# COUNTY of FREDERICK

Finance Department Cheryl B. Shiffler Director

540/665-5610 Fax: 540/667-0370 E-mail: cshiffle@fcva.us

TO:	Board of Supervisors
FROM:	Finance Committee
DATE:	January 20, 2016
SUBJECT:	Finance Committee, Audit Committee, and Budget Work Session Report & Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, January 20, 2016 at 8:00 a.m. There was an Audit Committee meeting immediately following. Directly after, a Budget Work Session was held. All members were present.

## FINANCE COMMITTEE

- The Finance Director requests a <u>General Fund supplemental appropriation in the</u> <u>amount of \$1,141.72</u>. This amount represents unspent FY15 VJCCCA funds to be returned to the State. See attached letter, p. 3. The committee recommends approval.
- The Registrar requests a <u>General Fund supplemental appropriation in the amount of \$1,194.91</u>. This amount represents a reimbursement for expenses related to relocating the Russells prescinct polling place for the November 3, 2015 election due to the incomplete construction of the Round Hill Fire Department. No local funds required. See attached information, p. 4 5. The committee recommends approval.
- The Sheriff requests a <u>General Fund supplemental appropriation in the amount of</u> <u>\$15,375.18.</u> This amount represents reimbursement for two auto claims. See attached memo, p. 6 – 7. The committee recommends approval.

Finance Committee, Audit Committee, and Budget Work Session Agendas January 20, 2016 Page | 2

## AUDIT COMMITTEE – no action required

1. Per the request of the committee during the last review of the Finance Committee Charter, Chris Banta from Brown, Edwards & Company, LLP will be present to discuss the internal audit process. The last internal audit is included for information, p. 8 - 21. The committee heard an overview of the audit process from Mr. Banta.

## **BUDGET WORK SESSION – no action required**

1. Information is provided for discussion on the FY 2017 budget. See attached information, p. 22 – 170. The committee heard an overview from the County Administrator of the information provided.

## **INFORMATION ONLY**

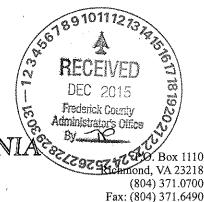
- 1. The Finance Director provides a Fund 10 Transfer Report for December 2015. See attached, p. 171.
- 2. The Finance Director provides an FY 2016 Fund Balance Report ending January 14, 2016. See attached, p. 172.
- 3. The Finance Director provides financial statements for the month ending December 31, 2015. See attached, p. 173 – 183.

Respectfully submitted,

FINANCE COMMITTEE Judith McCann-Slaughter, Chairman Charles DeHaven Gary Lofton Bill Ewing Angela Rudolph

By Cherry D Shiffles Cherry B. Shiffler, Finance Director





Andrew K. Block, Jr. Director COMMONWEALTH of VIRGIN

**Department of Juvenile Justice** 

November 30, 2015

Mr. Peter Roussos, Director 26<sup>th</sup> District Court Service Unit 26 Rouss Ave, Suite 100 Winchester, Virginia 22601

Dear Mr. Roussos:

The VJCCCA FY2015 end of the year expenditure report has been reviewed. A Fiscal Adjustment Form (FAF), which records the movement of funds from program to program during the year, has been received. The Compliance Certification Form, which attests that all funds were expended as reported in the Department's Community Programs Reporting (CPR) System, has been signed by the Court Service Unit Director; however, the county administrator needs to sign and return it to us. According to the report, Frederick/Winchester/Clarke expended \$123,309.28 of its approved adjusted budget of \$124,451.00. There was a \$3907.00 local reduction which was taken out of the 4<sup>th</sup> quarter check. The breakdown of funds expended is as follows:

Required Maintenance of Effort	\$	0.00
State Funds Expended	<u>\$</u>	123,309.28
Total Expenditures	\$	123,309.28

A total of \$124,451.00 in state funds was provided to the locality. Because the state funds were not totally expended, we request that the balance of \$1,141.72 be returned to the state. Additional funds for FY16 cannot be released for your locality until the FY15 unexpended funds are returned. Please make your check payable to **Treasurer**, State of Virginia, and mail it to:

Department of Juvenile Justice Petty Cash Cashier P. O. Box 1110 Richmond, Virginia 23218-1110

We thank you for your attention to this request and for all that Frederick and Clarke Counties and the City of Winchester do for their youth and families before the 26th District Juvenile and Domestic Relations Court and Court Services Unit.

Sincerely Beth Stinnett

JCCCA Program Manager

David L. Ash, County Administrator – Clarke County Eden Freeman, City Manager – City of Winchester John Riley, Deputy County Administrator – Frederick County V Dee Kirk, Northern Region Manager

4010-033030-5413-000-001

cc:



## OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

E-mail: fcvotes@co.frederick.va.us

## MEMORANDUM

To: Joe Wilder, Deputy Director Cc: Rhonda Sargent, Administrative Assistant

General Registrar of Voters

From: Rick Miller, Voter Registrar

FREDERICK COUNTY FINANCE DEPARTMEN

Subject: Reimbursement for Expenses Related to Precinct Polling Place Relocation due to / incomplete and late construction of the new Round Hill Fire Event Center

Date: December 11, 2015

The Voter Registration-Department requests a reimbursement of \$ 1,194.91 from the Public Works line item of 26 – 1226 – 8800 – 03.						
	ed in our line-items listed below	v:	10AD -	3010-019110-0014		
13010 - 3010 - 000 - 000	Contractual Services (Printing	g) \$	200.34	1		
13010 - 5204 - 000 - 000	Postage	\$	980.67	12/12/15 12/16/15		
13010 - 5401 - 000 - 000	Office Supplies	\$	13.90	jew		
TOTAL		\$	1,194.91	12/16/15		

The 3010 line item includes costs of printing of 2,100 envelopes and 2,100 notices to send all of the registered voters in the Russells Precinct of the emergency change of their polling place for the November 3, 2015 Elections. The 3010 line item also includes the cost of making an emergency relocation sign for the Russells Precinct. The 5204 line item is for postage for all of the 2,100 notices to the voters as well as letters sent to all candidates on the November 3, 2015 elections as required by Virginia Election law. The 5401 line item is the cost of copy paper to create the 2,100 notices to voters. If you have any questions about this memo or the amounts, please contact me.

Due to relocation of polling place, it was agread the costs to re-adventise election toold Round Hill Fire static could be paid out of New Roud Hill Fre Staten Budget.

107 North Kent Street

4

Rick Miller 540/665-5660 Fax 540/665-8976 .

Category	Туре	Units	Cost	F	xtension
Printing	Envelopes	2,100	\$132.62	\$	132.62
13010-3010-000-000	Notices - voters, cand.,parties	2,022	\$0.01	\$	20.22
	Precinct Voting Sign	1	\$47.50	\$	47.50
Postage	Postage - \$.485 per	2,022	\$0.49	\$	980.67
13010-5204-000-000	18 + 2,004		<b>\$0.10</b>	Ψ	
Other Expenses	Office supplies - Copy Paper	4.2	\$3.31	\$	13.90
13010-5401-000-000	per Ream				
13020-1005-000-000	Overtime - Asst. Reg. f/t		\$28.28	\$	
13020-1005-000-000	Overtime - Asst. Reg. p/t		\$17.25	\$	
13020-1005-000-000	Part Time help		\$9.00	\$	
GRAND TOTAL				\$	1,194.91
			80. Ma	\$	1,194.91

FREDERICK COUNTY SHERIFF'S OFFICE ROBERT T. WILLIAMSON MAJOR C.L. VANMETER Sheriff Chief Deputy **1080 COVERSTONE DRIVE** WINCHESTER, VIRGINIA 22602 FREDERICK COUNTY 540/662-6168 FAX 540/504-6400 DEC 1 7-2015 FINANCE DEPARTMEN TO : Finance Department : Sheriff R. T. Williamson FROM SUBJECT : Insurance Reimbursement DATE : December 16, 2015

We are requesting the check received in the amount of \$3,673.55 for the auto claim dated November 27, 2015 involving Deputy Kniceley be appropriated into our budget line of 3102-3004-000-002.

Thank you.

RTW/asw

1096 3010-018990-0001 C.S. 12/17/15

FREDERICK COUNTY SHERIFF'S OFFICE ROBERT T. WILLIAMSON MAJOR C.L. VANMETER Sheriff Chief Deputy **1080 COVERSTONE DRIVE** WINCHESTER, VIRGINIA 22602 540/662-6168 FREDERICK COUNTY FAX 540/504-6400 DEC 1 4 2015 FINANCE DEPARTMENT TO : Cheryl Shiffler - Director of Finance : Sheriff R. T. Williamson RTW FROM **SUBJECT** : Insurance Reimbursement DATE : December 11, 2015

We are requesting the check received in the amount of \$11,701.63 for the auto claim dated November 8, 2015 be appropriated into budget line 3102-3004-000-002.

Thank you.

Glantz

RTW/asw

1046 3-010-018990-0001 C.S. 12/1/15

# INTERNAL AUDIT ENGAGEMENT

AUGUST 31, 2015

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#### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Richard C. Shickle Chairman of the Board of Supervisors County of Frederick, Virginia

We have performed the procedures enumerated on pages 4 through 12, which were agreed to by Mr. John R. Riley and Mr. Roderick B. Williams, to selected accounting records and transactions of the County of Frederick, Virginia (the "County") for the period March 1, 2015 to August 31, 2015. The County's management is responsible for the accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report, the Board of Supervisors, and County management. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the County's accounting records. Accordingly, we do not express such an opinion. Also, we express no opinion on the effectiveness of the County's internal control over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Our responsibility is limited to the period covered by our agreed-upon procedures and does not extend to any later periods for which we are not engaged.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Brown, Edwards Kompany, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia October 12, 2015

-Your Success is Our Focus -

#### **PROCEDURES PERFORMED**

#### Accounts Payable Disbursements (COUNTY)

Select a random sample of ten disbursements (of the ten disbursements, two will be for items greater than \$5,000, two for items between \$1,500 and \$5,000, one under \$1,500, and five disbursements in excess of \$50,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$1,500 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$49,999, there was documentation of four written quotes.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

#### General Government Payroll (COUNTY)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form agrees to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

## PROCEDURES PERFORMED (Continued)

#### General Government Payroll (COUNTY) (Continued)

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

#### **Bank Reconciliations**

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
  - Examine fifteen treasurer checks and fifteen other checks shown as outstanding noting:
    - That payee is in compliance with County policy. (No checks written to cash or bearer)
    - The person signing the check is authorized to issue the check.
  - Examine all outstanding checks greater than \$15,000 noting:
    - That payee is in compliance with County policy. (No checks written to cash or bearer)
    - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 180 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
  - Examine checks from the prior visit sample of checks that had not cleared the bank noting:
    - Ensure checks have cleared or determine if other outcome is reasonable.
    - That payee is in compliance with County policy. (No checks written to cash on bearer)
    - The person signing the check is authorized to issue the check.

#### Treasurer's Checks

Select a sample of ten treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

#### Abatements

Obtain an electronic file of abatements and select twenty abatements and agree to supporting documentation.

#### Accounts Payable Disbursements (SCHOOLS)

Select a random sample of ten disbursements (of the ten disbursements, three will be for items greater than \$5,000, two for items under \$5,000, and five disbursements in excess of \$50,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.

## PROCEDURES PERFORMED (Continued)

#### Accounts Payable Disbursements (SCHOOLS) (Continued)

- If amount is less than \$5,000, one quote was obtained.
- If amount is between \$5,000 and \$30,000, three quotes were obtained.
- If amount is between \$30,000 and \$50,000, four written quotes were obtained.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000, examine bid bond from surety company that accompanies contract.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

#### **General Payroll (SCHOOLS)**

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data on PA form agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Using CAAT's, search for employees that were paid twice within the same period. Select individuals to examine.

## PROCEDURES PERFORMED (Continued)

#### Analysis of A/R Cash Receipts (SCHOOLS)

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts is maintained in the A/R binder.
- The coding of revenue accounts compares appropriately to type of receipt.

#### Program Expenditures (SOCIAL SERVICES)

Select a random sample of ten purchase orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name in purchase order.
- Name on purchase order matches client.

Obtain the preliminary warrant register with case-worker's and aide's approval and compare that to the warrant register approved by the Director to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.

#### Accounts Payable Disbursements (SOCIAL SERVICES)

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

## PROCEDURES PERFORMED (Continued)

#### Payroll (SOCIAL SERVICES)

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the period and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month, recalculate the maximum amount of "beeper pay" that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each period noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been inactivated in the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll, determine that their last payment coincides with their final day of work.

#### Cash Disbursements (REGIONAL JAIL)

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.

#### Bank Reconciliations (REGIONAL JAIL)

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
  - Payee and amount agree with supporting documentation.
  - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 180 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

## PROCEDURES PERFORMED (Continued)

#### Accounts Payable Disbursements (REGIONAL JAIL)

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$1,500 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$49,999, there was documentation of four written quotes.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendor addresses noting different vendors with the same address.

#### Sheriff Accounts Payable Disbursements

Select a random sample of ten disbursements (of the ten disbursements, five will be for items greater than \$5,000, two for items between \$1,500 and \$5,000, one under \$1,500, and two disbursements in excess of \$50,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$1,500 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$49,999, there was documentation of four written quotes.
- If amount is greater than \$50,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$1,500 to indicate possible order splitting.

## PROCEDURES PERFORMED (Continued)

#### Focused Testing (SOCIAL SERVICES)

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (in-home services and social services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been reviewed.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll taxes on the 941.
- Examine documentation of timely payment with filed 941.

