASSOC MEMBERSHIPS	1,235	1,235	0	0%
510-4540-502.60-01	OFFICE SUPPLIES	1,000	1,100	100	10%
510-4540-502.60-04	MEDICAL AND LAB SUPPLIES	44,000	44,000	0	0%
510-4540-502.60-07	REPAIRS & MAINT SUPPLIES	25,000	25,000	0	0%
510-4540-502.60-08	VEHICLE & EQUIPMENT FUELS	470	2,663	2,193	467%
510-4540-502.60-11	UNIFORMS	5,267	5,794	527	10%
510-4540-502.60-14	OPERATING SUPPLIES	18,000	18,000	0	0%
510-4540-502.60-26	CHEMICAL TREATMENT SUPPLY	400,008	492,809	92,801	23%
510-4540-502.80-01	MACHINERY & EQUIPMENT	60,000	62,000	2,000	3%
510-4540-502.80-02	FURNITURE & FIXTURES	1,000	1,000	0	0%
Utilities - Ni River Water Plant		2,192,742	2,393,112	200,370	9.1%
Utilities - Motts Run WTP:					
510-4541-502.11-01	REGULAR	740,080	801,167	61,087	8%
510-4541-502.12-01	OVERTIME	103,677	122,639	18,962	18%
510-4541-502.12-02	ON-CALL	3,837	4,310	473	12%
510-4541-502.21-01	FICA	50,403	55,421	5,018	10%
510-4541-502.21-02	MEDICARE	11,787	12,962	1,175	10%
510-4541-502.22-10	RETIREMENT	76,087	95,788	19,701	26%
510-4541-502.23-10	HEALTH INSURANCE	159,319	177,667	18,348	12%
510-4541-502.24-01	INSURANCE	10,575	11,520	945	9%
510-4541-502.27-10	SELF INSURED	14,050	14,990	940	7%
510-4541-502.31-10	HEALTH SERVICES	3,816	3,392	(424)	-11%
510-4541-502.31-30	MGT CONSULTING SERVICES	22,000	10,000	(12,000)	-55%
510-4541-502.31-78	LABORATORY SERVICES	16,000	10,000	(6,000)	-38%
510-4541-502.31-79	REGULATORY AGENCY FEE	3,500	3,500	0	0%
510-4541-502.31-90	OTHER PROFESSIONAL SER	33,855	600	(33,255)	-98%
510-4541-502.33-10	REPAIRS & MAINTENANCE	142,000	135,000	(7,000)	-5%
510-4541-502.33-11	AUTO REPAIRS & MAINT	2,380	2,499	119	5%
510-4541-502.33-20	MAINTENANCE SVC CONTRACTS	18,500	26,850	8,350	45%
510-4541-502.51-10	ELECTRICAL SERVICES	539,040	549,821	10,781	2%
510-4541-502.51-20	HEATING SERVICES	8,803	10,542	1,739	20%
510-4541-502.52-10	POSTAL SERVICES	2,000	3,507	1,507	75%
510-4541-502.52-30	TELEPHONE SERVICES	7,700	7,700	0	0%
510-4541-502.55-30	SUBSISTENCE & LODGING	4,848	1,620	(3,228)	-67%
510-4541-502.55-40	EDUCATION & TRAINING	6,675	4,550	(2,125)	-32%
510-4541-502.58-10	DUES & ASSOC MEMBERSHIPS	2,066	2,066	0	0%
510-4541-502.60-01	OFFICE SUPPLIES	1,500	1,650	150	10%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
510-4541-502.60-04	MEDICAL AND LAB SUPPLIES	42,338	45,307	2,969	7%
510-4541-502.60-07	REPAIRS & MAINT SUPPLIES	31,000	34,100	3,100	10%
510-4541-502.60-08	VEHICLE & EQUIPMENT FUELS	3,463	7,838	4,375	126%
510-4541-502.60-11	UNIFORMS	6,200	7,797	1,597	26%
510-4541-502.60-14	OPERATING SUPPLIES	26,900	29,590	2,690	10%
510-4541-502.60-26	CHEMICAL TREATMENT SUPPLY	548,918	567,350	18,432	3%
510-4541-502.80-01	MACHINERY & EQUIPMENT	53,688	48,600	(5,088)	-9%
510-4541-502.80-02	FURNITURE & FIXTURES	1,000	1,000	0	0%
510-4541-502.80-07	COMPUTER EQUIPMENT	0	15,000	15,000	n/a
Utilities - Motts Run WTP		2,698,005	2,826,343	128,338	4.8%
