

Year to Year Budget Change by Department & Account -
FY 2018 to FY 2019

Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
Board of Supervisors:					
110-1101-401.11-01	REGULAR	176,996	176,996	0	0.0%
110-1101-401.21-01	FICA	11,002	10,808	(194)	-1.8%
110-1101-401.21-02	MEDICARE	2,572	2,527	(45)	-1.7%
110-1101-401.23-10	HEALTH INSURANCE	0	16,465	16,465	n/a
110-1101-401.31-90	OTHER PROFESSIONAL SER	1,760	1,760	0	0.0%
110-1101-401.35-01	PRINTING & BINDING	200	200	0	0.0%
110-1101-401.36-01	ADVERTISING	18,000	13,000	(5,000)	-27.8%
110-1101-401.52-30	TELEPHONE SERVICES	10,695	10,695	0	0.0%
110-1101-401.55-10	MILEAGE	2,895	2,951	56	1.9%
110-1101-401.55-30	SUBSISTENCE & LODGING	5,320	5,620	300	5.6%
110-1101-401.55-40	EDUCATION & TRAINING	5,100	5,175	75	1.5%
110-1101-401.58-10	DUES & ASSOC MEMBERSHIPS	29,149	29,149	0	0.0%
110-1101-401.58-40	MEETING EXPENSES	800	800	0	0.0%
110-1101-401.58-99	RECOGNITNS/AWARDS/SYMPHY	1,100	1,100	0	0.0%
110-1101-401.60-01	OFFICE SUPPLIES	3,000	3,000	0	0.0%
Board of Supervisors		268,589	280,246	11,657	4.3%
County Administration:					
110-1210-402.11-01	REGULAR	717,777	779,440	61,663	8.6%
110-1210-402.21-01	FICA	36,564	39,399	2,835	7.8%
110-1210-402.21-02	MEDICARE	10,015	10,934	919	9.2%
110-1210-402.22-10	RETIREMENT	67,845	74,123	6,278	9.3%
110-1210-402.23-10	HEALTH INSURANCE	74,831	58,365	(16,466)	-22.0%
110-1210-402.24-01	INSURANCE	9,374	10,712	1,338	14.3%
110-1210-402.27-10	SELF INSURED	574	624	50	8.7%
110-1210-402.31-90	OTHER PROFESSIONAL SER	0	5,000	5,000	n/a
110-1210-402.33-11	AUTO REPAIRS & MAINT	1,403	1,403	0	0.0%
110-1210-402.33-20	MAINTENANCE SVC CONTRACTS	2,216	2,676	460	20.8%
110-1210-402.35-01	PRINTING & BINDING	100	100	0	0.0%
110-1210-402.52-10	POSTAL SERVICES	697	697	0	0.0%
110-1210-402.52-30	TELEPHONE SERVICES	4,354	2,830	(1,524)	-35.0%
110-1210-402.53-05	MOTOR VEHICLE INSURANCE	278	259	(19)	-6.8%
110-1210-402.55-30	SUBSISTENCE & LODGING	1,700	1,590	(110)	-6.5%
110-1210-402.55-40	EDUCATION & TRAINING	1,460	2,360	900	61.6%
110-1210-402.58-10	DUES & ASSOC MEMBERSHIPS	5,695	5,695	0	0.0%
110-1210-402.58-40	MEETING EXPENSES	2,450	2,450	0	0.0%
110-1210-402.58-45	EMPLOYEE RELATIONS	8,500	8,500	0	0.0%
110-1210-402.58-99	RECOGNITNS/AWARDS/SYMPHY	600	600	0	0.0%
110-1210-402.60-01	OFFICE SUPPLIES	4,765	4,765	0	0.0%
110-1210-402.60-08	VEHICLE & EQUIPMENT FUELS	680	700	20	2.9%
110-1210-402.60-12	BOOKS & SUBSCRIPTIONS	8,965	5,921	(3,044)	-34.0%
County Administration		960,843	1,019,143	58,300	6.1%
County Attorney:					
110-1221-402.11-01	REGULAR	711,743	745,556	33,813	4.8%
110-1221-402.21-01	FICA	39,896	42,196	2,300	5.8%
110-1221-402.21-02	MEDICARE	10,084	10,226	142	1.4%
110-1221-402.22-10	RETIREMENT	67,399	68,898	1,499	2.2%
110-1221-402.23-10	HEALTH INSURANCE	92,696	76,231	(16,465)	-17.8%
110-1221-402.24-01	INSURANCE	11,569	11,693	124	1.1%
110-1221-402.27-10	SELF INSURED	569	580	11	1.9%
110-1221-402.31-50	LEGAL SERVICES	50,000	50,000	0	0.0%
110-1221-402.33-11	AUTO REPAIRS & MAINT	300	0	(300)	-100.0%
110-1221-402.33-20	MAINTENANCE SVC CONTRACTS	2,612	1,737	(875)	-33.5%

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110-1221-402.35-01	PRINTING & BINDING	100	100	0	0.0%
110-1221-402.39-10	SOFTWARE APPLICATIONS	8,120	9,400	1,280	15.8%
110-1221-402.52-10	POSTAL SERVICES	1,000	702	(298)	-29.8%
110-1221-402.52-30	TELEPHONE SERVICES	1,255	676	(579)	-46.1%
110-1221-402.53-05	MOTOR VEHICLE INSURANCE	278	0	(278)	-100.0%
110-1221-402.54-10	LEASE/RENTAL EQUIPMENT	3,150	2,016	(1,134)	-36.0%
110-1221-402.55-10	MILEAGE	5,454	5,193	(261)	-4.8%
110-1221-402.55-30	SUBSISTENCE & LODGING	7,068	7,428	360	5.1%
110-1221-402.55-40	EDUCATION & TRAINING	4,550	5,300	750	16.5%
110-1221-402.58-10	DUES & ASSOC MEMBERSHIPS	3,115	3,165	50	1.6%
110-1221-402.60-01	OFFICE SUPPLIES	4,800	4,000	(800)	-16.7%
110-1221-402.60-02	FOOD SUPPLIES & SERVICE	0	450	450	n/a
110-1221-402.60-08	VEHICLE & EQUIPMENT FUELS	150	0	(150)	-100.0%
110-1221-402.60-12	BOOKS & SUBSCRIPTIONS	8,800	8,000	(800)	-9.1%
110-1221-402.80-07	COMPUTER EQUIPMENT	250	500	250	100.0%
County Attorney		1,034,958	1,054,047	19,089	1.8%
Human Resources:					
110-1222-402.11-01	REGULAR	435,737	454,051	18,314	4.2%
110-1222-402.12-01	OVERTIME	610	624	14	2.3%
110-1222-402.21-01	FICA	25,947	27,339	1,392	5.4%
110-1222-402.21-02	MEDICARE	6,069	6,394	325	5.4%
110-1222-402.22-10	RETIREMENT	41,116	43,202	2,086	5.1%
110-1222-402.23-10	HEALTH INSURANCE	69,580	62,083	(7,497)	-10.8%
110-1222-402.24-01	INSURANCE	5,681	5,933	252	4.4%
110-1222-402.27-10	SELF INSURED	349	364	15	4.3%
110-1222-402.28-20	EDUC TUITION ASSISTANCE	50,000	50,000	0	0.0%
110-1222-402.35-01	PRINTING & BINDING	300	300	0	0.0%
110-1222-402.36-01	ADVERTISING	40,000	31,000	(9,000)	-22.5%
110-1222-402.52-10	POSTAL SERVICES	250	250	0	0.0%
110-1222-402.52-30	TELEPHONE SERVICES	1,302	1,203	(99)	-7.6%
110-1222-402.54-10	LEASE/RENTAL EQUIPMENT	5,891	4,800	(1,091)	-18.5%
110-1222-402.55-10	MILEAGE	2,751	1,294	(1,457)	-53.0%
110-1222-402.55-30	SUBSISTENCE & LODGING	5,490	6,580	1,090	19.9%
110-1222-402.55-40	EDUCATION & TRAINING	2,495	1,660	(835)	-33.5%
110-1222-402.58-10	DUES & ASSOC MEMBERSHIPS	839	1,231	392	46.7%
110-1222-402.58-45	EMPLOYEE RELATIONS	20,000	20,000	0	0.0%
110-1222-402.58-46	PRE-EMPLOYMENT EXPENSES	9,500	11,000	1,500	15.8%
110-1222-402.58-47	IN-HOUSE TRAINING	55,000	55,000	0	0.0%
110-1222-402.58-48	DRUG TESTING	1,245	0	(1,245)	-100.0%
110-1222-402.60-01	OFFICE SUPPLIES	11,000	11,000	0	0.0%
110-1222-402.60-12	BOOKS & SUBSCRIPTIONS	500	500	0	0.0%
Human Resources		791,652	795,808	4,156	0.5%
Independent Auditor:					
110-1224-402.31-20	AUDIT SERVICES	133,647	138,000	4,353	3.3%
110-1224-402.31-60	OTH FINANCIAL CONSULTANTS	65,622	62,500	(3,122)	-4.8%
Independent Auditor		199,269	200,500	1,231	0.6%
Commissioner of the Revenue:					
110-1231-403.11-01	REGULAR	944,735	1,005,078	60,343	6.4%
110-1231-403.12-01	OVERTIME	2,539	2,597	58	2.3%
110-1231-403.13-01	PART-TIME	4,975	0	(4,975)	-100.0%
110-1231-403.21-01	FICA	56,110	59,947	3,837	6.8%
110-1231-403.21-02	MEDICARE	13,280	14,145	865	6.5%

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110-1231-403.22-10	RETIREMENT	89,486	95,800	6,314	7.1%
110-1231-403.23-10	HEALTH INSURANCE	207,677	178,464	(29,213)	-14.1%
110-1231-403.24-01	INSURANCE	13,309	14,348	1,039	7.8%
110-1231-403.27-10	SELF INSURED	2,299	2,198	(101)	-4.4%
110-1231-403.31-90	OTHER PROFESSIONAL SER	3,500	4,500	1,000	28.6%
110-1231-403.33-11	AUTO REPAIRS & MAINT	545	545	0	0.0%
110-1231-403.33-20	MAINTENANCE SVC CONTRACTS	1,103	1,475	372	33.7%
110-1231-403.36-01	ADVERTISING	1,468	1,650	182	12.4%
110-1231-403.52-10	POSTAL SERVICES	10,056	9,700	(356)	-3.5%
110-1231-403.52-30	TELEPHONE SERVICES	1,313	1,397	84	6.4%
110-1231-403.53-05	MOTOR VEHICLE INSURANCE	278	1,217	939	337.8%
110-1231-403.54-10	LEASE/RENTAL EQUIPMENT	936	888	(48)	-5.1%
110-1231-403.55-10	MILEAGE	625	758	133	21.3%
110-1231-403.55-30	SUBSISTENCE & LODGING	894	1,380	486	54.4%
110-1231-403.55-40	EDUCATION & TRAINING	1,400	1,775	375	26.8%
110-1231-403.58-10	DUES & ASSOC MEMBERSHIPS	625	715	90	14.4%
110-1231-403.60-01	OFFICE SUPPLIES	13,304	10,949	(2,355)	-17.7%
110-1231-403.60-12	BOOKS & SUBSCRIPTIONS	24,641	27,801	3,160	12.8%
110-1231-403.60-24	NON STATE FUNDED BUS EXPS	8,900	9,000	100	1.1%
110-1231-403.80-02	FURNITURE & FIXTURES	0	885	885	n/a
Commissioner of the Revenue		1,403,998	1,447,212	43,214	3.1%
Assessment:					
110-1232-403.11-01	REGULAR	584,329	605,868	21,539	3.7%
110-1232-403.13-01	PART-TIME	93,113	82,496	(10,617)	-11.4%
110-1232-403.14-01	BOARDS & COMMISSIONS	5,796	0	(5,796)	-100.0%
110-1232-403.21-01	FICA	41,029	41,344	315	0.8%
110-1232-403.21-02	MEDICARE	9,595	9,670	75	0.8%
110-1232-403.22-10	RETIREMENT	55,309	57,649	2,340	4.2%
110-1232-403.23-10	HEALTH INSURANCE	105,999	105,999	0	0.0%
110-1232-403.24-01	INSURANCE	8,682	9,405	723	8.3%
110-1232-403.27-10	SELF INSURED	14,655	11,996	(2,659)	-18.1%
110-1232-403.31-90	OTHER PROFESSIONAL SER	32,500	0	(32,500)	-100.0%
110-1232-403.33-11	AUTO REPAIRS & MAINT	7,836	4,000	(3,836)	-49.0%
110-1232-403.33-20	MAINTENANCE SVC CONTRACTS	650	680	30	4.6%
110-1232-403.36-01	ADVERTISING	1,700	0	(1,700)	-100.0%
110-1232-403.52-10	POSTAL SERVICES	3,104	1,300	(1,804)	-58.1%
110-1232-403.52-30	TELEPHONE SERVICES	3,640	3,011	(629)	-17.3%
110-1232-403.53-05	MOTOR VEHICLE INSURANCE	2,776	2,551	(225)	-8.1%
110-1232-403.55-30	SUBSISTENCE & LODGING	0	120	120	n/a
110-1232-403.55-40	EDUCATION & TRAINING	3,930	3,930	0	0.0%
110-1232-403.58-10	DUES & ASSOC MEMBERSHIPS	1,850	1,030	(820)	-44.3%
110-1232-403.60-01	OFFICE SUPPLIES	7,000	5,000	(2,000)	-28.6%
110-1232-403.60-08	VEHICLE & EQUIPMENT FUELS	5,500	5,000	(500)	-9.1%
110-1232-403.60-11	UNIFORMS	300	300	0	0.0%
110-1232-403.60-12	BOOKS & SUBSCRIPTIONS	1,000	984	(16)	-1.6%
110-1232-403.80-02	FURNITURE & FIXTURES	1,200	0	(1,200)	-100.0%
Assessment		991,493	952,333	(39,160)	-3.9%
Treasurer:					
110-1241-404.11-01	REGULAR	1,071,708	1,155,024	83,316	7.8%
110-1241-404.12-01	OVERTIME	9,457	7,211	(2,246)	-23.7%
110-1241-404.21-01	FICA	62,635	67,499	4,864	7.8%
110-1241-404.21-02	MEDICARE	14,947	16,072	1,125	7.5%
110-1241-404.22-10	RETIREMENT	101,301	109,945	8,644	8.5%

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110-1241-404.23-10	HEALTH INSURANCE	198,708	176,376	(22,332)	-11.2%
110-1241-404.24-01	INSURANCE	14,990	16,419	1,429	9.5%
110-1241-404.27-10	SELF INSURED	834	899	65	7.8%
110-1241-404.33-10	REPAIRS & MAINTENANCE	1,850	1,000	(850)	-45.9%
110-1241-404.33-20	MAINTENANCE SVC CONTRACTS	12,000	12,050	50	0.4%
110-1241-404.35-01	PRINTING & BINDING	70,450	74,900	4,450	6.3%
110-1241-404.36-01	ADVERTISING	2,300	1,500	(800)	-34.8%
110-1241-404.52-10	POSTAL SERVICES	196,150	203,200	7,050	3.6%
110-1241-404.52-30	TELEPHONE SERVICES	1,450	1,000	(450)	-31.0%
110-1241-404.54-10	LEASE/RENTAL EQUIPMENT	16,879	20,879	4,000	23.7%
110-1241-404.55-10	MILEAGE	2,309	2,399	90	3.9%
110-1241-404.55-30	SUBSISTENCE & LODGING	2,465	3,195	730	29.6%
110-1241-404.55-40	EDUCATION & TRAINING	3,700	3,700	0	0.0%
110-1241-404.58-10	DUES & ASSOC MEMBERSHIPS	1,790	1,840	50	2.8%
110-1241-404.60-01	OFFICE SUPPLIES	20,400	20,400	0	0.0%
110-1241-404.80-02	FURNITURE & FIXTURES	800	1,400	600	75.0%
Treasurer		1,807,123	1,896,908	89,785	5.0%
Finance:					
110-1242-404.11-01	REGULAR	1,118,662	1,202,550	83,888	7.5%
110-1242-404.12-01	OVERTIME	6,704	6,858	154	2.3%
110-1242-404.21-01	FICA	66,847	71,518	4,671	7.0%
110-1242-404.21-02	MEDICARE	15,634	16,726	1,092	7.0%
110-1242-404.22-10	RETIREMENT	105,766	114,608	8,842	8.4%
110-1242-404.23-10	HEALTH INSURANCE	173,949	202,546	28,597	16.4%
110-1242-404.24-01	INSURANCE	16,945	17,985	1,040	6.1%
110-1242-404.27-10	SELF INSURED	900	967	67	7.4%
110-1242-404.31-30	MGT CONSULTING SERVICES	21,415	1,415	(20,000)	-93.4%
110-1242-404.33-20	MAINTENANCE SVC CONTRACTS	2,258	3,814	1,556	68.9%
110-1242-404.35-01	PRINTING & BINDING	58,435	58,017	(418)	-0.7%
110-1242-404.52-10	POSTAL SERVICES	185,420	190,656	5,236	2.8%
110-1242-404.52-30	TELEPHONE SERVICES	300	300	0	0.0%
110-1242-404.54-10	LEASE/RENTAL EQUIPMENT	1,250	2,390	1,140	91.2%
110-1242-404.55-10	MILEAGE	2,763	3,402	639	23.1%
110-1242-404.55-30	SUBSISTENCE & LODGING	4,562	6,571	2,009	44.0%
110-1242-404.55-40	EDUCATION & TRAINING	7,029	7,908	879	12.5%
110-1242-404.58-10	DUES & ASSOC MEMBERSHIPS	2,155	2,195	40	1.9%
110-1242-404.60-01	OFFICE SUPPLIES	11,094	10,500	(594)	-5.4%
110-1242-404.60-02	FOOD SUPPLIES & SERVICE	912	912	0	0.0%
110-1242-404.60-12	BOOKS & SUBSCRIPTIONS	550	600	50	9.1%
Finance		1,803,550	1,922,438	118,888	6.6%
Procurement:					
110-1247-404.11-01	REGULAR	266,977	285,409	18,432	6.9%
110-1247-404.21-01	FICA	15,474	16,672	1,198	7.7%
110-1247-404.21-02	MEDICARE	3,619	3,899	280	7.7%
110-1247-404.22-10	RETIREMENT	25,320	27,289	1,969	7.8%
110-1247-404.23-10	HEALTH INSURANCE	53,114	53,114	0	0.0%
110-1247-404.24-01	INSURANCE	3,498	3,744	246	7.0%
110-1247-404.27-10	SELF INSURED	214	228	14	6.5%
110-1247-404.52-10	POSTAL SERVICES	200	50	(150)	-75.0%
110-1247-404.54-10	LEASE/RENTAL EQUIPMENT	1,580	2,005	425	26.9%
110-1247-404.55-10	MILEAGE	690	656	(34)	-4.9%
110-1247-404.55-30	SUBSISTENCE & LODGING	2,266	3,246	980	43.2%
110-1247-404.55-40	EDUCATION & TRAINING	2,366	1,878	(488)	-20.6%

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110-1247-404.58-10	DUES & ASSOC MEMBERSHIPS	730	140	(590)	-80.8%
110-1247-404.60-01	OFFICE SUPPLIES	2,500	3,200	700	28.0%
Procurement		378,548	401,530	22,982	6.1%
Information Services:					
110-1251-405.11-01	REGULAR	2,425,087	2,491,474	66,387	2.7%
110-1251-405.12-01	OVERTIME	8,126	9,207	1,081	13.3%
110-1251-405.12-02	ON-CALL	14,545	17,391	2,846	19.6%
110-1251-405.13-01	PART-TIME	158,515	156,501	(2,014)	-1.3%
110-1251-405.21-01	FICA	155,694	160,724	5,030	3.2%
110-1251-405.21-02	MEDICARE	36,412	37,588	1,176	3.2%
110-1251-405.22-10	RETIREMENT	229,563	237,402	7,839	3.4%
110-1251-405.23-10	HEALTH INSURANCE	357,362	318,565	(38,797)	-10.9%
110-1251-405.24-01	INSURANCE	38,239	40,375	2,136	5.6%
110-1251-405.27-10	SELF INSURED	2,087	2,140	53	2.5%
110-1251-405.28-98	PERSONNEL BUDGET REDUCTIO	(131,320)	(252,000)	(120,680)	91.9%
110-1251-405.31-30	MGT CONSULTING SERVICES	202,300	184,700	(17,600)	-8.7%
110-1251-405.31-70	DISASTER RECOVERY SERVICE	7,860	8,646	786	10.0%
110-1251-405.31-80	GIS DEVELOPMENT SERVICES	55,000	55,000	0	0.0%
110-1251-405.31-90	OTHER PROFESSIONAL SER	286,000	336,000	50,000	17.5%
110-1251-405.33-10	REPAIRS & MAINTENANCE	105,000	152,500	47,500	45.2%
110-1251-405.33-11	AUTO REPAIRS & MAINT	3,514	2,500	(1,014)	-28.9%
110-1251-405.33-12	RADIO REPAIRS & MAINT	30,000	30,000	0	0.0%
110-1251-405.33-20	MAINTENANCE SVC CONTRACTS	1,786,797	2,268,087	481,290	26.9%
110-1251-405.35-01	PRINTING & BINDING	500	500	0	0.0%
110-1251-405.36-01	ADVERTISING	250	250	0	0.0%
110-1251-405.39-10	SOFTWARE APPLICATIONS	0	60,000	60,000	n/a
110-1251-405.39-11	IS STRATEGIC PLAN	50,000	50,000	0	0.0%
110-1251-405.52-10	POSTAL SERVICES	560	560	0	0.0%
110-1251-405.52-30	TELEPHONE SERVICES	12,500	12,500	0	0.0%
110-1251-405.53-05	MOTOR VEHICLE INSURANCE	2,922	2,952	30	1.0%
110-1251-405.54-20	LEASE/RENTAL BUILDINGS	25,000	25,000	0	0.0%
110-1251-405.55-10	MILEAGE	7,697	2,468	(5,229)	-67.9%
110-1251-405.55-30	SUBSISTENCE & LODGING	13,585	6,736	(6,849)	-50.4%
110-1251-405.55-40	EDUCATION & TRAINING	37,410	39,950	2,540	6.8%
110-1251-405.58-10	DUES & ASSOC MEMBERSHIPS	3,650	4,700	1,050	28.8%
110-1251-405.60-01	OFFICE SUPPLIES	5,000	5,000	0	0.0%
110-1251-405.60-02	FOOD SUPPLIES & SERVICE	984	984	0	0.0%
110-1251-405.60-08	VEHICLE & EQUIPMENT FUELS	3,500	2,750	(750)	-21.4%
110-1251-405.60-12	BOOKS & SUBSCRIPTIONS	15,462	15,462	0	0.0%
110-1251-405.60-22	EDP SUPPLIES	12,900	10,900	(2,000)	-15.5%
110-1251-405.80-02	FURNITURE & FIXTURES	1,800	16,800	15,000	833.3%
110-1251-405.80-07	COMPUTER EQUIPMENT	2,500	37,000	34,500	1380.0%
Information Services		5,967,001	6,551,312	584,311	9.8%
Central Supply:					
110-1253-405.33-20	MAINTENANCE SVC CONTRACTS	1,697	1,897	200	11.8%
110-1253-405.54-10	LEASE/RENTAL EQUIPMENT	17,500	16,000	(1,500)	-8.6%
110-1253-405.60-01	OFFICE SUPPLIES	8,000	7,000	(1,000)	-12.5%
Central Supply		27,197	24,897	(2,300)	-8.5%
Risk Management:					
110-1255-405.26-01	UNEMPLOYMENT INSURANCE	35,000	25,000	(10,000)	-28.6%
110-1255-405.53-06	SURETY BONDS	850	800	(50)	-5.9%
110-1255-405.53-07	PUBLIC OFFICIAL LIAB INS	18,673	17,956	(717)	-3.8%

