

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended 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 | 778,712 | 60,935 | 8.5% |
| 110-1210-402.21-01 | FICA | 36,564 | 39,383 | 2,819 | 7.7% |
| 110-1210-402.21-02 | MEDICARE | 10,015 | 10,923 | 908 | 9.1% |
| 110-1210-402.22-10 | RETIREMENT | 67,845 | 74,051 | 6,206 | 9.1% |
| 110-1210-402.23-10 | HEALTH INSURANCE | 74,831 | 58,365 | (16,466) | -22.0% |
| 110-1210-402.24-01 | INSURANCE | 9,374 | 10,702 | 1,328 | 14.2% |
| 110-1210-402.27-10 | SELF INSURED | 574 | 623 | 49 | 8.5% |
| 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 | 1,018,305 | 57,462 | 6.0% |
| County Attorney: | | | | | |
| 110-1221-402.11-01 | REGULAR | 711,743 | 724,877 | 13,134 | 1.8% |
| 110-1221-402.21-01 | FICA | 39,896 | 42,170 | 2,274 | 5.7% |
| 110-1221-402.21-02 | MEDICARE | 10,084 | 10,216 | 132 | 1.3% |
| 110-1221-402.22-10 | RETIREMENT | 67,399 | 68,832 | 1,433 | 2.1% |
| 110-1221-402.23-10 | HEALTH INSURANCE | 92,696 | 76,231 | (16,465) | -17.8% |
| 110-1221-402.24-01 | INSURANCE | 11,569 | 11,682 | 113 | 1.0% |
| 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 | 1,033,255 | (1,703) | -0.2% |
| Human Resources: | | | | | |
| 110-1222-402.11-01 | REGULAR | 435,737 | 453,628 | 17,891 | 4.1% |
| 110-1222-402.12-01 | OVERTIME | 610 | 624 | 14 | 2.3% |
| 110-1222-402.21-01 | FICA | 25,947 | 27,313 | 1,366 | 5.3% |
| 110-1222-402.21-02 | MEDICARE | 6,069 | 6,388 | 319 | 5.3% |
| 110-1222-402.22-10 | RETIREMENT | 41,116 | 43,160 | 2,044 | 5.0% |
| 110-1222-402.23-10 | HEALTH INSURANCE | 69,580 | 54,587 | (14,993) | -21.5% |
| 110-1222-402.24-01 | INSURANCE | 5,681 | 5,927 | 246 | 4.3% |
| 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 | 787,809 | (3,843) | -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 | 1,004,147 | 59,412 | 6.3% |
| 110-1231-403.12-01 | OVERTIME | 2,539 | 2,595 | 56 | 2.2% |
| 110-1231-403.13-01 | PART-TIME | 4,975 | 0 | (4,975) | -100.0% |
| 110-1231-403.21-01 | FICA | 56,110 | 59,897 | 3,787 | 6.7% |
| 110-1231-403.21-02 | MEDICARE | 13,280 | 14,132 | 852 | 6.4% |

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| 110-1231-403.22-10 | RETIREMENT | 89,486 | 95,708 | 6,222 | 7.0% |
| 110-1231-403.23-10 | HEALTH INSURANCE | 207,677 | 178,464 | (29,213) | -14.1% |
| 110-1231-403.24-01 | INSURANCE | 13,309 | 14,334 | 1,025 | 7.7% |
| 110-1231-403.27-10 | SELF INSURED | 2,299 | 2,196 | (103) | -4.5% |
| 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 | 1,446,108 | 42,110 | 3.0% |
| Assessment: | | | | | |
| 110-1232-403.11-01 | REGULAR | 584,329 | 605,304 | 20,975 | 3.6% |
| 110-1232-403.13-01 | PART-TIME | 93,113 | 82,418 | (10,695) | -11.5% |
| 110-1232-403.14-01 | BOARDS & COMMISSIONS | 5,796 | 0 | (5,796) | -100.0% |
| 110-1232-403.21-01 | FICA | 41,029 | 41,305 | 276 | 0.7% |
| 110-1232-403.21-02 | MEDICARE | 9,595 | 9,660 | 65 | 0.7% |
| 110-1232-403.22-10 | RETIREMENT | 55,309 | 57,594 | 2,285 | 4.1% |
| 110-1232-403.23-10 | HEALTH INSURANCE | 105,999 | 105,999 | 0 | 0.0% |
| 110-1232-403.24-01 | INSURANCE | 8,682 | 9,396 | 714 | 8.2% |
| 110-1232-403.27-10 | SELF INSURED | 14,655 | 11,985 | (2,670) | -18.2% |
| 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 | 951,567 | (39,926) | -4.0% |
| Treasurer: | | | | | |
| 110-1241-404.11-01 | REGULAR | 1,071,708 | 1,128,531 | 56,823 | 5.3% |
| 110-1241-404.12-01 | OVERTIME | 9,457 | 7,204 | (2,253) | -23.8% |
| 110-1241-404.21-01 | FICA | 62,635 | 65,857 | 3,222 | 5.1% |
| 110-1241-404.21-02 | MEDICARE | 14,947 | 15,686 | 739 | 4.9% |
| 110-1241-404.22-10 | RETIREMENT | 101,301 | 107,420 | 6,119 | 6.0% |

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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 | 15,973 | 983 | 6.6% |
| 110-1241-404.27-10 | SELF INSURED | 834 | 877 | 43 | 5.2% |
| 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 | 1,865,387 | 58,264 | 3.2% |
| Finance: | | | | | |
| 110-1242-404.11-01 | REGULAR | 1,118,662 | 1,206,318 | 87,656 | 7.8% |
| 110-1242-404.12-01 | OVERTIME | 6,704 | 6,852 | 148 | 2.2% |
| 110-1242-404.21-01 | FICA | 66,847 | 71,750 | 4,903 | 7.3% |
| 110-1242-404.21-02 | MEDICARE | 15,634 | 16,780 | 1,146 | 7.3% |
| 110-1242-404.22-10 | RETIREMENT | 105,766 | 114,968 | 9,202 | 8.7% |
| 110-1242-404.23-10 | HEALTH INSURANCE | 173,949 | 192,732 | 18,783 | 10.8% |
| 110-1242-404.24-01 | INSURANCE | 16,945 | 18,061 | 1,116 | 6.6% |
| 110-1242-404.27-10 | SELF INSURED | 900 | 970 | 70 | 7.8% |
| 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 | 3,258 | 1,000 | 44.3% |
| 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 | 1,916,555 | 113,005 | 6.3% |
| Procurement: | | | | | |
| 110-1247-404.11-01 | REGULAR | 266,977 | 285,141 | 18,164 | 6.8% |
| 110-1247-404.21-01 | FICA | 15,474 | 16,655 | 1,181 | 7.6% |
| 110-1247-404.21-02 | MEDICARE | 3,619 | 3,895 | 276 | 7.6% |
| 110-1247-404.22-10 | RETIREMENT | 25,320 | 27,262 | 1,942 | 7.7% |
| 110-1247-404.23-10 | HEALTH INSURANCE | 53,114 | 53,114 | 0 | 0.0% |
| 110-1247-404.24-01 | INSURANCE | 3,498 | 3,740 | 242 | 6.9% |
| 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 | 401,210 | 22,662 | 6.0% |
| Information Services: | | | | | |
| 110-1251-405.11-01 | REGULAR | 2,425,087 | 2,548,797 | 123,710 | 5.1% |
| 110-1251-405.12-01 | OVERTIME | 8,126 | 9,198 | 1,072 | 13.2% |
| 110-1251-405.12-02 | ON-CALL | 14,545 | 17,375 | 2,830 | 19.5% |
| 110-1251-405.13-01 | PART-TIME | 158,515 | 151,571 | (6,944) | -4.4% |
| 110-1251-405.21-01 | FICA | 155,694 | 164,056 | 8,362 | 5.4% |
| 110-1251-405.21-02 | MEDICARE | 36,412 | 38,368 | 1,956 | 5.4% |
| 110-1251-405.22-10 | RETIREMENT | 229,563 | 242,954 | 13,391 | 5.8% |
| 110-1251-405.23-10 | HEALTH INSURANCE | 357,362 | 316,247 | (41,115) | -11.5% |
| 110-1251-405.24-01 | INSURANCE | 38,239 | 41,175 | 2,936 | 7.7% |
| 110-1251-405.27-10 | SELF INSURED | 2,087 | 2,181 | 94 | 4.5% |
| 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 | 0 | (50,000) | -100.0% |
| 110-1251-405.52-10 | POSTAL SERVICES | 560 | 560 | 0 | 0.0% |
| 110-1251-405.52-30 | TELEPHONE SERVICES | 12,500 | 12,500 | 0 | 0.0% |
| 110-1251-405.53-05 | MOTOR VEHICLE INSURANCE | 2,922 | 2,952 | 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 | 6,561,867 | 594,866 | 10.0% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|-----------------------------------|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 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 | 159,828 | 10,178 | 6.8% |