Utilities - Water Conservation:					
510-4549-502.31-90	OTHER PROFESSIONAL SER	15,000	15,000	0	0%
510-4549-502.35-01	PRINTING & BINDING	10,000	10,000	0	0%
Utilities - Water Conservation		25,000	25,000	0	0.0%
Utilities - Massaponax WWTP:					
510-4550-503.11-01	REGULAR	1,137,298	1,335,703	198,405	17%
510-4550-503.12-01	OVERTIME	31,826	40,919	9,093	29%
510-4550-503.12-02	ON-CALL	18,144	29,383	11,239	62%
510-4550-503.21-01	FICA	70,566	84,073	13,507	19%
510-4550-503.21-02	MEDICARE	16,503	19,663	3,160	19%
510-4550-503.22-10	RETIREMENT	119,901	159,627	39,726	33%
510-4550-503.23-10	HEALTH INSURANCE	215,765	219,241	3,476	2%
510-4550-503.23-15	HEALTH INSURANCE (HSA)	1,200	900	(300)	-25%
510-4550-503.24-01	INSURANCE	17,793	21,338	3,545	20%
510-4550-503.27-10	SELF INSURED	19,527	22,116	2,589	13%
510-4550-503.31-10	HEALTH SERVICES	6,192	5,044	(1,148)	-19%
510-4550-503.31-78	LABORATORY SERVICES	7,000	7,000	0	0%
510-4550-503.31-79	REGULATORY AGENCY FEE	11,600	11,600	0	0%
510-4550-503.31-90	OTHER PROFESSIONAL SER	21,750	21,750	0	0%
510-4550-503.33-10	REPAIRS & MAINTENANCE	497,000	312,000	(185,000)	-37%
510-4550-503.33-11	AUTO REPAIRS & MAINT	6,914	7,148	234	3%
510-4550-503.51-10	ELECTRICAL SERVICES	464,235	473,520	9,285	2%
510-4550-503.52-10	POSTAL SERVICES	1,500	1,500	0	0%
510-4550-503.52-30	TELEPHONE SERVICES	7,000	7,000	0	0%
510-4550-503.54-10	LEASE/RENTAL EQUIPMENT	500	500	0	0%
510-4550-503.55-10	MILEAGE	230	448	218	95%
510-4550-503.55-30	SUBSISTENCE & LODGING	1,120	590	(530)	-47%
510-4550-503.55-40	EDUCATION & TRAINING	16,830	14,658	(2,172)	-13%
510-4550-503.58-10	DUES & ASSOC MEMBERSHIPS	9,315	9,315	0	0%
510-4550-503.58-46	PRE-EMPLOYMENT EXPENSES	0	2,400	2,400	n/a
510-4550-503.60-01	OFFICE SUPPLIES	2,000	2,000	0	0%
510-4550-503.60-07	REPAIRS & MAINT SUPPLIES	14,796	14,796	0	0%
510-4550-503.60-08	VEHICLE & EQUIPMENT FUELS	12,026	15,311	3,285	27%
510-4550-503.60-11	UNIFORMS	18,206	18,206	0	0%
510-4550-503.60-14	OPERATING SUPPLIES	18,263	18,263	0	0%
510-4550-503.60-26	CHEMICAL TREATMENT SUPPLY	624,000	624,000	0	0%
510-4550-503.80-01	MACHINERY & EQUIPMENT	0	12,000	12,000	n/a
510-4550-503.80-05	MOTOR VEHICLES & EQUIP	0	40,000	40,000	n/a
510-4550-503.80-07	COMPUTER EQUIPMENT	0	3,840	3,840	n/a
Utilities - Massaponax WWTP		3,389,000	3,555,852	166,852	4.9%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Utilities - FMC WWTP:					
510-4552-503.11-01	REGULAR	479,478	550,717	71,239	15%
510-4552-503.12-01	OVERTIME	12,730	15,697	2,967	23%
510-4552-503.12-02	ON-CALL	0	3,778	3,778	n/a
510-4552-503.21-01	FICA	29,415	34,413	4,998	17%
510-4552-503.21-02	MEDICARE	6,879	8,048	1,169	17%
510-4552-503.22-10	RETIREMENT	50,095	67,592	17,497	35%
510-4552-503.23-10	HEALTH INSURANCE	80,830	94,302	13,472	17%
510-4552-503.24-01	INSURANCE	7,128	8,098	970	14%
510-4552-503.27-10	SELF INSURED	7,912	8,891	979	12%
510-4552-503.31-10	HEALTH SERVICES	3,521	2,373	(1,148)	-33%