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County general ledger.
- Review reconciliation and document that reconciling items between Social Services and County consist of interest or cancelled checks. Gain an understanding of any other reconciling items. Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual credit card expenditures and five individual gas card expenditures and review for the following:

- Examine documentation of the use of the check-in and check-out log.
- Ensure, per review of the log, that the credit cards were returned within a reasonable time period (same day or next day).
- Document payee and whether, per inquiry, Social Services has attempted to request billings instead of using credit cards for services.
- For gas station charges or gas card charges, review documentation from user as to why County gas pumps were not used.
- Trace individual expenditure to credit card billing statement. Review disbursement to credit card company noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

## PROCEDURES PERFORMED (Continued)

#### Focused Testing (SOCIAL SERVICES) (Continued)

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee's signature, as well as Supervisor and Director.
- Ensure per diem limits, as authorized, have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

#### Land Use and Tax Relief (COMMISSIONER OF REVENUE)

Select a sample of five Land Use tax relief deferrals and five Tax Relief for the Elderly or Permanently Disabled deferrals during the period under review noting:

- A formal application was received and approved by the Commissioner of Revenue's office.
- Using guidelines from the state, eligibility was properly determined.
- Documentation exists that information on applications was verified by Commissioner of Revenue employees.
- For **Tax Relief** applications, inquire of the Commissioner how they have ensured that the asset and/or income information on the application is complete. Review documentation that these procedures were performed.

#### State Tax Collections (COMMISSIONER OF REVENUE)

Select a random sample of ten receipts of state tax collections noted on the Commissioner's log of collections and document review of the following:

- Review documentation that collection made was collected by Commissioner because it required pending verification of tax information. All other receipts should go directly to the Treasurer and should not be collected by the Commissioner.
- Review documentation that receipt was remitted to, and received by, the Treasurer within 24 hours of collection in the Commissioner's office.

Identify voided receipts during the period. Select five voided receipts and review proper documentation of:

- Voided receipt.
- Rationale for voiding receipt provided.

Using CAAT's (or other means), compare state tax collections made in the Commissioner's office to state tax collections received by the Treasurer from the Commissioner's office to determine that no payments were unaccounted for.

## PROCEDURES PERFORMED (Continued)

#### P-Card Program (COUNTY)

Select a sample of 5 individual cards noting:

- The card has a single purchase limit
- Training was provided to card user

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
  - Has an associated purchase order if over \$2,500 and/or
  - Is \$2,500 or greater and has a standing PO and/or
  - Is \$2,500 or greater and does not require a PO and/or
  - Utility payments (phone, cellular phone, cable, water/sewer, gas)
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location

For all card statements selected above verify that:

- Purchases are within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated December 22, 2014.
- A monthly reconciliation was performed
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card
- Payment was made within 25 day grace period

## FINDINGS AND RECOMMENDATIONS

## Accounts Payable Disbursements (COUNTY)

No exceptions noted.

## **General Government Payroll (COUNTY)**

No exceptions noted.

#### **Bank Reconciliations**

Noted thirteen checks from schools, treasurer, and social services totaling \$626.42, were outstanding more than 180 days as of July 31, 2015. County departments review all outstanding checks on the 7<sup>th</sup> day of each month. The checks referred to were cancelled in August 2015.

#### **Treasurer's Checks**

No exceptions noted.

#### Abatements

No exceptions noted.

## Accounts Payable Disbursements (SCHOOLS)

No exceptions noted.

#### General Payroll (SCHOOLS)

No exceptions noted.

#### Analysis of A/R Cash Receipts (SCHOOLS)

No exceptions noted.

#### Program Expenditures (SOCIAL SERVICES)

No exceptions noted.

## FINDINGS AND RECOMMENDATIONS (Continued)

## Accounts Payable Disbursements (SOCIAL SERVICES)

No exceptions noted.

## Payroll (SOCIAL SERVICES)

No exceptions noted.

## Cash Disbursements (REGIONAL JAIL)

No exceptions noted.

## Bank Reconciliations (REGIONAL JAIL)

Noted forty-eight checks, totaling \$1,117.62, were outstanding more than 180 days as of June 30, 2015.

## Accounts Payable Disbursements (REGIONAL JAIL)

No exceptions noted.

## Accounts Payable Disbursements (SHERIFF)

No exceptions noted.

#### Focused Testing (SOCIAL SERVICES)

No exceptions noted.

## Land Use and Tax Relief (COMMISSIONER OF REVENUE)

No exceptions noted.

#### State Tax Collections (COMMISSIONER OF REVENUE)

No exceptions noted.

## P-card Program (COUNTY)

No exceptions noted.

Tab A	Overall Summary of General Fund Revenues and Expenditures (will be updated at meeting with school numbers) & Budget Calendar
Tab B	Summary Table of All Appropriated Funds – Lists FY 2016 Original Budget and FY 2017 Proposed Budget
Tab C	Summary of General Fund Departments including Totals and Percent Changes – Lists FY 2016 Original Budget and FY 2017 Proposed Budget and Percent Changes from FY 2016 to FY 2017
Tab D	General Fund Revenue Detail Report – Details all General Fund Revenue by line item with far right column detailing FY 2017 Proposed Revenue
Tab E	General Fund Budget Summary Detail – Lists increases, decreases, and significant changes between FY 2016 Original Budget and FY 2017 Proposed Budget
Tab F	General Fund Expenditure Detail Report – Details General Fund Expenditures by department by line item with far right column detailing FY 2017 Proposed Expenditures
Tab G	Capital Request Summary – Lists all capital requests for the General Fund; also includes capital requests for all other funds
Tab H	New Position Requests – Lists all new positions requested for FY 2017 for all appropriated funds
Tab I	Outside Agency Funding Requests Summary
Tab J	Budget Scenarios A-G
Tab K	School Budget Info – will be provided at budget worksession

## FY 17 Proprosed Budget General Fund and School Funds

	Total	School Funds	General Fund	TAB
				-
Total General Fund Revenues	156,133,714			D
Requested General Fund Expenditures(A)	<u>184,327,280</u>			B,C,E,F
Shortage	-28,193,566	16,516,479	11,677,087	
Capital	10,455,627	5,188,451	5,267,176	G,K
New Positions	5,389,392	2,700,000	2,689,392	H,K
Other Operating	12,348,547	8,628,028	3,720,519	E,F,K
	28,193,566	16,516,479	11,677,087	
ASSUMPTIONS				
Salary increases budgeted at 4.1%				
Contingency budgeted at 500,000				
(A) Includes School Transfers				
NO USE OF FUND BALANCE TO BALANCE B	UDGET			

	Total	ТАВ
Total General Fund Revenues	156,133,714	D
Fund Balance Funding	7,300,000	
Requested General Fund Expenditures(A)	184,327,280	B,C,E,F
Shortage	-20,893,566	
Capital	10,455,627	G,K
New Positions	5,389,392	H,K
Other Operating	5,048,547	E,F,K
	20,893,566	
Total Increased Expenditures	29,513,636	
Total Increased Revenues	-8,620,070	
	20,893,566	
ASSUMPTIONS		

Salary increases budgeted at 4.1% Contingency budgeted at 500,000 (A) Includes School Transfers 7.3 Million used from Fund Balance

## FY 16-17 Budget Revenue Projections and Expenditure Requests Compared to FY 15-16 Adoped Budget

	FY 15-16 Adopted	Рі	FY 16-17 rojected/Requested	Increase
Revenue	\$ 147,513,644	\$	156,133,714	\$ 8,620,070
Requested expenditure	\$ 154,813,644	\$	184,327,280	\$ 29,513,636
Over(short)	\$ (7,300,000)	\$	(28,193,566)	\$ (20,893,566)
Ues of Fund Balance	\$ 7,300,000			\$ (7,300,000)
Over(short)	\$ -	\$	(28,193,566)	\$ (28,193,566)

# Budget Calendar FY 2016-2017

October 21, 2015Budget memo from Finance CommitteeOctober 29, 2015Budget materials sent to all departments and outside agenciesNovember 30, 2015Budget requests from departments and outside agencies due back to Finance DepartmentDecember 14, 2015 – January 8, 2016Requested Departmental meetings with County Administrator's Budget CommitteeJanuary 20, 2016Finance Committee/Budget Worksession; Possible Budget Scenario discussion 8:00 a.m.January 27, 2016Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors/Possible Budget Worksession 5:30 p.m.February 3, 2016Budget Worksession – Board of Supervisors 8:00 a.m.February 10, 2016Budget Worksession – Board of Supervisors 6:00 p.m.February 10, 2016Finance Committee/Board of Supervisors 6:00 p.m.February 24, 2016Budget Worksession – Board of Supervisors 6:00 p.m.February 17, 2016Finance Committee/Board of Supervisors 6:00 p.m.March 2, 2016Budget Advertisement 8:00 a.m.;March 14, 2016Final Board of Supervisors Budget Worksession before budget advertisement 8:00 a.m.;March 14, 2016FY 2016 – 2017 Budget/Tax Rates Public HearingApril 13, 2016FY 2016 – 2017 Budget AdoptionMarch 23, 2016FY 2016 – 2017 Budget AdoptionApril 13, 2016FY 2016 – 2017 Budget AdoptionApril 13-27, 2016Preparation of Adopted Budget Document and submission of budget for awardApril 13-27, 2016Tax Bills mailedApril 29, 2016Tax Bills mailed <tr <td="">Apr</tr>	Month	Action
November 30, 2015Budget requests from department back to Finance DepartmentDecember 14, 2015 – January 8, Requested Departmental meetings with County Administrator's Budget CommitteeJanuary 20, 2016Finance Committee/Budget Worksession; Possible Budget Scenario discussion 8:00 a.m.January 27, 2016Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors/Possible Budget Worksession 5:30 p.m.February 3, 2016Budget Worksession – Board of Supervisors 8:00 a.m.February 10, 2016Budget Worksession – Board of Supervisors 6:00 p.m.February 10, 2016Budget Worksession – Board of Supervisors 6:00 p.m.February 17, 2016Finance Committee/Board of Supervisors 6:00 p.m.February 17, 2016Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m.February 24, 2016Budget Worksession – Board of Supervisors Budget Worksession 8:00 a.m.February 24, 2016Budget Worksession – Board of Supervisors 6:00 p.m.March 2, 2016Final Board of Supervisors Budget Worksession before budget advertisement 8:00 a.m.;March 14, 2016Final Board of Supervisors Budget Worksession before budget advertisement to Winchester Star for publishingMarch 14, 2016FY 2016 – 2017 Budget/Tax Rates Public HearingApril 13, 2016FY 2016 – 2017 Budget AdoptionMay-July, 2016Preparation of Adopted Budget Document and submission of budget for awardApril 13-27, 2016Prepare and Insert Tax BillsApril 13-29, 2016Tax Bills mailed	October 21, 2015	
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2016Administrator's Budget CommitteeJanuary 20, 2016Finance Committee/Budget Worksession; Possible Budget Scenario discussion 8:00 a.m.January 27, 2016Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors; Possible Budget Worksession 5:30 p.m.February 3, 2016Budget Worksession – Board of Supervisors 8:00 a.m.February 10, 2016Budget Worksession – Board of Supervisors 6:00 p.m.February 10, 2016Budget Worksession – Board of Supervisors 6:00 p.m.February 17, 2016Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m.February 17, 2016Finance Committee/Board of Supervisors 6:00 p.m.March 2, 2016Budget Worksession – Board of Supervisors 6:00 p.m.March 2, 2016Final Board of Supervisors Budget Worksession 8:00 a.m.March 14, 2016Budget Advertisement to Winchester Star for publishingMarch 14, 2016Public Hearing Advertisement in newspaperMarch 23, 2016FY 2016 – 2017 Budget/Tax Rates Public HearingApril 13, 2016Preparation of Adopted Budget Document and submission of budget for awardApril 13-27, 2016Tax Bills mailed	November 30, 2015	
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February 16, 2016School Board budget public hearingFebruary 17, 2016Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m.February 24, 2016Budget Worksession – Board of Supervisors 6:00 p.m.March 2, 2016Final Board of Supervisors Budget Worksession before budget advertisement 8:00 a.m.;March 7, 2016Budget Advertisement to Winchester Star for publishingMarch 14, 2016Public Hearing Advertisement in newspaperMarch 23, 2016FY 2016 – 2017 Budget/Tax Rates Public HearingApril 13, 2016Preparation of Adopted Budget Document and submission of budget for awardApril 13-27, 2016Prepare and Insert Tax BillsApril 29, 2016Tax Bills mailed	February 3, 2016	Budget Worksession – Board of Supervisors 8:00 a.m.
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April 13-27, 2016Prepare and Insert Tax BillsApril 29, 2016Tax Bills mailed	April 13, 2016	FY 2016 – 2017 Budget Adoption
April 29, 2016 Tax Bills mailed	May-July, 2016	
	April 13-27, 2016	Prepare and Insert Tax Bills
July 1, 2016 Implementation of Fiscal Year 2016 – 2017	April 29, 2016	Tax Bills mailed
	July 1, 2016	Implementation of Fiscal Year 2016 – 2017

## Dates are subject to change

<u>Fund #</u>	<u>Fund</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	Difference	<u>% Change</u>
10	General Fund	154,813,644	184,327,280	29,513,636	19.06%
11	NRADC	20,063,860	20,934,968	871,108	4.34%
12	Landfill	6,086,520	6,990,921	904,401	14.86%
13	Division of Court Services	620,639	642,170	21,531	3.47%
16	Shawneeland	811,026	932,885	121,859	15.03%
17	Airport	2,283,228	1,784,040	(499,188)	-21.86%
29	Lake Holiday	800,570	779,998	(20,572)	-2.57%
30	EMS Revenue Recovery	1,501,000	1,770,148	269,148	17.93%
31	EDA	573,198	617,510	44,312	7.73%