| 110-1320-406.12-01 | OVERTIME | 5,688 | 5,813 | 125 | 2.2% |
| 110-1320-406.13-01 | PART-TIME | 25,394 | 31,987 | 6,593 | 26.0% |
| 110-1320-406.14-01 | BOARDS & COMMISSIONS | 12,667 | 12,920 | 253 | 2.0% |
| 110-1320-406.21-01 | FICA | 11,564 | 12,632 | 1,068 | 9.2% |
| 110-1320-406.21-02 | MEDICARE | 2,704 | 2,954 | 250 | 9.2% |
| 110-1320-406.22-10 | RETIREMENT | 14,194 | 15,255 | 1,061 | 7.5% |
| 110-1320-406.23-10 | HEALTH INSURANCE | 25,434 | 25,434 | 0 | 0.0% |
| 110-1320-406.24-01 | INSURANCE | 2,166 | 2,327 | 161 | 7.4% |
| 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 | 487,944 | 49,732 | 11.3% |
| Circuit Court -1: | | | | | |
| 110-2110-411.11-01 | REGULAR | 114,541 | 116,860 | 2,319 | 2.0% |
| 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 | 6,970 | 58 | 0.8% |
| 110-2110-411.21-02 | MEDICARE | 1,616 | 1,630 | 14 | 0.9% |
| 110-2110-411.22-10 | RETIREMENT | 10,863 | 11,144 | 281 | 2.6% |
| 110-2110-411.23-10 | HEALTH INSURANCE | 20,183 | 20,183 | 0 | 0.0% |
| 110-2110-411.24-01 | INSURANCE | 1,746 | 1,782 | 36 | 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|---------------------------|---------------------------|----------------------------------|----------------|---------------|
| Circuit Court -1 | | 167,375 | 167,560 | 185 | 0.1% |
| Circuit Court - 2: | | | | | |
| 110-2111-411.11-01 | REGULAR | 62,891 | 70,695 | 7,804 | 12.4% |
| 110-2111-411.12-01 | OVERTIME | 203 | 0 | (203) | -100.0% |
| 110-2111-411.21-01 | FICA | 3,605 | 4,077 | 472 | 13.1% |
| 110-2111-411.21-02 | MEDICARE | 843 | 953 | 110 | 13.0% |
| 110-2111-411.22-10 | RETIREMENT | 5,965 | 6,759 | 794 | 13.3% |
| 110-2111-411.23-10 | HEALTH INSURANCE | 16,465 | 16,465 | 0 | 0.0% |
| 110-2111-411.24-01 | INSURANCE | 824 | 946 | 122 | 14.8% |
| 110-2111-411.27-10 | SELF INSURED | 51 | 57 | 6 | 11.8% |
| 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 | 107,508 | 9,093 | 9.2% |
| 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 | 2,800 | (200) | -6.7% |
| 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 | 31,695 | 2,639 | 9.1% |
| 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% |
| 110-2150-411.80-02 | FURNITURE & FIXTURES | 0 | 4,000 | 4,000 | n/a |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|---------------|--------------|
| Juvenile & Domestic Relations Court | | 28,483 | 39,281 | 10,798 | 37.9% |
| <i>Clerk of the Circuit Court:</i> | | | | | |
| 110-2160-412.11-01 | REGULAR | 890,209 | 941,202 | 50,993 | 5.7% |
| 110-2160-412.12-01 | OVERTIME | 5,079 | 7,563 | 2,484 | 48.9% |
| 110-2160-412.13-01 | PART-TIME | 61,704 | 60,929 | (775) | -1.3% |
| 110-2160-412.21-01 | FICA | 54,786 | 58,230 | 3,444 | 6.3% |
| 110-2160-412.21-02 | MEDICARE | 13,340 | 14,086 | 746 | 5.6% |
| 110-2160-412.22-10 | RETIREMENT | 84,208 | 89,477 | 5,269 | 6.3% |
| 110-2160-412.23-10 | HEALTH INSURANCE | 152,462 | 162,276 | 9,814 | 6.4% |
| 110-2160-412.24-01 | INSURANCE | 13,533 | 14,817 | 1,284 | 9.5% |
| 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 | 1,555,994 | 71,795 | 4.8% |
| <i>Sheriff - Courts/Civil Process:</i> | | | | | |
| 110-2170-412.11-01 | REGULAR | 2,049,365 | 2,158,070 | 108,705 | 5.3% |
| 110-2170-412.12-01 | OVERTIME | 16,001 | 16,354 | 353 | 2.2% |
| 110-2170-412.12-02 | ON-CALL | 24,934 | 25,483 | 549 | 2.2% |
| 110-2170-412.13-01 | PART-TIME | 470,007 | 405,549 | (64,458) | -13.7% |
| 110-2170-412.21-01 | FICA | 153,782 | 155,885 | 2,103 | 1.4% |
| 110-2170-412.21-02 | MEDICARE | 35,966 | 36,457 | 491 | 1.4% |
| 110-2170-412.22-10 | RETIREMENT | 187,429 | 204,596 | 17,167 | 9.2% |
| 110-2170-412.23-10 | HEALTH INSURANCE | 371,679 | 380,878 | 9,199 | 2.5% |
| 110-2170-412.24-01 | INSURANCE | 27,062 | 28,143 | 1,081 | 4.0% |
| 110-2170-412.27-10 | SELF INSURED | 58,456 | 51,923 | (6,533) | -11.2% |
| 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% |
| 110-2170-412.60-10 | POLICE OPERATING SUPPLIES | 7,000 | 3,000 | (4,000) | -57.1% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---------------------------------------|---------------------------|---------------------------|----------------------------------|----------------|-------------|
| 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 | 3,510,540 | 50,157 | 1.4% |
| Victim/Witness Program: | | | | | |
| 110-2190-412.11-01 | REGULAR | 206,176 | 218,451 | 12,275 | 6.0% |
| 110-2190-412.12-01 | OVERTIME | 10,102 | 3,344 | (6,758) | -66.9% |
| 110-2190-412.21-01 | FICA | 13,061 | 12,966 | (95) | -0.7% |
| 110-2190-412.21-02 | MEDICARE | 3,055 | 3,032 | (23) | -0.8% |
| 110-2190-412.22-10 | RETIREMENT | 20,399 | 20,745 | 346 | 1.7% |
| 110-2190-412.23-10 | HEALTH INSURANCE | 38,967 | 38,967 | 0 | 0.0% |
| 110-2190-412.24-01 | INSURANCE | 3,083 | 3,080 | (3) | -0.1% |
| 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 | 345,585 | 3,690 | 1.1% |
| Commonwealth's Attorney: | | | | | |
| 110-2210-413.11-01 | REGULAR | 1,415,912 | 1,519,243 | 103,331 | 7.3% |
| 110-2210-413.21-01 | FICA | 80,361 | 88,252 | 7,891 | 9.8% |
| 110-2210-413.21-02 | MEDICARE | 19,541 | 21,107 | 1,566 | 8.0% |
| 110-2210-413.22-10 | RETIREMENT | 134,286 | 145,198 | 10,912 | 8.1% |
| 110-2210-413.23-10 | HEALTH INSURANCE | 207,966 | 225,893 | 17,927 | 8.6% |
| 110-2210-413.24-01 | INSURANCE | 19,239 | 20,933 | 1,694 | 8.8% |
| 110-2210-413.27-10 | SELF INSURED | 1,003 | 1,086 | 83 | 8.3% |
| 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 | 2,157,076 | 133,864 | 6.6% |
| Communications: | | | | | |
| 110-3140-421.11-01 | REGULAR | 1,451,472 | 1,545,529 | 94,057 | 6.5% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|-----------------------|---------------------------|---------------------------|----------------------------------|----------------|-------------|
| 110-3140-421.12-01 | OVERTIME | 187,265 | 191,391 | 4,126 | 2.2% |
| 110-3140-421.13-01 | PART-TIME | 121,736 | 104,673 | (17,063) | -14.0% |
| 110-3140-421.21-01 | FICA | 104,606 | 109,823 | 5,217 | 5.0% |
| 110-3140-421.21-02 | MEDICARE | 24,464 | 25,685 | 1,221 | 5.0% |
| 110-3140-421.22-10 | RETIREMENT | 131,983 | 141,579 | 9,596 | 7.3% |
| 110-3140-421.23-10 | HEALTH INSURANCE | 262,445 | 290,185 | 27,740 | 10.6% |
| 110-3140-421.24-01 | INSURANCE | 21,475 | 23,232 | 1,757 | 8.2% |
| 110-3140-421.27-10 | SELF INSURED | 1,408 | 1,473 | 65 | 4.6% |
| 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 | 20,850 | 6,365 | 43.9% |
| 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 | 1,500 | 0 | 0.0% |