510-4552-503.31-78	LABORATORY SERVICES	16,500	16,500	0	0%
510-4552-503.31-79	REGULATORY AGENCY FEE	12,600	12,600	0	0%
510-4552-503.33-10	REPAIRS & MAINTENANCE	198,500	145,000	(53,500)	-27%
510-4552-503.33-11	AUTO REPAIRS & MAINT	86	86	0	0%
510-4552-503.38-57	SLUDGE DISPOSAL	33,000	33,000	0	0%
510-4552-503.51-10	ELECTRICAL SERVICES	245,760	290,742	44,982	18%
510-4552-503.52-30	TELEPHONE SERVICES	3,000	3,000	0	0%
510-4552-503.54-10	LEASE/RENTAL EQUIPMENT	5,500	5,500	0	0%
510-4552-503.55-10	MILEAGE	115	224	109	95%
510-4552-503.55-30	SUBSISTENCE & LODGING	280	295	15	5%
510-4552-503.55-40	EDUCATION & TRAINING	5,790	8,204	2,414	42%
510-4552-503.58-10	DUES & ASSOC MEMBERSHIPS	6,084	4,310	(1,774)	-29%
510-4552-503.58-46	PRE-EMPLOYMENT EXPENSES	0	1,800	1,800	n/a
510-4552-503.60-01	OFFICE SUPPLIES	300	300	0	0%
510-4552-503.60-07	REPAIRS & MAINT SUPPLIES	1,300	1,300	0	0%
510-4552-503.60-08	VEHICLE & EQUIPMENT FUELS	1,642	1,642	0	0%
510-4552-503.60-11	UNIFORMS	8,067	8,889	822	10%
510-4552-503.60-14	OPERATING SUPPLIES	8,350	8,350	0	0%
510-4552-503.60-26	CHEMICAL TREATMENT SUPPLY	253,500	253,500	0	0%
510-4552-503.80-01	MACHINERY & EQUIPMENT	0	12,000	12,000	n/a
Utilities - FMC WWTP		1,478,362	1,601,151	122,789	8.3%
Utilities - Thornburg WWTP:					
510-4553-503.11-01	REGULAR	211,011	242,237	31,226	15%
510-4553-503.12-01	OVERTIME	1,759	1,745	(14)	-1%
510-4553-503.21-01	FICA	12,452	14,750	2,298	18%
510-4553-503.21-02	MEDICARE	2,912	3,450	538	18%
510-4553-503.22-10	RETIREMENT	22,066	29,606	7,540	34%
510-4553-503.23-10	HEALTH INSURANCE	50,362	39,449	(10,913)	-22%
510-4553-503.23-15	HEALTH INSURANCE (HSA)	1,200	900	(300)	-25%
510-4553-503.24-01	INSURANCE	3,178	3,599	421	13%
510-4553-503.27-10	SELF INSURED	3,422	3,806	384	11%
510-4553-503.31-10	HEALTH SERVICES	1,552	1,128	(424)	-27%
510-4553-503.31-79	REGULATORY AGENCY FEE	5,932	7,548	1,616	27%
510-4553-503.33-10	REPAIRS & MAINTENANCE	23,200	47,720	24,520	106%
510-4553-503.33-11	AUTO REPAIRS & MAINT	1,056	1,090	34	3%
510-4553-503.51-10	ELECTRICAL SERVICES	27,210	30,754	3,544	13%
510-4553-503.52-30	TELEPHONE SERVICES	4,885	4,885	0	0%
510-4553-503.55-10	MILEAGE	115	224	109	95%
510-4553-503.55-30	SUBSISTENCE & LODGING	280	295	15	5%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
510-4553-503.55-40	EDUCATION & TRAINING	1,900	2,776	876	46%
510-4553-503.58-10	DUES & ASSOC MEMBERSHIPS	948	110	(838)	-88%
510-4553-503.58-46	PRE-EMPLOYMENT EXPENSES	0	2,400	2,400	n/a
510-4553-503.60-01	OFFICE SUPPLIES	782	782	0	0%
510-4553-503.60-07	REPAIRS & MAINT SUPPLIES	700	700	0	0%
510-4553-503.60-08	VEHICLE & EQUIPMENT FUELS	1,575	3,633	2,058	131%
510-4553-503.60-11	UNIFORMS	4,116	4,896	780	19%
510-4553-503.60-14	OPERATING SUPPLIES	7,888	4,083	(3,805)	-48%
510-4553-503.60-26	CHEMICAL TREATMENT SUPPLY	31,605	16,848	(14,757)	-47%
510-4553-503.80-01	MACHINERY & EQUIPMENT	2,100	0	(2,100)	-100%