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110-1255-405.53-08	GENERAL LIABILITY INS	27,062	33,828	6,766	25.0%
Risk Management		81,585	77,584	(4,001)	-4.9%
Registrar/Electoral Board:					
110-1320-406.11-01	REGULAR	149,650	159,977	10,327	6.9%
110-1320-406.12-01	OVERTIME	5,688	5,819	131	2.3%
110-1320-406.13-01	PART-TIME	25,394	32,018	6,624	26.1%
110-1320-406.14-01	BOARDS & COMMISSIONS	12,667	12,920	253	2.0%
110-1320-406.21-01	FICA	11,564	12,644	1,080	9.3%
110-1320-406.21-02	MEDICARE	2,704	2,957	253	9.4%
110-1320-406.22-10	RETIREMENT	14,194	15,270	1,076	7.6%
110-1320-406.23-10	HEALTH INSURANCE	25,434	25,434	0	0.0%
110-1320-406.24-01	INSURANCE	2,166	2,329	163	7.5%
110-1320-406.27-10	SELF INSURED	749	158	(591)	-78.9%
110-1320-406.31-90	OTHER PROFESSIONAL SER	21,593	25,993	4,400	20.4%
110-1320-406.33-10	REPAIRS & MAINTENANCE	500	500	0	0.0%
110-1320-406.33-20	MAINTENANCE SVC CONTRACTS	17,915	18,875	960	5.4%
110-1320-406.35-01	PRINTING & BINDING	37,760	39,260	1,500	4.0%
110-1320-406.36-01	ADVERTISING	650	650	0	0.0%
110-1320-406.38-55	ELECT OFFL/BD STIPENDS	55,000	60,000	5,000	9.1%
110-1320-406.51-10	ELECTRICAL SERVICES	0	5,220	5,220	n/a
110-1320-406.51-20	HEATING SERVICES	0	3,420	3,420	n/a
110-1320-406.51-30	WATER & SEWER SERVICES	0	360	360	n/a
110-1320-406.52-10	POSTAL SERVICES	8,494	8,494	0	0.0%
110-1320-406.52-30	TELEPHONE SERVICES	948	948	0	0.0%
110-1320-406.54-10	LEASE/RENTAL EQUIPMENT	3,696	4,306	610	16.5%
110-1320-406.54-20	LEASE/RENTAL BUILDINGS	700	25,268	24,568	3509.7%
110-1320-406.55-10	MILEAGE	600	1,279	679	113.2%
110-1320-406.55-30	SUBSISTENCE & LODGING	1,512	1,826	314	20.8%
110-1320-406.55-40	EDUCATION & TRAINING	495	930	435	87.9%
110-1320-406.58-10	DUES & ASSOC MEMBERSHIPS	330	380	50	15.2%
110-1320-406.60-01	OFFICE SUPPLIES	3,142	3,142	0	0.0%
110-1320-406.60-02	FOOD SUPPLIES & SERVICE	420	420	0	0.0%
110-1320-406.60-14	OPERATING SUPPLIES	2,455	15,565	13,110	534.0%
110-1320-406.80-01	MACHINERY & EQUIPMENT	27,292	0	(27,292)	-100.0%
110-1320-406.80-07	COMPUTER EQUIPMENT	4,500	1,800	(2,700)	-60.0%
Registrar/Electoral Board		438,212	488,162	49,950	11.4%
Circuit Court -1:					
110-2110-411.11-01	REGULAR	114,541	116,970	2,429	2.1%
110-2110-411.12-01	OVERTIME	203	0	(203)	-100.0%
110-2110-411.13-01	PART-TIME	507	0	(507)	-100.0%
110-2110-411.21-01	FICA	6,912	6,977	65	0.9%
110-2110-411.21-02	MEDICARE	1,616	1,631	15	0.9%
110-2110-411.22-10	RETIREMENT	10,863	11,155	292	2.7%
110-2110-411.23-10	HEALTH INSURANCE	20,183	20,183	0	0.0%
110-2110-411.24-01	INSURANCE	1,746	1,783	37	2.1%
110-2110-411.27-10	SELF INSURED	92	94	2	2.2%
110-2110-411.33-20	MAINTENANCE SVC CONTRACTS	135	135	0	0.0%
110-2110-411.52-10	POSTAL SERVICES	500	353	(147)	-29.4%
110-2110-411.52-30	TELEPHONE SERVICES	1,978	1,978	0	0.0%
110-2110-411.55-60	JUROR & WITNESS EXPENSES	731	731	0	0.0%
110-2110-411.58-10	DUES & ASSOC MEMBERSHIPS	168	0	(168)	-100.0%
110-2110-411.60-01	OFFICE SUPPLIES	4,500	3,000	(1,500)	-33.3%
110-2110-411.60-12	BOOKS & SUBSCRIPTIONS	2,700	2,700	0	0.0%

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Circuit Court -1		167,375	167,690	315	0.2%
Circuit Court - 2:					
110-2111-411.11-01	REGULAR	62,891	70,759	7,868	12.5%
110-2111-411.12-01	OVERTIME	203	0	(203)	-100.0%
110-2111-411.21-01	FICA	3,605	4,081	476	13.2%
110-2111-411.21-02	MEDICARE	843	954	111	13.2%
110-2111-411.22-10	RETIREMENT	5,965	6,765	800	13.4%
110-2111-411.23-10	HEALTH INSURANCE	16,465	16,465	0	0.0%
110-2111-411.24-01	INSURANCE	824	947	123	14.9%
110-2111-411.27-10	SELF INSURED	51	57	6	11.8%
110-2111-411.39-10	SOFTWARE APPLICATIONS	0	1,043	1,043	n/a
110-2111-411.52-10	POSTAL SERVICES	500	353	(147)	-29.4%
110-2111-411.52-30	TELEPHONE SERVICES	432	432	0	0.0%
110-2111-411.54-10	LEASE/RENTAL EQUIPMENT	780	915	135	17.3%
110-2111-411.55-60	JUROR & WITNESS EXPENSES	731	731	0	0.0%
110-2111-411.58-10	DUES & ASSOC MEMBERSHIPS	25	25	0	0.0%
110-2111-411.60-01	OFFICE SUPPLIES	2,400	2,400	0	0.0%
110-2111-411.60-12	BOOKS & SUBSCRIPTIONS	2,700	2,700	0	0.0%
Circuit Court - 2		98,415	108,627	10,212	10.4%
General District Court:					
110-2120-411.31-50	LEGAL SERVICES	15,000	15,000	0	0.0%
110-2120-411.33-20	MAINTENANCE SVC CONTRACTS	1,500	2,400	900	60.0%
110-2120-411.52-10	POSTAL SERVICES	204	295	91	44.6%
110-2120-411.52-30	TELEPHONE SERVICES	2,700	2,700	0	0.0%
110-2120-411.54-10	LEASE/RENTAL EQUIPMENT	3,000	4,240	1,240	41.3%
110-2120-411.55-40	EDUCATION & TRAINING	0	1,000	1,000	n/a
110-2120-411.56-01	NEW REGIONAL AGENCY REQ	1,152	1,500	348	30.2%
110-2120-411.60-01	OFFICE SUPPLIES	1,500	1,500	0	0.0%
110-2120-411.60-12	BOOKS & SUBSCRIPTIONS	2,000	2,000	0	0.0%
110-2120-411.80-02	FURNITURE & FIXTURES	2,000	2,500	500	25.0%
General District Court		29,056	33,135	4,079	14.0%
Magistrates:					
110-2130-411.52-30	TELEPHONE SERVICES	2,500	1,200	(1,300)	-52.0%
110-2130-411.54-10	LEASE/RENTAL EQUIPMENT	3,038	1,584	(1,454)	-47.9%
110-2130-411.60-01	OFFICE SUPPLIES	1,500	1,500	0	0.0%
110-2130-411.80-01	MACHINERY & EQUIPMENT	3,000	0	(3,000)	-100.0%
110-2130-411.80-02	FURNITURE & FIXTURES	300	950	650	216.7%
Magistrates		10,338	5,234	(5,104)	-49.4%
Juvenile & Domestic Relations Court:					
110-2150-411.31-50	LEGAL SERVICES	500	1,200	700	140.0%
110-2150-411.31-90	OTHER PROFESSIONAL SER	1,200	2,000	800	66.7%
110-2150-411.33-20	MAINTENANCE SVC CONTRACTS	3,800	7,000	3,200	84.2%
110-2150-411.39-10	SOFTWARE APPLICATIONS	778	0	(778)	-100.0%
110-2150-411.52-10	POSTAL SERVICES	130	146	16	12.3%
110-2150-411.52-30	TELEPHONE SERVICES	2,500	2,000	(500)	-20.0%
110-2150-411.54-10	LEASE/RENTAL EQUIPMENT	8,000	11,000	3,000	37.5%
110-2150-411.55-10	MILEAGE	200	60	(140)	-70.0%
110-2150-411.55-40	EDUCATION & TRAINING	2,000	1,000	(1,000)	-50.0%
110-2150-411.58-10	DUES & ASSOC MEMBERSHIPS	875	875	0	0.0%
110-2150-411.60-01	OFFICE SUPPLIES	6,000	6,000	0	0.0%
110-2150-411.60-12	BOOKS & SUBSCRIPTIONS	2,500	4,000	1,500	60.0%

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110-2150-411.80-02	FURNITURE & FIXTURES	0	2,500	2,500	n/a
Juvenile & Domestic Relations Court		28,483	37,781	9,298	32.6%
<i>Clerk of the Circuit Court:</i>					
110-2160-412.11-01	REGULAR	890,209	942,075	51,866	5.8%
110-2160-412.12-01	OVERTIME	5,079	7,570	2,491	49.0%
110-2160-412.13-01	PART-TIME	61,704	60,986	(718)	-1.2%
110-2160-412.21-01	FICA	54,786	58,279	3,493	6.4%
110-2160-412.21-02	MEDICARE	13,340	14,100	760	5.7%
110-2160-412.22-10	RETIREMENT	84,208	89,563	5,355	6.4%
110-2160-412.23-10	HEALTH INSURANCE	152,462	178,742	26,280	17.2%
110-2160-412.24-01	INSURANCE	13,533	14,832	1,299	9.6%
110-2160-412.27-10	SELF INSURED	765	808	43	5.6%
110-2160-412.31-20	AUDIT SERVICES	3,648	3,648	0	0.0%
110-2160-412.31-50	LEGAL SERVICES	2,000	2,000	0	0.0%
110-2160-412.31-75	MICROFILMING	16,000	16,000	0	0.0%
110-2160-412.31-90	OTHER PROFESSIONAL SER	77,550	75,180	(2,370)	-3.1%
110-2160-412.33-20	MAINTENANCE SVC CONTRACTS	28,000	25,538	(2,462)	-8.8%
110-2160-412.35-01	PRINTING & BINDING	10,000	10,000	0	0.0%
110-2160-412.52-10	POSTAL SERVICES	12,000	15,000	3,000	25.0%
110-2160-412.52-30	TELEPHONE SERVICES	2,766	2,766	0	0.0%
110-2160-412.54-10	LEASE/RENTAL EQUIPMENT	11,342	12,326	984	8.7%
110-2160-412.55-10	MILEAGE	650	600	(50)	-7.7%
110-2160-412.55-30	SUBSISTENCE & LODGING	2,845	2,236	(609)	-21.4%
110-2160-412.55-40	EDUCATION & TRAINING	900	900	0	0.0%
110-2160-412.55-60	JUROR & WITNESS EXPENSES	18,000	18,000	0	0.0%
110-2160-412.58-10	DUES & ASSOC MEMBERSHIPS	1,130	1,130	0	0.0%
110-2160-412.60-01	OFFICE SUPPLIES	19,000	19,000	0	0.0%
110-2160-412.60-02	FOOD SUPPLIES & SERVICE	882	882	0	0.0%
110-2160-412.60-12	BOOKS & SUBSCRIPTIONS	1,400	1,400	0	0.0%
Clerk of the Circuit Court		1,484,199	1,573,561	89,362	6.0%
<i>Sheriff - Courts/Civil Process:</i>					
110-2170-412.11-01	REGULAR	2,049,365	2,160,080	110,715	5.4%
110-2170-412.12-01	OVERTIME	16,001	16,369	368	2.3%
110-2170-412.12-02	ON-CALL	24,934	25,507	573	2.3%
110-2170-412.13-01	PART-TIME	470,007	405,932	(64,075)	-13.6%
110-2170-412.21-01	FICA	153,782	156,036	2,254	1.5%
110-2170-412.21-02	MEDICARE	35,966	36,492	526	1.5%
110-2170-412.22-10	RETIREMENT	187,429	204,795	17,366	9.3%
110-2170-412.23-10	HEALTH INSURANCE	371,679	387,758	16,079	4.3%
110-2170-412.24-01	INSURANCE	27,062	28,170	1,108	4.1%
110-2170-412.27-10	SELF INSURED	58,456	51,971	(6,485)	-11.1%
110-2170-412.28-10	LINE OF DUTY BENEFITS	1,148	1,534	386	33.6%
110-2170-412.31-10	HEALTH SERVICES	800	800	0	0.0%
110-2170-412.33-11	AUTO REPAIRS & MAINT	1,729	1,800	71	4.1%
110-2170-412.33-12	RADIO REPAIRS & MAINT	2,500	2,000	(500)	-20.0%
110-2170-412.33-20	MAINTENANCE SVC CONTRACTS	5,000	7,700	2,700	54.0%
110-2170-412.35-01	PRINTING & BINDING	1,000	1,000	0	0.0%
110-2170-412.52-10	POSTAL SERVICES	100	100	0	0.0%
110-2170-412.53-05	MOTOR VEHICLE INSURANCE	512	518	6	1.2%
110-2170-412.54-10	LEASE/RENTAL EQUIPMENT	1,728	1,200	(528)	-30.6%
110-2170-412.55-50	EXTRADITION OF PRISONERS	10,000	10,000	0	0.0%
110-2170-412.60-01	OFFICE SUPPLIES	2,000	2,000	0	0.0%
110-2170-412.60-08	VEHICLE & EQUIPMENT FUELS	750	500	(250)	-33.3%

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110-2170-412.60-10	POLICE OPERATING SUPPLIES	7,000	3,000	(4,000)	-57.1%
110-2170-412.60-11	UNIFORMS	26,800	15,050	(11,750)	-43.8%
110-2170-412.80-01	MACHINERY & EQUIPMENT	4,635	0	(4,635)	-100.0%
Sheriff - Courts/Civil Process		3,460,383	3,520,312	59,929	1.7%
Victim/Witness Program:					
110-2190-412.11-01	REGULAR	206,176	218,654	12,478	6.1%
110-2190-412.12-01	OVERTIME	10,102	3,347	(6,755)	-66.9%
110-2190-412.21-01	FICA	13,061	12,978	(83)	-0.6%
110-2190-412.21-02	MEDICARE	3,055	3,035	(20)	-0.7%
110-2190-412.22-10	RETIREMENT	20,399	20,765	366	1.8%
110-2190-412.23-10	HEALTH INSURANCE	38,967	38,967	0	0.0%
110-2190-412.24-01	INSURANCE	3,083	3,082	(1)	0.0%
110-2190-412.27-10	SELF INSURED	173	177	4	2.3%
110-2190-412.31-90	OTHER PROFESSIONAL SER	150	300	150	100.0%
110-2190-412.52-10	POSTAL SERVICES	1,825	2,000	175	9.6%
110-2190-412.52-30	TELEPHONE SERVICES	3,042	600	(2,442)	-80.3%
110-2190-412.55-10	MILEAGE	2,002	2,002	0	0.0%
110-2190-412.55-30	SUBSISTENCE & LODGING	6,508	6,508	0	0.0%
110-2190-412.55-40	EDUCATION & TRAINING	3,600	3,600	0	0.0%
110-2190-412.56-63	RAPP COUNCIL AG SEX ASSLT	21,000	21,000	0	0.0%
110-2190-412.58-10	DUES & ASSOC MEMBERSHIPS	300	450	150	50.0%
110-2190-412.60-01	OFFICE SUPPLIES	4,558	7,538	2,980	65.4%
110-2190-412.80-02	FURNITURE & FIXTURES	3,069	0	(3,069)	-100.0%
110-2190-412.80-07	COMPUTER EQUIPMENT	825	825	0	0.0%
Victim/Witness Program		341,895	345,828	3,933	1.2%
Commonwealth's Attorney:					
110-2210-413.11-01	REGULAR	1,415,912	1,520,663	104,751	7.4%
110-2210-413.21-01	FICA	80,361	88,331	7,970	9.9%
110-2210-413.21-02	MEDICARE	19,541	21,128	1,587	8.1%
110-2210-413.22-10	RETIREMENT	134,286	143,685	9,399	7.0%
110-2210-413.23-10	HEALTH INSURANCE	207,966	208,582	616	0.3%
110-2210-413.24-01	INSURANCE	19,239	20,468	1,229	6.4%
110-2210-413.27-10	SELF INSURED	1,003	1,087	84	8.4%
110-2210-413.33-11	AUTO REPAIRS & MAINT	400	300	(100)	-25.0%
110-2210-413.33-20	MAINTENANCE SVC CONTRACTS	2,000	2,000	0	0.0%
110-2210-413.52-10	POSTAL SERVICES	2,942	2,442	(500)	-17.0%
110-2210-413.52-30	TELEPHONE SERVICES	12,750	12,750	0	0.0%
110-2210-413.53-05	MOTOR VEHICLE INSURANCE	278	259	(19)	-6.8%
110-2210-413.55-10	MILEAGE	6,845	6,814	(31)	-0.5%
110-2210-413.55-30	SUBSISTENCE & LODGING	24,415	24,415	0	0.0%
110-2210-413.55-40	EDUCATION & TRAINING	6,600	6,600	0	0.0%
110-2210-413.55-60	JUROR & WITNESS EXPENSES	2,500	2,500	0	0.0%
110-2210-413.56-56	RAPP LEGAL SERVICES INC	28,684	28,684	0	0.0%
110-2210-413.58-10	DUES & ASSOC MEMBERSHIPS	6,000	6,000	0	0.0%
110-2210-413.60-01	OFFICE SUPPLIES	16,000	20,000	4,000	25.0%
110-2210-413.60-08	VEHICLE & EQUIPMENT FUELS	600	600	0	0.0%
110-2210-413.60-12	BOOKS & SUBSCRIPTIONS	19,500	22,000	2,500	12.8%
110-2210-413.80-01	MACHINERY & EQUIPMENT	9,500	0	(9,500)	-100.0%
110-2210-413.80-02	FURNITURE & FIXTURES	3,750	0	(3,750)	-100.0%
110-2210-413.80-07	COMPUTER EQUIPMENT	2,140	0	(2,140)	-100.0%
Commonwealth's Attorney		2,023,212	2,139,308	116,096	5.7%
Communications:					

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110-3140-421.11-01	REGULAR	1,451,472	1,617,015	165,543	11.4%
110-3140-421.12-01	OVERTIME	187,265	191,572	4,307	2.3%
110-3140-421.13-01	PART-TIME	121,736	104,772	(16,964)	-13.9%
110-3140-421.21-01	FICA	104,606	114,271	9,665	9.2%
110-3140-421.21-02	MEDICARE	24,464	26,725	2,261	9.2%
110-3140-421.22-10	RETIREMENT	131,983	148,385	16,402	12.4%
110-3140-421.23-10	HEALTH INSURANCE	262,445	303,409	40,964	15.6%
110-3140-421.24-01	INSURANCE	21,475	24,583	3,108	14.5%
110-3140-421.27-10	SELF INSURED	1,408	1,531	123	8.7%
110-3140-421.31-10	HEALTH SERVICES	900	900	0	0.0%
110-3140-421.31-90	OTHER PROFESSIONAL SER	4,000	0	(4,000)	-100.0%
110-3140-421.33-10	REPAIRS & MAINTENANCE	2,650	3,000	350	13.2%
110-3140-421.33-20	MAINTENANCE SVC CONTRACTS	14,485	51,225	36,740	253.6%
110-3140-421.35-01	PRINTING & BINDING	500	1,500	1,000	200.0%
110-3140-421.52-10	POSTAL SERVICES	0	500	500	n/a
110-3140-421.52-30	TELEPHONE SERVICES	40,718	81,000	40,282	98.9%
110-3140-421.54-10	LEASE/RENTAL EQUIPMENT	167	107	(60)	-35.9%
110-3140-421.55-10	MILEAGE	2,492	2,600	108	4.3%
110-3140-421.55-30	SUBSISTENCE & LODGING	17,651	12,234	(5,417)	-30.7%
110-3140-421.55-40	EDUCATION & TRAINING	35,300	23,464	(11,836)	-33.5%
110-3140-421.58-10	DUES & ASSOC MEMBERSHIPS	803	1,600	797	99.3%
110-3140-421.58-99	RECOGNITNS/AWARDS/SYMPHY	500	250	(250)	-50.0%
110-3140-421.60-01	OFFICE SUPPLIES	3,000	4,000	1,000	33.3%
110-3140-421.60-02	FOOD SUPPLIES & SERVICE	1,221	1,100	(121)	-9.9%
110-3140-421.60-11	UNIFORMS	1,500	2,100	600	40.0%
110-3140-421.60-12	BOOKS & SUBSCRIPTIONS	500	515	15	3.0%
110-3140-421.60-14	OPERATING SUPPLIES	1,950	1,200	(750)	-38.5%
110-3140-421.80-01	MACHINERY & EQUIPMENT	2,400	4,000	1,600	66.7%
110-3140-421.80-02	FURNITURE & FIXTURES	0	8,500	8,500	n/a
Communications		2,437,591	2,732,058	294,467	12.1%
Sheriff:					
110-3160-421.11-01	REGULAR	8,451,151	9,158,399	707,248	8.4%
110-3160-421.12-01	OVERTIME	471,588	543,600	72,012	15.3%
110-3160-421.12-02	ON-CALL	32,208	34,838	2,630	8.2%
110-3160-421.13-01	PART-TIME	423,025	484,110	61,085	14.4%
110-3160-421.21-01	FICA	552,667	605,495	52,828	9.6%
110-3160-421.21-02	MEDICARE	129,656	141,984	12,328	9.5%
110-3160-421.22-10	RETIREMENT	753,265	855,539	102,274	13.6%
110-3160-421.23-10	HEALTH INSURANCE	1,643,585	1,775,220	131,635	8.0%
110-3160-421.24-01	INSURANCE	105,269	122,649	17,380	16.5%
110-3160-421.27-10	SELF INSURED	211,854	197,501	(14,353)	-6.8%
110-3160-421.28-10	LINE OF DUTY BENEFITS	22,382	118,078	95,696	427.6%
110-3160-421.28-25	CLOTHING ALLOWANCE	26,000	27,000	1,000	3.8%
110-3160-421.31-10	HEALTH SERVICES	5,000	11,465	6,465	129.3%
110-3160-421.31-50	LEGAL SERVICES	3,000	3,000	0	0.0%
110-3160-421.31-90	OTHER PROFESSIONAL SER	7,700	7,700	0	0.0%
110-3160-421.33-11	AUTO REPAIRS & MAINT	417,329	440,600	23,271	5.6%
110-3160-421.33-12	RADIO REPAIRS & MAINT	27,000	27,000	0	0.0%
110-3160-421.33-20	MAINTENANCE SVC CONTRACTS	21,942	26,342	4,400	20.1%
110-3160-421.35-01	PRINTING & BINDING	4,500	8,000	3,500	77.8%
110-3160-421.36-01	ADVERTISING	1,250	2,050	800	64.0%
110-3160-421.39-10	SOFTWARE APPLICATIONS	46,658	61,965	15,307	32.8%
110-3160-421.51-10	ELECTRICAL SERVICES	3,000	2,530	(470)	-15.7%
110-3160-421.52-10	POSTAL SERVICES	8,500	8,500	0	0.0%