# Summary of General Fund Departments

Dept		2015-2016 Original	2016-2017 Proposed	Increase	%	2015-2016 Amended	2016-2017 Proposed	Increase	% Change to
Code	Department	Budget	Budget	(Decrease)	Change	Budget	Budget	(Decrease)	Proposed
			<u> </u>	<u>.</u>			<u>w</u>	· · · · · · · · · · · · · · · · · · ·	
1101	Board of Supervisors	263,362	276,628	13,266	5.04%	265,928	276,628	10,700	4.02%
1201	County Administrator	728,144	797,896	69,752	9.58%	753,075	797,896	44,821	5.95%
1202	County Attorney	251,135	347,564	96,429	38.40%	255,927	347,564	91,637	35.81%
1203	Human Resources	325,378	516,122	190,744	58.62%	376,060	516,122	140,062	37.24%
1208	Independent Auditor	66,000	66,000	0	0.00%	66,000	66,000	0	0.00%
1209	Commissioner of Revenue	1,285,256	1,379,409	94,153	7.33%	1,311,329	1,379,409	68,080	5.19%
1210	Reassessment	207,677	353,195	145,518	70.07%	295,618	353,195	57,577	19.48%
1213	Treasurer	1,287,345	1,375,946	88,601	6.88%	1,311,841	1,375,946	64,105	4.89%
1214	Finance	803,347	822,636	19,289	2.40%	821,160	822,636	1,476	0.18%
1220	Information Technology	1,289,881	1,417,139	127,258	9.87%	1,195,550	1,417,139	221,589	18.53%
1222	M. I. S.	400,749	627,044	226,295	56.47%	531,172	627,044	95,872	18.05%
1224	Other	2,342,281	2,755,871	413,590	17.66%	3,010,623	2,755,871	(254,752)	-8.46%
1301	Electoral Board	110,304	429,760	319,456	289.61%	134,163	429,760	295,597	220.33%
1302	Registrar	168,815	183,239	14,424	8.54%	169,938	183,239	13,301	7.83%
2101	Circuit Court	61,300	65,500	4,200	6.85%	61,300	65,500	4,200	6.85%
2102	General District Court	18,518	58,199	39,681	214.28%	18,518	58,199	39,681	214.28%
2105	J & D Court	23,950	48,815	24,865	103.82%	23,950	48,815	24,865	103.82%
2106	Clerk of Circuit Court	744,828	836,329	91,501	12.28%	801,784	836,329	34,545	4.31%
2108	Law Library	12,000	12,000	0	0.00%	12,000	12,000	0	0.00%
2201	Commonwealth Attorney	1,326,068	1,475,768	149,700	11.29%	1,389,463	1,475,768	86,305	6.21%
	Victim Witness	127,812	136,230	8,418	6.59%	127,812	136,230	8,418	6.59%
	Sheriff	11,644,337	14,839,395	3,195,058	27.44%	12,646,991	14,839,395	2,192,404	17.34%
3202	Volunteer Fire Depts.	895,305	908,095	12,790	1.43%	1,198,912	908,095	(290,817)	-24.26%
3203	Ambulance & Rescue	395,200	396,800	1,600	0.40%	395,200	396,800	1,600	0.40%
3301	Public Safety Contributions	5,513,558	5,730,726	217,168	3.94%	5,513,558	5,730,726	217,168	3.94%
3303	Juvenile Court Probation	146,835	150,784	3,949	2.69%	146,835	150,784	3,949	2.69%
3401	Inspections	1,151,981	1,245,897	93,916	8.15%	1,242,779	1,245,897	3,118	0.25%
3505	Fire and Rescue	9,829,763	13,037,290	3,207,527	32.63%	10,105,756	13,037,290	2,931,534	29.01%
	Public Safety Comm.	1,417,841	2,369,710	951,869	67.14%	1,436,839	2,369,710	932,871	64.93%
4102	Road Administration	28,500	28,500	0	0.00%	28,500	28,500	0	0.00%
	Street Lights	43,200	43,200	0	0.00%	43,200	43,200	0	0.00%
	General Engineering	368,937	406,139	37,202	10.08%	404,747	406,139	1,392	0.34%
	Refuse Collection	1,227,816	1,943,329	715,513	58.28%	1,262,624	1,943,329	680,705	53.91%
4204	Refuse Disposal	423,360	569,160	145,800	34.44%	423,360	569,160	145,800	34.44%

									1/20/2
		2015-2016	2016-2017			2015-2016	2016-2017		% Change
Dept		Original	Proposed	Increase	%	Amended	Proposed	Increase	to
<u>Code</u>	<b>Department</b>	<b>Budget</b>	<b>Budget</b>	(Decrease)	Change	Budget	<b>Budget</b>	(Decrease)	<b>Proposed</b>
4205	Litter Control	25,821	24,387	(1,434)	-5.55%	25,821	24,387	(1,434)	-5.55%
4301	Maintenance	589,769	617,368	27,599	4.68%	629,107	617,368	(11,739)	-1.87%
4304	County Office Buildings	1,426,938	1,702,033	275,095	19.28%	1,480,937	1,702,033	221,096	14.93%
4305	Animal Shelter	621,381	668,176	46,795	7.53%	650,106	668,176	18,070	2.78%
5101	Health Department	301,000	393,867	92,867	30.85%	301,000	393,867	92,867	30.85%
5205	Northwestern Comm. Serv.	318,000	343,440	25,440	8.00%	318,000	343,440	25,440	8.00%
5305	Area Agency on Aging	60,000	66,000	6,000	10.00%	60,000	66,000	6,000	10.00%
5306	Property Tax Relief	520,000	520,000	0	0.00%	520,000	520,000	0	0.00%
5316	Social Services Admin.	5,159,258	5,316,120	156,862	3.04%	5,159,258	5,316,120	156,862	3.04%
5317	Public Assistance	1,819,698	2,023,552	203,854	11.20%	1,819,698	2,023,552	203,854	11.20%
6401	Community College	56,000	78,819	22,819	40.75%	56,000	78,819	22,819	40.75%
7101	Parks Administration	1,035,835	1,459,364	423,529	40.89%	1,028,460	1,459,364	430,904	41.90%
7103	Parks Maintenance	1,042,120	1,127,045	84,925	8.15%	1,382,644	1,127,045	(255,599)	-18.49%
7104	Recreation Centers	2,107,290	2,794,050	686,760	32.59%	2,145,839	2,794,050	648,211	30.21%
7109	Clearbrook Park	434,999	528,622	93,623	21.52%	490,430	528,622	38,192	7.79%
7110	Sherando Park	409,482	547,898	138,416	33.80%	430,913	547,898	116,985	27.15%
7302	Handley Library	862,665	942,357	79,692	9.24%	862,665	942,357	79,692	9.24%
8101	Planning	1,107,148	1,215,791	108,643	9.81%	1,125,280	1,215,791	90,511	8.04%
8102	EDA Transfer - Fund 31	572,948	610,260	37,312	6.51%	575,489	610,260	34,771	6.04%
8104	Zoning Board	6,368	6,368	0	0.00%	6,368	6,368	0	0.00%
8106	Building Appeals Board	550	550	0	0.00%	550	550	0	0.00%
8107	NSVRC	44,085	45,915	1,830	4.15%	45,301	45,915	614	1.36%
8203	Soil/Water Conservation	7,000	11,250	4,250	60.71%	7,000	11,250	4,250	60.71%
8301	Extensions	234,788	246,180	11,392	4.85%	237,265	246,180	8,915	3.76%
9201	School Transfers	86,702,219	103,218,698	16,516,479	19.05%	92,983,614	103,218,698	10,235,084	11.01%
9301	Misc. Transfers/Debt Service	4,417,499	4,168,855	(248,644)	-5.63%	1,188,337	4,168,855	2,980,518	250.81%

154,813,644 184,327,280 29,513,636

161,312,594 184,327,280 23,014,686

1/12/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

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REVENUE

PAGE 1 GL067

ACCOUNTING PERIOD 2016/01

					Current Y	ear					
		Prior Years		Amended	Actual On	Projected			Dept Request		Admin Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	8	FY/2017	Inc./Dec.	¥ FY/2017
								-			
011010	GENERAL OPERATING FUND										
011010-0001	CURRENT R.E. TAXES - 1990 1ST.										
011010-0002	CURRENT REAL ESTATE TAX-1989 1										
011010-0003	CURRENT R.E. TAXES - 1989 2ND.										·····
011010-0004	DELINO.RE TAXES										
011010-0005	CURRENT R.E. TAXES 1990 2ND HAL										
011010-0006	CURRENT R.E. TAXES 1991 1ST HAL										
011010-0007	TAX RECEIV.1991 R.E.2ND HALF										
011010-0008	TAX RECEIV.1992 R.E.1ST HALF										
011010-0009	TAX RECEIV. 1992 R.E.2ND.HALF	147	10								
011010-0010	TAX RECEIV. 1993 R.E. 1ST HALF	208-	12		592		592	100.00	·		
011010-0011	TAX RECEIV. 1993 R.E. 2ND HALF	208-				·····					
011010-0012	TAXES RECEIVABLE 1994 R.E.1st	200-				·					<u></u>
011010-0013	TAXES RECEIVABLE 1994 R.E. 2ND	454-	8-								
011010-0014	TAXES RECEIVABLE 1995 RE 1ST H	434-	<i>b~</i>								
011010-0015	TAXES RECEIVABLE 1995 RE 2ND H	471-	85-		25						
011010-0016	TAXES RECEIVABLE 1996 R.E. 1ST	318-	46-		95-		95-	100.00			
011010-0017	TAXES RECEIVABLE 1996 R.E. 2ND	303-			45-		45-	100.00			
011010-0018	TAXES RECEIVABLE 1997 R.E.1ST	303-	46- 64-		45-		45-	100.00			
011010-0019	TAXES RECEIVABLE 1997 R.E. 2ND	336-			44-		44 -	100.00	<u> </u>		
011010-0020	TAXES RECEIVABLE 1998 R.E.1ST	319-	64-		44-		44-	100.00			
011010-0021	TAX RECEIVABLE 1998 RE 2ND HAL	321-	64 -		44 -		44-	100.00			
011010-0022	TAX RECEIVABLE 1999 R.E.IST HA	257-	64 -		44		44-	100.00			
011010-0023	TAX RECEIVABLE 1999 RE 2ND HAL	6.0.1	1.00								······································
011010-0024	TAXES RECEIVABLE 2000 R/E 1ST	681-	161-		89-		89-	100.00			
011010-0025	TAXES RECEIVABLE 2000 R/E 1ST	0.00	0-0						·····		
011010-0026	TAXES RECEIVABLE 2001 R/E 1ST	862-	270-		96-		96-	100.00	<del></del>		
011010-0027	TAXES RECEIVABLE 2001 R/E 2ND	771-	224								
011010-0028	2002 REAL ESTATE 1ST. HALF	//1-	330-		201-		201-	100.00			
011010-0029	2002 REAL ESTATE 2ND. HALF	927-				•••••					
011010-0030	2003 R/E 1ST HALF	564-	240-		153-		153-	100.00	·		12.4.4.4.5.5.4.4.
011010-0031	2003 R/E 2ND HALF	472-	450-		55~		55-	100.00			
011010-0032	2004 R/E 1ST HALF		338-		55-		55-	100.00			
011010-0033	2004 R/E 2ND HALF	550~ 718-	313-		55-		55~	100.00			
011010-0034	2005 R/E 1ST HALF		425-		133-		133-	100.00			
011010-0035	2005 R/E 2ND HALF	1,091- 1,120-	629-		208-		208-	100.00			
011010-0036	2005 R/E 1ST HALF	1,120-	558-		163-		163-	100.00			
011010-0037	2006 R/E 2ND HALF	2,717-	566-		157-	······	157-	100.00			
011010-0038	2000 R/E 1ST. HALF	,	765-		- 99		99-	100.00			·····
011010-0039	2007 R/E 131. HALF 2007 R/E 2ND HALF	3,378-	1,470-		74-		74 -	100.00			
011010-0040	2008 R/E 1ST HALF	4,153-	2,011-		181-		181-	100.00			
011010-0041	2008 R/E IST HALF 2008 R/E 2ND. HALF	5,565-	4,335-		372-	<u> </u>	372-	100.00			
011010-0042	2008 R/E 2ND. HALF 2009 R/E 1ST. HALF	97,589~	4,452-		228-		228-	100.00			
011010-0043	2009 R/E IST. HALF 2009 R/E 2ND HALF	14,101-	5,614-		463-		463-	100.00			
011010-0044	2009 R/E 2ND HALF 2010 R/E 1ST HALF	108,114-	18,643-		1,332-	·	1,332-	100.00			
011010-0045	2010 R/E IST HALF 2010 R/E 2ND HALF	33,924-	16,943-		2,671-		2,671-	100.00			
011010-0045	2010 K/E 2ND HALF 2011 R.E. 1ST HALF	125,309-	47,157-		17,903-		17,903-	100.00			
011010-0047	2011 R.E. IST HALF 2011 R.E. 2ND HALF	53,231-	37,960-		12,924-		12,924-	100.00			
ATTATA_AAZI	ZUII R.A. ZND HALF	183,428-	61,523-		33,343-	<u></u>	33,343-	100.00			