510-4553-503.80-05	MOTOR VEHICLES & EQUIP	0	0	0	n/a
510-4553-503.80-07	COMPUTER EQUIPMENT	0	0	0	n/a
Utilities - Thornburg WWTP		424,206	469,414	45,208	10.7%
Utilities - Composting Operations:					
510-4555-503.11-01	REGULAR	292,581	328,009	35,428	12%
510-4555-503.12-01	OVERTIME	3,859	8,193	4,334	112%
510-4555-503.21-01	FICA	17,257	20,165	2,908	17%
510-4555-503.21-02	MEDICARE	4,036	4,716	680	17%
510-4555-503.22-10	RETIREMENT	31,207	43,325	12,118	39%
510-4555-503.23-10	HEALTH INSURANCE	88,846	55,529	(33,317)	-37%
510-4555-503.24-01	INSURANCE	4,037	4,221	184	5%
510-4555-503.27-10	SELF INSURED	9,161	8,735	(426)	-5%
510-4555-503.31-10	HEALTH SERVICES	1,272	848	(424)	-33%
510-4555-503.31-78	LABORATORY SERVICES	8,500	11,000	2,500	29%
510-4555-503.31-79	REGULATORY AGENCY FEE	95	7,595	7,500	7895%
510-4555-503.31-90	OTHER PROFESSIONAL SER	480	1,920	1,440	300%
510-4555-503.33-10	REPAIRS & MAINTENANCE	63,000	58,000	(5,000)	-8%
510-4555-503.33-11	AUTO REPAIRS & MAINT	623	623	0	0%
510-4555-503.33-13	TRUCK REPAIRS & MAINT	3,500	3,500	0	0%
510-4555-503.33-14	HEAVY EQUIP REP & MAINT	106,034	146,034	40,000	38%
510-4555-503.36-01	ADVERTISING	200	200	0	0%
510-4555-503.51-10	ELECTRICAL SERVICES	136,200	138,924	2,724	2%
510-4555-503.52-10	POSTAL SERVICES	3,000	3,000	0	0%
510-4555-503.52-30	TELEPHONE SERVICES	936	936	0	0%
510-4555-503.53-05	MOTOR VEHICLE INSURANCE	448	451	3	1%
510-4555-503.54-10	LEASE/RENTAL EQUIPMENT	2,000	2,000	0	0%
510-4555-503.55-30	SUBSISTENCE & LODGING	0	0	0	n/a
510-4555-503.55-40	EDUCATION & TRAINING	400	4,600	4,200	1050%
510-4555-503.58-10	DUES & ASSOC MEMBERSHIPS	1,323	1,323	0	0%
510-4555-503.58-64	STONE & HAULING	15,000	15,000	0	0%
510-4555-503.60-01	OFFICE SUPPLIES	1,563	1,563	0	0%
510-4555-503.60-07	REPAIRS & MAINT SUPPLIES	3,000	3,000	0	0%
510-4555-503.60-08	VEHICLE & EQUIPMENT FUELS	72,400	60,151	(12,249)	-17%
510-4555-503.60-09	VEHICLE & EQUIPMENT SUPP	4,100	4,100	0	0%
510-4555-503.60-11	UNIFORMS	4,393	7,569	3,176	72%
510-4555-503.60-14	OPERATING SUPPLIES	15,000	10,000	(5,000)	-33%
510-4555-503.60-27	SMALL TOOL/EQUIP REPLCMNT	2,000	7,000	5,000	250%
510-4555-503.80-01	MACHINERY & EQUIPMENT	16,734	0	(16,734)	-100%
Utilities - Composting Operations		913,185	962,230	49,045	5.4%
Utilities - W/S Transmissions:					

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
510-4560-504.11-01	REGULAR	847,454	1,070,334	222,880	26%
510-4560-504.12-01	OVERTIME	61,451	65,554	4,103	7%
510-4560-504.12-02	ON-CALL	24,962	38,571	13,609	55%
510-4560-504.21-01	FICA	56,011	71,480	15,469	28%
510-4560-504.21-02	MEDICARE	13,100	16,717	3,617	28%
510-4560-504.22-10	RETIREMENT	90,822	136,639	45,817	50%
510-4560-504.23-10	HEALTH INSURANCE	153,476	181,893	28,417	19%
510-4560-504.23-15	HEALTH INSURANCE (HSA)	0	900	900	n/a
510-4560-504.24-01	INSURANCE	12,082	15,327	3,245	27%