| 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 | 0 | (2,400) | -100.0% |
| 110-3140-421.80-02 | FURNITURE & FIXTURES | 0 | 8,500 | 8,500 | n/a |
| Communications | | 2,437,591 | 2,598,390 | 160,799 | 6.6% |
| Sheriff: | | | | | |
| 110-3160-421.11-01 | REGULAR | 8,451,151 | 8,862,433 | 411,282 | 4.9% |
| 110-3160-421.12-01 | OVERTIME | 471,588 | 543,146 | 71,558 | 15.2% |
| 110-3160-421.12-02 | ON-CALL | 32,208 | 34,805 | 2,597 | 8.1% |
| 110-3160-421.13-01 | PART-TIME | 423,025 | 524,429 | 101,404 | 24.0% |
| 110-3160-421.21-01 | FICA | 552,667 | 589,628 | 36,961 | 6.7% |
| 110-3160-421.21-02 | MEDICARE | 129,656 | 138,271 | 8,615 | 6.6% |
| 110-3160-421.22-10 | RETIREMENT | 753,265 | 827,102 | 73,837 | 9.8% |
| 110-3160-421.23-10 | HEALTH INSURANCE | 1,643,585 | 1,658,638 | 15,053 | 0.9% |
| 110-3160-421.24-01 | INSURANCE | 105,269 | 116,768 | 11,499 | 10.9% |
| 110-3160-421.27-10 | SELF INSURED | 211,854 | 192,210 | (19,644) | -9.3% |
| 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 | 5,000 | 0 | 0.0% |
| 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 | 428,000 | 10,671 | 2.6% |
| 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% |
| 110-3160-421.52-30 | TELEPHONE SERVICES | 123,500 | 129,992 | 6,492 | 5.3% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--------------------------------------|---------------------------|---------------------------|----------------------------------|----------------|-------------|
| 110-3160-421.53-05 | MOTOR VEHICLE INSURANCE | 102,078 | 108,805 | 6,727 | 6.6% |
| 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 | 66,015 | (5,281) | -7.4% |
| 110-3160-421.58-10 | DUES & ASSOC MEMBERSHIPS | 10,050 | 10,050 | 0 | 0.0% |
| 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 | 325,000 | 0 | 0.0% |
| 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 | 97,576 | 7,249 | 8.0% |
| 110-3160-421.60-11 | UNIFORMS | 91,450 | 123,610 | 32,160 | 35.2% |
| 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 | 0 | (7,800) | -100.0% |
| 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 | 15,726,861 | 842,767 | 5.7% |
| Fire, Rescue & Emer Svcs: | | | | | |
| 110-3210-422.11-01 | REGULAR | 11,736,217 | 12,754,985 | 1,018,768 | 8.7% |
| 110-3210-422.12-01 | OVERTIME | 585,650 | 611,164 | 25,514 | 4.4% |
| 110-3210-422.12-02 | ON-CALL | 17,142 | 17,520 | 378 | 2.2% |
| 110-3210-422.13-01 | PART-TIME | 135,867 | 135,464 | (403) | -0.3% |
| 110-3210-422.21-01 | FICA | 734,382 | 797,438 | 63,056 | 8.6% |
| 110-3210-422.21-02 | MEDICARE | 171,967 | 186,499 | 14,532 | 8.5% |
| 110-3210-422.22-10 | RETIREMENT | 1,071,646 | 1,143,576 | 71,930 | 6.7% |
| 110-3210-422.23-10 | HEALTH INSURANCE | 2,417,665 | 2,477,310 | 59,645 | 2.5% |
| 110-3210-422.24-01 | INSURANCE | 152,933 | 160,592 | 7,659 | 5.0% |
| 110-3210-422.27-10 | SELF INSURED | 494,210 | 498,766 | 4,556 | 0.9% |
| 110-3210-422.28-10 | LINE OF DUTY BENEFITS | 5,826 | 60,379 | 54,553 | 936.4% |
| 110-3210-422.31-10 | HEALTH SERVICES | 107,000 | 112,502 | 5,502 | 5.1% |
| 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% |
| 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 |

Year to Year Budget Change by Department & Account -
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| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|------------------|---------------|
| 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 | 9,048 | 9,048 | 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 | 20,128,603 | 1,691,834 | 9.2% |
| 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 | 33,317 | 17,475 | 110.3% |
| 110-3240-422.31-10 | HEALTH SERVICES | 22,700 | 17,000 | (5,700) | -25.1% |
| 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 | 263,661 | (24,175) | -8.4% |
| 110-3240-422.60-14 | OPERATING SUPPLIES | 108,016 | 108,016 | 0 | 0.0% |
| Consolidated Fire & Rescue | | 2,887,505 | 3,053,511 | 166,006 | 5.7% |
| Regional Detention Facilities: | | | | | |
| 110-3320-423.70-02 | RAPPAHANNOCK SECURITY CTR | 5,058,179 | 5,858,179 | 800,000 | 15.8% |
| 110-3320-423.70-03 | RAPP JUVENILE DETENTION | 1,479,245 | 1,214,807 | (264,438) | -17.9% |
| Regional Detention Facilities | | 6,537,424 | 7,072,986 | 535,562 | 8.2% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|-----------------|---------------|
| <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 | 47,285 | 1,802 | 4.0% |
| 110-3334-423.21-01 | FICA | 2,371 | 2,149 | (222) | -9.4% |
| 110-3334-423.21-02 | MEDICARE | 555 | 503 | (52) | -9.4% |
| 110-3334-423.22-10 | RETIREMENT | 4,314 | 4,521 | 207 | 4.8% |
| 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 | 89,247 | (5,034) | -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 | 42,455 | (3,560) | -7.7% |
| 110-3336-423.21-01 | FICA | 2,853 | 2,555 | (298) | -10.4% |
| 110-3336-423.21-02 | MEDICARE | 667 | 597 | (70) | -10.5% |
| 110-3336-423.22-10 | RETIREMENT | 4,364 | 4,030 | (334) | -7.7% |
| 110-3336-423.23-10 | HEALTH INSURANCE | 16,465 | 6,651 | (9,814) | -59.6% |
| 110-3336-423.24-01 | INSURANCE | 874 | 806 | (68) | -7.8% |
| 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 | 223,717 | (92,131) | -29.2% |
| <i>Animal Control:</i> | | | | | |
| 110-3510-425.11-01 | REGULAR | 692,069 | 891,045 | 198,976 | 28.8% |
| 110-3510-425.12-01 | OVERTIME | 48,082 | 49,141 | 1,059 | 2.2% |
| 110-3510-425.12-02 | ON-CALL | 9,662 | 9,875 | 213 | 2.2% |
| 110-3510-425.13-01 | PART-TIME | 114,860 | 54,222 | (60,638) | -52.8% |
| 110-3510-425.21-01 | FICA | 51,008 | 59,722 | 8,714 | 17.1% |
| 110-3510-425.21-02 | MEDICARE | 11,930 | 13,967 | 2,037 | 17.1% |
| 110-3510-425.22-10 | RETIREMENT | 63,853 | 83,312 | 19,459 | 30.5% |
| 110-3510-425.23-10 | HEALTH INSURANCE | 164,920 | 205,633 | 40,713 | 24.7% |

Year to Year Budget Change by Department & Account -
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| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|-------------------------------|---------------------------|---------------------------|----------------------------------|----------------|---------------|
| 110-3510-425.24-01 | INSURANCE | 8,823 | 12,645 | 3,822 | 43.3% |
| 110-3510-425.27-10 | SELF INSURED | 16,865 | 16,718 | (147) | -0.9% |
| 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 | 8,100 | 4,100 | 102.5% |
| 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 | 3,250 | 650 | 25.0% |
| 110-3510-425.60-20 | INSTRUCTIONAL MATERIALS | 500 | 500 | 0 | 0.0% |