1/12/2016 COUN FUND #-010 GENER		<u> </u>	BUDGET -	R	EVENUE	A	CCOUNTING PERI	COD 2016/0	1 PAGE GL01	2 57		
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Y Actual On 2015/01	ear Projected Expenditure	Inc./Dec,	ક	Dept Request FY/2017	Inc./Dec.	¥	amin Request FY/2017
	GENERAL OPERATING FUND											
011010-0048	2012 R/E 1ST HALF	125,038-	47,353-		20,547~		20,547~	100.00				
011010-0049	2012 R/E 2ND HALF	184,804-	88,011-		39,356-		39,356-	100.00				······
011010-0050	2013 R/E 1ST HALF	391,027-	82,553-		29,555-		29,555-	100.00				
011010-0051	2013 R/E 2ND HALF	22,328,856-	162,379-		63,044-		63,044-	100.00				
011010-0052	2014 R/E 1ST HALF	22,215,832-	324,696-		44,137-	••••••••••••••••••••••••••••••••••••••	44,137-	100.00				
011010-0053	2014 R/E 2ND HALF		22,728,310-	48,700,823~	64,706-		48,636,117	99,87-		48,700,823	100.00-	
011010-0054	2015 R/E 1ST HALF		22,833,114-		187,896-		187,896-	100.00				· · · · · · · · · · · · · · · · · · ·
011010-0055	2015 R/E 2ND HALF				22,660,514-		22,660,514-	100.00	48,700,000-	48,700,000-	100.00	
011010-0056	2015 R/E 1ST HALF											
011010-0057	2016 R/E 2ND HALF\											
011010-0098	FUND 10 TAX REFUNDS UNDER \$5.0	588-	474-		531~		531-	100.00				
011010-0099	TAX REFUNDS	4,370-	4,030		746		746	100.00				
011010-3005	REPAIR AND MAINTENANCE-EQUIP.											<u></u>
		45,894,828-	46,468,442-	48,700,823-	23,180,264~				48,700,000~			
	TOTAL DEPARTMENT	45,894,828-	46,468,442-	48,700,823-	23,180,264-		25,520,559	52.40-	48,700,000-	823		
011020	REAL/PERSONAL PUBLIC SERV.CORP											
011020-0001	CURRENT PUBLIC SERVICE CORP.TA											
011020-0002	DELIQ. P.S. TAXES - PRIOR YEAR						•					
011020-0003	PUBLIC SERVICES CURRENT TAXES	1,973,794-	2,206,405-	2,000,000~	1,347,709-		652,291	32.61-	2,200,000-	200,000-	10.00	
		1,973,794-	2,206,405-	2,000,000-	1,347,709-				2,200,000-			
	TOTAL DEPARTMENT	1,973,794-	2,206,405-	2,000,000-	1,347,709-		652,291	32.61-	2,200,000-	200,000-	10.00	
011030	PERSONAL PROPERTY TAXES											
011030-0001	CURRENT PERSONAL PROPERTY TAXE											
011030-0002	DELIQ.TAXES COLLECTED P.P.											
011030-0003	1990 PERSONAL PROPERTY											
011030-0004	1991 PERSONAL PROPERTY											
011030-0005	1992 PERSONAL PROPERTY 1ST HAL											
011030-0006	CURRENT MOBILE HOME TAXES	209,655-	205,349-			·····						
011030-0007	1992 PERSONAL PROPERTY 2ND HAL											
011030-0008	1993 PERSONAL PROPERTY 1ST HAL											
011030-0010	1993 P.P. 2nd HALF											
011030-0011	1994 P.P. 1st HALF											
011030-0012 011030-0013	TAXES RECEIVABLE 1994 P.F.2ND TAXES RECEIVABLE 1995 P.P. 1ST											
011030-0014	TAXES RECEIVABLE 1995 P.P. 1ST TAXES RECEIVALEE 1995 PP 2nd H											
011030-0015	TAXES RECEIVALES 1995 PP 2nd H TAXES RECEIVABLE 1996 P.P. 1ST											
011030-0016	TAXES RECEIVABLE 1996 P.P. 181					·····						<u></u>
011030-0017	TAXES RECEIVABLE 1990 P.P.2ND TAXES RECEIVABLE 1997 P.P.1ST											
011030-0018	TAXES RECEIVABLE 1997 P.P.2ND											
011030-0019	TAXES RECEIVABLE 1998 P.P. 1ST											
011030-0020	TAXES RECEIVABLE-1998 P.P. 2ND					····						
011030-0021	TAXES RECEIVABLE-1999 P.P. 1ST											
011030-0022	TAXES REC. 1999 PER, PROP. 2ND H											

1/12/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected			Dept Request		7	dmin Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	55	FY/2017	Inc./Dec.	*	FY/2017
								-				
011000 0000	PERSONAL PROPERTY TAXES											
011030-0023 011030-0024	TAXES REC. 2000 PER.PROP. 1ST					···- ··						
011030-0024	TAXES REC.2000 PERS.PROP.2ND H											
011030-0025	TAXES REC.2001 PERS.PROP.1ST.H								······			
	TAXES REC.2001 PERS.PROP. 2ND.											
011030-0027 011030-0028	2002 PERS. PROP. 1ST HALF											
011030-0029	2002 PERS, PROP 2ND HALF											
011030-0030	2003 PERS. PROF. 1ST HALF					·····						·····
011030-0031	2003 PERS. PROP. 2ND HALF											
011030-0031	2004 PERS, PROP, 1ST HALF	109-										
011030-0033	2004 PERS. PROP. 2ND HALF	109-										······
011030-0034	2005 PERS. PROP. 1ST HALF 2005 PERS, PROP. 2ND HALF	98-										
011030-0035	2006 PERS, PROP. 2ND HALF 2006 PERS, PROP. 1ST HALF	98-										
011030-0036	2006 PERS. PROP. ISI HALF 2006 PERS. PROP. 2ND HALF	18- 310-	15-									
011030-0037	2000 PERS. PROP. 2ND HALF 2007 PERS.PROP. 1ST.HALF		37-		_							<u></u>
011030-0038	2007 PERS.PROP. ISI.HALF 2007 PERS.PROP. 2ND HALF	506-	86-		7-		7-	100.00				
011030-0039	2008 PERS.PROP. 1ST.HALF	336-	262-		24-	A	24-	100.00				
011030-0040	2008 PERS. PROP. IST.HALF 2008 PERS. PROP. 2ND HALF	39,241	604-		535-		535-	100.00				
011030-0041		39,095	176-		115-		115-	100.00				
011030-0042	2009 PERS, PROP. 1ST HALF 2009 PERS PROP, 2ND HALF	34,805	2,520-		443-		443-	100.00				
011030-0042		30,734	4,444-		583-	<del></del>	583-	100.00				
011030-0044	2010 PERS. PROP. 1ST HALF	31,715	7,499-		4,252-	man a state for some state	4,252-	100.00				
011030-0045	2010 PERS. PROP. 2ND HALF	10,745	11,040-		7,517-		7,517-	100.00				
011030-0046	SHORT TERM RENTAL- NOW 3-10-11	20.203										
011030-0048	2011 PERS PROP 1ST HALF	38,293	9,820-		4,079-		4,079-	100.00				·····
011030-0048	2011 PERS PROP 2ND HALF	20,929-	36,910-		5,168-		5,168-	100.00				····
011030-0049	2012 P/P 1ST HALF	67,019-	11,750-		6,183-		6,183-	100.00				
	2012 P/P 2ND HALF	505,583-	137,786-		30,858-		30,858-	100.00				
011030-0050	2013 P/P 1ST HALF	799,450-	19,688-		12,154-	<u></u>	12,154-	100.00				
011030-0051 011030-0052	2013 P/P 2ND HALF	13,271,398-	620,151-		70,445-		70,445-	100.00	· · · · · · · · · · · · · · · · · · ·			
	2014 P/P 1ST HALF	11,625,310-	868,692-		46,869-		46,869-	100.00				
011030-0053	2014 F/P 2ND HALF			42,007,250-	319,566-		42,567,684	99.25-		42,887,250	100.00-	
011030-0054 011030-0055	2015 P/P 1ST HALF		12,238,957-		646,243-		646,243-	100.00				·····
	2015 P/P 2ND HALF				16,792,059-		16,792,059-	100.00	46,435,025-	46,435,025-	100.00	<u></u>
011030-0056	2016 P/P 1ST HALF											
011030-0057	2016 P/P 2ND HALF											
		26,268,300-	28,585,109-	42,887,250-	17,947,100-				46,435,025-			
	TOTAL DEPARIMENT	36 369 300	29 686 100	40 000 DEC	20 040 100		04 D40 150		46 437 677		· · ·	
	-TOTAL DEPARTMENT	20,208,300-	28,585,109-	42,007,250-	17,947,100-		24,940,150	58.15-	46,435,025-	3,547,775-	8.27	
011040	MACHINERY AND TOOLS TAKES											
011040-0001	CURRENT MACHINERY AND TOOLS TA	5,609,805-	6,281,073-	5 500 000			5 500 000	100.00	-			
011040-0002	DELING.MACHINERY & TOOLS TAX	3,003,005-	0,201,0/3-	5,500,000-			5,500,000	100.00-	7,057,414-	1,557,414-	20.32	
011040-0003	SHORT TERM RENTAL TAX	139,669-	183,802-		DC 411		Dr. 475	100.00				
	STATE FRAME AND INA	5,749,474-	6,464,875-	5,500,000-	86,413- 86,413-		86,413-	100.00	7 057 414			
		3,/42,4/4*	0,404,0/5-	3,500,000-	00,413~				7,057,414-			
	TOTAL DEPARTMENT	5,749,474~	6,464,875-	5,500,000-	86,413-		5,413,587	60 47	7 657 434	1 667 434	00.20	
		<i></i>	a, zaz, o / J -	2,200,000*	00,413*		7,912,301	98,43-	7,057,414-	1,557,414-	26.32	

REVENUE

ACCOUNTING PERIOD 2016/01

PAGE 3

GL067

- BUDGET -

	NTY OF FREDERICK RAL OPERATING FUND	~	BUDGET -	R	EVENUE	i	ACCOUNTING PERI	COD 2016/0	i PAGE GL06	4		
					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		,	Dept Request		74	min Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	8	FY/2017	Inc./Dec.		FY/2017
011050 011050-0001	MERCHANTS CAPITAL TAXES											
011050-0001	CURRENT MERCHANTS CAPITAL TAXE						_					
011060	DELINQ.MERCHANTS CAPITAL						-					
011060-0001	PENALTIES AND INTEREST PENALTIES	061 000	0.50 (0.5									
011060-0002	INTEREST AND COSTS ON TAXES	864,832- 469,232-	857,473- 466,858-	800,000-	289,932-		510,068	63.76-	850,000-	50,000-	6.25	
011060-0003	DEFERRED PENALTIES COLLECTED	409,232-	400,050-	400,000-	178,318-		221,682	55.42-	450,000-	50,000-	12.50	
011060-0004	INTEREST WINCHESTER CONTAINER						-					
		1,334,064-	1,324,331-	1,200,000-	468,250-	······································	-		1,300,000-			·····
			2,003,000	1,200,000	400,200-				1,300,000-			
	TOTAL DEPARTMENT	1,334,064-	1,324,331-	1,200,000-	468,250-		731,750	60,98-	1,300,000-	100,000-	8.33	
011070	LAND REDEMPTIONS											
011070-0001	DELING, R.E. TAXES - PR. YEARS											
011070-0002	DELINQ. P.S. TAXES - PR. YEARS						-					
011070-0003	DELING, P.P. TAXES - PR. YEARS						-					
011080	CREDIT CARD CHARGE -TRRASURER											
011080-0001	CREDIT CARD CHARGE - PARKS				10,329		10,329	100.00				
		14,403	13,477		8,091			200100				
	TOTAL DEPARTMENT	14,403	13,477		8,091		8,091					
011090	NEWSPAPER ADV. FOR DELING. ACCTS											
	· · · · · · · · · · · · · · · · · · ·	300-	28~		104-							
	TOTAL DEPARTMENT	300-	28-		104-		104-					
011100	ADMIN.FEES FOR LIENS AND DISTR											
011100-0001	WARRANT IN DEBT TREASURER		301,595-	320,000-	182,389-		137,611	43.00-	175,000-	145,000	45.31-	
		345,316-	301,595-	320,000-	162,369-		,		175,000-	225,000		
	TOTAL DEPARTMENT	345,318-	301,595-	320,000-	182,389-		137,611	43.00-	175,000-	145,000	45.31-	
TOTAL - G	ENERAL OPERATING FUND	81,551,675-	85,337,308-	100,608,073-	43,204,138-		57,403,935	57.06-	105,867,439-	5,259,366-	5,23	
							.,,		,00,,100	-,,		
012000	OTHER LOCAL TAXES											
012010-0001	LOCAL SALES AND USE TAXES	12,081,490-		13,067,339-	4,318,675-		6,748,664	66.95-	13,017,639-	49,700	.38-	
012010-0002	COMMUNICATIONS SALES TAX	1,358,271-		1,300,000-	437,357-		862,643	66.36-	1,300,000-			
		13,439,761-	13,536,956-	14,367,339-	4,756,032-				14,317,639-			
	TOTAL DEPARTMENT	13 439 761-	13,536,956-	14 367 336	4,756,032-			<i>dd</i>				
		13,439,701-	13,330,930-	14,367,339-	4,/56,032-		9,611,307	66.90-	14,317,639-	49,700	.35-	
012020	CONSUMERS' UTILITY TAXES											
012020-0002	UTILITY TAXES - ELECTRIC	2,427,755-	2,431,884-	2,300,000-	984,069-		1,315,931	57.21-	2,400,000-	100,000-	4.35	
012020-0003	UTILITY TAXES - GAS	710,060-	752,937-	650,000-	289,145-		360,855	55.52-	750,000-	100,000-	4.35	
012020-0004	GROSS RECEIPTS TAX - UTILITIES				, -					2007000"		
		3,137,815-	3,184,821-	2,950,000-	1,273,214-		•		3,150,000-			
	~-TOTAL DEPARTMENT ~-	3 130 0		o								
	TOTAL DEPARTMENT	3,137,815-	3,184,821-	2,950,000-	1,273,214-		1,676,786	56.84-	3,150,000-	200,000-	6.78	