510-4560-504.27-10	SELF INSURED	19,302	20,958	1,656	9%
510-4560-504.31-10	HEALTH SERVICES	6,255	6,255	0	0%
510-4560-504.31-90	OTHER PROFESSIONAL SER	30,950	15,950	(15,000)	-48%
510-4560-504.33-10	REPAIRS & MAINTENANCE	227,350	227,350	0	0%
510-4560-504.33-11	AUTO REPAIRS & MAINT	61,489	67,637	6,148	10%
510-4560-504.33-20	MAINTENANCE SVC CONTRACTS	8,720	17,785	9,065	104%
510-4560-504.33-22	TANK MAINTENANCE PROGRAM	20,000	20,000	0	0%
510-4560-504.52-10	POSTAL SERVICES	100	100	0	0%
510-4560-504.52-30	TELEPHONE SERVICES	14,120	15,080	960	7%
510-4560-504.54-10	LEASE/RENTAL EQUIPMENT	2,500	2,500	0	0%
510-4560-504.55-10	MILEAGE	2,550	0	(2,550)	-100%
510-4560-504.55-30	SUBSISTENCE & LODGING	14,820	2,221	(12,599)	-85%
510-4560-504.55-40	EDUCATION & TRAINING	15,100	650	(14,450)	-96%
510-4560-504.58-46	PRE-EMPLOYMENT EXPENSES	0	200	200	n/a
510-4560-504.60-01	OFFICE SUPPLIES	1,500	1,500	0	0%
510-4560-504.60-07	REPAIRS & MAINT SUPPLIES	1,000	1,000	0	0%
510-4560-504.60-08	VEHICLE & EQUIPMENT FUELS	28,880	44,131	15,251	53%
510-4560-504.60-11	UNIFORMS	26,031	26,835	804	3%
510-4560-504.60-14	OPERATING SUPPLIES	695,000	769,000	74,000	11%
510-4560-504.60-27	SMALL TOOL/EQUIP REPLCMNT	8,700	7,200	(1,500)	-17%
510-4560-504.80-05	MOTOR VEHICLES & EQUIP	0	51,000	51,000	n/a
510-4560-504.80-07	COMPUTER EQUIPMENT	0	6,845	6,845	n/a
Utilities - W/S Transmissions		2,443,725	2,901,612	457,887	18.7%
Utilities - Infiltration & Inflow:					
510-4561-504.11-01	REGULAR	551,667	871,039	319,372	58%
510-4561-504.12-01	OVERTIME	24,843	31,482	6,639	27%
510-4561-504.12-02	ON-CALL	19,447	29,170	9,723	50%
510-4561-504.21-01	FICA	35,374	56,536	21,162	60%
510-4561-504.21-02	MEDICARE	8,273	13,221	4,948	60%
510-4561-504.22-10	RETIREMENT	59,401	103,843	44,442	75%
510-4561-504.23-10	HEALTH INSURANCE	122,380	167,648	45,268	37%
510-4561-504.24-01	INSURANCE	8,851	14,323	5,472	62%
510-4561-504.27-10	SELF INSURED	12,321	16,444	4,123	33%
510-4561-504.31-10	HEALTH SERVICES	4,960	4,960	0	0%
510-4561-504.31-90	OTHER PROFESSIONAL SER	1,920	2,640	720	38%
510-4561-504.33-10	REPAIRS & MAINTENANCE	40,000	40,000	0	0%
510-4561-504.33-11	AUTO REPAIRS & MAINT	52,114	53,647	1,533	3%
510-4561-504.33-20	MAINTENANCE SVC CONTRACTS	11,000	14,880	3,880	35%
510-4561-504.33-24	ROAD/EASEMENT MAINTENANCE	50,000	6,000	(44,000)	-88%
510-4561-504.52-10	POSTAL SERVICES	500	500	0	0%
510-4561-504.52-30	TELEPHONE SERVICES	11,880	15,480	3,600	30%
510-4561-504.54-10	LEASE/RENTAL EQUIPMENT	500	500	0	0%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
510-4561-504.55-10	MILEAGE	1,350	675	(675)	-50%
510-4561-504.55-30	SUBSISTENCE & LODGING	7,986	6,192	(1,794)	-22%
510-4561-504.55-40	EDUCATION & TRAINING	6,050	4,110	(1,940)	-32%
510-4561-504.58-10	DUES & ASSOC MEMBERSHIPS	590	590	0	0%
510-4561-504.58-21	SEWAGE BACKUP CLEANING	20,000	20,000	0	0%
510-4561-504.58-46	PRE-EMPLOYMENT EXPENSES	0	200	200	n/a