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110-3160-421.52-30	TELEPHONE SERVICES	123,500	134,332	10,832	8.8%
110-3160-421.53-05	MOTOR VEHICLE INSURANCE	102,078	110,132	8,054	7.9%
110-3160-421.54-10	LEASE/RENTAL EQUIPMENT	2,237	2,348	111	5.0%
110-3160-421.54-30	POLICE MALL SUBSTATION	5,000	5,000	0	0.0%
110-3160-421.55-10	MILEAGE	6,666	9,470	2,804	42.1%
110-3160-421.55-30	SUBSISTENCE & LODGING	40,846	88,825	47,979	117.5%
110-3160-421.55-40	EDUCATION & TRAINING	71,296	68,115	(3,181)	-4.5%
110-3160-421.58-10	DUES & ASSOC MEMBERSHIPS	10,050	10,260	210	2.1%
110-3160-421.58-39	EMERGENCY RESPONSE TEAM	109,372	78,205	(31,167)	-28.5%
110-3160-421.58-51	DRUG ENFORCEMENT	40,000	40,000	0	0.0%
110-3160-421.58-53	DARE PROGRAM	23,500	25,500	2,000	8.5%
110-3160-421.58-54	NEIGHBORHOOD WATCH PROG	2,800	2,800	0	0.0%
110-3160-421.58-57	SPECIALTY TEAMS	23,160	46,470	23,310	100.6%
110-3160-421.58-58	DIVE TEAM	1,997	0	(1,997)	-100.0%
110-3160-421.58-99	RECOGNITNS/AWARDS/SYMPHY	1,200	1,200	0	0.0%
110-3160-421.60-01	OFFICE SUPPLIES	26,200	30,805	4,605	17.6%
110-3160-421.60-02	FOOD SUPPLIES & SERVICE	2,400	2,400	0	0.0%
110-3160-421.60-03	AGRICULTURAL/ANIMAL SUPPL	14,435	16,616	2,181	15.1%
110-3160-421.60-08	VEHICLE & EQUIPMENT FUELS	325,000	328,500	3,500	1.1%
110-3160-421.60-09	VEHICLE & EQUIPMENT SUPP	2,500	2,500	0	0.0%
110-3160-421.60-10	POLICE OPERATING SUPPLIES	90,327	110,995	20,668	22.9%
110-3160-421.60-11	UNIFORMS	91,450	140,389	48,939	53.5%
110-3160-421.60-12	BOOKS & SUBSCRIPTIONS	9,068	0	(9,068)	-100.0%
110-3160-421.60-17	BODY ARMOR & PROTECT GEAR	53,850	37,050	(16,800)	-31.2%
110-3160-421.70-01	RAPP CRIMINAL JUSTICE ACD	104,000	110,000	6,000	5.8%
110-3160-421.80-01	MACHINERY & EQUIPMENT	158,912	107,458	(51,454)	-32.4%
110-3160-421.80-03	COMMUNICATION EQUIPMENT	7,800	42,420	34,620	443.8%
110-3160-421.80-05	MOTOR VEHICLES & EQUIP	0	105,000	105,000	n/a
110-3160-421.80-07	COMPUTER EQUIPMENT	4,000	0	(4,000)	-100.0%
110-3160-421.80-09	EMERG RESP TEAM EQUIPMENT	61,921	46,571	(15,350)	-24.8%
Sheriff		14,884,094	16,366,926	1,482,832	10.0%
Fire, Rescue & Emer Svcs:					
110-3210-422.11-01	REGULAR	11,736,217	13,085,196	1,348,979	11.5%
110-3210-422.12-01	OVERTIME	585,650	541,422	(44,228)	-7.6%
110-3210-422.12-02	ON-CALL	17,142	17,536	394	2.3%
110-3210-422.13-01	PART-TIME	135,867	135,592	(275)	-0.2%
110-3210-422.21-01	FICA	734,382	813,593	79,211	10.8%
110-3210-422.21-02	MEDICARE	171,967	190,275	18,308	10.6%
110-3210-422.22-10	RETIREMENT	1,071,646	1,168,494	96,848	9.0%
110-3210-422.23-10	HEALTH INSURANCE	2,417,665	2,593,693	176,028	7.3%
110-3210-422.24-01	INSURANCE	152,933	164,748	11,815	7.7%
110-3210-422.27-10	SELF INSURED	494,210	508,122	13,912	2.8%
110-3210-422.28-10	LINE OF DUTY BENEFITS	5,826	73,460	67,634	1160.9%
110-3210-422.31-10	HEALTH SERVICES	107,000	107,300	300	0.3%
110-3210-422.31-90	OTHER PROFESSIONAL SER	27,450	20,000	(7,450)	-27.1%
110-3210-422.33-10	REPAIRS & MAINTENANCE	45,000	50,502	5,502	12.2%
110-3210-422.33-20	MAINTENANCE SVC CONTRACTS	269,133	263,013	(6,120)	-2.3%
110-3210-422.35-01	PRINTING & BINDING	3,000	3,000	0	0.0%
110-3210-422.39-10	SOFTWARE APPLICATIONS	35,000	70,369	35,369	101.1%
110-3210-422.39-20	VOPEX EXERCISE CAREER DEV	12,000	8,000	(4,000)	-33.3%
110-3210-422.39-27	SANITATION SERVICES	1,440	1,440	0	0.0%
110-3210-422.51-10	ELECTRICAL SERVICES	950	950	0	0.0%
110-3210-422.52-10	POSTAL SERVICES	1,600	2,000	400	25.0%
110-3210-422.53-02	PROPERTY INSURANCE	6,216	2,508	(3,708)	-59.7%

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110-3210-422.54-10	LEASE/RENTAL EQUIPMENT	14,000	20,960	6,960	49.7%
110-3210-422.55-10	MILEAGE	0	5,800	5,800	n/a
110-3210-422.55-30	SUBSISTENCE & LODGING	32,257	39,641	7,384	22.9%
110-3210-422.55-40	EDUCATION & TRAINING	16,932	133,537	116,605	688.7%
110-3210-422.58-10	DUES & ASSOC MEMBERSHIPS	3,792	3,942	150	4.0%
110-3210-422.58-46	PRE-EMPLOYMENT EXPENSES	5,000	5,000	0	0.0%
110-3210-422.58-59	PUBLIC EDUCATION	8,000	8,000	0	0.0%
110-3210-422.60-01	OFFICE SUPPLIES	30,000	30,000	0	0.0%
110-3210-422.60-02	FOOD SUPPLIES & SERVICE	2,500	3,000	500	20.0%
110-3210-422.60-05	JANITORIAL SUPPLIES	40,000	40,000	0	0.0%
110-3210-422.60-07	REPAIRS & MAINT SUPPLIES	18,000	18,000	0	0.0%
110-3210-422.60-11	UNIFORMS	0	0	0	n/a
110-3210-422.60-12	BOOKS & SUBSCRIPTIONS	1,312	2,150	838	63.9%
110-3210-422.60-14	OPERATING SUPPLIES	10,000	10,380	380	3.8%
110-3210-422.60-20	INSTRUCTIONAL MATERIALS	56,000	94,300	38,300	68.4%
110-3210-422.60-27	SMALL TOOL/EQUIP REPLCMNT	3,000	17,485	14,485	482.8%
110-3210-422.60-29	HAZMAT REPLACEMENT	6,500	6,500	0	0.0%
110-3210-422.80-01	MACHINERY & EQUIPMENT	132,268	273,833	141,565	107.0%
110-3210-422.80-02	FURNITURE & FIXTURES	17,914	29,050	11,136	62.2%
110-3210-422.80-07	COMPUTER EQUIPMENT	7,000	0	(7,000)	-100.0%
Fire, Rescue & Emer Svcs		18,436,769	20,562,791	2,126,022	11.5%
Volunteer Fire & Rescue Svcs:					
110-3220-422.22-20	LENGTH SVC PGM VOLUNTEERS	155,703	150,000	(5,703)	-3.7%
110-3220-422.56-40	RAPP EMERG MED SERVICES	12,000	12,000	0	0.0%
110-3220-422.56-41	FOREST FIRE EXT SERVICE	12,024	12,024	0	0.0%
110-3220-422.56-42	CHANCELLOR VOL FIRE	16,759	0	(16,759)	-100.0%
110-3220-422.56-43	SPOTSYLVANIA VOL FIRE	190,000	130,000	(60,000)	-31.6%
110-3220-422.56-47	SPOTSYLVANIA VOL RESCUE	49,180	49,180	0	0.0%
Volunteer Fire & Rescue Svcs		435,666	353,204	(82,462)	-18.9%
Consolidated Fire & Rescue:					
110-3240-422.28-10	LINE OF DUTY BENEFITS	15,842	20,236	4,394	27.7%
110-3240-422.31-10	HEALTH SERVICES	22,700	26,537	3,837	16.9%
110-3240-422.31-90	OTHER PROFESSIONAL SER	161,770	151,750	(10,020)	-6.2%
110-3240-422.33-11	AUTO REPAIRS & MAINT	558,816	632,000	73,184	13.1%
110-3240-422.38-53	VOL FIRE/RESCUE PER DIEMS	368,581	311,827	(56,754)	-15.4%
110-3240-422.51-10	ELECTRICAL SERVICES	20,000	20,000	0	0.0%
110-3240-422.51-20	HEATING SERVICES	9,500	7,000	(2,500)	-26.3%
110-3240-422.52-30	TELEPHONE SERVICES	105,220	101,220	(4,000)	-3.8%
110-3240-422.52-31	SATELLITE SERVICES	1,500	1,900	400	26.7%
110-3240-422.53-05	MOTOR VEHICLE INSURANCE	86,829	95,522	8,693	10.0%
110-3240-422.53-08	GENERAL LIABILITY INS	162,000	186,028	24,028	14.8%
110-3240-422.55-41	TRAINING FOR VOLUNTEERS	163,895	158,270	(5,625)	-3.4%
110-3240-422.58-61	FOUR FOR LIFE FUNDS	115,000	130,000	15,000	13.0%
110-3240-422.58-88	STATE FIRE PROGRAMS	300,000	400,000	100,000	33.3%
110-3240-422.60-04	MEDICAL AND LAB SUPPLIES	200,000	226,000	26,000	13.0%
110-3240-422.60-08	VEHICLE & EQUIPMENT FUELS	200,000	210,000	10,000	5.0%
110-3240-422.60-11	UNIFORMS	287,836	280,249	(7,587)	-2.6%
110-3240-422.60-14	OPERATING SUPPLIES	108,016	108,016	0	0.0%
Consolidated Fire & Rescue		2,887,505	3,066,555	179,050	6.2%
Regional Detention Facilities:					
110-3320-423.70-02	RAPPAHANNOCK SECURITY CTR	5,058,179	5,812,889	754,710	14.9%
110-3320-423.70-03	RAPP JUVENILE DETENTION	1,479,245	1,214,807	(264,438)	-17.9%

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Regional Detention Facilities		6,537,424	7,027,696	490,272	7.5%
<i>Court Services Unit:</i>					
110-3330-423.52-30	TELEPHONE SERVICES	1,200	500	(700)	-58.3%
110-3330-423.54-20	LEASE/RENTAL BUILDINGS	18,424	18,424	0	0.0%
110-3330-423.80-02	FURNITURE & FIXTURES	0	1,500	1,500	n/a
Court Services Unit		19,624	20,424	800	4.1%
<i>CSU - Outreach Detention:</i>					
110-3334-423.11-01	REGULAR	45,483	47,330	1,847	4.1%
110-3334-423.21-01	FICA	2,371	2,152	(219)	-9.2%
110-3334-423.21-02	MEDICARE	555	503	(52)	-9.4%
110-3334-423.22-10	RETIREMENT	4,314	4,525	211	4.9%
110-3334-423.23-10	HEALTH INSURANCE	16,465	16,465	0	0.0%
110-3334-423.24-01	INSURANCE	596	620	24	4.0%
110-3334-423.27-10	SELF INSURED	37	38	1	2.7%
110-3334-423.31-90	OTHER PROFESSIONAL SER	20,346	13,346	(7,000)	-34.4%
110-3334-423.52-10	POSTAL SERVICES	114	120	6	5.3%
110-3334-423.52-30	TELEPHONE SERVICES	1,700	900	(800)	-47.1%
110-3334-423.55-30	SUBSISTENCE & LODGING	0	500	500	n/a
110-3334-423.55-40	EDUCATION & TRAINING	0	500	500	n/a
110-3334-423.60-01	OFFICE SUPPLIES	800	800	0	0.0%
110-3334-423.60-08	VEHICLE & EQUIPMENT FUELS	1,500	1,500	0	0.0%
CSU - Outreach Detention		94,281	89,299	(4,982)	-5.3%
<i>CSU - VJCCA Crime Ctrl Prgs:</i>					
110-3335-423.31-90	OTHER PROFESSIONAL SER	69,296	69,296	0	0.0%
110-3335-423.70-05	GROUP HOME COMMISSION	55,000	55,000	0	0.0%
CSU - VJCCA Crime Ctrl Prgs		124,296	124,296	0	0.0%
<i>Correction & Detention:</i>					
110-3336-423.11-01	REGULAR	46,015	42,495	(3,520)	-7.6%
110-3336-423.21-01	FICA	2,853	2,557	(296)	-10.4%
110-3336-423.21-02	MEDICARE	667	598	(69)	-10.3%
110-3336-423.22-10	RETIREMENT	4,364	4,034	(330)	-7.6%
110-3336-423.23-10	HEALTH INSURANCE	16,465	6,651	(9,814)	-59.6%
110-3336-423.24-01	INSURANCE	874	807	(67)	-7.7%
110-3336-423.27-10	SELF INSURED	37	34	(3)	-8.1%
110-3336-423.38-59	DETENTION COST/NON RAPP	500	500	0	0.0%
110-3336-423.52-30	TELEPHONE SERVICES	800	1,010	210	26.3%
110-3336-423.55-30	SUBSISTENCE & LODGING	0	500	500	n/a
110-3336-423.55-40	EDUCATION & TRAINING	0	500	500	n/a
110-3336-423.56-60	RAPP AREA OFFICE ON YOUTH	137,679	87,661	(50,018)	-36.3%
110-3336-423.58-99	RECOGNITNS/AWARDS/SYMPHTY	1,000	1,000	0	0.0%
110-3336-423.60-01	OFFICE SUPPLIES	250	250	0	0.0%
110-3336-423.70-06	CHAPLIN YOUTH CTR-LOCAL	104,344	75,168	(29,176)	-28.0%
Correction & Detention		315,848	223,765	(92,083)	-29.2%
<i>Animal Control:</i>					
110-3510-425.11-01	REGULAR	692,069	848,992	156,923	22.7%
110-3510-425.12-01	OVERTIME	48,082	49,188	1,106	2.3%
110-3510-425.12-02	ON-CALL	9,662	9,884	222	2.3%
110-3510-425.13-01	PART-TIME	114,860	54,331	(60,529)	-52.7%
110-3510-425.21-01	FICA	51,008	57,124	6,116	12.0%
110-3510-425.21-02	MEDICARE	11,930	13,360	1,430	12.0%

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110-3510-425.22-10	RETIREMENT	63,853	79,295	15,442	24.2%
110-3510-425.23-10	HEALTH INSURANCE	164,920	208,796	43,876	26.6%
110-3510-425.24-01	INSURANCE	8,823	11,842	3,019	34.2%
110-3510-425.27-10	SELF INSURED	16,865	15,855	(1,010)	-6.0%
110-3510-425.28-10	LINE OF DUTY BENEFITS	272	393	121	44.5%
110-3510-425.31-10	HEALTH SERVICES	2,000	2,000	0	0.0%
110-3510-425.31-77	VETERINARIAN CARE	55,000	75,000	20,000	36.4%
110-3510-425.33-11	AUTO REPAIRS & MAINT	17,028	18,500	1,472	8.6%
110-3510-425.33-12	RADIO REPAIRS & MAINT	2,500	1,000	(1,500)	-60.0%
110-3510-425.33-20	MAINTENANCE SVC CONTRACTS	3,041	7,680	4,639	152.5%
110-3510-425.35-01	PRINTING & BINDING	2,500	2,500	0	0.0%
110-3510-425.36-01	ADVERTISING	2,000	2,000	0	0.0%
110-3510-425.52-10	POSTAL SERVICES	100	100	0	0.0%
110-3510-425.52-30	TELEPHONE SERVICES	5,000	5,000	0	0.0%
110-3510-425.53-05	MOTOR VEHICLE INSURANCE	3,245	3,512	267	8.2%
110-3510-425.54-10	LEASE/RENTAL EQUIPMENT	1,000	1,000	0	0.0%
110-3510-425.55-10	MILEAGE	860	1,330	470	54.7%
110-3510-425.55-30	SUBSISTENCE & LODGING	3,983	5,906	1,923	48.3%
110-3510-425.55-40	EDUCATION & TRAINING	8,300	11,025	2,725	32.8%
110-3510-425.58-10	DUES & ASSOC MEMBERSHIPS	620	735	115	18.5%
110-3510-425.58-20	CLAIMS & BOUNTIES	1,000	1,000	0	0.0%
110-3510-425.58-62	RABIES CLINIC	7,500	7,500	0	0.0%
110-3510-425.58-63	SPAY/NEUTER PROGRAM	36,000	40,000	4,000	11.1%
110-3510-425.60-01	OFFICE SUPPLIES	3,500	3,200	(300)	-8.6%
110-3510-425.60-03	AGRICULTURAL/ANIMAL SUPPL	18,000	16,000	(2,000)	-11.1%
110-3510-425.60-04	MEDICAL AND LAB SUPPLIES	3,500	3,200	(300)	-8.6%
110-3510-425.60-07	REPAIRS & MAINT SUPPLIES	2,362	0	(2,362)	-100.0%
110-3510-425.60-08	VEHICLE & EQUIPMENT FUELS	30,000	35,000	5,000	16.7%
110-3510-425.60-10	POLICE OPERATING SUPPLIES	7,000	0	(7,000)	-100.0%
110-3510-425.60-11	UNIFORMS	4,000	6,050	2,050	51.3%
110-3510-425.60-14	OPERATING SUPPLIES	19,000	26,000	7,000	36.8%
110-3510-425.60-17	BODY ARMOR & PROTECT GEAR	2,600	3,050	450	17.3%
110-3510-425.60-20	INSTRUCTIONAL MATERIALS	500	500	0	0.0%
110-3510-425.80-01	MACHINERY & EQUIPMENT	0	20,800	20,800	n/a
Animal Control		1,424,483	1,648,648	224,165	15.7%
Medical Examiner:					
110-3530-425.38-45	CORONER	500	1,000	500	100.0%
Medical Examiner		500	1,000	500	100.0%
Facilities Management:					
110-4210-431.11-01	REGULAR	357,282	375,432	18,150	5.1%
110-4210-431.12-01	OVERTIME	1,016	226	(790)	-77.8%
110-4210-431.21-01	FICA	21,409	22,505	1,096	5.1%
110-4210-431.21-02	MEDICARE	5,007	5,263	256	5.1%
110-4210-431.22-10	RETIREMENT	33,885	35,896	2,011	5.9%
110-4210-431.23-10	HEALTH INSURANCE	62,699	62,699	0	0.0%
110-4210-431.24-01	INSURANCE	4,681	4,919	238	5.1%
110-4210-431.27-10	SELF INSURED	3,302	2,961	(341)	-10.3%
110-4210-431.31-30	MGT CONSULTING SERVICES	3,000	1,500	(1,500)	-50.0%
110-4210-431.33-11	AUTO REPAIRS & MAINT	1,500	2,000	500	33.3%
110-4210-431.52-10	POSTAL SERVICES	118	118	0	0.0%
110-4210-431.52-30	TELEPHONE SERVICES	2,239	1,739	(500)	-22.3%
110-4210-431.53-05	MOTOR VEHICLE INSURANCE	1,067	1,050	(17)	-1.6%
110-4210-431.55-40	EDUCATION & TRAINING	8,805	0	(8,805)	-100.0%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
110-4210-431.58-10	DUES & ASSOC MEMBERSHIPS	277	277	0	0.0%
110-4210-431.60-01	OFFICE SUPPLIES	2,000	2,000	0	0.0%
110-4210-431.60-07	REPAIRS & MAINT SUPPLIES	500	500	0	0.0%
110-4210-431.60-08	VEHICLE & EQUIPMENT FUELS	2,500	2,500	0	0.0%
110-4210-431.60-11	UNIFORMS	1,000	1,000	0	0.0%
110-4210-431.60-12	BOOKS & SUBSCRIPTIONS	950	950	0	0.0%
110-4210-431.80-02	FURNITURE & FIXTURES	12,616	0	(12,616)	-100.0%
Facilities Management		525,853	523,535	(2,318)	-0.4%
Refuse Collection:					
110-4230-431.11-01	REGULAR	703,694	776,501	72,807	10.3%
110-4230-431.12-01	OVERTIME	27,379	16,520	(10,859)	-39.7%
110-4230-431.12-02	ON-CALL	8,008	8,192	184	2.3%
110-4230-431.13-01	PART-TIME	652,005	570,066	(81,939)	-12.6%
110-4230-431.21-01	FICA	84,692	83,379	(1,313)	-1.6%
110-4230-431.21-02	MEDICARE	19,807	19,500	(307)	-1.5%
110-4230-431.22-10	RETIREMENT	66,114	73,490	7,376	11.2%
110-4230-431.23-10	HEALTH INSURANCE	141,803	161,202	19,399	13.7%
110-4230-431.24-01	INSURANCE	10,906	12,173	1,267	11.6%
110-4230-431.27-10	SELF INSURED	73,284	50,129	(23,155)	-31.6%
110-4230-431.31-10	HEALTH SERVICES	1,500	7,000	5,500	366.7%
110-4230-431.31-90	OTHER PROFESSIONAL SER	10,000	14,500	4,500	45.0%
110-4230-431.33-11	AUTO REPAIRS & MAINT	2,500	2,500	0	0.0%
110-4230-431.33-13	TRUCK REPAIRS & MAINT	70,000	70,000	0	0.0%
110-4230-431.33-14	HEAVY EQUIP REP & MAINT	8,500	8,500	0	0.0%
110-4230-431.33-20	MAINTENANCE SVC CONTRACTS	648	0	(648)	-100.0%
110-4230-431.39-27	SANITATION SERVICES	8,400	8,400	0	0.0%
110-4230-431.51-20	HEATING SERVICES	350	0	(350)	-100.0%
110-4230-431.52-10	POSTAL SERVICES	800	800	0	0.0%
110-4230-431.52-30	TELEPHONE SERVICES	10,600	10,600	0	0.0%
110-4230-431.53-05	MOTOR VEHICLE INSURANCE	7,322	7,421	99	1.4%
110-4230-431.54-10	LEASE/RENTAL EQUIPMENT	3,000	3,000	0	0.0%
110-4230-431.55-30	SUBSISTENCE & LODGING	0	483	483	n/a
110-4230-431.55-40	EDUCATION & TRAINING	0	2,658	2,658	n/a
110-4230-431.58-55	INDUSTRIAL SAFETY PROGRAM	2,968	2,968	0	0.0%
110-4230-431.58-64	STONE & HAULING	2,000	2,000	0	0.0%
110-4230-431.60-01	OFFICE SUPPLIES	1,200	1,200	0	0.0%
110-4230-431.60-07	REPAIRS & MAINT SUPPLIES	15,000	15,000	0	0.0%
110-4230-431.60-08	VEHICLE & EQUIPMENT FUELS	150,000	170,000	20,000	13.3%
110-4230-431.60-09	VEHICLE & EQUIPMENT SUPP	59,784	59,784	0	0.0%
110-4230-431.60-11	UNIFORMS	17,100	17,100	0	0.0%
110-4230-431.60-14	OPERATING SUPPLIES	400	400	0	0.0%
110-4230-431.80-01	MACHINERY & EQUIPMENT	57,244	57,244	0	0.0%
Refuse Collection		2,217,008	2,232,710	15,702	0.7%
Refuse Disposal:					
110-4240-431.11-01	REGULAR	449,602	468,067	18,465	4.1%
110-4240-431.12-01	OVERTIME	21,339	10,343	(10,996)	-51.5%
110-4240-431.12-02	ON-CALL	2,138	2,187	49	2.3%
110-4240-431.13-01	PART-TIME	153,399	147,261	(6,138)	-4.0%
110-4240-431.21-01	FICA	37,223	36,714	(509)	-1.4%
110-4240-431.21-02	MEDICARE	8,706	8,587	(119)	-1.4%
110-4240-431.22-10	RETIREMENT	42,257	44,295	2,038	4.8%
110-4240-431.23-10	HEALTH INSURANCE	145,256	145,256	0	0.0%
110-4240-431.24-01	INSURANCE	6,366	6,924	558	8.8%