1/12/2016 COUN FUND #-010 OTHEN	VTY OF FREDERICK R LOCAL TAXES	- 1	BUDGET -	R	EVENUE	Д	ACCOUNTING PER	COD 2016/03	l PAGE GL06	5		
					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		I	Dept Request		Ad	min Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	£	FY/2017	Inc./Dec.	Ŧ	FY/2017
012030	BUSINESS LICENSE TAXES											
012030-0001	BUSINESS LICENSE TAXES	5,993,996-	6,426,613-	5,950,000-	963,809-	<b>.</b>	4,986,191	83.80-	7,220,940-	1,270,940-	21.36	
		5,993,996-	6,426,613-	5,950,000-	963,809-				7,220,940-			
	TOTAL DEPARTMENT	5,993,996-	6,426,613-	5,950,000-	963,809-		4,986,191	83.80-	7,220,940-	1,270,940-	21.36	
012050	MOTOR VEHICLE LICENSES											
012050-0001	MOTOR VEHICLE LICENSES											
012050-0002	AUTO RENTAL TAX			60,000-	55,498-		4,502	7.50-		60,000	100.00-	
012050-0003	MOBILE HOME REGISTRATION TAX									,		
012050-0004	MOTOR VEHICLE LICENSE 1995						-					
012050-0005	MOTOR VEHICLE LICENSE 1996						-		<u></u>			
012050-0006	MOTOR VEHICLE LICENSE 1997						-					
012050-0007	MOTOR VEHICLE LICENSE 1998						-					
012050-0008	MOTOR VEHICLE LICENSE 1999											
012050-0009 012050-0010	MOTOR VEHICLE LICENSE 2000											
012050-0011	MOTOR VEHICLE LICENSE 2001 MOTOR VEHICLE LICENSE 2002											
012050-0012	MOTOR VEHICLE LICENSE 2002								······			. <u></u> '
012050-0013	MOTOR VEHICLE LICENSE 2004											
012050-0014	MOTOR VEHICLE LICENSE 2005						•					
012050-0015	MOTOR VEHICLE LICENSE 2006											
012050-0016	MOTOR VEHICLE LICENSE 2007	25-					•					
012050-0017	MOTOR VEHICLE LICENSE 2008	765-	75-		35-		35-	100.00				
012050-0018	MOTOR VEHICLE LICENSE 2009	4,542-	2,107-		175-		175-	100.00				
012050-0019	MOTOR VEHICLE LIC 2010+	2,251,683-	2,318,076-	2,200,000-	390,457-		1,809,543	82.25-	2,300,000-	100,000-	4.55	
		2,257,015-	2,320,258-	2,260,000-	446,165-				2,300,000-			
	TOTAL DEPARTMENT	2,257,015-	2,320,258-	2,260,000-	446,165-		1,813,835	80.26-	2,300,000-	40,000-	1.77	
012050-0001	BANK STOCK TAXES & BANK FRANCH	448,167-	482,124-	400,000-			400,000	100.00-	450,000-	50,000-	12,50	
		448,167-	482,124-	400,000-				100.00	450,000-	20,000	11.50	
	TOTAL DEPARTMENT	448,167-	482,124-	400,000-			400,000	100.00-	450,000-	50,000-	12.50	
012070	TAXES ON RECORDATION AND WILLS											
012070-0001	RECORDATION TAXES	886,564-	941,398-	850,000-	703,534-		146,466	17.23-	1,223,000-	373,000-	43.88	
012070-0002	TAX ON WILLS	14,173-	17,357-	12,000-	9,402-		2,598	21.65-	1,223,000-	3,000-	43.88 25.00	
012070-0003	ADDITIONAL TAX ON DEEDS OF CON	252,119-	257,922-	250,000-	198,241-		51,759	20.70-	250,000~	3,000-	25.00	
		1,154,856-	1,216,677-	1,112,000-	911,177-		,		1,488,000-			
	TOTAL DEPARTMENT	1,154,856-	1,216,677-	1,112,000-	911,177-		200,823	18,06-	1,488,000-	375,000-	33.81	
012100	LODGING & MEALS TAX							•				
012100-0001	HOTEL AND MOTEL ROOM TAXES											
012100~0002	MEALS TAX											
012100-0003	HOTEL & MOTEL ROOM TAKES 1992					<u></u>						
012100-0004	HOTEL & MOTEL ROOM TAXES 1993											

1/12/2016 COUR FUND #-010 OTHER	TTY OF FREDERICK 2 LOCAL TAXES	-	BUDGET -	R	EVENUE	А	CCOUNTING PER:	IOD 2016/0	1 PAGE GL06	6		
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Inc./Dec.	8	Dept Request FY/2017	Inc./Dec.	뒁	dmin Request FY/2017
012100-0005	LODGING & MEALS TAX											
012100-0006	HOTEL & MOTEL ROOM TAXES 1994 MEALS TAX 1992											w
012100-0007	MEALS TAX 1993											
012100-0008	MEALS TAX 1994											
012100-0009	MEALS TAX 1995											
012100-0010	HOTEL & MOTEL TAXES 1995											
012100-0011	HOTEL & MOTEL ROOM TAX 1995					<u></u>						
012100-0012	MEALS TAX 1996											
012100-0013	HOTEL & MOTEL ROOM TAX 1997								······································			
012100-0014	MEALS TAX 1997											
012100-0015	HOTEL & MOTEL ROOM TAX 1998											
012100-0016	MEALS TAX 1998											
012100-0017	MEALS TAX 1999											
012100-0018	HOTEL & MOTEL ROOM TAX 1999											
012100-0019	HOTEL & MOTEL ROOM TAX 2000											
012100-0020	MEALS TAX 2000											
012100-0021	HOTEL & MOTEL ROOM TAX 2001											
012100-0022	MEALS TAX 2001											
012100-0023	HOTEL & MOTEL ROOM TAX 2002											
012100-0024	MEALS TAX 2002											
012100-0025	HOTEL & MOTEL ROOM TAX 2003											
012100-0026	MEALS TAX 2003											
012100-0027	LODGDING TAX 2004											
012100-0028	MEALS TAX 2004											
012100-0029	LODGING TAX 2005											
012100-0030	MEALS TAX 2005											
012100-0031	LODGING TAX 2006											
012100-0032	MEALS TAX 2006											
012100-0033	LODGING TAX 2007											
012100-0034	MEALS TAX 2007	750-	240-									
012100-0035	LODGING TAX 2008											
012100-0036	MEALS TAX 2008	172-										<u></u>
012100-0037	LODGING TAX 2009											
012100-0038	MEALS TAX 2009					······						
012100-0039	Lodging Tax 2010											
012100-0040	Meals Tax 2010					·····						
012100-0041	LODGING TAX	477,493-	472,959~	491,310-	223,473-		267,837	54.51-	531,410-	40,100-	8.16	
012100-0042	MEALS TAX	4,307,699-	4,533,280-	4,326,000-	1,881,384-		2,444,616	56.51~	4,997,941-	671,941-	15.53	
		4,786,114-	5,006,479-	4,817,310-	2,104,857-				5,529,351~			
	TOTAL DEPARTMENT	4,786,114-	5,006,479-	4,817,310-	2,104,857-		2,712,453	56.31-	5,529,351-	712,041-	14,78	
012120	STREET LIGHTS & STAR FORT FEES											
012120-0001	ST. LIGHT PROP. ASSESSMENT-198											
012120-0002	DEFERRED STREET LIGHT ASSESSME								······································			
012120-0003	STREET LIGHTS RECEIV.1993 1ST					<u></u>						
012120-0004	STREET LIGHTS RECEIV.1993 2ND											
	MU								····			

1/12/2016 COU FUND #-010 OTHE	NTY OF FREDERICK R LOCAL TAXES	-	BUDGET -	ਸ਼	EVENUE	A	CCOUNTING PER	IOD 2016/0	1 PAGE GL0	7 57		
					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected			Dept Request		л	imin Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	5	FY/2017	Inc./Dec.	움	FY/2017
								Ŧ				
012120-0005	STREET LIGHTS & STAR FORT FEES											
012120-0006	STREET LIGHTS 1994 1ST HALF											
012120-0007	STREET LIGHTS 1994 2ND HALF											
012120-0008	STREET LIGHTS 1995 1ST HALF											
012120-0009	STREET LIGHTS 1995 2ND HALF STREET LIGHTS 1996 1ST HALF											· · · · · · · · · · · · · · · · · · ·
012120-0010	STREET LIGHTS 1995 IST HALF STREET LIGHTS 1996 2ND HALF											
012120-0011	1997 STREET LIGHTS 1ST HALF											
012120-0012	1997 STREET LIGHTS 2ND HALF											
012120-0013	1998 STREET LIGHTS IST HALF					······						······
012120-0014	1998 STREET LIGHTS 2ND HALF											
012120-0015	1999 STREET LIGHTS 1ST HALF											
012120-0016	1999 STREETS LIGHTS 2ND HALF											
012120-0017	2000 STREET LIGHTS 1ST HALF					<del> </del>						
012120-0018	2000 STREET LIGHTS 2ND HALF											
012120-0019	2001 STREET LIGHTS 1ST.HALF											
012120-0020	2001 STREET LIGHTS 2ND HALF											
012120-0021	2002 STREET LIGHTS 1ST HALF											
012120-0022	2002 STREET LIGHTS 2ND. HALF											
012120-0023	2003 STREET LIGHTS 1ST HALF					··· - ·/· -·····						
012120-0024	2003 STREET LIGHTS 2ND HALF											
012120-0025	2004 STREET LIGHTS 1ST HALF											
012120-0026	2004 STREET LIGHTS 2ND HALF								-1-1			
012120-0027	2005 STREET LIGHTS 1ST HALF								· ······			
012120-0028	2005 STREET LIGHTS 2ND HALF											
012120-0029	2005 STREET LIGHTS 1ST HALF											······
012120-0030	2006 STREET LIGHTS 2ND HALF											
012120-0031	2007 STREET LIGHTS 1ST HALF					··········						
012120-0032	2007 STREET LIGHTS 2ND HALF											
012120-0033	2008 STREET LIGHTS 1ST HALF											
012120-0034	2008 STREET LIGHTS 2ND, HALF								••••• <i>•</i> ••••••••••••••••••••••••••••••			
012120-0035	2009 STREET LIGHTS 1ST HALF					·						
012120-0036	2009 STREET LIGHTS 2ND HALF											
012120-0037	2010+ STREET LIGHTS 1ST 1/2	16,699-	16,646-	35,000-	418-		34,582	98.81~	35,000-			
012120-0038	2010+ STREET LIGHTS 2ND HALF	16,243-	17,015-	/	14,780-		14,780-	100.00	33,000-			
012120-0050	STAR FORT FEES	8,062-	8,250-	8,200-	4,141-		4,059	49.50-	8,200-			
		41,004-	41,911-	43,200-	19,339-		1,055	20.00	43,200-			·····
	TOTAL DEPARTMENT	41,004-	41,911-	43,200-	19,339-		23,861	55.23-	43,200-			
								00120	10,200			
TOTAL - OI	THER LOCAL TAKES	31,258,728-	32,215,839-	31,899,849-	10,474,593-		21,425,256	67.16-	34,499,130-	2,599,281-	8.15	
013000 013010	PERMITS PRIVILEGE FEES & REGUL DOG LICENSES											
013010-0001		44 475	10.00-									
2730T0-000T	DOG LICENSES - 3501	44,438- 44,438-	43,031- 43,031-	42,000- 42,000-	18,691- 18,691-	·····	23,309	55.50-	42,000-			
		11,100-	101001-		-0,071*				42,000-			
	TOTAL DEPARTMENT	44,438-	43,031-	42,000-	18,691-		23,309	55.50-	42,000-			