510-4561-504.60-08	VEHICLE & EQUIPMENT FUELS	18,658	26,572	7,914	42%
510-4561-504.60-11	UNIFORMS	18,085	20,497	2,412	13%
510-4561-504.60-14	OPERATING SUPPLIES	30,000	32,000	2,000	7%
510-4561-504.60-27	SMALL TOOL/EQUIP REPLCMNT	1,800	800	(1,000)	-56%
510-4561-504.80-01	MACHINERY & EQUIPMENT	0	172,000	172,000	n/a
510-4561-504.80-05	MOTOR VEHICLES & EQUIP	0	110,000	110,000	n/a
510-4561-504.80-07	COMPUTER EQUIPMENT	0	7,750	7,750	n/a
Utilities - Infiltration & Inflow		1,119,950	1,843,699	723,749	64.6%
Utilities - Line Location:					
510-4562-504.11-01	REGULAR	354,551	445,069	90,518	26%
510-4562-504.12-01	OVERTIME	9,809	10,997	1,188	12%
510-4562-504.12-02	ON-CALL	16,880	20,902	4,022	24%
510-4562-504.21-01	FICA	22,254	28,215	5,961	27%
510-4562-504.21-02	MEDICARE	5,205	6,599	1,394	27%
510-4562-504.22-10	RETIREMENT	38,223	57,286	19,063	50%
510-4562-504.23-10	HEALTH INSURANCE	81,748	94,471	12,723	16%
510-4562-504.24-01	INSURANCE	5,011	6,258	1,247	25%
510-4562-504.27-10	SELF INSURED	7,859	7,874	15	0%
510-4562-504.31-10	HEALTH SERVICES	1,655	1,655	0	0%
510-4562-504.31-90	OTHER PROFESSIONAL SER	1,200	2,880	1,680	140%
510-4562-504.33-10	REPAIRS & MAINTENANCE	1,000	500	(500)	-50%
510-4562-504.33-11	AUTO REPAIRS & MAINT	7,041	7,216	175	2%
510-4562-504.33-20	MAINTENANCE SVC CONTRACTS	13,540	18,208	4,668	34%
510-4562-504.39-31	MISS UTILITY FEES	22,000	22,000	0	0%
510-4562-504.52-30	TELEPHONE SERVICES	5,500	7,910	2,410	44%
510-4562-504.55-30	SUBSISTENCE & LODGING	1,038	0	(1,038)	-100%
510-4562-504.55-40	EDUCATION & TRAINING	3,285	2,390	(895)	-27%
510-4562-504.58-46	PRE-EMPLOYMENT EXPENSES	0	200	200	n/a
510-4562-504.60-08	VEHICLE & EQUIPMENT FUELS	12,973	22,385	9,412	73%
510-4562-504.60-11	UNIFORMS	10,674	11,224	550	5%
510-4562-504.60-14	OPERATING SUPPLIES	3,896	3,896	0	0%
510-4562-504.80-01	MACHINERY & EQUIPMENT	6,500	0	(6,500)	-100%
510-4562-504.80-05	MOTOR VEHICLES & EQUIP	0	45,000	45,000	n/a
510-4562-504.80-07	COMPUTER EQUIPMENT	0	2,460	2,460	n/a
Utilities - Line Location		631,842	825,595	193,753	30.7%
Utilities - Pump Station Maintenance:					
510-4563-504.11-01	REGULAR	197,311	212,398	15,087	8%
510-4563-504.12-01	OVERTIME	12,708	14,112	1,404	11%
510-4563-504.12-02	ON-CALL	8,917	0	(8,917)	-100%
510-4563-504.21-01	FICA	12,736	13,322	586	5%
510-4563-504.21-02	MEDICARE	2,979	3,116	137	5%
510-4563-504.22-10	RETIREMENT	21,271	27,090	5,819	27%
510-4563-504.23-10	HEALTH INSURANCE	49,420	44,133	(5,287)	-11%
510-4563-504.24-01	INSURANCE	2,645	3,105	460	17%

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
510-4563-504.27-10	SELF INSURED	4,532	4,017	(515)	-11%
510-4563-504.31-10	HEALTH SERVICES	2,084	2,084	0	0%
510-4563-504.31-90	OTHER PROFESSIONAL SER	3,500	3,500	0	0%
510-4563-504.33-10	REPAIRS & MAINTENANCE	100,000	100,000	0	0%
510-4563-504.33-11	AUTO REPAIRS & MAINT	23,502	23,502	0	0%
510-4563-504.33-20	MAINTENANCE SVC CONTRACTS	16,000	16,000	0	0%