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110-4240-431.27-10	SELF INSURED	30,367	27,180	(3,187)	-10.5%
110-4240-431.31-10	HEALTH SERVICES	900	2,326	1,426	158.4%
110-4240-431.31-30	MGT CONSULTING SERVICES	85,280	85,280	0	0.0%
110-4240-431.31-90	OTHER PROFESSIONAL SER	39,700	39,700	0	0.0%
110-4240-431.33-11	AUTO REPAIRS & MAINT	6,500	3,000	(3,500)	-53.8%
110-4240-431.33-14	HEAVY EQUIP REP & MAINT	120,000	120,000	0	0.0%
110-4240-431.33-15	SCALE MAINTENANCE	600	600	0	0.0%
110-4240-431.33-20	MAINTENANCE SVC CONTRACTS	2,800	3,800	1,000	35.7%
110-4240-431.52-10	POSTAL SERVICES	50	150	100	200.0%
110-4240-431.52-30	TELEPHONE SERVICES	3,360	3,360	0	0.0%
110-4240-431.53-05	MOTOR VEHICLE INSURANCE	2,868	2,794	(74)	-2.6%
110-4240-431.54-10	LEASE/RENTAL EQUIPMENT	5,000	5,000	0	0.0%
110-4240-431.55-30	SUBSISTENCE & LODGING	5,572	4,052	(1,520)	-27.3%
110-4240-431.55-40	EDUCATION & TRAINING	5,580	6,530	950	17.0%
110-4240-431.58-10	DUES & ASSOC MEMBERSHIPS	1,450	1,450	0	0.0%
110-4240-431.58-55	INDUSTRIAL SAFETY PROGRAM	3,250	3,250	0	0.0%
110-4240-431.58-64	STONE & HAULING	60,000	65,000	5,000	8.3%
110-4240-431.58-71	GROUNDWATER MONITORING	200,000	200,000	0	0.0%
110-4240-431.58-87	POST CLOSURE MAINTENANCE	22,717	22,717	0	0.0%
110-4240-431.60-01	OFFICE SUPPLIES	2,500	3,000	500	20.0%
110-4240-431.60-02	FOOD SUPPLIES & SERVICE	800	800	0	0.0%
110-4240-431.60-07	REPAIRS & MAINT SUPPLIES	35,000	35,000	0	0.0%
110-4240-431.60-08	VEHICLE & EQUIPMENT FUELS	120,000	125,000	5,000	4.2%
110-4240-431.60-09	VEHICLE & EQUIPMENT SUPP	10,000	10,000	0	0.0%
110-4240-431.60-11	UNIFORMS	12,264	12,264	0	0.0%
110-4240-431.60-27	SMALL TOOL/EQUIP REPLCMNT	1,000	1,000	0	0.0%
110-4240-431.60-28	ALT DAILY COVER CONSUMABL	70,000	35,000	(35,000)	-50.0%
Refuse Disposal		1,713,844	1,687,887	(25,957)	-1.5%
Recycling/Litter Control:					
110-4260-431.11-01	REGULAR	112,689	40,976	(71,713)	-63.6%
110-4260-431.12-01	OVERTIME	3,555	0	(3,555)	-100.0%
110-4260-431.13-01	PART-TIME	26,410	27,017	607	2.3%
110-4260-431.21-01	FICA	8,342	3,940	(4,402)	-52.8%
110-4260-431.21-02	MEDICARE	1,951	922	(1,029)	-52.7%
110-4260-431.22-10	RETIREMENT	11,025	3,918	(7,107)	-64.5%
110-4260-431.23-10	HEALTH INSURANCE	20,183	13,532	(6,651)	-33.0%
110-4260-431.24-01	INSURANCE	1,523	539	(984)	-64.6%
110-4260-431.27-10	SELF INSURED	6,664	2,298	(4,366)	-65.5%
110-4260-431.31-90	OTHER PROFESSIONAL SER	3,898	3,898	0	0.0%
110-4260-431.33-11	AUTO REPAIRS & MAINT	1,100	0	(1,100)	-100.0%
110-4260-431.33-14	HEAVY EQUIP REP & MAINT	9,000	9,000	0	0.0%
110-4260-431.36-01	ADVERTISING	700	700	0	0.0%
110-4260-431.52-10	POSTAL SERVICES	340	90	(250)	-73.5%
110-4260-431.52-30	TELEPHONE SERVICES	1,355	984	(371)	-27.4%
110-4260-431.53-05	MOTOR VEHICLE INSURANCE	584	518	(66)	-11.3%
110-4260-431.55-30	SUBSISTENCE & LODGING	632	632	0	0.0%
110-4260-431.55-40	EDUCATION & TRAINING	300	300	0	0.0%
110-4260-431.58-10	DUES & ASSOC MEMBERSHIPS	75	0	(75)	-100.0%
110-4260-431.58-59	PUBLIC EDUCATION	8,995	8,491	(504)	-5.6%
110-4260-431.58-65	HOUSEHOLD HAZARD WASTE PR	30,000	30,000	0	0.0%
110-4260-431.58-72	RECYCLING OPERATIONS	100,000	100,000	0	0.0%
110-4260-431.60-01	OFFICE SUPPLIES	200	200	0	0.0%
110-4260-431.60-11	UNIFORMS	1,200	1,750	550	45.8%
110-4260-431.60-13	RECREATION SUPPLIES	23,500	23,500	0	0.0%

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110-4260-431.60-14	OPERATING SUPPLIES	1,000	1,000	0	0.0%
Recycling/Litter Control		375,221	274,205	(101,016)	-26.9%
Maintenance:					
110-4320-432.11-01	REGULAR	454,048	474,372	20,324	4.5%
110-4320-432.12-01	OVERTIME	8,126	8,313	187	2.3%
110-4320-432.12-02	ON-CALL	10,685	10,931	246	2.3%
110-4320-432.13-01	PART-TIME	137,800	116,529	(21,271)	-15.4%
110-4320-432.21-01	FICA	36,312	36,293	(19)	-0.1%
110-4320-432.21-02	MEDICARE	8,492	8,488	(4)	0.0%
110-4320-432.22-10	RETIREMENT	42,749	45,184	2,435	5.7%
110-4320-432.23-10	HEALTH INSURANCE	124,782	138,314	13,532	10.8%
110-4320-432.24-01	INSURANCE	6,566	6,894	328	5.0%
110-4320-432.27-10	SELF INSURED	10,168	8,355	(1,813)	-17.8%
110-4320-432.31-90	OTHER PROFESSIONAL SER	48,005	48,005	0	0.0%
110-4320-432.33-11	AUTO REPAIRS & MAINT	13,000	12,000	(1,000)	-7.7%
110-4320-432.33-17	INDUSTRIAL PARK EXPENSES	213,200	213,200	0	0.0%
110-4320-432.33-18	HVAC SYSTEM REPAIR &MAINT	291,185	294,960	3,775	1.3%
110-4320-432.33-20	MAINTENANCE SVC CONTRACTS	377,697	422,375	44,678	11.8%
110-4320-432.39-28	JANITORIAL SERVICES	179,032	289,859	110,827	61.9%
110-4320-432.52-30	TELEPHONE SERVICES	3,734	3,734	0	0.0%
110-4320-432.53-05	MOTOR VEHICLE INSURANCE	4,679	5,554	875	18.7%
110-4320-432.55-40	EDUCATION & TRAINING	2,250	0	(2,250)	-100.0%
110-4320-432.60-03	AGRICULTURAL/ANIMAL SUPPL	11,500	8,500	(3,000)	-26.1%
110-4320-432.60-05	JANITORIAL SUPPLIES	68,460	68,460	0	0.0%
110-4320-432.60-07	REPAIRS & MAINT SUPPLIES	219,900	268,830	48,930	22.3%
110-4320-432.60-08	VEHICLE & EQUIPMENT FUELS	11,000	11,000	0	0.0%
110-4320-432.60-09	VEHICLE & EQUIPMENT SUPP	3,878	4,378	500	12.9%
110-4320-432.60-11	UNIFORMS	14,331	10,331	(4,000)	-27.9%
110-4320-432.60-14	OPERATING SUPPLIES	17,000	17,000	0	0.0%
110-4320-432.80-01	MACHINERY & EQUIPMENT	47,900	0	(47,900)	-100.0%
Maintenance		2,366,479	2,531,859	165,380	7.0%
General Buildings & Grounds:					
110-4340-432.51-10	ELECTRICAL SERVICES	1,071,530	1,150,019	78,489	7.3%
110-4340-432.51-20	HEATING SERVICES	362,024	310,024	(52,000)	-14.4%
110-4340-432.51-30	WATER & SEWER SERVICES	112,805	112,805	0	0.0%
110-4340-432.52-30	TELEPHONE SERVICES	418,498	268,498	(150,000)	-35.8%
110-4340-432.53-02	PROPERTY INSURANCE	81,819	82,777	958	1.2%
110-4340-432.54-20	LEASE/RENTAL BUILDINGS	2,200	2,200	0	0.0%
General Buildings & Grounds		2,048,876	1,926,323	(122,553)	-6.0%
Health Department:					
110-5110-441.56-10	LOCAL HEALTH DEPARTMENT	647,569	647,569	0	0.0%
Health Department		647,569	647,569	0	0.0%
Rappahannock Area Comm Svcs Board (RACSB):					
110-5250-442.56-20	RAPP AREA COMM SVCS BOARD	396,984	393,026	(3,958)	-1.0%
Rappahannock Area Comm Svcs Board (RACSB)		396,984	393,026	(3,958)	-1.0%
Social Services:					
110-5310-443.11-01	REGULAR	4,284,616	4,764,534	479,918	11.2%
110-5310-443.12-01	OVERTIME	104,965	107,379	2,414	2.3%
110-5310-443.12-02	ON-CALL	48,768	49,890	1,122	2.3%
110-5310-443.13-01	PART-TIME	150,265	134,616	(15,649)	-10.4%

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110-5310-443.14-01	BOARDS & COMMISSIONS	4,200	4,200	0	0.0%
110-5310-443.21-01	FICA	271,304	301,373	30,069	11.1%
110-5310-443.21-02	MEDICARE	63,448	70,481	7,033	11.1%
110-5310-443.22-10	RETIREMENT	399,720	452,295	52,575	13.2%
110-5310-443.23-10	HEALTH INSURANCE	741,101	770,580	29,479	4.0%
110-5310-443.24-01	INSURANCE	62,583	72,516	9,933	15.9%
110-5310-443.27-10	SELF INSURED	15,181	11,932	(3,249)	-21.4%
110-5310-443.28-98	PERSONNEL BUDGET REDUCTIO	(209,640)	(257,000)	(47,360)	22.6%
110-5310-443.31-50	LEGAL SERVICES	108,000	120,000	12,000	11.1%
110-5310-443.31-90	OTHER PROFESSIONAL SER	101,062	101,062	0	0.0%
110-5310-443.33-10	REPAIRS & MAINTENANCE	500	500	0	0.0%
110-5310-443.33-11	AUTO REPAIRS & MAINT	14,360	14,360	0	0.0%
110-5310-443.33-20	MAINTENANCE SVC CONTRACTS	3,407	3,407	0	0.0%
110-5310-443.35-01	PRINTING & BINDING	4,000	4,000	0	0.0%
110-5310-443.36-01	ADVERTISING	425	425	0	0.0%
110-5310-443.39-28	JANITORIAL SERVICES	25,381	28,076	2,695	10.6%
110-5310-443.51-10	ELECTRICAL SERVICES	41,000	34,630	(6,370)	-15.5%
110-5310-443.52-10	POSTAL SERVICES	42,300	39,000	(3,300)	-7.8%
110-5310-443.52-30	TELEPHONE SERVICES	31,678	31,678	0	0.0%
110-5310-443.53-05	MOTOR VEHICLE INSURANCE	4,872	5,684	812	16.7%
110-5310-443.54-10	LEASE/RENTAL EQUIPMENT	3,980	3,980	0	0.0%
110-5310-443.55-10	MILEAGE	184	149	(35)	-19.0%
110-5310-443.55-30	SUBSISTENCE & LODGING	9,429	13,293	3,864	41.0%
110-5310-443.55-40	EDUCATION & TRAINING	4,635	5,225	590	12.7%
110-5310-443.56-15	MICAH MINISTRIES	20,000	22,000	2,000	10.0%
110-5310-443.56-16	BRSH W KINDNESS (HAB HUM)	7,000	0	(7,000)	-100.0%
110-5310-443.56-52	COUNCIL ON DOM VIOLENCE	69,808	55,448	(14,360)	-20.6%
110-5310-443.56-53	RAPP REFUGE HOPE HOUSE	20,000	20,000	0	0.0%
110-5310-443.56-55	AREA AGENCY ON AGING	31,885	31,885	0	0.0%
110-5310-443.56-61	BRISBEN HOMELESS SHELTER	77,000	84,000	7,000	9.1%
110-5310-443.56-62	RAPPAHANNOCK CASA	20,000	20,000	0	0.0%
110-5310-443.56-64	RAPP BIG BROTHERS/SISTERS	5,500	3,000	(2,500)	-45.5%
110-5310-443.56-66	RAPP UN WAY VOL/INFO PRG	0	3,000	3,000	n/a
110-5310-443.56-71	SECA	12,500	13,250	750	6.0%
110-5310-443.56-75	CHRISTMAS IN APRIL	7,000	7,000	0	0.0%
110-5310-443.56-77	MOSS FREE CLINIC	25,460	25,456	(4)	0.0%
110-5310-443.56-82	HEALTHY FAMILIES RAPP	16,400	28,000	11,600	70.7%
110-5310-443.56-88	MENTAL HEALTH ASSOC FRED	27,142	27,348	206	0.8%
110-5310-443.56-93	DISABILITY RESOURCE CTR	30,550	30,550	0	0.0%
110-5310-443.57-02	AUXILIARY GRANTS AGED	76,370	61,542	(14,828)	-19.4%
110-5310-443.57-04	AUXILIARY GRANTS DISABLED	82,733	66,669	(16,064)	-19.4%
110-5310-443.57-05	AID DEP CHILD/TANF MAN CK	1,000	1,000	0	0.0%
110-5310-443.57-06	AID DEP CHLDN-FOSTER CARE	818,685	885,410	66,725	8.2%
110-5310-443.57-07	EMERGENCY ASSISTANCE	2,000	2,000	0	0.0%
110-5310-443.57-09	REFUGEE ASSISTANCE	13,325	5,000	(8,325)	-62.5%
110-5310-443.57-10	DAY CARE/VIEW PURCH SERVS	392,659	353,393	(39,266)	-10.0%
110-5310-443.57-11	OTHER PURCHASED SERVICES	17,000	17,000	0	0.0%
110-5310-443.57-14	SPECIAL NEEDS ADOPTIONS	559,588	500,724	(58,864)	-10.5%
110-5310-443.57-15	ADOPTION SUBSIDY PYMTS	709,066	879,177	170,111	24.0%
110-5310-443.57-16	ADULT SERV/HOME BASE COMP	54,050	58,550	4,500	8.3%
110-5310-443.57-17	ADULT PROTECTIVE SERVICES	15,530	15,530	0	0.0%
110-5310-443.57-23	RESPIRE PROGRAM	3,000	5,250	2,250	75.0%
110-5310-443.57-25	CHILD WELFARE	0	20,017	20,017	n/a
110-5310-443.57-34	FAMILY PRESERVATION	30,760	12,600	(18,160)	-59.0%
110-5310-443.57-35	FAMILY SUPPORT SERVICES	77,173	77,173	0	0.0%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
110-5310-443.57-39	PROVIDER TRAINING	2,000	2,000	0	0.0%
110-5310-443.57-40	CDC QUALITY INITIATIVE	6,886	0	(6,886)	-100.0%
110-5310-443.57-42	SPOTSY INDEPENDENT LIVING	7,872	28,377	20,505	260.5%
110-5310-443.58-10	DUES & ASSOC MEMBERSHIPS	2,265	2,265	0	0.0%
110-5310-443.58-38	SAFE HARBOR	7,000	7,150	150	2.1%
110-5310-443.58-69	VOLUNTEERS EXPENSE	250	250	0	0.0%
110-5310-443.58-99	RECOGNITNS/AWARDS/SYMPHTY	3,000	3,000	0	0.0%
110-5310-443.60-01	OFFICE SUPPLIES	43,317	48,000	4,683	10.8%
110-5310-443.60-02	FOOD SUPPLIES & SERVICE	0	2,154	2,154	n/a
110-5310-443.60-08	VEHICLE & EQUIPMENT FUELS	15,000	15,000	0	0.0%
110-5310-443.60-12	BOOKS & SUBSCRIPTIONS	1,500	1,500	0	0.0%
110-5310-443.60-14	OPERATING SUPPLIES	15,000	18,000	3,000	20.0%
110-5310-443.80-02	FURNITURE & FIXTURES	8,710	0	(8,710)	-100.0%
110-5310-443.80-03	COMMUNICATION EQUIPMENT	547	0	(547)	-100.0%
110-5310-443.80-05	MOTOR VEHICLES & EQUIP	19,232	44,524	25,292	131.5%
110-5310-443.80-07	COMPUTER EQUIPMENT	2,750	3,182	432	15.7%
Social Services		9,690,237	10,395,639	705,402	7.3%
Children's Services Act (CSA):					
110-5360-443.11-01	REGULAR	34,604	37,170	2,566	7.4%
110-5360-443.21-01	FICA	2,077	2,238	161	7.8%
110-5360-443.21-02	MEDICARE	486	523	37	7.6%
110-5360-443.22-10	RETIREMENT	3,282	3,554	272	8.3%
110-5360-443.23-10	HEALTH INSURANCE	6,651	6,651	0	0.0%
110-5360-443.24-01	INSURANCE	454	492	38	8.4%
110-5360-443.27-10	SELF INSURED	28	30	2	7.1%
110-5360-443.31-90	OTHER PROFESSIONAL SER	42,275	40,000	(2,275)	-5.4%
110-5360-443.55-30	SUBSISTENCE & LODGING	1,166	1,497	331	28.4%
110-5360-443.55-40	EDUCATION & TRAINING	400	625	225	56.3%
110-5360-443.57-30	CSA MANDATED	8,500,000	8,650,000	150,000	1.8%
110-5360-443.57-31	CSA NON-MANDATED	59,000	59,000	0	0.0%
110-5360-443.60-01	OFFICE SUPPLIES	2,800	2,800	0	0.0%
110-5360-443.60-02	FOOD SUPPLIES & SERVICE	2,678	2,678	0	0.0%
Children's Services Act (CSA)		8,655,901	8,807,258	151,357	1.7%
Tax Relief:					
110-5380-445.58-86	TAX RELIEF FOR ELDERLY	1,090,709	1,285,962	195,253	17.9%
Tax Relief		1,090,709	1,285,962	195,253	17.9%
Regional Agencies:					
110-5390-444.33-20	MAINTENANCE SVC CONTRACTS	1,674	1,674	0	0.0%
110-5390-444.56-01	NEW REGIONAL AGENCY REQ	2,000	7,000	5,000	250.0%
110-5390-444.56-58	GWRC	87,985	95,761	7,776	8.8%
110-5390-444.56-81	JJWECC MUSEUM	29,000	31,000	2,000	6.9%
110-5390-444.56-91	LAKE ANNA CIVIC ASSN	7,000	7,000	0	0.0%
Regional Agencies		127,659	142,435	14,776	11.6%
Germanna Community College:					
110-6810-451.56-49	GERMANNA COMM COLLEGE	230,520	89,171	(141,349)	-61.3%
Germanna Community College		230,520	89,171	(141,349)	-61.3%
Parks & Recreation:					
110-7110-461.11-01	REGULAR	1,113,698	1,202,883	89,185	8.0%
110-7110-461.12-01	OVERTIME	21,332	21,823	491	2.3%
110-7110-461.13-01	PART-TIME	437,989	455,957	17,968	4.1%