	VTY OF FREDERICK ITS PRIVILEGE FEES & REGUL	-	BUDGET-	R	EVENUE	A	CCOUNTING PERI	OD 2016/01	PAGE GL06	8 7		
					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		г	ept Request		Adi	min Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	- १	FY/2017	Inc./Dec.		FY/2017
013030	PERMITS AND OTHER LICENSES											
013030-0004	LAND USE APPLICATION FEES - 12	4,800-	7,400-	3,400-	9,600-		6,200-	182.35	4,000-	600-	17,65	······
013030-0005	TRANSFER FEES - 2106	2,525-	2,753-	2,500-	1,924-	<u></u>	576	23.04-		2,500	100.00-	
013030-0006	FRANCHISE FEES											
013030-0007	DEVELOPMENT REVIEW FEES	345,891-	454,779-	444,392-	338,452-		105,940	23.84-	243,063-	201,329	45.30-	
013030-0008	BUILDING PERMITS - 3401	718,729-	991,370-	729,595-	673,360-	<del></del>	56,235	7.71-	726,570-	3,025	.41-	
013030-0009	2% STATE FEES	35-	11,074-		12,161-		12,161-	100.00				
013030-0010	ELECTRICAL PERMITS - 3401	75,979-	116,657-	76,185-	61,668-		14,517	19,05-	89,700-	13,515-	17.74	<del></del>
013030-0012	PLUMBING PERMITS - 3401	11,749-	24,374-	16,930-	12,088-		4,842	28.60~	17,940-	1,010-	5.97	
013030-0014	MECHANICAL PERMITS - 3401	51,337-	79,269-	50,790-	75,858-		25,068-	49.36	62,790-	12,000-	23.63	
013030-0015	SPECIAL INSPECTIONS - 3401											
013030-0019	SIGN PERMITS - 3401	3,668-	2,870-	3,500-	2,527-		973	27.80-	3,000-	500	14.29-	
013030-0024	EROSION & SEDIMENT CONTROL PER	405	675	105								
013030-0031 013030-0032	PERMITS - COMMERCIAL BURNING	425-	675-	425-	50-		375	88.24-	700-	275-	64.71	
013030-0032	DONATIONS - RECREATION IMPACT SET OFF DEBT-FEES											
013030-0034	EMERGENCY SERVICES											<u> </u>
013030-0034	EXPLOSIVE STORAGE PERMITS	800-	2 000	800-			5.0.0					
013030-0036	BLASTING PERMITS	465-	1,000- 375-		200-		600	75.00-	1,100-	300-	37.50	
013030-0037	INSTITUTIONAL INSPECTIONS PERM	465-	375-	465-	270-		195	41.94-	360-	105	22.58-	<del></del>
013030-0038	DAY CARE FACILITIES PERMIT											
013030-0039	FM TRAINING SERVICES											
013030-0040	ANNUAL BLASTING PERMIT								<u></u>			
013030-0041	ANNUAL BURNING PERMIT											
013030-0042	FIRE PROTECTION SYSTEMS TESTS											
013030-0043	FIRE SPRINKLER PERMITS											
013030-0044	LAND DISTURBANCE PERMITS (420)	65,740-	119,090-	92,700-	83,435-		9,265	9.99-	92,700-			
013030-0045	FIRE LANE VIOLATIONS	05,740*	119,090*	92,700-	03,435-		9,200	9.99-	92,700-			
013030-0046	SEPTIC HAULERS PERMIT	200-	200-		300-		300-	100.00	·			
013030-0047	SEWAGE INSTALLATION LICENSE	300-			100-		300-	100.00				<u></u>
013030-0048	RESIDENTIAL PUMP AND HAUL FEE	100-	600-						·			
013030-0049	COMMERCIAL PUMP AND HAUL FEE	100										
013030-0050	TRANSFER DEVELOPMENT RIGHTS	2,350~	900-		1,150-		1,150-	100.00				
013030-0051	FIRE INSPECTIONS/PERMITS/REVIE	2,000	300-	200,000-	1,100-		200,000	100.00-		200,000	100.00-	
		1,285,093-	1,813,386-	1,621,682-	1,273,043-		200,000	100.00-	1,241,923-	200,000	100.00-	*****
	TOTAL DEPARTMENT	1,285,093-	1,813,386-	1,621,682-	1,273,043-		348,639	21.50-	1,241,923-	379,759	23.42-	
TOTAL ~ P.	ERMITS PRIVILEGE PEES & REGUL	1,329,531-	1,856,417-	1,663,682-	1,291,734-		371,948	22.36-	1,283,923-	379,759	22.83-	
014000	FINES AND FORFEITURES											
014010 D14010-0001	FINES AND FORFEITURES COURT FINES &BOND FORFEITURES	362,179-	402,111-	350,000-	117,740-	<u></u>	232,260	66,36-	317,197-	32,803	9.37-	
014010-0002 014010-0003	SHERIFF FINES											
014010-0004	PENALTY - BAD CHECKS REGISTRAR FINES	6,217-	7,069-	5,000-	3,990-		1,010	20.20-	7,000-	2,000-	40.00	
074010-0004	REGISTRAR FINED											<u></u>

1/12/2016 COUN FUND #-010 FINES	TY OF FREDERICK AND FORFEITURES	-	вирскт-	R	EVENUE	A	CCOUNTING PERI	OD 2016/01	. PAGE GL06	9 57		
					Current Y	ear						
		Prior Years FY/2014	FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Inc./Dec.	ŧ	ept Request FY/2017	Inc./Dec.	8	lmin Request FY/2017
014010-0005	FINES AND FORFEITURES											
014010-0005		368,396-	409,180-	355,000-	121,730-							
		500,590-	405,100-	355,000-	121,/30-				324,197-			
	TOTAL DEPARTMENT	368,396-	409,180-	355,000-	121,730-		233,270	65.71-	324,197-	30,803	8.68-	
TOTAL - FI	NES AND FORFEITURES	368,396-	409,180-	355,000~	121,730-		233,270	65.71-	324,197-	30,803	8.68-	
015000												
015010	REVENUE FROM USE OF MONEY AND REVENUE FROM USE OF MONEY											
015010-0001	INTEREST ON BANK DEPOSITS	91,016-	127,900-	120,000-	79,404-		40 500	33 83	110 000			
015010-0004	INTEREST OTHER	227020	127,900-	120,0004	79,404-		40,596	33.83-	130,000-	10,000-	0.33	
015010-0005	INTEREST LORD FAIRFAX COMM SCI											
015010-0006	INTEREST LORD F/F COMM COLL CE											
		91,016-	127,900-	120,000-	79,404-				130,000-			
	TOTAL DEPARTMENT	91,016-	127,900-	120,000-	79,404-		40,596	33.83-	130,000-	10,000-	8.33	
015020	REVENUE FROM USE OF PROPERTY											
015020-0001	RENTAL OF GENERAL PROPERTY	8,980-	7,650-	7,800-	5,035-		1,965	25.19-	7,980~	180-	2.31	
015020~0002	MEETING ROOM RENTAL	,		.,	1,005		*,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	23.13-	7,500-	100-	2.52	·····
015020-0003	SALE OF RAIN BARRELS											
015020-0005	SALE OF SURPLUS - TREASURER											
015020-0006	SALE OF SALVAGE AND SURPLUS	19,143-	6,935-		4,085-		4,085-	100.00				
015020-0007	SALE OF SALVAGE AND SURPLUS-SH	21,190-	35,051-	17,954-	7,954-		10,000	55.70-	7,000-	10,954	61.01-	
015020-0008 015020-0009	SALE OF BOCA BOOKS								·			
015020-0010	USE OF COUNTY FACILITIES - WIN SALE OF MAPS, BOOKS, ETC.	398-										
015020-0011	PARK RECEIPTS-REFRESHMENT STAN	296-	229-		654-		654-	100.00				
015020-0012	PARK RECEIPTS - FIREWOOD		606-	500-			500	100.00-	600-	100-	20.00	
015020-0013	PARK RECEIPTS - SALE SURPLUS E	879-	6,323-	3,000-	42~		2,958	98.60-	3,000-	100-	20.00	
015020-0014	PARK RECEIPTS-CLEARBRK.CONCESS	5,846-	2,167-	4,500-	4,620-		120-	2.67	4,500-			· ····
015020-0015	PARK RECEIPTS-S.CITY CONCESS.~	7,101-	2,233-	5,500-	3,293-		2,207	40.13-	5,500-			
015020-0016	SALE OF RECREATION EQUIPMENT											
015020-0017	RENTAL OF RECREATION EQUIPMENT											
015020-0018 015020-0019	SALE OF SALVAGE & SURPLUS - PA											
015020-0019	FORFEITED PROPERTY AND FUNDS SALE OF FIRE REPORT											
015020-0021	SALE OF PROPERTY	1,167-	779-	1,166-	289-		877	75.21-	779-	307	33.19-	
015020-0022	FACTS & FIGURES EDC											
		64,704-	61,973-	40,420-	26,772-				29,359-			
	TOTAL DEPARTMENT	64,704-	61,973-	40,420-	26,772-		13,640	33.77-	29,359-	11,061	27.37-	
TOTAL - RE	VENUE FROM USE OF MONRY AND	155,720-	189,873-	160,420-	106,176-		54,244	33,81-	159,359-	1,061	.66-	

1/12/2016 COUNTY OF FREDERICK FUND #-010 REVENUE FROM USE OF MONEY AND		-	BUDGET -	R	EVENUE		ACCOUNTING PERI	OD 2016/0	1 PAGE I GL06			
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Y Actual On 2016/01	ear Projected Expenditure	Inc./Dec.	ŧ	Dept Request FY/2017	Inc./Dec.	2	min Request FY/2017
07.5000												
016000 016010	CHARGES FOR SERVICES											
	COURT COSTS											
016010-0002	EXCESS FEES OF CLERKS - 2106	47,121-	•	68,608-	46,725-		21,803	31.90-	62,754-	5,854	8.53-	·
016010-0003 016010-0004	SHERIFF'S FEES COURT CASES-ATTORNEY FEES	2,524-	2,524-	2,500-	2,524-		24 -	.96	2,524-	24 -	.96	
016010-0005	LAW LIBRARY FEES - 2108	10 710	10 202	10 000	c 100			10.00	10.000			· ····
016010-0006	EMERGENCY 911 FEES	10,748-	10,288-	12,000-	6,168-		5,832	48.60-	12,000-			
016010-0007	HANDGUN PERMIT FEES	33,583-	27,503~	32,100-	10 700				27,312-		74 00	
016010-0008	MISCELLANEOUS CLERK FEES	33,563- 142,797-			18,763-		13,337	41.55-		4,788	14.92-	
016010-0009	STATE COLLECTIONS REIMBURSEMEN	142,/9/-	154,734-	150,000-	76,104-		73,896	49.26-	134,232-	15,768	10.51-	
016010-0010	BOND MANAGEMENT FEES-PLANNING	30,200-	29,300-	35,000-	16,300-			F2 42		75 000	100.00	
016010-0011	COURTHOUSE MAINTENANCE FEES	44,398-		35,000-				53.43-	47 000	35,000	100.00-	
016010-0013	E-SUMMONS FEES	44,398-	46,894- 38,816-		23,789- 14,729-		23,789- 14,729-	100.00	47,000-	47,000-	100.00	
016010-0014	BLOOD/DNA TEST FEES		20,010-		14,729-		19,725-	100.00				
016010-0015	COMMONWEALTH E-SUMMONS FEES				17,124-			100.00				
*****		311,371-	377,232-	300,208-	222,299-			100.00	285,822-			\
		,	4,220	2007.400					200,022			
	TOTAL DEPARTMENT	311,371-	377,232-	300,208-	222,299-		77,909	25.95-	285,822-	14,386	4.79-	
016020												
016020-0001	COMMONWEALTH'S ATTORNEY FEES -											
016030	CHARGES-LAW ENFORCEMENT/TRAFFI											•
016030-0001	SHERIPF PARKING TICKETS	5,970-	4,250-	5,000-	800-		4,200	84.00-	1,000-	4,000	80.00-	
016030-0007	WORK RELEASE FEES-JAIL FUND 10	3,270	1,200	5,000	000			04.00-	1,000-	4,000	80.00-	
016030-0008	PRISONER FEES FM OTHER LOCALI	90										······
016030-0009	FEDERAL BUREAU OF PRISONS	20							<del></del>			
		5,880-	4,250-	5,000-	800-				1,000-			
	TOTAL DEPARTMENT	5,880-	4,250-	5,000-	800-		4,200	84.00-	1,000-	4,000	80.00-	
016040-0001	PURCHASED SERVICES-TITLE XX											
016050	CHARGES FOR CORRECTION AND DET					·						
016060	CHARGES FOR OTHER PROTECTION											
016060-0002	DONATIONS, ADOPT/RECLAIM FEES	69,132-	77,602-	60,000-	61,081-		1,081-	1.80	60,000-			
016060-0003	SPAY/NEUTER FEE	19,315-		20,000-	12,600-		7,400	37.00-	20,000-			
016060-0004	DONATIONS, CONSERVATION EASEME	15-		20,000	,		_ ,,100	57.00	20,000			
		88,462-		80,000-	73,681-		-		80,000-			
	TOTAL DEPARTMENT	88,462-	99,712-	80,000-	73,681-		6,319	7.90-	80,000~			
016130	CHARGES FOR PARKS AND RECREATI											
016130-0005	RECREATION ADMISSION FEES	230,005-	235,157-	104,660-	254,533-		149,873-	142.00	210 027	ተጠር ካራካ	110 03	
016130-0006	PARK FEES - PADDLE BOATS - CLE	230,005-	- 235,157-	104,000-	204,033-		149,073~	143.20	219,821-	115,161-	110.03	
016130-0007	PARK FEES - PADDLE BOATS - CHE		396						<u></u>			
016130-0008	COMMUNITY RECREATION PROGRAM F	962,727-	1,088,537-	1,256,575-	603,476-		653,099	51.97-	1 105 676	100 101	11 00	
016130-0009	RECREATION BALLFIELD USER FEES	20,287-		29,200-	19,996-			31.52-	1,395,676-	139,101-	11.07	
016130-0010	RECREATION LEAGUE FEES	157,063-		158,507-	91,739-			42.12-	18,500- 158,081-	10,700 426	36.64- .27-	
016130-0011	RECREATION TOURNAMENT FEES	9,665-	14,716-	18,275-	9,385-		8,890	48.65-	15,120-	420 3,155	17.26-	
	BALLON ICCREMENTAL FIELD	2,005-	14,110-	10,2/3-	2,205-			40.05-	10,120-	2,155	17.26-	