510-4563-504.33-24	ROAD/EASEMENT MAINTENANCE	5,000	5,000	0	0%
510-4563-504.51-10	ELECTRICAL SERVICES	159,465	186,745	27,280	17%
510-4563-504.52-30	TELEPHONE SERVICES	47,140	47,140	0	0%
510-4563-504.52-31	SATELLITE SERVICES	0	0	0	n/a
510-4563-504.54-10	LEASE/RENTAL EQUIPMENT	3,000	3,000	0	0%
510-4563-504.55-10	MILEAGE	450	0	(450)	-100%
510-4563-504.55-30	SUBSISTENCE & LODGING	2,476	627	(1,849)	-75%
510-4563-504.55-40	EDUCATION & TRAINING	4,175	950	(3,225)	-77%
510-4563-504.58-22	ODOR CONTROL PROGRAM	116,940	116,940	0	0%
510-4563-504.58-46	PRE-EMPLOYMENT EXPENSES	0	200	200	n/a
510-4563-504.60-08	VEHICLE & EQUIPMENT FUELS	5,271	8,894	3,623	69%
510-4563-504.60-11	UNIFORMS	5,712	5,712	0	0%
510-4563-504.60-14	OPERATING SUPPLIES	6,113	6,113	0	0%
510-4563-504.80-01	MACHINERY & EQUIPMENT	0	0	0	n/a
510-4563-504.80-05	MOTOR VEHICLES & EQUIP	0	55,000	55,000	n/a
510-4563-504.80-07	COMPUTER EQUIPMENT	0	2,560	2,560	n/a
Utilities - Pump Station Maintenance		813,347	905,260	91,913	11.3%
Utilities - Laboratory Services:					
510-4564-501.11-01	REGULAR	491,908	605,060	113,152	23%
510-4564-501.12-01	OVERTIME	408	5,247	4,839	1186%
510-4564-501.21-01	FICA	29,740	37,052	7,312	25%
510-4564-501.21-02	MEDICARE	6,955	8,665	1,710	25%
510-4564-501.22-10	RETIREMENT	52,521	67,323	14,802	28%
510-4564-501.23-10	HEALTH INSURANCE	95,026	92,226	(2,800)	-3%
510-4564-501.24-01	INSURANCE	8,328	10,416	2,088	25%
510-4564-501.27-10	SELF INSURED	8,331	9,495	1,164	14%
510-4564-501.31-30	MGT CONSULTING SERVICES	30,000	75,000	45,000	150%
510-4564-501.31-78	LABORATORY SERVICES	19,500	34,000	14,500	74%
510-4564-501.31-79	REGULATORY AGENCY FEE	4,700	4,700	0	0%
510-4564-501.33-10	REPAIRS & MAINTENANCE	3,000	3,000	0	0%
510-4564-501.33-11	AUTO REPAIRS & MAINT	835	2,505	1,670	200%
510-4564-501.33-20	MAINTENANCE SVC CONTRACTS	45,000	45,000	0	0%
510-4564-501.52-10	POSTAL SERVICES	500	3,000	2,500	500%
510-4564-501.52-30	TELEPHONE SERVICES	4,600	4,600	0	0%
510-4564-501.55-30	SUBSISTENCE & LODGING	5,430	5,430	0	0%
510-4564-501.55-40	EDUCATION & TRAINING	3,405	3,405	0	0%
510-4564-501.58-10	DUES & ASSOC MEMBERSHIPS	465	465	0	0%
510-4564-501.60-01	OFFICE SUPPLIES	5,000	6,000	1,000	20%
510-4564-501.60-07	REPAIRS & MAINT SUPPLIES	3,000	3,000	0	0%
510-4564-501.60-08	VEHICLE & EQUIPMENT FUELS	110	610	500	455%
510-4564-501.60-11	UNIFORMS	3,700	8,700	5,000	135%
510-4564-501.60-12	BOOKS & SUBSCRIPTIONS	1,300	1,300	0	0%
510-4564-501.60-14	OPERATING SUPPLIES	88,150	96,965	8,815	10%
510-4564-501.80-01	MACHINERY & EQUIPMENT	2,500	43,000	40,500	1620%
510-4564-501.80-02	FURNITURE & FIXTURES	0	800	800	n/a

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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
510-4564-501.80-05	MOTOR VEHICLES & EQUIP	65,136	36,000	(29,136)	-45%
510-4564-501.80-07	COMPUTER EQUIPMENT	580	9,560	8,980	1548%