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110-7110-461.21-01	FICA	93,484	99,114	5,630	6.0%
110-7110-461.21-02	MEDICARE	21,863	23,180	1,317	6.0%
110-7110-461.22-10	RETIREMENT	105,416	114,689	9,273	8.8%
110-7110-461.23-10	HEALTH INSURANCE	263,097	269,748	6,651	2.5%
110-7110-461.24-01	INSURANCE	15,471	16,905	1,434	9.3%
110-7110-461.27-10	SELF INSURED	29,472	29,222	(250)	-0.8%
110-7110-461.31-90	OTHER PROFESSIONAL SER	24,750	48,250	23,500	94.9%
110-7110-461.33-10	REPAIRS & MAINTENANCE	10,800	10,800	0	0.0%
110-7110-461.33-11	AUTO REPAIRS & MAINT	24,888	26,352	1,464	5.9%
110-7110-461.33-20	MAINTENANCE SVC CONTRACTS	5,000	5,420	420	8.4%
110-7110-461.35-01	PRINTING & BINDING	6,885	7,385	500	7.3%
110-7110-461.36-01	ADVERTISING	5,000	5,000	0	0.0%
110-7110-461.39-27	SANITATION SERVICES	5,720	8,568	2,848	49.8%
110-7110-461.52-10	POSTAL SERVICES	2,000	2,000	0	0.0%
110-7110-461.52-30	TELEPHONE SERVICES	9,915	10,420	505	5.1%
110-7110-461.53-05	MOTOR VEHICLE INSURANCE	5,377	4,539	(838)	-15.6%
110-7110-461.54-10	LEASE/RENTAL EQUIPMENT	6,837	6,177	(660)	-9.7%
110-7110-461.55-10	MILEAGE	100	100	0	0.0%
110-7110-461.55-30	SUBSISTENCE & LODGING	416	416	0	0.0%
110-7110-461.55-40	EDUCATION & TRAINING	1,540	2,200	660	42.9%
110-7110-461.56-97	STONEWALL JACKSON RUN	6,200	0	(6,200)	-100.0%
110-7110-461.58-10	DUES & ASSOC MEMBERSHIPS	500	750	250	50.0%
110-7110-461.58-80	SELF SUPPORTING PROGRAMS	84,585	87,295	2,710	3.2%
110-7110-461.58-82	SENIOR CITIZENS	350	350	0	0.0%
110-7110-461.58-83	SENIOR CITIZEN/TEEN CENTR	3,500	3,500	0	0.0%
110-7110-461.58-90	SPORTS PROGRAMS	250,234	243,012	(7,222)	-2.9%
110-7110-461.60-01	OFFICE SUPPLIES	12,000	13,500	1,500	12.5%
110-7110-461.60-02	FOOD SUPPLIES & SERVICE	11,000	13,500	2,500	22.7%
110-7110-461.60-05	JANITORIAL SUPPLIES	14,532	16,610	2,078	14.3%
110-7110-461.60-07	REPAIRS & MAINT SUPPLIES	67,465	71,755	4,290	6.4%
110-7110-461.60-08	VEHICLE & EQUIPMENT FUELS	28,000	32,000	4,000	14.3%
110-7110-461.60-09	VEHICLE & EQUIPMENT SUPP	4,840	4,840	0	0.0%
110-7110-461.60-11	UNIFORMS	9,249	9,249	0	0.0%
110-7110-461.60-12	BOOKS & SUBSCRIPTIONS	200	200	0	0.0%
110-7110-461.60-13	RECREATION SUPPLIES	17,929	18,416	487	2.7%
110-7110-461.60-14	OPERATING SUPPLIES	202,167	214,765	12,598	6.2%
110-7110-461.80-01	MACHINERY & EQUIPMENT	93,309	41,098	(52,211)	-56.0%
110-7110-461.80-02	FURNITURE & FIXTURES	6,695	13,410	6,715	100.3%
110-7110-461.80-05	MOTOR VEHICLES & EQUIP	0	5,900	5,900	n/a
110-7110-461.80-07	COMPUTER EQUIPMENT	518	0	(518)	-100.0%
110-7110-461.80-10	CAPITAL IMPROVEMENTS	10,800	81,550	70,750	655.1%
110-7110-461.80-12	RECREATION EQUIPMENT	0	13,938	13,938	n/a
Parks & Recreation		3,035,123	3,256,786	221,663	7.3%
Museum:					
110-7220-462.13-01	PART-TIME	33,407	34,328	921	2.8%
110-7220-462.21-01	FICA	2,071	2,128	57	2.8%
110-7220-462.21-02	MEDICARE	484	498	14	2.9%
110-7220-462.27-10	SELF INSURED	27	27	0	0.0%
110-7220-462.31-90	OTHER PROFESSIONAL SER	300	300	0	0.0%
110-7220-462.35-01	PRINTING & BINDING	3,724	3,724	0	0.0%
110-7220-462.36-01	ADVERTISING	900	0	(900)	-100.0%
110-7220-462.39-10	SOFTWARE APPLICATIONS	784	784	0	0.0%
110-7220-462.52-30	TELEPHONE SERVICES	20	20	0	0.0%
110-7220-462.53-05	MOTOR VEHICLE INSURANCE	0	259	259	n/a

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110-7220-462.54-10	LEASE/RENTAL EQUIPMENT	1,200	0	(1,200)	-100.0%
110-7220-462.55-10	MILEAGE	1,193	0	(1,193)	-100.0%
110-7220-462.55-30	SUBSISTENCE & LODGING	500	495	(5)	-1.0%
110-7220-462.55-40	EDUCATION & TRAINING	500	800	300	60.0%
110-7220-462.56-50	CONTRIBUTION TO MUSEUM	30,720	30,720	0	0.0%
110-7220-462.58-10	DUES & ASSOC MEMBERSHIPS	500	500	0	0.0%
110-7220-462.60-01	OFFICE SUPPLIES	2,200	2,200	0	0.0%
110-7220-462.60-08	VEHICLE & EQUIPMENT FUELS	0	500	500	n/a
110-7220-462.60-14	OPERATING SUPPLIES	600	30,600	30,000	5000.0%
110-7220-462.80-02	FURNITURE & FIXTURES	19,837	21,037	1,200	6.0%
Museum		98,967	128,920	29,953	30.3%
Regional Library:					
110-7320-463.70-04	RAPPAHANNOCK REGIONAL LIB	4,386,632	4,830,523	443,891	10.1%
Regional Library		4,386,632	4,830,523	443,891	10.1%
Planning:					
110-8110-471.11-01	REGULAR	609,956	637,217	27,261	4.5%
110-8110-471.21-01	FICA	35,613	37,581	1,968	5.5%
110-8110-471.21-02	MEDICARE	8,328	8,789	461	5.5%
110-8110-471.22-10	RETIREMENT	57,854	60,746	2,892	5.0%
110-8110-471.23-10	HEALTH INSURANCE	118,747	112,095	(6,652)	-5.6%
110-8110-471.24-01	INSURANCE	8,368	8,942	574	6.9%
110-8110-471.27-10	SELF INSURED	488	510	22	4.5%
110-8110-471.31-84	TELECOMMUNICATION CONSULT	15,000	15,000	0	0.0%
110-8110-471.31-90	OTHER PROFESSIONAL SER	30,000	9,000	(21,000)	-70.0%
110-8110-471.33-11	AUTO REPAIRS & MAINT	500	500	0	0.0%
110-8110-471.33-20	MAINTENANCE SVC CONTRACTS	1,352	1,352	0	0.0%
110-8110-471.35-01	PRINTING & BINDING	300	852	552	184.0%
110-8110-471.36-01	ADVERTISING	25,000	25,000	0	0.0%
110-8110-471.39-28	JANITORIAL SERVICES	5,400	7,000	1,600	29.6%
110-8110-471.51-10	ELECTRICAL SERVICES	9,000	7,677	(1,323)	-14.7%
110-8110-471.52-10	POSTAL SERVICES	4,000	13,500	9,500	237.5%
110-8110-471.52-30	TELEPHONE SERVICES	2,000	1,750	(250)	-12.5%
110-8110-471.53-05	MOTOR VEHICLE INSURANCE	557	518	(39)	-7.0%
110-8110-471.54-10	LEASE/RENTAL EQUIPMENT	5,500	5,500	0	0.0%
110-8110-471.55-10	MILEAGE	620	614	(6)	-1.0%
110-8110-471.55-30	SUBSISTENCE & LODGING	2,774	2,444	(330)	-11.9%
110-8110-471.55-40	EDUCATION & TRAINING	3,495	2,495	(1,000)	-28.6%
110-8110-471.58-10	DUES & ASSOC MEMBERSHIPS	3,027	3,027	0	0.0%
110-8110-471.58-40	MEETING EXPENSES	250	0	(250)	-100.0%
110-8110-471.58-99	RECOGNITNS/AWARDS/SYMPHY	100	0	(100)	-100.0%
110-8110-471.60-01	OFFICE SUPPLIES	3,500	3,500	0	0.0%
110-8110-471.60-08	VEHICLE & EQUIPMENT FUELS	400	200	(200)	-50.0%
110-8110-471.60-12	BOOKS & SUBSCRIPTIONS	504	504	0	0.0%
110-8110-471.80-02	FURNITURE & FIXTURES	3,280	1,000	(2,280)	-69.5%
Planning		955,913	967,313	11,400	1.2%
Planning Commission:					
110-8120-471.14-01	BOARDS & COMMISSIONS	33,600	52,500	18,900	56.3%
110-8120-471.21-01	FICA	2,090	3,263	1,173	56.1%
110-8120-471.21-02	MEDICARE	489	763	274	56.0%
110-8120-471.35-01	PRINTING & BINDING	100	100	0	0.0%
110-8120-471.55-10	MILEAGE	767	760	(7)	-0.9%
110-8120-471.55-30	SUBSISTENCE & LODGING	984	984	0	0.0%

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110-8120-471.55-40	EDUCATION & TRAINING	1,500	1,500	0	0.0%
110-8120-471.58-40	MEETING EXPENSES	90	90	0	0.0%
110-8120-471.58-99	RECOGNITNS/AWARDS/SYMPHY	100	100	0	0.0%
110-8120-471.60-01	OFFICE SUPPLIES	50	50	0	0.0%
Planning Commission		39,770	60,110	20,340	51.1%
Planning Comm/Committees:					
110-8130-471.55-10	MILEAGE	279	308	29	10.4%
110-8130-471.55-30	SUBSISTENCE & LODGING	640	640	0	0.0%
110-8130-471.55-40	EDUCATION & TRAINING	358	358	0	0.0%
110-8130-471.58-40	MEETING EXPENSES	100	100	0	0.0%
110-8130-471.58-99	RECOGNITNS/AWARDS/SYMPHY	100	100	0	0.0%
110-8130-471.60-01	OFFICE SUPPLIES	100	100	0	0.0%
Planning Comm/Committees		1,577	1,606	29	1.8%
Economic Development:					
110-8150-471.11-01	REGULAR	389,261	411,248	21,987	5.6%
110-8150-471.12-01	OVERTIME	1,016	474	(542)	-53.3%
110-8150-471.13-01	PART-TIME	18,174	13,605	(4,569)	-25.1%
110-8150-471.21-01	FICA	23,474	24,479	1,005	4.3%
110-8150-471.21-02	MEDICARE	5,490	5,725	235	4.3%
110-8150-471.22-10	RETIREMENT	36,918	39,296	2,378	6.4%
110-8150-471.23-10	HEALTH INSURANCE	85,429	88,363	2,934	3.4%
110-8150-471.24-01	INSURANCE	5,301	5,613	312	5.9%
110-8150-471.27-10	SELF INSURED	327	340	13	4.0%
110-8150-471.33-11	AUTO REPAIRS & MAINT	1,300	1,700	400	30.8%
110-8150-471.33-20	MAINTENANCE SVC CONTRACTS	3,000	1,880	(1,120)	-37.3%
110-8150-471.35-01	PRINTING & BINDING	10,000	10,000	0	0.0%
110-8150-471.39-10	SOFTWARE APPLICATIONS	15,504	17,850	2,346	15.1%
110-8150-471.39-28	JANITORIAL SERVICES	5,724	7,440	1,716	30.0%
110-8150-471.52-10	POSTAL SERVICES	200	200	0	0.0%
110-8150-471.52-30	TELEPHONE SERVICES	7,000	6,050	(950)	-13.6%
110-8150-471.53-05	MOTOR VEHICLE INSURANCE	775	518	(257)	-33.2%
110-8150-471.55-10	MILEAGE	81	992	911	1124.7%
110-8150-471.55-30	SUBSISTENCE & LODGING	2,000	3,000	1,000	50.0%
110-8150-471.55-40	EDUCATION & TRAINING	0	5,800	5,800	n/a
110-8150-471.56-76	FRED REGIONAL ALLIANCE	128,998	126,337	(2,661)	-2.1%
110-8150-471.58-10	DUES & ASSOC MEMBERSHIPS	5,330	6,300	970	18.2%
110-8150-471.58-76	PROSPECT DEVELOPMENT	75,000	100,000	25,000	33.3%
110-8150-471.58-79	REGIONAL MARKETING	20,000	20,000	0	0.0%
110-8150-471.60-01	OFFICE SUPPLIES	8,000	8,000	0	0.0%
110-8150-471.60-08	VEHICLE & EQUIPMENT FUELS	900	900	0	0.0%
110-8150-471.60-11	UNIFORMS	300	150	(150)	-50.0%
110-8150-471.60-12	BOOKS & SUBSCRIPTIONS	250	250	0	0.0%
110-8150-471.97-03	TECHNOLOGY ZONE INC PGM	25,000	10,000	(15,000)	-60.0%
Economic Development		874,752	916,510	41,758	4.8%
Tourism:					
110-8160-471.31-82	BANK SERVICE CHARGES	400	400	0	0.0%
110-8160-471.31-90	OTHER PROFESSIONAL SER	3,000	3,000	0	0.0%
110-8160-471.35-01	PRINTING & BINDING	1,500	1,500	0	0.0%
110-8160-471.36-01	ADVERTISING	21,570	21,570	0	0.0%
110-8160-471.52-10	POSTAL SERVICES	100	100	0	0.0%
110-8160-471.55-10	MILEAGE	108	669	561	519.4%
110-8160-471.55-30	SUBSISTENCE & LODGING	2,086	2,376	290	13.9%

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110-8160-471.55-40	EDUCATION & TRAINING	2,105	2,270	165	7.8%
110-8160-471.56-50	CONTRIBUTION TO MUSEUM	50,000	0	(50,000)	-100.0%
110-8160-471.56-85	REGIONAL TOURISM	175,000	175,000	0	0.0%
110-8160-471.58-10	DUES & ASSOC MEMBERSHIPS	3,050	3,050	0	0.0%
110-8160-471.58-73	DISPLAYS	2,285	2,285	0	0.0%
110-8160-471.58-74	CIVIL WAR TRAILS	3,100	3,100	0	0.0%
110-8160-471.60-12	BOOKS & SUBSCRIPTIONS	4,492	4,492	0	0.0%
110-8160-471.60-15	MERCHANDISE FOR RESALE	3,000	3,000	0	0.0%
Tourism		271,796	222,812	(48,984)	-18.0%
Visitor Center:					
110-8162-471.11-01	REGULAR	48,225	229,346	181,121	375.6%
110-8162-471.12-01	OVERTIME	0	(1,978)	(1,978)	n/a
110-8162-471.13-01	PART-TIME	74,660	3,458	(71,202)	-95.4%
110-8162-471.21-01	FICA	7,500	13,947	6,447	86.0%
110-8162-471.21-02	MEDICARE	1,754	3,261	1,507	85.9%
110-8162-471.22-10	RETIREMENT	4,574	21,915	17,341	379.1%
110-8162-471.23-10	HEALTH INSURANCE	6,651	95,859	89,208	1341.3%
110-8162-471.24-01	INSURANCE	632	4,048	3,416	540.5%
110-8162-471.27-10	SELF INSURED	1,058	2,174	1,116	105.5%
110-8162-471.33-11	AUTO REPAIRS & MAINT	10	10	0	0.0%
110-8162-471.33-20	MAINTENANCE SVC CONTRACTS	350	350	0	0.0%
110-8162-471.35-01	PRINTING & BINDING	10,100	10,100	0	0.0%
110-8162-471.51-10	ELECTRICAL SERVICES	3,200	2,930	(270)	-8.4%
110-8162-471.52-10	POSTAL SERVICES	1,750	1,750	0	0.0%
110-8162-471.52-30	TELEPHONE SERVICES	6,000	2,700	(3,300)	-55.0%
110-8162-471.53-05	MOTOR VEHICLE INSURANCE	291	259	(32)	-11.0%
110-8162-471.54-10	LEASE/RENTAL EQUIPMENT	4,644	4,944	300	6.5%
110-8162-471.54-20	LEASE/RENTAL BUILDINGS	36,619	37,180	561	1.5%
110-8162-471.58-73	DISPLAYS	500	500	0	0.0%
110-8162-471.60-01	OFFICE SUPPLIES	1,000	1,000	0	0.0%
110-8162-471.60-05	JANITORIAL SUPPLIES	100	100	0	0.0%
110-8162-471.60-11	UNIFORMS	500	500	0	0.0%
110-8162-471.60-12	BOOKS & SUBSCRIPTIONS	500	500	0	0.0%
110-8162-471.60-14	OPERATING SUPPLIES	100	100	0	0.0%
Visitor Center		210,718	434,953	224,235	106.4%
Tourism Projects - ED:					
110-8163-471.58-73	DISPLAYS	5,250	5,250	0	0.0%
110-8163-471.58-75	TOURISM/HERITAGE PROJS	21,100	22,000	900	4.3%
110-8163-471.58-99	RECOGNITNS/AWARDS/SYMPHY	1,500	1,500	0	0.0%
Tourism Projects - ED		27,850	28,750	900	3.2%
Tourism Projects - P&R:					
110-8164-471.56-96	FILM FESTIVAL	3,000	3,000	0	0.0%
110-8164-471.58-75	TOURISM/HERITAGE PROJS	750	750	0	0.0%
110-8164-471.58-89	4TH JULY FIREWORKS FESTIV	75,000	60,000	(15,000)	-20.0%
Tourism Projects - P&R		78,750	63,750	(15,000)	-19.0%
Extension Office:					
110-8350-473.11-01	REGULAR	34,425	37,510	3,085	9.0%
110-8350-473.13-01	PART-TIME	24,574	25,139	565	2.3%
110-8350-473.21-01	FICA	3,414	3,692	278	8.1%
110-8350-473.21-02	MEDICARE	798	863	65	8.1%
110-8350-473.22-10	RETIREMENT	3,265	3,586	321	9.8%

Year to Year Budget Change by Department & Account -
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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
110-8350-473.23-10	HEALTH INSURANCE	16,465	16,465	0	0.0%
110-8350-473.24-01	INSURANCE	451	497	46	10.2%
110-8350-473.27-10	SELF INSURED	47	50	3	6.4%
110-8350-473.31-90	OTHER PROFESSIONAL SER	90,844	93,875	3,031	3.3%
110-8350-473.52-10	POSTAL SERVICES	620	620	0	0.0%
110-8350-473.52-30	TELEPHONE SERVICES	460	500	40	8.7%
110-8350-473.56-59	4-H EDUCATIONAL CENTER	2,000	2,000	0	0.0%
110-8350-473.60-01	OFFICE SUPPLIES	0	800	800	n/a
Extension Office		177,363	185,597	8,234	4.6%
Non Departmental:					
110-9110-491.23-10	HEALTH INSURANCE	0	(900,000)	(900,000)	n/a
110-9110-491.23-20	RETIREES	1,067,117	1,467,117	400,000	37.5%
110-9110-491.24-03	OPEB COSTS	0	1,153,330	1,153,330	n/a
110-9110-491.28-98	PERSONNEL BUDGET REDUCTIO	0	(1,250,000)	(1,250,000)	n/a
110-9110-491.31-82	BANK SERVICE CHARGES	65,000	60,000	(5,000)	-7.7%
110-9110-491.59-01	CONTINGENCY	311,141	319,609	8,468	2.7%
110-9110-491.59-15	OPERATING RESERVE	1,184,266	295,170	(889,096)	-75.1%
Non Departmental		2,627,524	1,145,226	(1,482,298)	-56.4%
General Fund Transfers:					
110-9210-492.99-21	TO SCHOOL OPERATING FUND	124,075,315	128,492,093	4,416,778	3.6%
110-9210-492.99-23	TO EDO FUND	774,000	1,169,000	395,000	51.0%
110-9210-492.99-26	TO CODE COMPLIANCE FUND	869,335	898,974	29,639	3.4%
110-9210-492.99-28	TO TRANSPORTATION FUND	700,000	700,000	0	0.0%
110-9210-492.99-31	TO CAPITAL PROJECTS	9,093,474	18,389,788	9,296,314	102.2%
General Fund Transfers		135,512,124	149,649,855	14,137,731	10.4%
General County Debt:					
110-9510-494.90-02	BOND ADMINISTRATIVE FEES	16,550	17,255	705	4.3%
110-9510-494.91-22	2013 EDA BONDS	174,000	174,000	0	0.0%
110-9510-494.91-24	2014 GO BONDS	1,803,159	1,893,694	90,535	5.0%
110-9510-494.91-25	2014 EDA BONDS	355,000	360,000	5,000	1.4%
110-9510-494.91-26	2015 GO BONDS	469,290	469,290	0	0.0%
110-9510-494.91-27	2016 GO BONDS	630,000	630,000	0	0.0%
110-9510-494.91-28	2017 GO BONDS	139,718	130,000	(9,718)	-7.0%
110-9510-494.91-29	2018 GO BONDS	0	99,886	99,886	n/a
110-9510-494.91-33	09 GO BONDS	785,000	785,000	0	0.0%
110-9510-494.91-34	2010 GO BONDS	845,000	845,000	0	0.0%
110-9510-494.91-35	2011A GO BONDS	333,160	333,160	0	0.0%
110-9510-494.91-36	2011B GO BONDS	560,000	580,000	20,000	3.6%
110-9510-494.91-37	2011 EDA BONDS	790,000	555,000	(235,000)	-29.7%
110-9510-494.92-22	2013 EDA BONDS	26,387	21,846	(4,541)	-17.2%
110-9510-494.92-24	2014 GO BONDS	987,333	897,175	(90,158)	-9.1%
110-9510-494.92-25	2014 EDA BONDS	184,095	173,445	(10,650)	-5.8%
110-9510-494.92-26	2015 GO BONDS	317,235	293,770	(23,465)	-7.4%
110-9510-494.92-27	2016 GO BONDS	284,588	259,388	(25,200)	-8.9%
110-9510-494.92-28	2017 GO BONDS	60,283	73,600	13,317	22.1%
110-9510-494.92-29	2018 GO BONDS	0	26,445	26,445	n/a
110-9510-494.92-33	09 GO BONDS	490,845	467,295	(23,550)	-4.8%
110-9510-494.92-34	2010 GO BONDS	518,456	493,106	(25,350)	-4.9%
110-9510-494.92-35	2011A GO BONDS	182,092	172,097	(9,995)	-5.5%
110-9510-494.92-36	2011B GO BONDS	130,400	113,600	(16,800)	-12.9%
110-9510-494.92-37	2011 EDA BONDS	210,750	194,950	(15,800)	-7.5%
General County Debt		10,293,341	10,059,002	(234,339)	-2.3%