1/12/2016 COUNTY OF FREDERICK FUND #-010 CHARGES FOR SERVICES		- 1	BUDGBT -	R	ΕνεΝύε	1	ACCOUNTING PER	IOD 2016/01	PAGE 1 GL06			
		Príor Years FY/2014	Prior Years FY/2015	Amended Budget	Current Y Actual On 2016/01	ear Projected Expenditure	Inc./Dec.	8	Pept Request FY/2017	Inc./Dec.	5	min Request FY/2017
	CHARGES FOR PARKS AND RECREATI											
016130-0012	RECREATION SPONSORSHIP FEES											
016130-0013	COMMUNITY RECREATION INSTRUCT.	168,413-	137,110-	233,169-	59,192-		173,977	74.61~	198,630-	34,539	14.81-	
016130-0014	COMMUNITY RECREATION SPECIAL E	22,220-	69,583-	137,856-	44,686-		93,170	67.59-	146,851-	8,995-	6.52	
016130-0015	COMMUNITY REC. TRIPS & EXCURSIO	22,443-	21,855-	42,291-	7,199-		35,092	82.98-	42,108-	183	.43-	
016130-0016	RECREATION FEES - VENDING MACH								,			
016130-0017	PARKS REFUNDS						-					
016130-0018	PARKS PROGRAM FEES						-					
016130-0019	USER FEE - CONCESSION STAND -											
016130-0020	FACILITY RENTAL	36,781-	53,271-	40,761-	15,039~		25,722	63.10-	73,850-	33,089-	81.18	
016130-0021	RECREATION CLUB FEES											
016130-0022	USER FEES - SHELTERS - CLEARBR	24,922-	27,001-	27,600-	7,567-		20,033	72.58-	28,528-	928-	3.36	
016130-0023	USER FEES - SHELTERS - STEPHEN	12,333-	12,950-	13,500-	4,664-		8,836	65.45-	13,972-	472-	3.50	
016130-0024	TICKETS FOR RESALE	5,493-	7,227-	13,440-	4,517-		8,923	66.39-	13,440-			
016130-0025	SALE OF TICKETS - BUSCH GARDEN											
016130-0026	SALE OF TICKETS - VRPS											
016130-0027	RECREATION MERCHANDISE FOR RES	12,716~	14,830-	16,000-	18,991-		2,991-	18.69	15,000-	1,000	6.25-	
016130-0028	VENDING MACHINE COMMUNITY CENT	418-	378-		66-		66-	100.00				
016130-0033	SPORTS AND ATHLETICS INSTRUCT								<u></u>			
016130-0034	SPORTS AND ATHLETICS SPEC. EVEN											
016130-0035 016130-0036	SPORTS AND ATHLETICS TRIPS & E											
016130-0037	VENDING MACHINES - SHERANDO											
010130-0031	PARK MERCHANDISE FOR RESALE	1,687,486-	1,869,044-	2,091,834-	1,141,050-				2,339,577-			
	TOTAL DEPARTMENT	1,687,486-	1,869,044-	2,091,834-	1,141,050-		950,784	45.45-	2,339,577-	247,743-	11.84	
016160	CHARGES - PLANNING/COMMUNITY D											
016160-0001	SALE OF MAPS, SURVEYS, AND ETC	60-	45-	106-	23-		83	78.30-	106-			
016160-0002	SALE OF COUNTY CODE	380-	270-	403-	125-		278	68.98~	249-	154	36.21-	······································
016160-0003	ROAD NAME CHANGES				145			00.00-	247-	10#	20.XT-	
016160-0004	SALE OF REPORTS-TREAS.											
016160-0005	SALE OF HOUSE NUMBER D-BASE											
016160-0006	SALE OF HISTORIC PLAQUES											
016160-0007	SALE OF FREDERICK COUNTY BOOK		18-		36-		36-	100,00				
016160-0008	LEGAL FEES							200100				
016160-0009	SALE OF GIS PRODUCTS	1,760-	1,843-		373-		373-	100.00				
016160-0010	POSTPONEMENT FEES-PLANNING		500-					200.00				
		2,200-	2,675-	509-	557-				355-			
	TOTAL DEPARTMENT	2,200-	2,676-	509-	557-		48-	9.43	355-	154	30.26-	
016170	CHARGES - FIRE AND RESCUE											
016170-0001	SCBA FARTS / REPAIR	3,862-	2,667-		501-		501-	100.00	2,667-	2,667-	100.00	
016170-0002	UNIFORMS/ GEAR				202		551		2,007-	a,00,**	100.00	
016170-0003	FIRE EQUIPMENT & SUPPLIES											
016170-0004	EMS EQUIPMENT & SUPPLIES		540-									
016170-0005	FIRE EXTINGUISHER & REFILLS	675-	335-	675-	1,520-		845-	125.19	875-	200-	29.63	
		4,537-	3,542-	675-	2,021-		010		3,542-	2004	60.63	
	TOTAL DEPARTMENT	4,537-	3,542-	675-	2,021-		1,346-	199.41	3,542-	2,867-	424,74	

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- BUDGET - REVENUE ACCOUNTING PERIOD 2016/01 PAGE 12

1,	12/201	5 COUNTY	OF FREDERICK
FUND	#-010	CHARGES	FOR SERVICES

					Current Y	ear						
		Prior Years	Prior Years	Amended	Actual On	Projected			Dept Request		A	lmin Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	ł	FY/2017	Inc./Dec.		FY/2017
								-				
018000	MISCELLANBOUS REVENUE											
018020-0001	ANNEXATION PAYMENTS-LOSS OF NE											
018990	MISCELLANEOUS											
010990-0001	MISCELLANEOUS	55,913-	54,222-	0 350	04 OCE							
018990-0003	RECREATION DONATIONS	40,626-	43,200-	8,350-	24,265-		15,915-	190.60		8,350	100.00-	
018990-0004	INDUSTRIAL PARK ASSOC DONATIO	40,020-	40,200-	105,206-	54,485-	······································	50,721	48.21-	65,581-	39,625	37.66-	
018990-0005	DONATIONS - OTHER	272-	17,680-	272-	300-							
018990-0006	SHERIFF DONATIONS	588-	3,200-	3,702-			28-	10.29		272	100.00-	
018990-0007	FORFEITED PROP.SURP.SHERIFF-LO	2,304~	3,200-	3,702-	3,703- 1,052-		1-	.03	<u> </u>	3,702	100.00-	
018990-0008	FORFEITED PROPERTY-SURPLUS COM	27004			1,052-		1,052-	100.00				
018990-0010	REFUNDS-OTHER	893-	243-		30-		20					
018990-0011	RETURNED CHECKS COLLECTED		240		50*		30-	100.00				
018990-0012	REIMB. HAZ MAT&OTHER F&R REFUN		29-		102-		102-	100.00				
018990-0013	OVER/SHORT COLLECTIONS PARKS		2.5		102-	···	705-	100.00	29-	29-	100.00	
018990-0014	REFUNDS - WORKER'S COMP./INSUR											<del></del>
018990-0015	DRUG AWARENESS PROGRAM	8,214-	10,029-		2,956-		2,956-	100.00				
018990-0016	DRUG RESTITUTION	-,	20,025		2,950	·	2,930-	100.00 100.00				
018990-0017	TOWING CHARGES				200		250	100.00				
018990-0018	HISTORIC MARKERS-GRANT											
018990-0019	SPECIALIZED REPORTS/ADM FEES	1,177-	1,397-	300~	260-		40	13.33-	300-			
018990-0020	SPECIALIZED REPORTS TREASURER	_,	-,-,-,	200	200-		40		300-			<del></del>
018990-0021	JAIL REVENUE CORRECTION PRIOR											
018990-0022	RECYCLING REFUND	193,060-	101,631-	96,750-			96,750	100.00-	99,975-			
018990-0023	SMELSER CHILDREN TRUST FUND			507150			50,750	100.00-	yy, 975-	3,225-	3,33	
018990-0024	PPTRA REFUNDS											
018990-0025	CREDIT DUE CUSTOMERS-PARKS	11,468	7,806		7,602		7,602	100.00				
018990-0026	FIRE COMPANY CAPITAL REVENUE		.,		7,002		7,602	100.00				
018990-0027	PARKS & REC RESERVE REVENUE		7,305-		3,520-		3,520-	100.00	-			
		291,579-	231,298-	214,580-	82,821-		5,220-	100.00	165,885-			
				221/000	02,021				102,002-			
	TOTAL DEPARTMENT	291,579-	231,298-	214,580-	82,821-		131,759	61.40-	165,885-	48,695	22.69-	
TOTAL - MISC	ELLANEOUS REVENUE	291,579-	231,298-	214,580-	82,821-		131,759	61.40-	165,885-	48,695	22.69-	
019000	RECOVERED COSTS											
019010-0001	DATA PROCESSING FEES - 1220											
019010-0002	RECOVERED COSTS-REAL ESTATE/CA					<del></del>						
019010-0003	RECOVERED COSTS - PUBLIC COMM											
019010-0004	RECOVERED COSTS-TUITION REIMBU											
019010-0005	RECOVERED COSTS-BILL & EQUITY											
019010-0006	RECOVERED COST JED											
019010-0007	RECOVERED COSTS - TREASURERS O	44,582~	44,626-	45 000	44 605			0.7	15 40-			
019010-0008	RECOVERED COSTS-SOC.SVC.	441-102-	31,020-	45,000~	44,626-		374	.83-	45,000-			
019010-0009	RECOVERED COSTS-WORKER'S COMP.	1,200-	1,200-	1 200	<b>CP 2</b>							
019010-0010	NWRT METH GRANT (RECOVERED COS	1,200-	-ئ∪كىرىد	1,200-	650-		550	45.83-		1,200	100.00-	<u></u>
019010-0011	NREP RSC OFFICER RECOVERED COS								<u></u>			

1/12/2016 COUNTY OF FREDERICK FUND #-010 RECOVERED COSTS		-	BUDGET-	R	EVENUE	A	CCOUNTING PER	IOD 2016/01	. PAGE 1 GL06			
					Current 3	'ear						
		Prior Years	Prior Years	Amended	Actual On	Projected		п	ept Request		в	dmin Request
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	ŧ	FY/2017	Inc./Dec.	÷	FY/2017
	DATA PROCESSING FEES - 1220											
019010-0012	RECOVERED COSTS-LANDFILL											
019010-0013	PURCHASING CARD REBATE	117,213-		95,000-	124,207-		29,207-	30.74	100,000-	5,000-	5.26	
019010-0014	RECOVERED COSTS-IT/GIS	25,422-		20,000-	5,314-		14,686	73.43-	15,000-	5,000	25.00-	
019010-0015	RECOVERED COSTS-FAR FEE RECOVE		617,718-	486,185-	176,797-		309,388	63.64-	617,114-	130,929-	26,93	
019010-0016	RECOVERED COSTS-INSPECTIONS	1,324-										
019010-0017	RECOVERED COST-FIRE COMPANIES		55,431-		30,673-		30,673-	100.00				
		189,741-	837,224-	647,385-	390,267-				777,114-			
	TOTAL DEPARTMENT	189,741-	837,224-	647,385-	390,267-		257,118	39.72-	777,114-	129,729-	20.04	
019020	REIMBURSEMENT OF EXPENSES-CIRC											
019020-0001	REIMBURSEMENT - CLARKE COUNTY			30,000-			34 444	100 00				
019020-0002	REIMBURSEMENT - COMMONWEALTH -	10,640-	10,522-	10,600-	6,112-		30,000	100.00-		30,000	100.00-	·
019020-0003	REIMBURSEMENT - CIRCUIT COURT	2,821-		2,800-	1,747-		4,488	42.34-	10,600-			<u> </u>
019020-0004	IDA AERIAL PHOTO	2,021	2,500-	2,800-	1,/4/-		1,053	37.61-	2,800-			
019020-0005	REIME P. WORKS/PLANNING CLEAN		724-		2.405		<b>A</b> 444					
-		13,461-		43,400-	2,496- 10,355-	www	2,496-	100.00	13,400-			·····
		,		107100	201000				13,400-			
	TOTAL DEPARTMENT	13,461-	14,214-	43,400-	10,355-		33,045	76.14-	13,400-	30,000	69,12-	
019040-0001	CONTAINER FEES - CLARKE CO	44,604-	41,995-	46,344-	32,620-		13,724	29.61-	59,124-	12,780-	27.58	
019040-0002	CONTAINER FEES - FRED.CO.SCH.B									,		
019040-0003	CONTAINER FEES CITY OF WINCHES	37,763-	36,427-	43,368-	29,589-		13,779	31.77-	48,360-	4,992-	11.51	
019040-0004	REFUSE DISPOSAL FEES	64,350~	53,874-	64,716-	46,070-		18,646	28.81-	96,264-	31,548-	48.75	
019040-0005	COMPACTOR FEES		702-									·····
019040-0006	RECYCLING REVENUE	88,144-	58,545-	54,000-	42,606-		11,394	21.10-	68,300-	14,300-	26.48	
019040-0007	FOSTER PARENT RECRUIT.WINC/CLA											
019040-0008	ECHO VILLAGE SEWER											
019040-0009	LITTER CONTROL CHARGES-CLARKE											
019040-0010	SHERIFF RESTITUTION	134-										
019040-0011	FIRE & RESCUE MERCHANDISE (RES	78-		78-	1,050-		972-	246,15		78	100.00-	
019040-0012	CONTAINER FEES - BOWMAN LIBRAR	1,697-	1,597-	1,740-	875-		865	49.71-	1,824-	84 -	4.83	
019040-0013	CONTAINER FEES - OTHER								_,			
019040-0014	RESTITUTION - OTHER											·····
019040-0015	LITTER-THON/KEEP VA BEAUTIFUL			500-	500-					500	100.00-	
019040-0016	RESTITUTION-VICTIM WITNESS	492-	4		3,361-		3,361-	100.00				
		237,262-	193,144-	210,746-	156,671-	<u></u>	,		273,872-			
	TOTAL DEPARTMENT	237,262-	193,144-	210,746-	156,671-		54,075	25,66-	273,872-	63,126-	29.95	
019050-0001	GASOLINE TAX REFUNDS - VPA - 5											
019050-0002	REFUNDS - VPA CLIENTS											
019060	JAIL COSTS					····			<u> </u>			
019060-0001	SHARE OF JAIL COSTS - COMMONWE											
019060-0002	PRISONER BOARD - OTHER LOCAL -											
019060-0003	REIMB.COURT SECURITY CITY OF W											
019070-0001	REIMB. OF EXPENSES-GEN. DIST.	27,150-	28,450-	30.000	14 333		15 55-					
	DIST.	¥1,100-	20,430-	30,000-	14,313-		15,687	52.29-	30,000-			