| 110-3510-425.80-01 | MACHINERY & EQUIPMENT | 0 | 21,600 | 21,600 | n/a |
| Animal Control | | 1,424,483 | 1,699,311 | 274,828 | 19.3% |
| 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 | 375,078 | 17,796 | 5.0% |
| 110-4210-431.12-01 | OVERTIME | 1,016 | 226 | (790) | -77.8% |
| 110-4210-431.21-01 | FICA | 21,409 | 22,482 | 1,073 | 5.0% |
| 110-4210-431.21-02 | MEDICARE | 5,007 | 5,258 | 251 | 5.0% |
| 110-4210-431.22-10 | RETIREMENT | 33,885 | 35,861 | 1,976 | 5.8% |
| 110-4210-431.23-10 | HEALTH INSURANCE | 62,699 | 62,699 | 0 | 0.0% |
| 110-4210-431.24-01 | INSURANCE | 4,681 | 4,914 | 233 | 5.0% |
| 110-4210-431.27-10 | SELF INSURED | 3,302 | 2,959 | (343) | -10.4% |
| 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% |
| 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% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|------------------------------|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 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 | 523,111 | (2,742) | -0.5% |
| Refuse Collection: | | | | | |
| 110-4230-431.11-01 | REGULAR | 703,694 | 775,776 | 72,082 | 10.2% |
| 110-4230-431.12-01 | OVERTIME | 27,379 | 16,505 | (10,874) | -39.7% |
| 110-4230-431.12-02 | ON-CALL | 8,008 | 8,184 | 176 | 2.2% |
| 110-4230-431.13-01 | PART-TIME | 652,005 | 588,336 | (63,669) | -9.8% |
| 110-4230-431.21-01 | FICA | 84,692 | 84,466 | (226) | -0.3% |
| 110-4230-431.21-02 | MEDICARE | 19,807 | 19,754 | (53) | -0.3% |
| 110-4230-431.22-10 | RETIREMENT | 66,114 | 73,419 | 7,305 | 11.0% |
| 110-4230-431.23-10 | HEALTH INSURANCE | 141,803 | 161,202 | 19,399 | 13.7% |
| 110-4230-431.24-01 | INSURANCE | 10,906 | 12,162 | 1,256 | 11.5% |
| 110-4230-431.27-10 | SELF INSURED | 73,284 | 50,641 | (22,643) | -30.9% |
| 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 | 2,252,003 | 34,995 | 1.6% |
| Refuse Disposal: | | | | | |
| 110-4240-431.11-01 | REGULAR | 449,602 | 467,627 | 18,025 | 4.0% |
| 110-4240-431.12-01 | OVERTIME | 21,339 | 10,333 | (11,006) | -51.6% |
| 110-4240-431.12-02 | ON-CALL | 2,138 | 2,185 | 47 | 2.2% |
| 110-4240-431.13-01 | PART-TIME | 153,399 | 131,436 | (21,963) | -14.3% |
| 110-4240-431.21-01 | FICA | 37,223 | 35,705 | (1,518) | -4.1% |
| 110-4240-431.21-02 | MEDICARE | 8,706 | 8,350 | (356) | -4.1% |
| 110-4240-431.22-10 | RETIREMENT | 42,257 | 44,252 | 1,995 | 4.7% |
| 110-4240-431.23-10 | HEALTH INSURANCE | 145,256 | 145,256 | 0 | 0.0% |
| 110-4240-431.24-01 | INSURANCE | 6,366 | 6,610 | 244 | 3.8% |
| 110-4240-431.27-10 | SELF INSURED | 30,367 | 26,081 | (4,286) | -14.1% |
| 110-4240-431.31-10 | HEALTH SERVICES | 900 | 2,326 | 1,426 | 158.4% |

Year to Year Budget Change by Department & Account -

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| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|----------------------------------|---------------------------|---------------------------|----------------------------------|------------------|---------------|
| 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 | 1,668,908 | (44,936) | -2.6% |
| Recycling/Litter Control: | | | | | |
| 110-4260-431.11-01 | REGULAR | 112,689 | 40,938 | (71,751) | -63.7% |
| 110-4260-431.12-01 | OVERTIME | 3,555 | 0 | (3,555) | -100.0% |
| 110-4260-431.13-01 | PART-TIME | 26,410 | 26,992 | 582 | 2.2% |
| 110-4260-431.21-01 | FICA | 8,342 | 3,936 | (4,406) | -52.8% |
| 110-4260-431.21-02 | MEDICARE | 1,951 | 921 | (1,030) | -52.8% |
| 110-4260-431.22-10 | RETIREMENT | 11,025 | 3,914 | (7,111) | -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 | 2,296 | (4,368) | -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 | 0 | (632) | -100.0% |
| 110-4260-431.55-40 | EDUCATION & TRAINING | 300 | 0 | (300) | -100.0% |
| 110-4260-431.58-10 | DUES & ASSOC MEMBERSHIPS | 75 | 0 | (75) | -100.0% |
| 110-4260-431.58-59 | PUBLIC EDUCATION | 8,995 | 8,995 | 0 | 0.0% |
| 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% |
| 110-4260-431.60-14 | OPERATING SUPPLIES | 1,000 | 1,000 | 0 | 0.0% |
| Recycling/Litter Control | | 375,221 | 273,703 | (101,518) | -27.1% |

Year to Year Budget Change by Department & Account -
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| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|----------------------------|---------------------------|----------------------------------|------------------|--------------|
| Maintenance: | | | | | |
| 110-4320-432.11-01 | REGULAR | 454,048 | 475,026 | 20,978 | 4.6% |
| 110-4320-432.12-01 | OVERTIME | 8,126 | 8,305 | 179 | 2.2% |
| 110-4320-432.12-02 | ON-CALL | 10,685 | 10,920 | 235 | 2.2% |
| 110-4320-432.13-01 | PART-TIME | 137,800 | 116,420 | (21,380) | -15.5% |
| 110-4320-432.21-01 | FICA | 36,312 | 36,327 | 15 | 0.0% |
| 110-4320-432.21-02 | MEDICARE | 8,492 | 8,496 | 4 | 0.0% |
| 110-4320-432.22-10 | RETIREMENT | 42,749 | 45,244 | 2,495 | 5.8% |
| 110-4320-432.23-10 | HEALTH INSURANCE | 124,782 | 140,572 | 15,790 | 12.7% |
| 110-4320-432.24-01 | INSURANCE | 6,566 | 6,909 | 343 | 5.2% |
| 110-4320-432.27-10 | SELF INSURED | 10,168 | 8,363 | (1,805) | -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 | 2,534,768 | 168,289 | 7.1% |
| 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 | 4,757,035 | 472,419 | 11.0% |
| 110-5310-443.12-01 | OVERTIME | 104,965 | 107,278 | 2,313 | 2.2% |
| 110-5310-443.12-02 | ON-CALL | 48,768 | 49,843 | 1,075 | 2.2% |
| 110-5310-443.13-01 | PART-TIME | 150,265 | 134,470 | (15,795) | -10.5% |
| 110-5310-443.14-01 | BOARDS & COMMISSIONS | 4,200 | 4,200 | 0 | 0.0% |
| 110-5310-443.21-01 | FICA | 271,304 | 300,900 | 29,596 | 10.9% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--------------------|---------------------------|---------------------------|----------------------------------|-----------|----------|
| 110-5310-443.21-02 | MEDICARE | 63,448 | 70,371 | 6,923 | 10.9% |
| 110-5310-443.22-10 | RETIREMENT | 399,720 | 451,371 | 51,651 | 12.9% |
| 110-5310-443.23-10 | HEALTH INSURANCE | 741,101 | 740,582 | (519) | -0.1% |
| 110-5310-443.24-01 | INSURANCE | 62,583 | 72,058 | 9,475 | 15.1% |
| 110-5310-443.27-10 | SELF INSURED | 15,181 | 11,732 | (3,449) | -22.7% |
| 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% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---------------------------------------|---------------------------|---------------------------|----------------------------------|------------------|---------------|