Year to Year Budget Change by Department & Account -
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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
Total General Fund		260,074,515	280,149,550	20,075,035	7.7%
School Operating Fund:					
210-6100-452.61-01	INSTRUCTION	190,732,085	199,332,767	8,600,682	4.5%
210-6100-452.61-02	ADMINISTRATION	10,530,037	10,786,225	256,188	2.4%
210-6100-452.61-03	TRANSPORTATION	18,231,984	18,370,223	138,239	0.8%
210-6100-452.61-04	MAINTENANCE	21,124,645	21,240,833	116,188	0.6%
210-6100-452.61-07	DEBT SERVICE	25,581,896	27,048,808	1,466,912	5.7%
210-6100-452.61-09	EDUCATIONAL TECHNOLOGY	8,324,538	9,191,199	866,661	10.4%
210-6100-452.99-12	TO SCHOOL FOOD SERVICE FD	63,870	63,870	0	0.0%
Total School Operating Fund		274,589,055	286,033,925	11,444,870	4.2%
School Food Service Fund:					
212-6100-452.61-05	FOOD SERVICE	10,199,132	11,322,972	1,123,840	11.0%
Total School Food Service Fund		10,199,132	11,322,972	1,123,840	11.0%
Economic Development Opportunities Fund:					
221-8151-471.31-50	LEGAL SERVICES	40,000	30,000	(10,000)	-25.0%
221-8151-471.33-10	REPAIRS & MAINTENANCE	500	500	0	0.0%
221-8151-471.33-20	MAINTENANCE SVC CONTRACTS	950	950	0	0.0%
221-8151-471.38-52	EDA MEMBER STIPENDS	11,200	11,200	0	0.0%
221-8151-471.51-10	ELECTRICAL SERVICES	6,360	598	(5,762)	-90.6%
221-8151-471.51-20	HEATING SERVICES	6,500	1,580	(4,920)	-75.7%
221-8151-471.51-30	WATER & SEWER SERVICES	860	500	(360)	-41.9%
221-8151-471.53-02	PROPERTY INSURANCE	1,136	1,136	0	0.0%
221-8151-471.53-08	GENERAL LIABILITY INS	2,101	2,101	0	0.0%
221-8151-471.58-77	EC DEV INITIATIVE PROGRAM	774,000	1,169,000	395,000	51.0%
221-8151-471.58-99	RECOGNITNS/AWARDS/SYMPHY	200	200	0	0.0%
221-8151-471.60-01	OFFICE SUPPLIES	1,000	500	(500)	-50.0%
221-8151-471.60-12	BOOKS & SUBSCRIPTIONS	200	100	(100)	-50.0%
221-8151-471.91-18	01 IDA TERM LOAN NOTE	49,046	52,154	3,108	6.3%
221-8151-471.92-18	IDA TERM LOAN NOTE	12,702	9,594	(3,108)	-24.5%
Total Economic Development Opportunities Fund		906,755	1,280,113	373,358	41.2%
Fire/EMS Service Fee Fund:					
240-9210-492.99-10	TO GENERAL FUND	2,770,705	2,600,000	(170,705)	-6.2%
Total Fire/EMS Service Fee Fund		2,770,705	2,600,000	(170,705)	-6.2%
Code Compliance - Building:					
260-3410-424.11-01	REGULAR	1,329,247	1,486,786	157,539	11.9%
260-3410-424.12-01	OVERTIME	10,869	10,844	(25)	-0.2%
260-3410-424.13-01	PART-TIME	44,369	45,779	1,410	3.2%
260-3410-424.21-01	FICA	82,458	92,014	9,556	11.6%
260-3410-424.21-02	MEDICARE	19,327	21,528	2,201	11.4%
260-3410-424.22-10	RETIREMENT	125,839	141,798	15,959	12.7%
260-3410-424.23-10	HEALTH INSURANCE	223,901	268,046	44,145	19.7%
260-3410-424.23-20	RETIREEES	22,350	22,350	0	0.0%
260-3410-424.24-01	INSURANCE	18,070	22,229	4,159	23.0%
260-3410-424.26-01	UNEMPLOYMENT INSURANCE	5,000	5,000	0	0.0%
260-3410-424.27-10	SELF INSURED	25,531	25,211	(320)	-1.3%
260-3410-424.31-90	OTHER PROFESSIONAL SER	19,200	2,000	(17,200)	-89.6%
260-3410-424.33-11	AUTO REPAIRS & MAINT	8,000	7,000	(1,000)	-12.5%
260-3410-424.33-20	MAINTENANCE SVC CONTRACTS	972	130	(842)	-86.6%

Year to Year Budget Change by Department & Account -
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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
260-3410-424.35-01	PRINTING & BINDING	496	300	(196)	-39.5%
260-3410-424.36-01	ADVERTISING	2,700	2,700	0	0.0%
260-3410-424.39-28	JANITORIAL SERVICES	6,300	8,400	2,100	33.3%
260-3410-424.51-10	ELECTRICAL SERVICES	10,400	8,906	(1,494)	-14.4%
260-3410-424.52-10	POSTAL SERVICES	370	370	0	0.0%
260-3410-424.52-30	TELEPHONE SERVICES	18,440	12,000	(6,440)	-34.9%
260-3410-424.53-05	MOTOR VEHICLE INSURANCE	1,300	1,295	(5)	-0.4%
260-3410-424.54-10	LEASE/RENTAL EQUIPMENT	5,869	6,769	900	15.3%
260-3410-424.55-10	MILEAGE	1,000	1,809	809	80.9%
260-3410-424.55-30	SUBSISTENCE & LODGING	1,540	1,540	0	0.0%
260-3410-424.55-40	EDUCATION & TRAINING	5,475	5,505	30	0.5%
260-3410-424.58-10	DUES & ASSOC MEMBERSHIPS	1,225	1,225	0	0.0%
260-3410-424.60-01	OFFICE SUPPLIES	2,000	2,500	500	25.0%
260-3410-424.60-08	VEHICLE & EQUIPMENT FUELS	14,000	14,000	0	0.0%
260-3410-424.60-11	UNIFORMS	625	745	120	19.2%
260-3410-424.60-12	BOOKS & SUBSCRIPTIONS	15,500	1,400	(14,100)	-91.0%
260-3410-424.60-14	OPERATING SUPPLIES	473	473	0	0.0%
260-3410-424.60-21	COMPUTER FORMS	2,000	0	(2,000)	-100.0%
260-3410-424.80-01	MACHINERY & EQUIPMENT	800	0	(800)	-100.0%
260-3410-424.80-02	FURNITURE & FIXTURES	5,299	1,250	(4,049)	-76.4%
260-3410-424.80-05	MOTOR VEHICLES & EQUIP	23,000	0	(23,000)	-100.0%
260-3410-424.80-07	COMPUTER EQUIPMENT	15,500	0	(15,500)	-100.0%
260-3410-424.99-10	TO GENERAL FUND	374,779	405,973	31,194	8.3%
Code Compliance - Building		2,444,224	2,627,875	183,651	7.5%
Code Compliance - Zoning:					
260-3420-424.11-01	REGULAR	835,706	851,154	15,448	1.8%
260-3420-424.14-01	BOARDS & COMMISSIONS	8,400	8,400	0	0.0%
260-3420-424.21-01	FICA	50,332	51,044	712	1.4%
260-3420-424.21-02	MEDICARE	11,771	11,938	167	1.4%
260-3420-424.22-10	RETIREMENT	79,030	81,198	2,168	2.7%
260-3420-424.23-10	HEALTH INSURANCE	132,279	144,966	12,687	9.6%
260-3420-424.23-20	RETIREES	44,586	44,586	0	0.0%
260-3420-424.24-01	INSURANCE	10,919	11,773	854	7.8%
260-3420-424.26-01	UNEMPLOYMENT INSURANCE	5,000	5,000	0	0.0%
260-3420-424.27-10	SELF INSURED	15,027	12,896	(2,131)	-14.2%
260-3420-424.31-30	MGT CONSULTING SERVICES	313,000	399,000	86,000	27.5%
260-3420-424.31-90	OTHER PROFESSIONAL SER	5,500	2,500	(3,000)	-54.5%
260-3420-424.33-11	AUTO REPAIRS & MAINT	6,000	4,000	(2,000)	-33.3%
260-3420-424.33-20	MAINTENANCE SVC CONTRACTS	972	272	(700)	-72.0%
260-3420-424.35-01	PRINTING & BINDING	2,917	1,600	(1,317)	-45.1%
260-3420-424.36-01	ADVERTISING	2,050	2,050	0	0.0%
260-3420-424.39-28	JANITORIAL SERVICES	4,400	6,000	1,600	36.4%
260-3420-424.51-10	ELECTRICAL SERVICES	7,200	6,142	(1,058)	-14.7%
260-3420-424.52-10	POSTAL SERVICES	2,000	1,700	(300)	-15.0%
260-3420-424.52-30	TELEPHONE SERVICES	6,500	6,500	0	0.0%
260-3420-424.53-05	MOTOR VEHICLE INSURANCE	2,518	2,551	33	1.3%
260-3420-424.54-10	LEASE/RENTAL EQUIPMENT	6,264	7,183	919	14.7%
260-3420-424.55-10	MILEAGE	0	108	108	n/a
260-3420-424.55-30	SUBSISTENCE & LODGING	2,194	6,690	4,496	204.9%
260-3420-424.55-40	EDUCATION & TRAINING	2,145	5,109	2,964	138.2%
260-3420-424.56-51	TRI-COUNTY SWCD	31,830	35,013	3,183	10.0%
260-3420-424.58-10	DUES & ASSOC MEMBERSHIPS	1,970	1,970	0	0.0%
260-3420-424.60-01	OFFICE SUPPLIES	2,073	2,073	0	0.0%
260-3420-424.60-08	VEHICLE & EQUIPMENT FUELS	7,500	6,500	(1,000)	-13.3%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
260-3420-424.60-11	UNIFORMS	375	475	100	26.7%
260-3420-424.60-12	BOOKS & SUBSCRIPTIONS	307	157	(150)	-48.9%
260-3420-424.60-14	OPERATING SUPPLIES	312	362	50	16.0%
260-3420-424.80-02	FURNITURE & FIXTURES	4,037	0	(4,037)	-100.0%
260-3420-424.80-05	MOTOR VEHICLES & EQUIP	21,846	0	(21,846)	-100.0%
260-3420-424.80-07	COMPUTER EQUIPMENT	0	8,000	8,000	n/a
260-3420-424.99-10	TO GENERAL FUND	249,024	322,610	73,586	29.5%
Code Compliance - Zoning		1,875,984	2,051,520	175,536	9.4%
Code Compliance - General:					
260-9110-491.24-03	OPEB COSTS	265,900	333,854	67,954	25.6%
260-9110-491.59-15	OPERATING RESERVE	31,342	101	(31,241)	-99.7%
Code Compliance - General		297,242	333,955	36,713	12.4%
Total Code Compliance Fund		4,617,450	5,013,350	395,900	8.6%
Transportation:					
280-4110-433.11-01	REGULAR	213,553	222,236	8,683	4.1%
280-4110-433.13-01	PART-TIME	38,001	33,649	(4,352)	-11.5%
280-4110-433.21-01	FICA	15,271	15,621	350	2.3%
280-4110-433.21-02	MEDICARE	3,572	3,654	82	2.3%
280-4110-433.22-10	RETIREMENT	20,140	21,115	975	4.8%
280-4110-433.23-10	HEALTH INSURANCE	29,998	29,998	0	0.0%
280-4110-433.24-01	INSURANCE	2,941	3,067	126	4.3%
280-4110-433.27-10	SELF INSURED	3,082	2,285	(797)	-25.9%
280-4110-433.31-10	HEALTH SERVICES	0	706	706	n/a
280-4110-433.31-90	OTHER PROFESSIONAL SER	0	480	480	n/a
280-4110-433.33-11	AUTO REPAIRS & MAINT	0	1,000	1,000	n/a
280-4110-433.36-01	ADVERTISING	250	250	0	0.0%
280-4110-433.39-10	SOFTWARE APPLICATIONS	4,649	3,025	(1,624)	-34.9%
280-4110-433.52-30	TELEPHONE SERVICES	2,585	2,585	0	0.0%
280-4110-433.53-05	MOTOR VEHICLE INSURANCE	512	518	6	1.2%
280-4110-433.55-10	MILEAGE	108	108	0	0.0%
280-4110-433.55-30	SUBSISTENCE & LODGING	1,077	1,077	0	0.0%
280-4110-433.55-40	EDUCATION & TRAINING	825	420	(405)	-49.1%
280-4110-433.56-72	FRED BUS SYSTEM	402,673	405,421	2,748	0.7%
280-4110-433.58-10	DUES & ASSOC MEMBERSHIPS	725	790	65	9.0%
280-4110-433.59-15	OPERATING RESERVE	3,503	10	(3,493)	-99.7%
280-4110-433.60-01	OFFICE SUPPLIES	250	250	0	0.0%
280-4110-433.60-08	VEHICLE & EQUIPMENT FUELS	700	700	0	0.0%
280-4110-433.60-11	UNIFORMS	950	2,166	1,216	128.0%
280-4110-433.60-12	BOOKS & SUBSCRIPTIONS	250	250	0	0.0%
280-4110-433.60-14	OPERATING SUPPLIES	950	2,000	1,050	110.5%
280-4110-433.80-02	FURNITURE & FIXTURES	0	500	500	n/a
280-9110-491.24-03	OPEB COSTS	16,600	45,800	29,200	175.9%
280-9400-493.34-10	VRE SUBSIDY	1,520,191	1,632,635	112,444	7.4%
280-9400-493.34-11	PRTC SUBSIDY	111,400	118,700	7,300	6.6%
Transportation		2,394,756	2,551,016	156,260	6.5%
Massaponax Special Service District:					
280-9171-494.91-64	2012A GO BONDS - MASS SSD	300,000	305,000	5,000	1.7%
280-9171-494.92-64	2012A GO BONDS - MASS SSD	41,050	35,050	(6,000)	-14.6%
Massaponax Special Service District		341,050	340,050	(1,000)	-0.3%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
Harrison Crossing Special Service District:					
280-9172-494.91-65	2012A GO BONDS - HC SSD	230,000	235,000	5,000	2.2%
280-9172-494.91-66	2015 GO BONDS - HC SSD	80,000	85,000	5,000	6.3%
280-9172-494.92-65	2012A GO BONDS - HC SSD	31,200	26,600	(4,600)	-14.7%
280-9172-494.92-66	2015 GO BONDS - HC SSD	83,000	79,000	(4,000)	-4.8%
Harrison Crossing Special Service District		424,200	425,600	1,400	0.3%
Lee Hill East Special Service District:					
280-9173-999.91-62	09 LEE HILL EAST BONDS	95,000	100,000	5,000	5.3%
280-9173-999.92-62	09 LEE HILL EAST BONDS	126,050	123,125	(2,925)	-2.3%
Lee Hill East Special Service District		221,050	223,125	2,075	0.9%
Lee Hill West Special Service District:					
280-9174-999.91-63	09 LEE HILL WEST BONDS	165,000	170,000	5,000	3.0%
280-9174-999.92-63	09 LEE HILL WEST BONDS	213,010	207,985	(5,025)	-2.4%
Lee Hill West Special Service District		378,010	377,985	(25)	0.0%
Transportation Fund Transfers:					
280-9210-492.99-31	TO CAPITAL PROJECTS	94,781	0	(94,781)	-100.0%
280-9210-492.99-51	TO UTIL OPERATING FUND	100,000	100,000	0	0.0%
Transportation Fund Transfers		194,781	100,000	(94,781)	-48.7%
Transportation Debt Service:					
280-9510-494.90-02	BOND ADMINISTRATIVE FEES	2,250	1,540	(710)	-31.6%
280-9510-494.91-21	2013 GO BONDS	306,884	306,884	0	0.0%
280-9510-494.91-24	2014 GO BONDS	905,395	939,808	34,413	3.8%
280-9510-494.91-26	2015 GO BONDS	346,341	346,341	0	0.0%
280-9510-494.91-27	2016 GO BONDS	50,000	50,000	0	0.0%
280-9510-494.91-29	2018 GO BONDS	0	312,691	312,691	n/a
280-9510-494.91-33	09 GO BONDS	255,000	255,000	0	0.0%
280-9510-494.91-38	2012A GO BONDS	190,000	190,000	0	0.0%
280-9510-494.91-39	2012B GO BONDS	60,000	60,000	0	0.0%
280-9510-494.92-21	2013 GO BONDS	125,209	117,383	(7,826)	-6.3%
280-9510-494.92-24	2014 GO BONDS	524,895	479,625	(45,270)	-8.6%
280-9510-494.92-26	2015 GO BONDS	252,934	235,617	(17,317)	-6.8%
280-9510-494.92-27	2016 GO BONDS	32,044	30,044	(2,000)	-6.2%
280-9510-494.92-29	2018 GO BONDS	0	234,518	234,518	n/a
280-9510-494.92-33	09 GO BONDS	160,395	152,745	(7,650)	-4.8%
280-9510-494.92-38	2012A GO BONDS	78,450	74,650	(3,800)	-4.8%
280-9510-494.92-39	2012B GO BONDS	31,200	29,910	(1,290)	-4.1%
Transportation Debt Service		3,320,997	3,816,756	495,759	14.9%
Reservation of Service District Funds:					
280-9600-496.98-01	MASSAPONAX AREA SETASIDE	452,126	0	(452,126)	-100.0%
280-9600-496.98-02	HARRISON CROSSNG SETASIDE	215,737	0	(215,737)	-100.0%
280-9600-496.98-04	LEE HILL EAST SETASIDE	1,477	0	(1,477)	-100.0%
280-9600-496.98-05	LEE HILL WEST SETASIDE	4,031	0	(4,031)	-100.0%
280-9600-496.98-20	MASSAPONAX SPEC TAX DISTR	58,941	58,638	(303)	-0.5%
280-9600-496.98-21	HARRISON CROSSNG SPEC TAX	95,532	14,598	(80,934)	-84.7%
280-9600-496.98-22	LEE HILL EAST SPEC TAX DI	395,382	336,809	(58,573)	-14.8%
280-9600-496.98-23	LEE HILL WEST SPEC TAX DI	55,031	88,201	33,170	60.3%
Reservation of Service District Funds		1,278,257	498,246	(780,011)	-61.0%
Total Transportation Fund		8,553,101	8,332,778	(220,323)	-2.6%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
Capital Projects - Construction Management:					
310-9110-491.24-03	OPEB COSTS	15,600	9,700	(5,900)	-37.8%
310-9110-491.59-15	OPERATING RESERVE	1,415	100,005	98,590	6967.5%
310-9115-493.11-01	REGULAR	98,490	122,961	24,471	24.8%
310-9115-493.12-01	OVERTIME	633	0	(633)	-100.0%
310-9115-493.21-01	FICA	6,146	7,510	1,364	22.2%
310-9115-493.21-02	MEDICARE	1,437	1,756	319	22.2%
310-9115-493.22-10	RETIREMENT	9,341	11,757	2,416	25.9%
310-9115-493.23-10	HEALTH INSURANCE	23,117	23,117	0	0.0%
310-9115-493.24-01	INSURANCE	1,580	2,033	453	28.7%
310-9115-493.27-10	SELF INSURED	2,084	802	(1,282)	-61.5%
310-9115-493.33-11	AUTO REPAIRS & MAINT	0	1,670	1,670	n/a
310-9115-493.52-30	TELEPHONE SERVICES	1,000	2,160	1,160	116.0%
310-9115-493.53-05	MOTOR VEHICLE INSURANCE	256	259	3	1.2%
310-9115-493.55-30	SUBSISTENCE & LODGING	627	933	306	48.8%
310-9115-493.55-40	EDUCATION & TRAINING	655	1,625	970	148.1%
310-9115-493.60-01	OFFICE SUPPLIES	1,000	750	(250)	-25.0%
310-9115-493.60-08	VEHICLE & EQUIPMENT FUELS	150	720	570	380.0%
310-9115-493.60-11	UNIFORMS	150	300	150	100.0%
310-9115-493.80-02	FURNITURE & FIXTURES	0	0	0	n/a
310-9115-493.80-05	MOTOR VEHICLES & EQUIP	0	0	0	n/a
310-9115-493.80-07	COMPUTER EQUIPMENT	0	0	0	n/a
Capital Projects - Construction Management		163,681	288,058	124,377	76.0%
Capital Projects:					
310-9120-802.31-90	OTHER PROFESSIONAL SER	15,000	1,026,100	1,011,100	6740.7%
310-9120-802.39-10	SOFTWARE APPLICATIONS	371,395	1,775,000	1,403,605	377.9%
310-9120-802.80-01	MACHINERY & EQUIPMENT	30,334	1,500,000	1,469,666	4844.9%
310-9120-802.80-05	MOTOR VEHICLES & EQUIP	1,236,093	1,193,742	(42,351)	-3.4%
310-9120-802.80-07	COMPUTER EQUIPMENT	395,955	652,575	256,620	64.8%
310-9120-802.89-02	DESIGN	0	1,200,000	1,200,000	n/a
310-9120-802.89-03	CONSTRUCTION	3,023,311	2,601,207	(422,104)	-14.0%
310-9120-803.39-10	SOFTWARE APPLICATIONS	0	34,679	34,679	n/a
310-9120-808.80-01	MACHINERY & EQUIPMENT	0	27,349	27,349	n/a
310-9130-802.80-01	MACHINERY & EQUIPMENT	2,065,500	2,847,917	782,417	37.9%
310-9130-802.80-05	MOTOR VEHICLES & EQUIP	0	65,000	65,000	n/a
310-9130-802.89-02	DESIGN	0	718,536	718,536	n/a
310-9130-806.89-02	DESIGN	0	31,464	31,464	n/a
310-9130-808.80-01	MACHINERY & EQUIPMENT	42,839	68,730	25,891	60.4%
310-9140-802.80-01	MACHINERY & EQUIPMENT	260,000	590,000	330,000	126.9%
310-9140-802.89-03	CONSTRUCTION	847,176	250,975	(596,201)	-70.4%
310-9150-802.89-03	CONSTRUCTION	1,252,907	786,500	(466,407)	-37.2%
310-9150-806.89-03	CONSTRUCTION	14,025	0	(14,025)	-100.0%
310-9160-802.31-90	OTHER PROFESSIONAL SER	0	65,000	65,000	n/a
310-9160-802.89-03	CONSTRUCTION	20,000	0	(20,000)	-100.0%
310-9160-806.89-03	CONSTRUCTION	19,866	98,265	78,399	394.6%
310-9160-808.89-03	CONSTRUCTION	80,134	98,965	18,831	23.5%
Capital Projects		9,674,535	15,632,004	5,957,469	61.6%
Capital Projects Fund Transfers:					
310-9110-492.99-10	TO GENERAL FUND	282,211	283,121	910	0.3%
310-9110-493.99-28	TO TRANSPORTATION FUND	176,134	174,186	(1,948)	-1.1%
310-9110-493.99-51	TO UTIL OPERATING FUND	38,493	120,000	81,507	211.7%
Capital Projects Fund Transfers		496,838	577,307	80,469	16.2%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
Total Capital Projects Fund		10,335,054	16,497,369	6,162,315	59.6%
Schools Capital Projects Fund:					
320-9199-493.61-08	FACILITIES	27,361,447	30,799,918	3,438,471	12.6%
Total Schools Capital Projects Fund		27,361,447	30,799,918	3,438,471	12.6%
Utilities - Administration:					
510-4510-501.11-01	REGULAR	1,146,643	1,273,600	126,957	11.1%
510-4510-501.12-01	OVERTIME	528	0	(528)	-100.0%
510-4510-501.21-01	FICA	68,591	76,713	8,122	11.8%
510-4510-501.21-02	MEDICARE	16,041	17,941	1,900	11.8%
510-4510-501.22-10	RETIREMENT	108,521	121,433	12,912	11.9%
510-4510-501.23-10	HEALTH INSURANCE	183,763	171,632	(12,131)	-6.6%
510-4510-501.23-20	RETIRES	247,542	247,542	0	0.0%
510-4510-501.24-01	INSURANCE	16,886	19,055	2,169	12.8%
510-4510-501.24-03	OPEB COSTS	823,600	1,108,250	284,650	34.6%
510-4510-501.26-01	UNEMPLOYMENT INSURANCE	5,000	5,000	0	0.0%
510-4510-501.27-10	SELF INSURED	23,490	17,937	(5,553)	-23.6%
510-4510-501.28-20	EDUC TUITION ASSISTANCE	10,000	10,000	0	0.0%
510-4510-501.28-98	PERSONNEL BUDGET REDUCTIO	0	(200,000)	(200,000)	n/a
510-4510-501.31-10	HEALTH SERVICES	0	1,237	1,237	n/a
510-4510-501.31-80	GIS DEVELOPMENT SERVICES	178,600	178,600	0	0.0%
510-4510-501.31-90	OTHER PROFESSIONAL SER	5,000	22,500	17,500	350.0%
510-4510-501.33-10	REPAIRS & MAINTENANCE	0	2,500	2,500	n/a
510-4510-501.33-11	AUTO REPAIRS & MAINT	2,500	5,845	3,345	133.8%
510-4510-501.33-20	MAINTENANCE SVC CONTRACTS	152,294	198,445	46,151	30.3%
510-4510-501.36-01	ADVERTISING	7,051	9,051	2,000	28.4%
510-4510-501.51-10	ELECTRICAL SERVICES	12,000	12,396	396	3.3%
510-4510-501.51-20	HEATING SERVICES	5,000	4,339	(661)	-13.2%
510-4510-501.52-10	POSTAL SERVICES	6,504	7,004	500	7.7%
510-4510-501.52-30	TELEPHONE SERVICES	31,922	25,922	(6,000)	-18.8%
510-4510-501.53-02	PROPERTY INSURANCE	82,037	79,711	(2,326)	-2.8%
510-4510-501.53-05	MOTOR VEHICLE INSURANCE	29,900	33,642	3,742	12.5%
510-4510-501.53-07	PUBLIC OFFICIAL LIAB INS	10,919	10,500	(419)	-3.8%
510-4510-501.53-08	GENERAL LIABILITY INS	16,926	20,069	3,143	18.6%
510-4510-501.54-10	LEASE/RENTAL EQUIPMENT	800	800	0	0.0%
510-4510-501.55-10	MILEAGE	2,000	4,250	2,250	112.5%
510-4510-501.55-30	SUBSISTENCE & LODGING	13,341	20,222	6,881	51.6%
510-4510-501.55-40	EDUCATION & TRAINING	9,230	16,230	7,000	75.8%
510-4510-501.56-79	RAPP RIVER BASIN COMMSN	1,000	1,000	0	0.0%
510-4510-501.58-10	DUES & ASSOC MEMBERSHIPS	11,454	9,289	(2,165)	-18.9%
510-4510-501.58-55	INDUSTRIAL SAFETY PROGRAM	61,600	51,100	(10,500)	-17.0%
510-4510-501.58-99	RECOGNITNS/AWARDS/SYMPHTY	1,500	500	(1,000)	-66.7%
510-4510-501.59-01	CONTINGENCY	150,000	150,000	0	0.0%
510-4510-501.59-15	OPERATING RESERVE	96,446	249	(96,197)	-99.7%
510-4510-501.59-30	CNTRL SERV COST ALLOCATN	1,457,568	1,457,568	0	0.0%
510-4510-501.60-01	OFFICE SUPPLIES	12,881	12,881	0	0.0%
510-4510-501.60-07	REPAIRS & MAINT SUPPLIES	4,847	3,625	(1,222)	-25.2%
510-4510-501.60-08	VEHICLE & EQUIPMENT FUELS	11,000	10,000	(1,000)	-9.1%
510-4510-501.60-11	UNIFORMS	1,300	1,300	0	0.0%
510-4510-501.60-14	OPERATING SUPPLIES	2,570	5,570	3,000	116.7%
510-4510-501.80-05	MOTOR VEHICLES & EQUIP	110,000	0	(110,000)	-100.0%