Utilities - Laboratory Services		980,128	1,222,524	242,396	24.7%
Utilities Fund Transfers:					
510-9190-501.99-31	TO CAPITAL PROJECTS	100,000	100,000	0	0%
510-9190-501.99-52	TO UTILITIES CAPITAL	7,000,000	0	(7,000,000)	-100%
Utilities Fund Transfers		7,100,000	100,000	(7,000,000)	-98.6%
Debt Service:					
510-9510-506.90-02	BOND ADMINISTRATIVE FEES	15,126	9,075	(6,051)	-40%
510-9510-506.91-55	2015 W/S REVENUE BONDS	3,330,000	3,495,000	165,000	5%
510-9510-506.91-57	2019 W/S REVENUE BONDS	1,175,000	1,235,000	60,000	5%
510-9510-506.91-58	2020 W/S REVENUE BONDS	1,945,000	2,040,000	95,000	5%
510-9510-506.91-59	2021 W/S REVENUE BONDS	643,160	0	(643,160)	-100%
510-9510-506.92-41	2022 W/S REVENUE BONDS	0	2,536,917	2,536,917	n/a
510-9510-506.92-55	15 W/S REF BONDS	1,607,670	1,441,169	(166,501)	-10%
510-9510-506.92-57	2019 W/S REVENUE BONDS	1,189,475	1,129,225	(60,250)	-5%
510-9510-506.92-58	2020 W/S REVENUE BONDS	1,838,275	1,738,650	(99,625)	-5%
510-9510-506.92-59	2021 W/S REVENUE BONDS	312,540	0	(312,540)	-100%
Debt Service		12,056,246	13,625,036	1,568,790	13.0%
Total Utilities Operating Fund		42,623,526	40,436,875	(2,186,651)	-5.1%
Utilities Capital Projects - Water Projects:					
520-9170-802.31-90	OTHER PROFESSIONAL SER	200,000	0	(200,000)	-100%
520-9170-802.89-02	DESIGN	50,000	0	(50,000)	-100%
520-9170-802.89-03	CONSTRUCTION	14,135,758	0	(14,135,758)	-100%
520-9170-803.89-02	DESIGN	0	1,840,000	1,840,000	n/a
520-9170-803.89-03	CONSTRUCTION	0	16,522,722	16,522,722	n/a
Utilities Capital Projects - Water Projects		14,385,758	18,362,722	3,976,964	27.6%
Utilities Capital Projects - Sewer Projects:					
520-9180-802.80-01	MACHINERY & EQUIPMENT	635,000	0	(635,000)	-100%
520-9180-802.89-02	DESIGN	1,000,000	0	(1,000,000)	-100%
520-9180-802.89-03	CONSTRUCTION	19,012,912	250,000	(18,762,912)	-99%
Utilities Capital Projects - Sewer Projects		20,647,912	250,000	(20,397,912)	-98.8%
Utilities Capital Projects - General:					
520-9190-802.31-90	OTHER PROFESSIONAL SER	100,000	0	(100,000)	-100%
520-9190-802.39-10	SOFTWARE APPLICATIONS	0	0	0	n/a
520-9190-802.80-01	MACHINERY & EQUIPMENT	300,000	0	(300,000)	-100%
520-9190-802.89-03	CONSTRUCTION	1,525,000	0	(1,525,000)	-100%
Utilities Capital Projects - General		1,925,000	0	(1,925,000)	-100.0%

**Year to Year Budget Change by Department Account -
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Account	Account Description	FY 2022 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
Total Utilities Capital Projects Fund		36,958,670	18,612,722	(18,345,948)	-49.6%
<i>Joint Fleet Maintenance Fund:</i>					
610-4610-601.33-11	AUTO REPAIRS & MAINT	3,002,602	3,161,023	158,421	5%
Total Joint Fleet Maintenance Fund		3,002,602	3,161,023	158,421	5.3%
Grand Total less Joint Fleet Maintenance Fund*		769,889,491	878,698,911	108,809,420	14.1%

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