| 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/SYMPHY | 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 | 10,355,683 | 665,446 | 6.9% |
| Children's Services Act (CSA): | | | | | |
| 110-5360-443.11-01 | REGULAR | 34,604 | 37,136 | 2,532 | 7.3% |
| 110-5360-443.21-01 | FICA | 2,077 | 2,236 | 159 | 7.7% |
| 110-5360-443.21-02 | MEDICARE | 486 | 523 | 37 | 7.6% |
| 110-5360-443.22-10 | RETIREMENT | 3,282 | 3,550 | 268 | 8.2% |
| 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 | 8,807,218 | 151,317 | 1.7% |
| Tax Relief: | | | | | |
| 110-5380-445.58-86 | TAX RELIEF FOR ELDERLY | 1,090,709 | 1,155,590 | 64,881 | 5.9% |
| Tax Relief | | 1,090,709 | 1,155,590 | 64,881 | 5.9% |
| 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 | 1,201,757 | 88,059 | 7.9% |
| 110-7110-461.12-01 | OVERTIME | 21,332 | 21,802 | 470 | 2.2% |
| 110-7110-461.13-01 | PART-TIME | 437,989 | 455,528 | 17,539 | 4.0% |
| 110-7110-461.21-01 | FICA | 93,484 | 99,017 | 5,533 | 5.9% |
| 110-7110-461.21-02 | MEDICARE | 21,863 | 23,157 | 1,294 | 5.9% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|-------------------------------|---------------------------|---------------------------|----------------------------------|----------------|-------------|
| 110-7110-461.22-10 | RETIREMENT | 105,416 | 114,578 | 9,162 | 8.7% |
| 110-7110-461.23-10 | HEALTH INSURANCE | 263,097 | 269,748 | 6,651 | 2.5% |
| 110-7110-461.24-01 | INSURANCE | 15,471 | 16,888 | 1,417 | 9.2% |
| 110-7110-461.27-10 | SELF INSURED | 29,472 | 29,195 | (277) | -0.9% |
| 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 | 3,254,935 | 219,812 | 7.2% |
| Museum: | | | | | |
| 110-7220-462.13-01 | PART-TIME | 33,407 | 34,295 | 888 | 2.7% |
| 110-7220-462.21-01 | FICA | 2,071 | 2,126 | 55 | 2.7% |
| 110-7220-462.21-02 | MEDICARE | 484 | 497 | 13 | 2.7% |
| 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 |
| 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% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|-----------------------------|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 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 | 128,884 | 29,917 | 30.2% |
| Regional Library: | | | | | |
| 110-7320-463.70-04 | RAPPAHANNOCK REGIONAL LIB | 4,386,632 | 4,911,801 | 525,169 | 12.0% |
| Regional Library | | 4,386,632 | 4,911,801 | 525,169 | 12.0% |
| Planning: | | | | | |
| 110-8110-471.11-01 | REGULAR | 609,956 | 636,619 | 26,663 | 4.4% |
| 110-8110-471.21-01 | FICA | 35,613 | 37,544 | 1,931 | 5.4% |
| 110-8110-471.21-02 | MEDICARE | 8,328 | 8,780 | 452 | 5.4% |
| 110-8110-471.22-10 | RETIREMENT | 57,854 | 60,686 | 2,832 | 4.9% |
| 110-8110-471.23-10 | HEALTH INSURANCE | 118,747 | 112,095 | (6,652) | -5.6% |
| 110-8110-471.24-01 | INSURANCE | 8,368 | 8,934 | 566 | 6.8% |
| 110-8110-471.27-10 | SELF INSURED | 488 | 509 | 21 | 4.3% |
| 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 | 966,600 | 10,687 | 1.1% |
| Planning Commission: | | | | | |
| 110-8120-471.14-01 | BOARDS & COMMISSIONS | 33,600 | 33,600 | 0 | 0.0% |
| 110-8120-471.21-01 | FICA | 2,090 | 2,090 | 0 | 0.0% |
| 110-8120-471.21-02 | MEDICARE | 489 | 489 | 0 | 0.0% |
| 110-8120-471.35-01 | PRINTING & BINDING | 100 | 100 | 0 | 0.0% |
| 110-8120-471.55-10 | MILEAGE | 767 | 760 | (7) | -0.9% |
| 110-8120-471.55-30 | SUBSISTENCE & LODGING | 984 | 984 | 0 | 0.0% |
| 110-8120-471.55-40 | EDUCATION & TRAINING | 1,500 | 1,500 | 0 | 0.0% |
| 110-8120-471.58-40 | MEETING EXPENSES | 90 | 90 | 0 | 0.0% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|----------------------------------|---------------------------|---------------------------|----------------------------------|---------------|-------------|
| 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 | 39,763 | (7) | 0.0% |
| 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 | 410,861 | 21,600 | 5.5% |
| 110-8150-471.12-01 | OVERTIME | 1,016 | 473 | (543) | -53.4% |
| 110-8150-471.13-01 | PART-TIME | 18,174 | 13,592 | (4,582) | -25.2% |
| 110-8150-471.21-01 | FICA | 23,474 | 24,453 | 979 | 4.2% |
| 110-8150-471.21-02 | MEDICARE | 5,490 | 5,719 | 229 | 4.2% |
| 110-8150-471.22-10 | RETIREMENT | 36,918 | 39,257 | 2,339 | 6.3% |
| 110-8150-471.23-10 | HEALTH INSURANCE | 85,429 | 85,429 | 0 | 0.0% |
| 110-8150-471.24-01 | INSURANCE | 5,301 | 5,608 | 307 | 5.8% |
| 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 | 913,099 | 38,347 | 4.4% |
| 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% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|------------------------------------|---------------------------|---------------------------|----------------------------------|-----------------|---------------|
| 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 | 177,218 | 128,993 | 267.5% |
| 110-8162-471.12-01 | OVERTIME | 0 | (1,978) | (1,978) | n/a |
| 110-8162-471.13-01 | PART-TIME | 74,660 | 3,387 | (71,273) | -95.5% |
| 110-8162-471.21-01 | FICA | 7,500 | 10,710 | 3,210 | 42.8% |
| 110-8162-471.21-02 | MEDICARE | 1,754 | 2,505 | 751 | 42.8% |
| 110-8162-471.22-10 | RETIREMENT | 4,574 | 16,935 | 12,361 | 270.2% |
| 110-8162-471.23-10 | HEALTH INSURANCE | 6,651 | 79,394 | 72,743 | 1093.7% |
| 110-8162-471.24-01 | INSURANCE | 632 | 3,058 | 2,426 | 383.9% |
| 110-8162-471.27-10 | SELF INSURED | 1,058 | 1,137 | 79 | 7.5% |
| 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 | 355,289 | 144,571 | 68.6% |
| 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/SYMPHTY | 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 | 37,475 | 3,050 | 8.9% |
| 110-8350-473.13-01 | PART-TIME | 24,574 | 25,116 | 542 | 2.2% |
| 110-8350-473.21-01 | FICA | 3,414 | 3,688 | 274 | 8.0% |
| 110-8350-473.21-02 | MEDICARE | 798 | 863 | 65 | 8.1% |
| 110-8350-473.22-10 | RETIREMENT | 3,265 | 3,583 | 318 | 9.7% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--------------------------------|---------------------------|---------------------------|----------------------------------|--------------------|---------------|
| 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 | 185,532 | 8,169 | 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 | 1,278,330 | 1,278,330 | 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 | 44,341 | (1,139,925) | -96.3% |
| Non Departmental | | 2,627,524 | 1,019,397 | (1,608,127) | -61.2% |
| General Fund Transfers: | | | | | |
| 110-9210-492.99-21 | TO SCHOOL OPERATING FUND | 124,075,315 | 126,742,093 | 2,666,778 | 2.1% |