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510-4510-501.80-07	COMPUTER EQUIPMENT	5,000	0	(5,000)	-100.0%
Utilities - Administration		5,143,795	5,225,448	81,653	1.6%
<i>Utilities - Garage Operations:</i>					
510-4520-501.11-01	REGULAR	51,996	0	(51,996)	-100.0%
510-4520-501.12-01	OVERTIME	1,016	0	(1,016)	-100.0%
510-4520-501.12-02	ON-CALL	508	0	(508)	-100.0%
510-4520-501.21-01	FICA	3,065	0	(3,065)	-100.0%
510-4520-501.21-02	MEDICARE	717	0	(717)	-100.0%
510-4520-501.22-10	RETIREMENT	4,931	0	(4,931)	-100.0%
510-4520-501.23-10	HEALTH INSURANCE	13,532	0	(13,532)	-100.0%
510-4520-501.24-01	INSURANCE	681	0	(681)	-100.0%
510-4520-501.27-10	SELF INSURED	2,176	0	(2,176)	-100.0%
510-4520-501.33-10	REPAIRS & MAINTENANCE	200	200	0	0.0%
510-4520-501.33-11	AUTO REPAIRS & MAINT	2,200	2,200	0	0.0%
510-4520-501.51-10	ELECTRICAL SERVICES	3,600	3,950	350	9.7%
510-4520-501.51-20	HEATING SERVICES	2,500	2,500	0	0.0%
510-4520-501.52-30	TELEPHONE SERVICES	540	540	0	0.0%
510-4520-501.60-11	UNIFORMS	590	590	0	0.0%
510-4520-501.60-14	OPERATING SUPPLIES	9,962	9,062	(900)	-9.0%
510-4520-501.60-27	SMALL TOOL/EQUIP REPLCMNT	1,000	2,500	1,500	150.0%
Utilities - Garage Operations		99,214	21,542	(77,672)	-78.3%
<i>Utilities - Customer Service:</i>					
510-4530-501.11-01	REGULAR	388,826	194,791	(194,035)	-49.9%
510-4530-501.12-01	OVERTIME	7,014	1,023	(5,991)	-85.4%
510-4530-501.12-02	ON-CALL	749	0	(749)	-100.0%
510-4530-501.21-01	FICA	23,153	11,497	(11,656)	-50.3%
510-4530-501.21-02	MEDICARE	5,415	2,689	(2,726)	-50.3%
510-4530-501.22-10	RETIREMENT	36,763	18,722	(18,041)	-49.1%
510-4530-501.23-10	HEALTH INSURANCE	92,467	29,768	(62,699)	-67.8%
510-4530-501.24-01	INSURANCE	5,257	2,587	(2,670)	-50.8%
510-4530-501.27-10	SELF INSURED	6,540	157	(6,383)	-97.6%
510-4530-501.31-10	HEALTH SERVICES	0	0	0	n/a
510-4530-501.31-90	OTHER PROFESSIONAL SER	16,860	16,760	(100)	-0.6%
510-4530-501.33-11	AUTO REPAIRS & MAINT	6,000	0	(6,000)	-100.0%
510-4530-501.33-20	MAINTENANCE SVC CONTRACTS	23,000	127,020	104,020	452.3%
510-4530-501.35-01	PRINTING & BINDING	4,600	11,050	6,450	140.2%
510-4530-501.36-01	ADVERTISING	2,589	0	(2,589)	-100.0%
510-4530-501.51-10	ELECTRICAL SERVICES	300	169	(131)	-43.7%
510-4530-501.51-20	HEATING SERVICES	800	500	(300)	-37.5%
510-4530-501.52-10	POSTAL SERVICES	832	1,000	168	20.2%
510-4530-501.52-30	TELEPHONE SERVICES	6,000	0	(6,000)	-100.0%
510-4530-501.55-10	MILEAGE	1,200	500	(700)	-58.3%
510-4530-501.55-30	SUBSISTENCE & LODGING	4,988	3,032	(1,956)	-39.2%
510-4530-501.55-40	EDUCATION & TRAINING	3,465	450	(3,015)	-87.0%
510-4530-501.59-30	CNTRL SERV COST ALLOCATN	577,864	577,864	0	0.0%
510-4530-501.60-01	OFFICE SUPPLIES	1,500	1,500	0	0.0%
510-4530-501.60-07	REPAIRS & MAINT SUPPLIES	500	0	(500)	-100.0%
510-4530-501.60-08	VEHICLE & EQUIPMENT FUELS	12,000	0	(12,000)	-100.0%
510-4530-501.60-11	UNIFORMS	3,235	0	(3,235)	-100.0%
510-4530-501.60-14	OPERATING SUPPLIES	2,500	0	(2,500)	-100.0%
510-4530-501.80-05	MOTOR VEHICLES & EQUIP	0	0	0	n/a
Utilities - Customer Service		1,234,417	1,001,079	(233,338)	-18.9%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
Utilities - Ni River Water Plant:					
510-4540-502.11-01	REGULAR	594,344	659,861	65,517	11.0%
510-4540-502.12-01	OVERTIME	111,812	118,476	6,664	6.0%
510-4540-502.21-01	FICA	42,558	47,393	4,835	11.4%
510-4540-502.21-02	MEDICARE	9,953	11,084	1,131	11.4%
510-4540-502.22-10	RETIREMENT	56,570	60,047	3,477	6.1%
510-4540-502.23-10	HEALTH INSURANCE	82,037	79,104	(2,933)	-3.6%
510-4540-502.24-01	INSURANCE	8,648	9,078	430	5.0%
510-4540-502.27-10	SELF INSURED	19,780	18,459	(1,321)	-6.7%
510-4540-502.31-10	HEALTH SERVICES	0	2,216	2,216	n/a
510-4540-502.31-30	MGT CONSULTING SERVICES	21,000	16,000	(5,000)	-23.8%
510-4540-502.31-78	LABORATORY SERVICES	10,000	8,500	(1,500)	-15.0%
510-4540-502.31-79	REGULATORY AGENCY FEE	90,738	92,988	2,250	2.5%
510-4540-502.31-90	OTHER PROFESSIONAL SER	10,000	0	(10,000)	-100.0%
510-4540-502.33-10	REPAIRS & MAINTENANCE	118,157	138,157	20,000	16.9%
510-4540-502.33-11	AUTO REPAIRS & MAINT	2,000	2,000	0	0.0%
510-4540-502.51-10	ELECTRICAL SERVICES	191,400	176,757	(14,643)	-7.7%
510-4540-502.51-20	HEATING SERVICES	7,500	4,000	(3,500)	-46.7%
510-4540-502.52-30	TELEPHONE SERVICES	10,900	10,900	0	0.0%
510-4540-502.54-10	LEASE/RENTAL EQUIPMENT	1,000	1,000	0	0.0%
510-4540-502.55-30	SUBSISTENCE & LODGING	1,580	1,580	0	0.0%
510-4540-502.55-40	EDUCATION & TRAINING	4,775	4,775	0	0.0%
510-4540-502.58-10	DUES & ASSOC MEMBERSHIPS	2,235	2,235	0	0.0%
510-4540-502.60-01	OFFICE SUPPLIES	978	978	0	0.0%
510-4540-502.60-04	MEDICAL AND LAB SUPPLIES	39,436	39,436	0	0.0%
510-4540-502.60-07	REPAIRS & MAINT SUPPLIES	20,005	17,005	(3,000)	-15.0%
510-4540-502.60-08	VEHICLE & EQUIPMENT FUELS	4,500	3,000	(1,500)	-33.3%
510-4540-502.60-11	UNIFORMS	3,067	3,067	0	0.0%
510-4540-502.60-14	OPERATING SUPPLIES	19,331	19,331	0	0.0%
510-4540-502.60-26	CHEMICAL TREATMENT SUPPLY	355,976	355,976	0	0.0%
510-4540-502.80-01	MACHINERY & EQUIPMENT	72,000	86,500	14,500	20.1%
510-4540-502.80-02	FURNITURE & FIXTURES	0	1,000	1,000	n/a
510-4540-502.80-05	MOTOR VEHICLES & EQUIP	0	31,000	31,000	n/a
Utilities - Ni River Water Plant		1,912,280	2,021,903	109,623	5.7%
Utilities - Motts Run WTP:					
510-4541-502.11-01	REGULAR	648,279	675,219	26,940	4.2%
510-4541-502.12-01	OVERTIME	92,500	98,719	6,219	6.7%
510-4541-502.21-01	FICA	44,486	46,171	1,685	3.8%
510-4541-502.21-02	MEDICARE	10,405	10,798	393	3.8%
510-4541-502.22-10	RETIREMENT	62,113	61,628	(485)	-0.8%
510-4541-502.23-10	HEALTH INSURANCE	132,834	142,648	9,814	7.4%
510-4541-502.24-01	INSURANCE	9,224	9,289	65	0.7%
510-4541-502.27-10	SELF INSURED	20,350	17,234	(3,116)	-15.3%
510-4541-502.31-10	HEALTH SERVICES	0	3,816	3,816	n/a
510-4541-502.31-30	MGT CONSULTING SERVICES	15,000	22,000	7,000	46.7%
510-4541-502.31-78	LABORATORY SERVICES	20,000	32,000	12,000	60.0%
510-4541-502.31-79	REGULATORY AGENCY FEE	2,500	3,500	1,000	40.0%
510-4541-502.31-90	OTHER PROFESSIONAL SER	14,000	480	(13,520)	-96.6%
510-4541-502.33-10	REPAIRS & MAINTENANCE	155,000	130,000	(25,000)	-16.1%
510-4541-502.33-11	AUTO REPAIRS & MAINT	1,500	3,340	1,840	122.7%
510-4541-502.33-20	MAINTENANCE SVC CONTRACTS	17,500	17,500	0	0.0%
510-4541-502.51-10	ELECTRICAL SERVICES	465,000	493,917	28,917	6.2%
510-4541-502.51-20	HEATING SERVICES	13,000	12,000	(1,000)	-7.7%
510-4541-502.52-30	TELEPHONE SERVICES	17,000	14,000	(3,000)	-17.6%

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510-4541-502.54-10	LEASE/RENTAL EQUIPMENT	1,000	0	(1,000)	-100.0%
510-4541-502.55-30	SUBSISTENCE & LODGING	3,808	4,848	1,040	27.3%
510-4541-502.55-40	EDUCATION & TRAINING	6,575	6,675	100	1.5%
510-4541-502.58-10	DUES & ASSOC MEMBERSHIPS	2,066	2,066	0	0.0%
510-4541-502.60-01	OFFICE SUPPLIES	1,500	1,500	0	0.0%
510-4541-502.60-04	MEDICAL AND LAB SUPPLIES	26,338	32,338	6,000	22.8%
510-4541-502.60-07	REPAIRS & MAINT SUPPLIES	20,816	22,000	1,184	5.7%
510-4541-502.60-08	VEHICLE & EQUIPMENT FUELS	3,000	8,500	5,500	183.3%
510-4541-502.60-11	UNIFORMS	5,538	3,500	(2,038)	-36.8%
510-4541-502.60-14	OPERATING SUPPLIES	26,900	26,900	0	0.0%
510-4541-502.60-26	CHEMICAL TREATMENT SUPPLY	408,847	429,047	20,200	4.9%
510-4541-502.80-01	MACHINERY & EQUIPMENT	81,000	79,500	(1,500)	-1.9%
510-4541-502.80-02	FURNITURE & FIXTURES	1,000	1,000	0	0.0%
510-4541-502.80-05	MOTOR VEHICLES & EQUIP	31,250	0	(31,250)	-100.0%
510-4541-502.80-07	COMPUTER EQUIPMENT	7,500	0	(7,500)	-100.0%
Utilities - Motts Run WTP		2,367,829	2,412,133	44,304	1.9%
Utilities - Water Conservation:					
510-4549-502.31-90	OTHER PROFESSIONAL SER	38,700	28,700	(10,000)	-25.8%
510-4549-502.35-01	PRINTING & BINDING	11,000	6,000	(5,000)	-45.5%
Utilities - Water Conservation		49,700	34,700	(15,000)	-30.2%
Utilities - Massaponax WWTP:					
510-4550-503.11-01	REGULAR	942,962	1,105,124	162,162	17.2%
510-4550-503.12-01	OVERTIME	5,280	11,423	6,143	116.3%
510-4550-503.12-02	ON-CALL	16,252	16,626	374	2.3%
510-4550-503.21-01	FICA	57,655	67,850	10,195	17.7%
510-4550-503.21-02	MEDICARE	13,509	15,868	2,359	17.5%
510-4550-503.22-10	RETIREMENT	86,852	103,873	17,021	19.6%
510-4550-503.23-10	HEALTH INSURANCE	146,137	197,621	51,484	35.2%
510-4550-503.24-01	INSURANCE	13,271	16,292	3,021	22.8%
510-4550-503.27-10	SELF INSURED	17,649	19,302	1,653	9.4%
510-4550-503.31-10	HEALTH SERVICES	0	5,980	5,980	n/a
510-4550-503.31-78	LABORATORY SERVICES	15,000	6,000	(9,000)	-60.0%
510-4550-503.31-79	REGULATORY AGENCY FEE	10,000	11,600	1,600	16.0%
510-4550-503.33-10	REPAIRS & MAINTENANCE	344,500	322,000	(22,500)	-6.5%
510-4550-503.33-11	AUTO REPAIRS & MAINT	1,600	7,045	5,445	340.3%
510-4550-503.51-10	ELECTRICAL SERVICES	390,000	460,426	70,426	18.1%
510-4550-503.52-30	TELEPHONE SERVICES	13,000	7,500	(5,500)	-42.3%
510-4550-503.54-10	LEASE/RENTAL EQUIPMENT	1,000	500	(500)	-50.0%
510-4550-503.55-30	SUBSISTENCE & LODGING	733	733	0	0.0%
510-4550-503.55-40	EDUCATION & TRAINING	9,330	10,530	1,200	12.9%
510-4550-503.58-10	DUES & ASSOC MEMBERSHIPS	7,950	7,950	0	0.0%
510-4550-503.60-01	OFFICE SUPPLIES	1,564	1,964	400	25.6%
510-4550-503.60-07	REPAIRS & MAINT SUPPLIES	14,796	14,796	0	0.0%
510-4550-503.60-08	VEHICLE & EQUIPMENT FUELS	15,000	10,000	(5,000)	-33.3%
510-4550-503.60-11	UNIFORMS	10,000	11,462	1,462	14.6%
510-4550-503.60-14	OPERATING SUPPLIES	18,263	18,263	0	0.0%
510-4550-503.60-26	CHEMICAL TREATMENT SUPPLY	301,870	301,870	0	0.0%
510-4550-503.80-01	MACHINERY & EQUIPMENT	0	113,000	113,000	n/a
510-4550-503.80-05	MOTOR VEHICLES & EQUIP	62,853	37,000	(25,853)	-41.1%
510-4550-503.80-10	CAPITAL IMPROVEMENTS	5,000	30,000	25,000	500.0%
Utilities - Massaponax WWTP		2,522,026	2,932,598	410,572	16.3%
Utilities - FMC WWTP:					

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510-4552-503.11-01	REGULAR	499,478	472,598	(26,880)	-5.4%
510-4552-503.12-01	OVERTIME	9,495	5,050	(4,445)	-46.8%
510-4552-503.12-02	ON-CALL	4,809	0	(4,809)	-100.0%
510-4552-503.21-01	FICA	29,997	27,721	(2,276)	-7.6%
510-4552-503.21-02	MEDICARE	7,015	6,483	(532)	-7.6%
510-4552-503.22-10	RETIREMENT	45,566	43,300	(2,266)	-5.0%
510-4552-503.23-10	HEALTH INSURANCE	111,190	95,569	(15,621)	-14.0%
510-4552-503.24-01	INSURANCE	6,875	6,176	(699)	-10.2%
510-4552-503.27-10	SELF INSURED	9,402	8,073	(1,329)	-14.1%
510-4552-503.31-10	HEALTH SERVICES	0	3,207	3,207	n/a
510-4552-503.31-78	LABORATORY SERVICES	16,545	10,045	(6,500)	-39.3%
510-4552-503.31-79	REGULATORY AGENCY FEE	8,600	11,600	3,000	34.9%
510-4552-503.33-10	REPAIRS & MAINTENANCE	174,700	80,000	(94,700)	-54.2%
510-4552-503.33-11	AUTO REPAIRS & MAINT	250	835	585	234.0%
510-4552-503.38-57	SLUDGE DISPOSAL	30,000	33,000	3,000	10.0%
510-4552-503.51-10	ELECTRICAL SERVICES	208,000	241,503	33,503	16.1%
510-4552-503.52-30	TELEPHONE SERVICES	4,000	2,000	(2,000)	-50.0%
510-4552-503.54-10	LEASE/RENTAL EQUIPMENT	4,000	4,000	0	0.0%
510-4552-503.55-30	SUBSISTENCE & LODGING	454	454	0	0.0%
510-4552-503.55-40	EDUCATION & TRAINING	4,390	5,690	1,300	29.6%
510-4552-503.58-10	DUES & ASSOC MEMBERSHIPS	3,540	5,140	1,600	45.2%
510-4552-503.60-01	OFFICE SUPPLIES	238	238	0	0.0%
510-4552-503.60-07	REPAIRS & MAINT SUPPLIES	1,289	1,289	0	0.0%
510-4552-503.60-08	VEHICLE & EQUIPMENT FUELS	2,500	2,500	0	0.0%
510-4552-503.60-11	UNIFORMS	3,000	4,350	1,350	45.0%
510-4552-503.60-14	OPERATING SUPPLIES	8,350	8,350	0	0.0%
510-4552-503.60-26	CHEMICAL TREATMENT SUPPLY	118,700	118,700	0	0.0%
510-4552-503.80-01	MACHINERY & EQUIPMENT	0	145,600	145,600	n/a
510-4552-503.80-10	CAPITAL IMPROVEMENTS	0	15,000	15,000	n/a
Utilities - FMC WWTP		1,312,383	1,358,471	46,088	3.5%
Utilities - Thornburg WWTP:					
510-4553-503.11-01	REGULAR	216,900	220,628	3,728	1.7%
510-4553-503.12-01	OVERTIME	1,032	1,056	24	2.3%
510-4553-503.21-01	FICA	12,852	13,107	255	2.0%
510-4553-503.21-02	MEDICARE	3,005	3,065	60	2.0%
510-4553-503.22-10	RETIREMENT	19,214	20,459	1,245	6.5%
510-4553-503.23-10	HEALTH INSURANCE	29,768	29,768	0	0.0%
510-4553-503.24-01	INSURANCE	2,655	2,814	159	6.0%
510-4553-503.27-10	SELF INSURED	3,988	3,740	(248)	-6.2%
510-4553-503.31-10	HEALTH SERVICES	0	1,552	1,552	n/a
510-4553-503.31-79	REGULATORY AGENCY FEE	2,200	2,600	400	18.2%
510-4553-503.33-10	REPAIRS & MAINTENANCE	34,600	20,000	(14,600)	-42.2%
510-4553-503.33-11	AUTO REPAIRS & MAINT	1,100	2,150	1,050	95.5%
510-4553-503.38-57	SLUDGE DISPOSAL	9,000	0	(9,000)	-100.0%
510-4553-503.51-10	ELECTRICAL SERVICES	24,000	20,416	(3,584)	-14.9%
510-4553-503.52-30	TELEPHONE SERVICES	3,000	3,800	800	26.7%
510-4553-503.54-10	LEASE/RENTAL EQUIPMENT	500	500	0	0.0%
510-4553-503.55-30	SUBSISTENCE & LODGING	547	361	(186)	-34.0%
510-4553-503.55-40	EDUCATION & TRAINING	2,320	1,960	(360)	-15.5%
510-4553-503.58-10	DUES & ASSOC MEMBERSHIPS	185	370	185	100.0%
510-4553-503.60-01	OFFICE SUPPLIES	262	262	0	0.0%
510-4553-503.60-07	REPAIRS & MAINT SUPPLIES	700	700	0	0.0%
510-4553-503.60-08	VEHICLE & EQUIPMENT FUELS	2,000	2,000	0	0.0%
510-4553-503.60-11	UNIFORMS	2,522	2,522	0	0.0%

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510-4553-503.60-14	OPERATING SUPPLIES	2,273	2,273	0	0.0%
510-4553-503.60-26	CHEMICAL TREATMENT SUPPLY	9,461	9,461	0	0.0%
510-4553-503.80-01	MACHINERY & EQUIPMENT	0	17,500	17,500	n/a
Utilities - Thornburg WWTP		384,084	383,064	(1,020)	-0.3%
Utilities - Composting Operations:					
510-4555-503.11-01	REGULAR	330,955	362,364	31,409	9.5%
510-4555-503.12-01	OVERTIME	5,764	2,002	(3,762)	-65.3%
510-4555-503.21-01	FICA	19,842	21,583	1,741	8.8%
510-4555-503.21-02	MEDICARE	4,641	5,048	407	8.8%
510-4555-503.22-10	RETIREMENT	31,160	34,381	3,221	10.3%
510-4555-503.23-10	HEALTH INSURANCE	79,308	82,653	3,345	4.2%
510-4555-503.24-01	INSURANCE	4,951	5,482	531	10.7%
510-4555-503.27-10	SELF INSURED	15,147	13,831	(1,316)	-8.7%
510-4555-503.31-10	HEALTH SERVICES	0	1,272	1,272	n/a
510-4555-503.31-78	LABORATORY SERVICES	10,000	10,000	0	0.0%
510-4555-503.31-79	REGULATORY AGENCY FEE	1,693	500	(1,193)	-70.5%
510-4555-503.31-90	OTHER PROFESSIONAL SER	2,500	2,500	0	0.0%
510-4555-503.33-10	REPAIRS & MAINTENANCE	58,000	58,000	0	0.0%
510-4555-503.33-11	AUTO REPAIRS & MAINT	2,000	2,000	0	0.0%
510-4555-503.33-13	TRUCK REPAIRS & MAINT	8,800	8,800	0	0.0%
510-4555-503.33-14	HEAVY EQUIP REP & MAINT	120,000	80,000	(40,000)	-33.3%
510-4555-503.36-01	ADVERTISING	600	200	(400)	-66.7%
510-4555-503.51-10	ELECTRICAL SERVICES	112,000	122,781	10,781	9.6%
510-4555-503.52-30	TELEPHONE SERVICES	700	700	0	0.0%
510-4555-503.53-05	MOTOR VEHICLE INSURANCE	291	259	(32)	-11.0%
510-4555-503.54-10	LEASE/RENTAL EQUIPMENT	3,000	2,000	(1,000)	-33.3%
510-4555-503.55-30	SUBSISTENCE & LODGING	1,475	1,475	0	0.0%
510-4555-503.55-40	EDUCATION & TRAINING	1,095	1,195	100	9.1%
510-4555-503.58-10	DUES & ASSOC MEMBERSHIPS	1,262	1,262	0	0.0%
510-4555-503.58-64	STONE & HAULING	18,097	18,097	0	0.0%
510-4555-503.60-01	OFFICE SUPPLIES	1,563	1,563	0	0.0%
510-4555-503.60-07	REPAIRS & MAINT SUPPLIES	5,000	3,000	(2,000)	-40.0%
510-4555-503.60-08	VEHICLE & EQUIPMENT FUELS	58,500	65,000	6,500	11.1%
510-4555-503.60-09	VEHICLE & EQUIPMENT SUPP	4,100	4,100	0	0.0%
510-4555-503.60-11	UNIFORMS	3,633	3,803	170	4.7%
510-4555-503.60-14	OPERATING SUPPLIES	23,661	20,661	(3,000)	-12.7%
510-4555-503.60-27	SMALL TOOL/EQUIP REPLCMNT	2,000	2,000	0	0.0%
510-4555-503.80-01	MACHINERY & EQUIPMENT	0	38,000	38,000	n/a
510-4555-503.80-10	CAPITAL IMPROVEMENTS	0	95,000	95,000	n/a
Utilities - Composting Operations		931,738	1,071,512	139,774	15.0%
Utilities - W/S Transmissions:					
510-4560-504.11-01	REGULAR	468,231	788,965	320,734	68.5%
510-4560-504.12-01	OVERTIME	29,542	26,504	(3,038)	-10.3%
510-4560-504.12-02	ON-CALL	11,967	20,203	8,236	68.8%
510-4560-504.21-01	FICA	30,595	50,349	19,754	64.6%
510-4560-504.21-02	MEDICARE	7,156	11,775	4,619	64.5%
510-4560-504.22-10	RETIREMENT	44,294	74,821	30,527	68.9%
510-4560-504.23-10	HEALTH INSURANCE	82,037	141,574	59,537	72.6%
510-4560-504.24-01	INSURANCE	6,331	11,055	4,724	74.6%
510-4560-504.27-10	SELF INSURED	15,235	21,836	6,601	43.3%
510-4560-504.31-10	HEALTH SERVICES	0	4,334	4,334	n/a
510-4560-504.31-90	OTHER PROFESSIONAL SER	25,000	19,720	(5,280)	-21.1%
510-4560-504.33-10	REPAIRS & MAINTENANCE	115,748	115,629	(119)	-0.1%

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510-4560-504.33-11	AUTO REPAIRS & MAINT	23,200	33,863	10,663	46.0%
510-4560-504.33-22	TANK MAINTENANCE PROGRAM	20,000	15,000	(5,000)	-25.0%
510-4560-504.52-30	TELEPHONE SERVICES	8,000	13,000	5,000	62.5%
510-4560-504.54-10	LEASE/RENTAL EQUIPMENT	2,500	2,500	0	0.0%
510-4560-504.55-10	MILEAGE	2,050	2,880	830	40.5%
510-4560-504.55-30	SUBSISTENCE & LODGING	8,056	10,398	2,342	29.1%
510-4560-504.55-40	EDUCATION & TRAINING	2,825	2,275	(550)	-19.5%
510-4560-504.60-07	REPAIRS & MAINT SUPPLIES	500	1,000	500	100.0%
510-4560-504.60-08	VEHICLE & EQUIPMENT FUELS	15,000	27,000	12,000	80.0%
510-4560-504.60-11	UNIFORMS	5,308	22,343	17,035	320.9%
510-4560-504.60-14	OPERATING SUPPLIES	685,430	684,055	(1,375)	-0.2%
510-4560-504.60-27	SMALL TOOL/EQUIP REPLCMNT	3,700	3,700	0	0.0%
510-4560-504.80-01	MACHINERY & EQUIPMENT	0	33,200	33,200	n/a
510-4560-504.80-05	MOTOR VEHICLES & EQUIP	0	133,000	133,000	n/a
Utilities - W/S Transmissions		1,612,705	2,270,979	658,274	40.8%
Utilities - Infiltration & Inflow:					
510-4561-504.11-01	REGULAR	504,930	532,298	27,368	5.4%
510-4561-504.12-01	OVERTIME	32,180	21,991	(10,189)	-31.7%
510-4561-504.12-02	ON-CALL	24,574	21,144	(3,430)	-14.0%
510-4561-504.21-01	FICA	33,234	34,035	801	2.4%
510-4561-504.21-02	MEDICARE	7,773	7,960	187	2.4%
510-4561-504.22-10	RETIREMENT	47,777	50,682	2,905	6.1%
510-4561-504.23-10	HEALTH INSURANCE	115,584	112,651	(2,933)	-2.5%
510-4561-504.24-01	INSURANCE	6,983	7,833	850	12.2%
510-4561-504.27-10	SELF INSURED	16,792	14,747	(2,045)	-12.2%
510-4561-504.31-10	HEALTH SERVICES	0	4,585	4,585	n/a
510-4561-504.31-90	OTHER PROFESSIONAL SER	0	1,920	1,920	n/a
510-4561-504.33-10	REPAIRS & MAINTENANCE	50,000	50,000	0	0.0%
510-4561-504.33-11	AUTO REPAIRS & MAINT	17,000	8,600	(8,400)	-49.4%
510-4561-504.33-24	ROAD/EASEMENT MAINTENANCE	50,000	50,000	0	0.0%
510-4561-504.52-30	TELEPHONE SERVICES	14,000	12,000	(2,000)	-14.3%
510-4561-504.54-10	LEASE/RENTAL EQUIPMENT	844	844	0	0.0%
510-4561-504.55-10	MILEAGE	1,650	1,440	(210)	-12.7%
510-4561-504.55-30	SUBSISTENCE & LODGING	8,644	5,728	(2,916)	-33.7%
510-4561-504.55-40	EDUCATION & TRAINING	5,630	4,880	(750)	-13.3%
510-4561-504.58-10	DUES & ASSOC MEMBERSHIPS	250	250	0	0.0%
510-4561-504.58-21	SEWAGE BACKUP CLEANING	25,000	20,000	(5,000)	-20.0%
510-4561-504.60-08	VEHICLE & EQUIPMENT FUELS	18,000	18,000	0	0.0%
510-4561-504.60-11	UNIFORMS	7,077	17,010	9,933	140.4%
510-4561-504.60-14	OPERATING SUPPLIES	47,000	30,000	(17,000)	-36.2%
510-4561-504.60-27	SMALL TOOL/EQUIP REPLCMNT	944	944	0	0.0%
510-4561-504.80-01	MACHINERY & EQUIPMENT	0	77,000	77,000	n/a
Utilities - Infiltration & Inflow		1,035,866	1,106,542	70,676	6.8%
Utilities - Line Location:					
510-4562-504.11-01	REGULAR	307,450	337,692	30,242	9.8%
510-4562-504.12-01	OVERTIME	7,364	4,200	(3,164)	-43.0%
510-4562-504.12-02	ON-CALL	9,081	9,290	209	2.3%
510-4562-504.21-01	FICA	19,235	20,925	1,690	8.8%
510-4562-504.21-02	MEDICARE	4,499	4,893	394	8.8%
510-4562-504.22-10	RETIREMENT	29,044	32,285	3,241	11.2%
510-4562-504.23-10	HEALTH INSURANCE	53,114	66,417	13,303	25.0%
510-4562-504.24-01	INSURANCE	4,013	4,664	651	16.2%
510-4562-504.27-10	SELF INSURED	9,821	9,081	(740)	-7.5%

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510-4562-504.31-10	HEALTH SERVICES	0	1,655	1,655	n/a
510-4562-504.31-90	OTHER PROFESSIONAL SER	0	1,200	1,200	n/a
510-4562-504.33-10	REPAIRS & MAINTENANCE	1,500	1,500	0	0.0%
510-4562-504.33-11	AUTO REPAIRS & MAINT	2,500	4,175	1,675	67.0%
510-4562-504.39-31	MISS UTILITY FEES	19,586	19,586	0	0.0%
510-4562-504.52-30	TELEPHONE SERVICES	4,000	6,020	2,020	50.5%
510-4562-504.55-10	MILEAGE	0	1,650	1,650	n/a
510-4562-504.55-30	SUBSISTENCE & LODGING	0	5,400	5,400	n/a
510-4562-504.55-40	EDUCATION & TRAINING	0	6,450	6,450	n/a
510-4562-504.60-08	VEHICLE & EQUIPMENT FUELS	6,000	8,000	2,000	33.3%
510-4562-504.60-11	UNIFORMS	2,949	6,022	3,073	104.2%
510-4562-504.60-14	OPERATING SUPPLIES	2,434	2,000	(434)	-17.8%
510-4562-504.80-05	MOTOR VEHICLES & EQUIP	27,000	62,000	35,000	129.6%
510-4562-504.80-07	COMPUTER EQUIPMENT	0	2,000	2,000	n/a
Utilities - Line Location		509,590	617,105	107,515	21.1%
Utilities - Pump Station Maintenance:					
510-4563-504.11-01	REGULAR	115,579	178,817	63,238	54.7%
510-4563-504.12-01	OVERTIME	8,634	9,872	1,238	14.3%
510-4563-504.12-02	ON-CALL	7,479	8,171	692	9.3%
510-4563-504.21-01	FICA	7,546	11,335	3,789	50.2%
510-4563-504.21-02	MEDICARE	1,765	2,651	886	50.2%
510-4563-504.22-10	RETIREMENT	10,961	17,097	6,136	56.0%
510-4563-504.23-10	HEALTH INSURANCE	32,931	46,463	13,532	41.1%
510-4563-504.24-01	INSURANCE	1,514	2,354	840	55.5%
510-4563-504.27-10	SELF INSURED	3,924	5,017	1,093	27.9%
510-4563-504.31-10	HEALTH SERVICES	0	1,250	1,250	n/a
510-4563-504.31-90	OTHER PROFESSIONAL SER	0	720	720	n/a
510-4563-504.33-10	REPAIRS & MAINTENANCE	50,000	100,000	50,000	100.0%
510-4563-504.33-11	AUTO REPAIRS & MAINT	8,000	8,000	0	0.0%
510-4563-504.33-24	ROAD/EASEMENT MAINTENANCE	10,000	10,000	0	0.0%
510-4563-504.51-10	ELECTRICAL SERVICES	175,000	159,848	(15,152)	-8.7%
510-4563-504.52-30	TELEPHONE SERVICES	40,000	42,000	2,000	5.0%
510-4563-504.52-31	SATELLITE SERVICES	15,000	10,000	(5,000)	-33.3%
510-4563-504.54-10	LEASE/RENTAL EQUIPMENT	1,500	3,000	1,500	100.0%
510-4563-504.55-10	MILEAGE	400	960	560	140.0%
510-4563-504.55-30	SUBSISTENCE & LODGING	2,498	3,548	1,050	42.0%
510-4563-504.55-40	EDUCATION & TRAINING	750	825	75	10.0%
510-4563-504.58-22	ODOR CONTROL PROGRAM	126,500	126,500	0	0.0%
510-4563-504.60-08	VEHICLE & EQUIPMENT FUELS	7,500	8,000	500	6.7%
510-4563-504.60-11	UNIFORMS	1,180	1,180	0	0.0%
510-4563-504.60-14	OPERATING SUPPLIES	7,613	6,113	(1,500)	-19.7%
Utilities - Pump Station Maintenance		636,274	763,721	127,447	20.0%
Utilities - Laboratory Services:					
510-4564-501.11-01	REGULAR	268,478	278,624	10,146	3.8%
510-4564-501.12-01	OVERTIME	137	140	3	2.2%
510-4564-501.21-01	FICA	16,253	16,873	620	3.8%
510-4564-501.21-02	MEDICARE	3,801	3,946	145	3.8%
510-4564-501.22-10	RETIREMENT	24,546	26,027	1,481	6.0%
510-4564-501.23-10	HEALTH INSURANCE	15,620	22,501	6,881	44.1%
510-4564-501.24-01	INSURANCE	3,853	4,074	221	5.7%
510-4564-501.27-10	SELF INSURED	5,383	4,980	(403)	-7.5%
510-4564-501.31-78	LABORATORY SERVICES	8,500	1,000	(7,500)	-88.2%
510-4564-501.31-79	REGULATORY AGENCY FEE	2,900	2,900	0	0.0%

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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
510-4564-501.33-10	REPAIRS & MAINTENANCE	3,000	3,000	0	0.0%
510-4564-501.33-11	AUTO REPAIRS & MAINT	0	835	835	n/a
510-4564-501.33-20	MAINTENANCE SVC CONTRACTS	83,022	60,000	(23,022)	-27.7%
510-4564-501.39-10	SOFTWARE APPLICATIONS	5,000	0	(5,000)	-100.0%
510-4564-501.52-30	TELEPHONE SERVICES	2,000	2,000	0	0.0%
510-4564-501.55-10	MILEAGE	0	1,000	1,000	n/a
510-4564-501.55-30	SUBSISTENCE & LODGING	5,258	4,570	(688)	-13.1%
510-4564-501.55-40	EDUCATION & TRAINING	2,810	2,810	0	0.0%
510-4564-501.58-10	DUES & ASSOC MEMBERSHIPS	440	465	25	5.7%
510-4564-501.60-01	OFFICE SUPPLIES	3,219	4,500	1,281	39.8%
510-4564-501.60-07	REPAIRS & MAINT SUPPLIES	2,000	3,000	1,000	50.0%
510-4564-501.60-08	VEHICLE & EQUIPMENT FUELS	0	480	480	n/a
510-4564-501.60-11	UNIFORMS	2,348	2,700	352	15.0%
510-4564-501.60-12	BOOKS & SUBSCRIPTIONS	0	1,000	1,000	n/a
510-4564-501.60-14	OPERATING SUPPLIES	78,150	78,150	0	0.0%
510-4564-501.80-01	MACHINERY & EQUIPMENT	29,200	37,700	8,500	29.1%
510-4564-501.80-02	FURNITURE & FIXTURES	0	350	350	n/a
Utilities - Laboratory Services		565,918	563,625	(2,293)	-0.4%
Utilities Fund Transfers:					
510-9190-501.99-31	TO CAPITAL PROJECTS	888,441	577,907	(310,534)	-35.0%
510-9190-501.99-52	TO UTILITIES CAPITAL	9,000,000	0	(9,000,000)	-100.0%
Utilities Fund Transfers		9,888,441	577,907	(9,310,534)	-94.2%
Debt Service:					
510-9510-506.90-02	BOND ADMINISTRATIVE FEES	8,050	10,651	2,601	32.3%
510-9510-506.91-52	10 W/S REVENUE BONDS	1,870,000	1,940,000	70,000	3.7%
510-9510-506.91-53	13 WS REV REFUNDING BONDS	836,000	855,000	19,000	2.3%
510-9510-506.91-55	2015 W/S REVENUE BONDS	2,765,000	2,885,000	120,000	4.3%
510-9510-506.92-52	10 W/S REVENUE BONDS	2,442,984	2,368,184	(74,800)	-3.1%
510-9510-506.92-53	13 WS REV REFUNDING BONDS	487,671	466,019	(21,652)	-4.4%
510-9510-506.92-55	15 W/S REF BONDS	2,199,919	2,061,669	(138,250)	-6.3%
Debt Service		10,609,624	10,586,523	(23,101)	-0.2%
Total Utilities Fund		40,815,884	32,948,852	(7,867,032)	-19.3%
Utilities Capital Projects Fund:					
520-9170-802.80-01	MACHINERY & EQUIPMENT	2,000,000	0	(2,000,000)	-100.0%
520-9170-802.89-02	DESIGN	1,500,000	0	(1,500,000)	-100.0%
520-9170-802.89-03	CONSTRUCTION	3,871,600	0	(3,871,600)	-100.0%
520-9180-802.80-01	MACHINERY & EQUIPMENT	495,000	0	(495,000)	-100.0%
520-9180-802.80-05	MOTOR VEHICLES & EQUIP	0	496,695	496,695	n/a
520-9180-802.89-02	DESIGN	150,000	0	(150,000)	-100.0%
520-9180-802.89-03	CONSTRUCTION	2,400,000	9,451,756	7,051,756	293.8%
520-9190-802.80-01	MACHINERY & EQUIPMENT	350,000	0	(350,000)	-100.0%
520-9190-802.89-03	CONSTRUCTION	1,300,000	0	(1,300,000)	-100.0%
Total Utilities Capital Projects Fund		12,066,600	9,948,451	(2,118,149)	-17.6%
Joint Fleet Maintenance Fund:					
610-4610-601.33-11	AUTO REPAIRS & MAINT	2,760,110	2,820,282	60,172	2.2%
Total Joint Fleet Maintenance Fund		2,760,110	2,820,282	60,172	2.2%
Grand Total less Joint Fleet Maintenance Fund*		652,289,698	684,927,278	32,637,580	5.0%

Year to Year Budget Change by Department & Account -
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Account	Account Description	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
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*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.