| 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 | 17,794,788 | 8,701,314 | 95.7% |
| General Fund Transfers | | 135,512,124 | 147,304,855 | 11,792,731 | 8.7% |
| 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 | 401,640 | 401,640 | 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% |
| 110-9510-494.92-33 | 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 | 10,334,311 | 40,970 | 0.4% |
| Total General Fund | | 260,074,515 | 276,566,149 | 16,491,634 | 6.3% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|------------------|--------------|
| School Operating Fund: | | | | | |
| 210-6100-452.61-01 | INSTRUCTION | 190,732,085 | 197,582,767 | 6,850,682 | 3.6% |
| 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 | 284,283,925 | 9,694,870 | 3.5% |
| 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/SYMPHTY | 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 | 1,484,247 | 155,000 | 11.7% |
| 260-3410-424.12-01 | OVERTIME | 10,869 | 30,661 | 19,792 | 182.1% |
| 260-3410-424.13-01 | PART-TIME | 44,369 | 45,717 | 1,348 | 3.0% |
| 260-3410-424.21-01 | FICA | 82,458 | 93,088 | 10,630 | 12.9% |
| 260-3410-424.21-02 | MEDICARE | 19,327 | 21,779 | 2,452 | 12.7% |
| 260-3410-424.22-10 | RETIREMENT | 125,839 | 141,573 | 15,734 | 12.5% |
| 260-3410-424.23-10 | HEALTH INSURANCE | 223,901 | 268,046 | 44,145 | 19.7% |
| 260-3410-424.23-20 | RETIRES | 22,350 | 22,350 | 0 | 0.0% |
| 260-3410-424.24-01 | INSURANCE | 18,070 | 22,003 | 3,933 | 21.8% |
| 260-3410-424.26-01 | UNEMPLOYMENT INSURANCE | 5,000 | 5,000 | 0 | 0.0% |
| 260-3410-424.27-10 | SELF INSURED | 25,531 | 25,204 | (327) | -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% |
| 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% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|-----------------------------------|---------------------------|---------------------------|----------------------------------|----------------|-------------|
| 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 | 425,984 | 51,205 | 13.7% |
| Code Compliance - Building | | 2,444,224 | 2,665,969 | 221,745 | 9.1% |
| Code Compliance - Zoning: | | | | | |
| 260-3420-424.11-01 | REGULAR | 835,706 | 850,361 | 14,655 | 1.8% |
| 260-3420-424.14-01 | BOARDS & COMMISSIONS | 8,400 | 8,400 | 0 | 0.0% |
| 260-3420-424.21-01 | FICA | 50,332 | 50,993 | 661 | 1.3% |
| 260-3420-424.21-02 | MEDICARE | 11,771 | 11,926 | 155 | 1.3% |
| 260-3420-424.22-10 | RETIREMENT | 79,030 | 81,120 | 2,090 | 2.6% |
| 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 | 11,762 | 843 | 7.7% |
| 260-3420-424.26-01 | UNEMPLOYMENT INSURANCE | 5,000 | 5,000 | 0 | 0.0% |
| 260-3420-424.27-10 | SELF INSURED | 15,027 | 12,884 | (2,143) | -14.3% |
| 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% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 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 | 296,791 | 47,767 | 19.2% |
| Code Compliance - Zoning | | 1,875,984 | 2,024,744 | 148,760 | 7.9% |
| 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 | 0 | (31,342) | -100.0% |
| Code Compliance - General | | 297,242 | 333,854 | 36,612 | 12.3% |
| Total Code Compliance Fund | | 4,617,450 | 5,024,567 | 407,117 | 8.8% |
| Transportation: | | | | | |
| 280-4110-433.11-01 | REGULAR | 213,553 | 222,028 | 8,475 | 4.0% |
| 280-4110-433.13-01 | PART-TIME | 38,001 | 33,617 | (4,384) | -11.5% |
| 280-4110-433.21-01 | FICA | 15,271 | 15,606 | 335 | 2.2% |
| 280-4110-433.21-02 | MEDICARE | 3,572 | 3,650 | 78 | 2.2% |
| 280-4110-433.22-10 | RETIREMENT | 20,140 | 21,094 | 954 | 4.7% |
| 280-4110-433.23-10 | HEALTH INSURANCE | 29,998 | 29,998 | 0 | 0.0% |
| 280-4110-433.24-01 | INSURANCE | 2,941 | 3,064 | 123 | 4.2% |
| 280-4110-433.27-10 | SELF INSURED | 3,082 | 2,283 | (799) | -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 | 0 | (3,503) | -100.0% |
| 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 |
| Transportation | | 746,565 | 753,586 | 7,021 | 0.9% |
| Massaponax Special Service District: | | | | | |
| 280-9110-491.24-03 | OPEB COSTS | 16,600 | 45,800 | 29,200 | 175.9% |
| 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 | | 357,650 | 385,850 | 28,200 | 7.9% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|------------------|---------------|
| 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: | | | | | |
| 280-9400-493.34-10 | 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% |
| 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 | 547,210 | 547,210 | 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% |
| 280-9510-494.92-33 | 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 | | | | | |
| | | 4,952,588 | 5,568,092 | 615,504 | 12.4% |
| 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 | 8,332,484 | (220,617) | -2.6% |
| 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 | 100,000 | 98,585 | 6967.1% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|---------------------------|---------------------------|----------------------------------|------------------|--------------|
| 310-9115-493.11-01 | REGULAR | 98,490 | 122,845 | 24,355 | 24.7% |
| 310-9115-493.12-01 | OVERTIME | 633 | 0 | (633) | -100.0% |
| 310-9115-493.21-01 | FICA | 6,146 | 7,503 | 1,357 | 22.1% |
| 310-9115-493.21-02 | MEDICARE | 1,437 | 1,755 | 318 | 22.1% |
| 310-9115-493.22-10 | RETIREMENT | 9,341 | 11,745 | 2,404 | 25.7% |
| 310-9115-493.23-10 | HEALTH INSURANCE | 23,117 | 23,117 | 0 | 0.0% |
| 310-9115-493.24-01 | INSURANCE | 1,580 | 2,031 | 451 | 28.5% |
| 310-9115-493.27-10 | SELF INSURED | 2,084 | 801 | (1,283) | -61.6% |
| 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 | 287,914 | 124,233 | 75.9% |
| Capital Projects: | | | | | |
| 310-9120-802.31-90 | OTHER PROFESSIONAL SER | 15,000 | 1,326,100 | 1,311,100 | 8740.7% |
| 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 | 700,000 | 669,666 | 2207.6% |
| 310-9120-802.80-05 | MOTOR VEHICLES & EQUIP | 1,236,093 | 1,221,742 | (14,351) | -1.2% |
| 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 | 1,736,343 | (1,286,968) | -42.6% |
| 310-9120-808.80-01 | MACHINERY & EQUIPMENT | 0 | 27,349 | 27,349 | n/a |
| 310-9130-802.80-01 | MACHINERY & EQUIPMENT | 2,065,500 | 3,637,468 | 1,571,968 | 76.1% |
| 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 | 15,050,012 | 5,375,477 | 55.6% |
| 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% |
| Total Capital Projects Fund | | 10,335,054 | 15,915,233 | 5,580,179 | 54.0% |
| Schools Capital Projects Fund: | | | | | |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|------------------|--------------|
| 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 | 1,242,776 | 96,133 | 8.4% |
| 510-4510-501.12-01 | OVERTIME | 528 | 0 | (528) | -100.0% |
| 510-4510-501.21-01 | FICA | 68,591 | 74,530 | 5,939 | 8.7% |
| 510-4510-501.21-02 | MEDICARE | 16,041 | 17,430 | 1,389 | 8.7% |
| 510-4510-501.22-10 | RETIREMENT | 108,521 | 118,482 | 9,961 | 9.2% |
| 510-4510-501.23-10 | HEALTH INSURANCE | 183,763 | 161,817 | (21,946) | -11.9% |
| 510-4510-501.23-20 | RETIREEES | 247,542 | 247,542 | 0 | 0.0% |
| 510-4510-501.24-01 | INSURANCE | 16,886 | 18,894 | 2,008 | 11.9% |
| 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 | 20,595 | (2,895) | -12.3% |
| 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 | 0 | (96,446) | -100.0% |
| 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% |
| 510-4510-501.80-07 | COMPUTER EQUIPMENT | 5,000 | 0 | (5,000) | -100.0% |
| Utilities - Administration | | 5,143,795 | 5,181,412 | 37,617 | 0.7% |
| Utilities - Garage Operations: | | | | | |
| 510-4520-501.11-01 | REGULAR | 51,996 | 0 | (51,996) | -100.0% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|-----------------|---------------|
| 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% |
| Utilities - Customer Service: | | | | | |
| 510-4530-501.11-01 | REGULAR | 388,826 | 418,438 | 29,612 | 7.6% |
| 510-4530-501.12-01 | OVERTIME | 7,014 | 7,168 | 154 | 2.2% |
| 510-4530-501.12-02 | ON-CALL | 749 | 765 | 16 | 2.1% |
| 510-4530-501.21-01 | FICA | 23,153 | 25,303 | 2,150 | 9.3% |
| 510-4530-501.21-02 | MEDICARE | 5,415 | 5,918 | 503 | 9.3% |
| 510-4530-501.22-10 | RETIREMENT | 36,763 | 39,869 | 3,106 | 8.4% |
| 510-4530-501.23-10 | HEALTH INSURANCE | 92,467 | 76,002 | (16,465) | -17.8% |
| 510-4530-501.24-01 | INSURANCE | 5,257 | 5,696 | 439 | 8.4% |
| 510-4530-501.27-10 | SELF INSURED | 6,540 | 5,931 | (609) | -9.3% |
| 510-4530-501.31-10 | HEALTH SERVICES | 0 | 730 | 730 | n/a |
| 510-4530-501.31-90 | OTHER PROFESSIONAL SER | 16,860 | 18,600 | 1,740 | 10.3% |
| 510-4530-501.33-11 | AUTO REPAIRS & MAINT | 6,000 | 6,000 | 0 | 0.0% |
| 510-4530-501.33-20 | MAINTENANCE SVC CONTRACTS | 23,000 | 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 | 5,500 | (500) | -8.3% |
| 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 | 500 | 0 | 0.0% |
| 510-4530-501.60-08 | VEHICLE & EQUIPMENT FUELS | 12,000 | 12,000 | 0 | 0.0% |
| 510-4530-501.60-11 | UNIFORMS | 3,235 | 6,365 | 3,130 | 96.8% |
| 510-4530-501.60-14 | OPERATING SUPPLIES | 2,500 | 4,025 | 1,525 | 61.0% |
| 510-4530-501.80-05 | MOTOR VEHICLES & EQUIP | 0 | 29,000 | 29,000 | n/a |
| Utilities - Customer Service | | 1,234,417 | 1,390,895 | 156,478 | 12.7% |
| Utilities - Ni River Water Plant: | | | | | |
| 510-4540-502.11-01 | REGULAR | 594,344 | 659,243 | 64,899 | 10.9% |
| 510-4540-502.12-01 | OVERTIME | 111,812 | 118,364 | 6,552 | 5.9% |
| 510-4540-502.21-01 | FICA | 42,558 | 47,347 | 4,789 | 11.3% |
| 510-4540-502.21-02 | MEDICARE | 9,953 | 11,073 | 1,120 | 11.3% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|---------------------------|---------------------------|----------------------------------|----------------|-------------|
| 510-4540-502.22-10 | RETIREMENT | 56,570 | 59,988 | 3,418 | 6.0% |
| 510-4540-502.23-10 | HEALTH INSURANCE | 82,037 | 82,037 | 0 | 0.0% |
| 510-4540-502.24-01 | INSURANCE | 8,648 | 9,070 | 422 | 4.9% |
| 510-4540-502.27-10 | SELF INSURED | 19,780 | 18,441 | (1,339) | -6.8% |
| 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 | 2,023,964 | 111,684 | 5.8% |
| Utilities - Motts Run WTP: | | | | | |
| 510-4541-502.11-01 | REGULAR | 648,279 | 674,585 | 26,306 | 4.1% |
| 510-4541-502.12-01 | OVERTIME | 92,500 | 98,626 | 6,126 | 6.6% |
| 510-4541-502.21-01 | FICA | 44,486 | 46,126 | 1,640 | 3.7% |
| 510-4541-502.21-02 | MEDICARE | 10,405 | 10,788 | 383 | 3.7% |
| 510-4541-502.22-10 | RETIREMENT | 62,113 | 61,568 | (545) | -0.9% |
| 510-4541-502.23-10 | HEALTH INSURANCE | 132,834 | 142,648 | 9,814 | 7.4% |
| 510-4541-502.24-01 | INSURANCE | 9,224 | 9,280 | 56 | 0.6% |
| 510-4541-502.27-10 | SELF INSURED | 20,350 | 17,218 | (3,132) | -15.4% |
| 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% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|-----------------|---------------|
| 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 | 2,411,266 | 43,437 | 1.8% |
| 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 | 1,103,387 | 160,425 | 17.0% |
| 510-4550-503.12-01 | OVERTIME | 5,280 | 11,412 | 6,132 | 116.1% |
| 510-4550-503.12-02 | ON-CALL | 16,252 | 16,610 | 358 | 2.2% |
| 510-4550-503.21-01 | FICA | 57,655 | 67,462 | 9,807 | 17.0% |
| 510-4550-503.21-02 | MEDICARE | 13,509 | 15,777 | 2,268 | 16.8% |
| 510-4550-503.22-10 | RETIREMENT | 86,852 | 103,976 | 17,124 | 19.7% |
| 510-4550-503.23-10 | HEALTH INSURANCE | 146,137 | 197,621 | 51,484 | 35.2% |
| 510-4550-503.24-01 | INSURANCE | 13,271 | 16,398 | 3,127 | 23.6% |
| 510-4550-503.27-10 | SELF INSURED | 17,649 | 19,272 | 1,623 | 9.2% |
| 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 | 2,930,534 | 408,508 | 16.2% |
| Utilities - FMC WWTP: | | | | | |
| 510-4552-503.11-01 | REGULAR | 499,478 | 472,155 | (27,323) | -5.5% |
| 510-4552-503.12-01 | OVERTIME | 9,495 | 5,046 | (4,449) | -46.9% |
| 510-4552-503.12-02 | ON-CALL | 4,809 | 0 | (4,809) | -100.0% |
| 510-4552-503.21-01 | FICA | 29,997 | 27,693 | (2,304) | -7.7% |
| 510-4552-503.21-02 | MEDICARE | 7,015 | 6,476 | (539) | -7.7% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|------------------------------------|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 510-4552-503.22-10 | RETIREMENT | 45,566 | 43,258 | (2,308) | -5.1% |
| 510-4552-503.23-10 | HEALTH INSURANCE | 111,190 | 95,569 | (15,621) | -14.0% |
| 510-4552-503.24-01 | INSURANCE | 6,875 | 6,170 | (705) | -10.3% |
| 510-4552-503.27-10 | SELF INSURED | 9,402 | 8,065 | (1,337) | -14.2% |
| 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 | 1,357,933 | 45,550 | 3.5% |
| Utilities - Thornburg WWTP: | | | | | |
| 510-4553-503.11-01 | REGULAR | 216,900 | 220,423 | 3,523 | 1.6% |
| 510-4553-503.12-01 | OVERTIME | 1,032 | 1,055 | 23 | 2.2% |
| 510-4553-503.21-01 | FICA | 12,852 | 13,094 | 242 | 1.9% |
| 510-4553-503.21-02 | MEDICARE | 3,005 | 3,062 | 57 | 1.9% |
| 510-4553-503.22-10 | RETIREMENT | 19,214 | 20,439 | 1,225 | 6.4% |
| 510-4553-503.23-10 | HEALTH INSURANCE | 29,768 | 29,768 | 0 | 0.0% |
| 510-4553-503.24-01 | INSURANCE | 2,655 | 2,811 | 156 | 5.9% |
| 510-4553-503.27-10 | SELF INSURED | 3,988 | 3,736 | (252) | -6.3% |
| 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% |
| 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 | 382,815 | (1,269) | -0.3% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| Utilities - Composting Operations: | | | | | |
| 510-4555-503.11-01 | REGULAR | 330,955 | 362,023 | 31,068 | 9.4% |
| 510-4555-503.12-01 | OVERTIME | 5,764 | 2,000 | (3,764) | -65.3% |
| 510-4555-503.21-01 | FICA | 19,842 | 21,562 | 1,720 | 8.7% |
| 510-4555-503.21-02 | MEDICARE | 4,641 | 5,043 | 402 | 8.7% |
| 510-4555-503.22-10 | RETIREMENT | 31,160 | 34,347 | 3,187 | 10.2% |
| 510-4555-503.23-10 | HEALTH INSURANCE | 79,308 | 82,653 | 3,345 | 4.2% |
| 510-4555-503.24-01 | INSURANCE | 4,951 | 5,476 | 525 | 10.6% |
| 510-4555-503.27-10 | SELF INSURED | 15,147 | 13,819 | (1,328) | -8.8% |
| 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 | 1,071,091 | 139,353 | 15.0% |
| Utilities - W/S Transmissions: | | | | | |
| 510-4560-504.11-01 | REGULAR | 468,231 | 557,123 | 88,892 | 19.0% |
| 510-4560-504.12-01 | OVERTIME | 29,542 | 20,165 | (9,377) | -31.7% |
| 510-4560-504.12-02 | ON-CALL | 11,967 | 19,419 | 7,452 | 62.3% |
| 510-4560-504.21-01 | FICA | 30,595 | 35,942 | 5,347 | 17.5% |
| 510-4560-504.21-02 | MEDICARE | 7,156 | 8,405 | 1,249 | 17.5% |
| 510-4560-504.22-10 | RETIREMENT | 44,294 | 52,164 | 7,870 | 17.8% |
| 510-4560-504.23-10 | HEALTH INSURANCE | 82,037 | 95,340 | 13,303 | 16.2% |
| 510-4560-504.24-01 | INSURANCE | 6,331 | 7,710 | 1,379 | 21.8% |
| 510-4560-504.27-10 | SELF INSURED | 15,235 | 15,619 | 384 | 2.5% |
| 510-4560-504.31-10 | HEALTH SERVICES | 0 | 3,604 | 3,604 | n/a |
| 510-4560-504.31-90 | OTHER PROFESSIONAL SER | 25,000 | 17,880 | (7,120) | -28.5% |
| 510-4560-504.33-10 | REPAIRS & MAINTENANCE | 115,748 | 115,629 | (119) | -0.1% |
| 510-4560-504.33-11 | AUTO REPAIRS & MAINT | 23,200 | 27,863 | 4,663 | 20.1% |
| 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 | 7,500 | (500) | -6.3% |
| 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% |

Year to Year Budget Change by Department & Account -

FY 2018 to FY 2019

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 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 | 500 | 0 | 0.0% |
| 510-4560-504.60-08 | VEHICLE & EQUIPMENT FUELS | 15,000 | 15,000 | 0 | 0.0% |
| 510-4560-504.60-11 | UNIFORMS | 5,308 | 15,978 | 10,670 | 201.0% |
| 510-4560-504.60-14 | OPERATING SUPPLIES | 685,430 | 680,030 | (5,400) | -0.8% |
| 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 | 104,000 | 104,000 | n/a |
| Utilities - W/S Transmissions | | 1,612,705 | 1,869,824 | 257,119 | 15.9% |
| Utilities - Infiltration & Inflow: | | | | | |
| 510-4561-504.11-01 | REGULAR | 504,930 | 525,189 | 20,259 | 4.0% |
| 510-4561-504.12-01 | OVERTIME | 32,180 | 21,971 | (10,209) | -31.7% |
| 510-4561-504.12-02 | ON-CALL | 24,574 | 21,124 | (3,450) | -14.0% |
| 510-4561-504.21-01 | FICA | 33,234 | 33,590 | 356 | 1.1% |
| 510-4561-504.21-02 | MEDICARE | 7,773 | 7,856 | 83 | 1.1% |
| 510-4561-504.22-10 | RETIREMENT | 47,777 | 50,001 | 2,224 | 4.7% |
| 510-4561-504.23-10 | HEALTH INSURANCE | 115,584 | 112,651 | (2,933) | -2.5% |
| 510-4561-504.24-01 | INSURANCE | 6,983 | 7,738 | 755 | 10.8% |
| 510-4561-504.27-10 | SELF INSURED | 16,792 | 14,560 | (2,232) | -13.3% |
| 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 | 1,097,881 | 62,015 | 6.0% |
| Utilities - Line Location: | | | | | |
| 510-4562-504.11-01 | REGULAR | 307,450 | 337,412 | 29,962 | 9.7% |
| 510-4562-504.12-01 | OVERTIME | 7,364 | 4,196 | (3,168) | -43.0% |
| 510-4562-504.12-02 | ON-CALL | 9,081 | 9,281 | 200 | 2.2% |
| 510-4562-504.21-01 | FICA | 19,235 | 20,907 | 1,672 | 8.7% |
| 510-4562-504.21-02 | MEDICARE | 4,499 | 4,890 | 391 | 8.7% |
| 510-4562-504.22-10 | RETIREMENT | 29,044 | 32,257 | 3,213 | 11.1% |
| 510-4562-504.23-10 | HEALTH INSURANCE | 53,114 | 66,417 | 13,303 | 25.0% |
| 510-4562-504.24-01 | INSURANCE | 4,013 | 4,661 | 648 | 16.1% |
| 510-4562-504.27-10 | SELF INSURED | 9,821 | 9,074 | (747) | -7.6% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|----------------------------------|----------------|--------------|
| 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 | 616,753 | 107,163 | 21.0% |
| Utilities - Pump Station Maintenance: | | | | | |
| 510-4563-504.11-01 | REGULAR | 115,579 | 178,650 | 63,071 | 54.6% |
| 510-4563-504.12-01 | OVERTIME | 8,634 | 9,863 | 1,229 | 14.2% |
| 510-4563-504.12-02 | ON-CALL | 7,479 | 8,163 | 684 | 9.1% |
| 510-4563-504.21-01 | FICA | 7,546 | 11,324 | 3,778 | 50.1% |
| 510-4563-504.21-02 | MEDICARE | 1,765 | 2,648 | 883 | 50.0% |
| 510-4563-504.22-10 | RETIREMENT | 10,961 | 17,081 | 6,120 | 55.8% |
| 510-4563-504.23-10 | HEALTH INSURANCE | 32,931 | 46,463 | 13,532 | 41.1% |
| 510-4563-504.24-01 | INSURANCE | 1,514 | 2,352 | 838 | 55.4% |
| 510-4563-504.27-10 | SELF INSURED | 3,924 | 5,012 | 1,088 | 27.7% |
| 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 | 763,500 | 127,226 | 20.0% |
| Utilities - Laboratory Services: | | | | | |
| 510-4564-501.11-01 | REGULAR | 268,478 | 278,371 | 9,893 | 3.7% |
| 510-4564-501.12-01 | OVERTIME | 137 | 140 | 3 | 2.2% |
| 510-4564-501.21-01 | FICA | 16,253 | 16,857 | 604 | 3.7% |
| 510-4564-501.21-02 | MEDICARE | 3,801 | 3,942 | 141 | 3.7% |
| 510-4564-501.22-10 | RETIREMENT | 24,546 | 26,003 | 1,457 | 5.9% |
| 510-4564-501.23-10 | HEALTH INSURANCE | 15,620 | 22,501 | 6,881 | 44.1% |
| 510-4564-501.24-01 | INSURANCE | 3,853 | 4,070 | 217 | 5.6% |
| 510-4564-501.27-10 | SELF INSURED | 5,383 | 4,976 | (407) | -7.6% |
| 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% |
| 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% |

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

| Account | Account Description | FY 2018 Adopted Budget | FY 2019 Recommended Budget | \$ Change | % Change |
|---|---------------------------|---------------------------|----------------------------------|--------------------|---------------|
| 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 | 563,320 | (2,598) | -0.5% |
| 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 | 32,881,860 | (7,934,024) | -19.4% |
| 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 | 678,955,672 | 26,665,974 | 4.1% |

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