1/12/2016 COU FUND #-010 RECO	VTY OF FREDERICK JERED COSTS	-	BUDGET-	R	EVENUE	P	CCOUNTING PER	IOD 2016/0	1 PAGE 1 GL06			
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current 1 Actual On 2016/01	fear Projected Expenditure	Inc./Dec.	\$	Dept Request FY/2017	Inc./Dec.	ę	Admin Request FY/2017
	REIMB. OF EXPENSES-GEN. DIST.							-				
019070-0002 019070-0003	REIMB. OF EXPENSES GEN. DIST. REIMB-PUBLIC WORK SALARIES REIMBPROJECT MANAGEMENT	20,548-	20,000-	20,000-			20,000	100.00-	20,000-			
		47,698-	48,450-	50,000-	14,313-				50,000-			
	TOTAL DEPARTMENT	47,698-	48,450-	50,000-	14,313		35,687	71.37-	50,000-			
019080-0001	REIME, OF EXPENSES - J & D COU											
019090-0001	REIMB HEALTH DEPARTMENT - 5											
019100-0001	REIMB. COMMONWEALTH -ATTY.'S F											
019100-0003	WINCHESTER EDC	72,000-										
019100-0004	FREDERICK W.RELEASE											
019100-0005	CLARKE W.RELEASE											
019100-0006	REIMB. LYNCHBURG											
019100-0010	STATE SAL, REIMB.HAZ MAT											
019100-0011	REIMB TREASURER ASSOC.	72,000-										
	TOTAL DEPARTMENT	72,000-										
		72,000-										
019110	REIMBURSEMENTS											
019110-0001	REIMBURSEMENT-LFSW CONSERVATIO											
019110-0002	REIMB VA. TECH EXTENSION											
019110-0003	REIMB. TASK FORCE	52,463-	66,087-	47,445-	34,066-		13,379	28,20-	68,712-	21,267-	44.82	
019110-0004	C & P - JAIL							20140	00,112	21,201	**.02	
019110-0005	REIMB GYPSY MOTH											
019110-0006	RABBIES CLINIC FEES											
019110-0007	EDC REVENUE/RECOVERED COSTS	1,400-				·····						
019110-0008	SIGN DEPOSITS-PLANNING	-			100-		100-	100.00				
019110-0009	EDC REIMBURSEMENTS BROCHURES						100.	100.00	· · · · · · · · · · · · · · · · · · ·			
019110-0010	RECYCLING REIMB. FROM LANDFILL											
019110-0011	CASH PROFFERS MACEDONIA ROAD											
019110-0012	REIMBURSEMENT-CONSTRUCTION PRO		385,800-									
019110-0013	REIMB SHERANDO WATER LINE		,									
019110-0014	REIMB - ELECTIONS	2,641-	4,402-						5,000-		100.00	
019110-0015	WESTMINSTER CANTERBURY LIEU OF	12,225-	36,906-	24,000-	12,456-		11,544	48.10-	25,000-	5,000-	100.00	·······
019110-0016	REIMB CALEB HEIGHTS			21,000	12,100		11,044	40.10-	25,000-	1,000-	4.17	
019110-0017	REIMB. STREET SIGNS	1,394-		1,000-			1,000	100.00-				
019110-0018	GROUNDS MAINT.FREDERICK CO.SCH	266,080-	294,994-	285,000-	129,383-		155,617		335 444	1,000	100.00-	······
019110-0019	REIMB ORCHARDALE			200,000			700,01/	54.60-	325,000-	40,000-	14.04	
019110-0020	CHAMBER REIMBUREEMENT-EDC											
019110-0021	REIMB-CITY SHARE CLERKS FRINGE											
019110-0022	REIMBURSEMENT FEASIBILITY STUD											·····
019110-0023	REIMB NW WORKS											
019110-0024	TUITION REIMBURSEMENT					·····						
019110-0025	PROFFERS - WOODSIDE ESTATES											
019110-0026	CONTRIBUTIONS - GRIM PROPERTY											
019110-0027	COMCAST - PEG GRANT	63,116-	70,941-		30 999			100				
		00,110-	101247-		35,732-		35,732-	100.00				

1/12/2016 COUN FUND #-010 RECOV	TY OF FREDERICK ERED COSTS	- 3	BUDGET -	R	EVENUE		ACCOUNTING PERI	COD 2016/	01 PAGE 1 GL06			
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Y Actual On 2016/01	ear Projected Expenditure	Inc./Dec.	8	Dept Request FY/2017	Inc./Dec.	4	min Request FY/2017
	REIMEURSEMENTS											
019110-0028	PROFFERS - SARATOGA MEADOWS											
019110-0029	PROFFERS - FIRE DEPT.											
019110-0030	PROFFERS - PREMIER PLACE (erro						_					
019110-0031	REIMB.STATE - RT. 37											
019110-0032	PROFFERS EASTGATE COMMERCE CEN											
019110-0033	PROFFERS - VALLEY MILL ESTATES											
019110-0034	REIMBURSEMENT- WARRIOR ROAD											
019110-0035	REIMB ROSÉ MEMORIAL											
019110-0036	TELECOMMUNICATIONS CENTER REIM											<u></u>
019110-0037	PROFFERS BRIARWOOD ESTATE SEC.											
019110-0038	PROFFERS-OTHER	1,059,000-	450-		483,090-		483,090-	100.00				
019110-0039	BATTLEFIELD LOCAL GRANTS											
019110-0040	FIRE SCHOOL PROGRAMS	18,986-	13,460-	8,715-	9,424~		709-	8.14	7,210-	1,505	17.27-	
019110-0041	REIMB. TEACHING CPR-F&R					·						
019110-0042	PROFFER SOVEREIGN VILLAGE	36,587-	14,635-									
019110-0043	PROFFERS-MERRIMANS CHASE											
019110-0044	PROFFER-HARTWOOD											
019110-0045	PROFFER-LYNNEHAVEN				16,892-	<u> </u>	15,892-	100.00				
019110-0046	PROFFER-RED FOX RUN II											
019110-0047	RECOVERED COSTS ~ CAPITAL PROJ											·····
019110-0048 019110-0049	PROFFER- REDBUD RUN	122,626-	58,086-		38,724-			100.00				
	CLERK'S REIMBURSEMENT TO COUNT	11,557-	10,012-		6,467-	All and the second seco	6,467-	100.00		10,214-	100,00	
019110-0050 019110-0051	CANTER ESTATES TWIN LAKES OVERLOOK	16,352-	8,176-		44,968-			100.00				
019110-0052	TWIN LARES OVERLOOK STEEPLECHASE								<u></u>			
019110-0053	SIEEPLECHASE SHEN.CTY.GANG TASK FORCE REIMB					·····			<u></u>			
019110-0054	VILLAGE AT HARVEST RIDGE	10 110	0.034				-					<del></del>
019110-0055	SOUTHERN HILLS PROFFER	12,312-	9,234-		12,312-		12,312-	100.00				
019110-0056	SNOWDEN BRIDGE PROFFER	549,577-	549,275-		19,640-			100.00				
019110-0057	MEADONS EDGE RACEY PROFFER	549,577-			342,398-		342,398-	100.00				
019110-0058	REIMBSHERIFF	153,635-	463,312- 23,779-	1,011-	181,296-			100.00				
019110-0059	CONGRESSIONAL AWARD TASK FORCE	100,000-	23,113~	1, V11-	1,538-	· ··· ·· ·· ·· ·· ·· ·· ··	527-	52.13		1,011	100.00-	
019110-0060	CEDAR MEADOWS PROFFER	39,048-	9,762-		29,286-			100.00				
019110-0061	PARKS-DOGWOOD VILLAGE REC.UNIT	55,040-	9,702*		29,200-			100.00				
019110-0062	WESTBURY COMMONS PROFFER				1,000-		1,000-	100.00				
		2,972,959-	2,019,311-	367,171-	1,398,772-		,000-	100.00	441,136-			
		<i>w</i> , <i>y</i> , <i>a</i> , <i>y</i>	2/010/012-	507,171-	1,330,172-				441,130.			
	TOTAL DEPARTMENT	2,972,959-	2,019,311-	367,171-	1,398,772-		1,031,601-	280.96	441,136-	73,965-	20.14	
TOTAL - RE	COVERED COSTS	3,533,121-	3,112,343-	1,318,702-	1,970,378-		651,676-	49.42	1,555,522-	236,820-	17.96	
022000 022010 022010-0001 022010-0002	NON-CATEGORICAL AID NON-CATEGORICAL AID ABC PROFITS WINE TAXES											

1/12/2016 COUNTY OF FREDERICK FUND #-010 NON-CATEGORICAL AID		-	BUDGET -	R	EVENUE	A	CCOUNTING PER	IOD 2016/0	1 PAGE 1 GLOG			
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Y Actual On 2016/01	ear Projected Expenditure	Inc./Dec.	S.	Dept Request FY/2017	Inc./Dec.		imin Request FY/2017
								-				
	·····											
022010-0003	NON-CATEGORICAL AID MOTOR VEHICLE CARRIERS TAX											
022010-0005		37,982-		38,000~	37,721-		279	.73-	38,000-			
022010-0006	MOBILE HOME TITLING TAXES 1999 PF STATE REIMB.	68,458-	102,885-	60,000-	58,619-		1,381	2.30-	110,000-	50,000-	83.33	·
022010-0007												
022010-0008	2000 PP STATE REIME.											
022010-0009	2001 PP STATE REIMB											
	2002 PP STATE REIMB.											
022010-0010	2003 P/P STATE REIMB.											
022010-0011 022010-0012	2004 P/P STATE REIMB.											
022010-0012	2005 P/P STATE REIMB.											
	2006 PP STATE REIMB											
022010-0014	2007 P/P STATE REIMB.											
022010-0015	2008 P/P STATE REIMB					···						
022010-0016	2009 P/P STATE REIMB.											
022010-0017 022010-0018	2010 P/P STATE REIMB											
	2011 P.P. STATE REIME											
022010-0019	2012 P/P STATE REIMB.											
022010-0020	RECORDATION TAXES	362,964-			180,462-		180,462-	100.00	375,000-	375,000-	100.00	
022010-0021	AUTO RENTAL TAX	110,682-										
022010-0022	P/P STATE REIMB	12,741,898-	12,741,898-		6,526,528-		6,526,528-	100.00				
022010-0023	STATE NONCATEGORICAL FUNDING											
		13,321,984~	13,330,137-	98,000-	6,803,330~				523,000-			
	TOTAL DEPARTMENT	13,321,984-	13,330,137-	98,000-	6,803,330-		6,705,330-	842.17	523,000-	425,000-	433.67	
TOTAL - N	WN-CATEGORICAL AID	13,321,984-	13,330,137-	98,000~	6,803,330-		6,705,330-	842.17	523,000-	425,000-	433.67	
023000	SHARED EXPENSES - CATEGORICAL											
023010-0001	SHARED EXPENSES - COMM. ATTORN	453,037-	455,596-	453,037-	100 700							
		453,037-			199,733-		253,304	55.91-	463,180-	10,143-	2.24	
		455,057-	400,090-	453,037-	199,733-				463,180-			
	TOTAL DEPARTMENT	453,037-	455,596-	453,037-	199,733-		253,304	55.91-	463,180-	10,143-	2.24	
023020-0001	SHARED EXPENSES - SHERIFF	2,437,588-	2,453,182-	2,244,154-	1,013,228-		1,230,926	54.85-	2,285,421-	41,267-	1.04	
		2,437,588-		2,244,154-	1,013,228-		1,230,320	34.05-	2,285,421-	41,20/-	1.84	
	TOTAL DEPARTMENT	2,437,588-	2,453,182-	2,244,154-	1,013,228-		1,230,926	54.85-	2,285,421-	41,267-	1.84	
023030-0001	SHARED EXPENSES-COMM. OF REVEN	207,143-	213,000-	196,953-	89,917-		107,036	54.35-	198,389-	1,436-	.73	
		207,143-	213,000-	196,953-	89,917-				198,389-	,		
	TOTAL DEPARTMENT	207,143-	213,000-	196,953-	89,917-		107,036	54.35-	198,389-	1,436-	.73	
023040-0001	SHARED EXPENSES - TREASURER -	170,344-	169 465									
	CARGOD ENCEMPING ~ IREADURER ~	170,344-	168,406-	157,500-	67,610-		89,890	57.07-	160,000-	2,500-	1.59	
		1/0,344-	168,406-	157,500-	67,610-				160,000-			
	TOTAL DEPARTMENT	170,344-	168,406-	157,500-	67,610-		89,890	57.07-	160,000-	3 500	1 50	
				,	0,,110		05,050	57.07-	100,000-	2,500-	1.59	

	NTY OF FREDERICK ED EXPENSES - CATEGORICAL	-	BUDGET -	R	EVENUE	А	CCOUNTING PER	IOD 2016/0:	l PAGE 1 GL06			
					Current 1	/ear						
		Prior Years	Prior Years	Amended	Actual On	Projected			Dept Request		<b>n</b> .4	
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Inc./Dec.	8	FY/2017	Inc./Dec.		min Request FY/2017
023050-0001												
023060-0001	SHARED EXPENSES - MEDICAL EXAM SHARED EXPENSES-REGISTRAR/ELEC	46 531										
02000-0001	SHARED EXPENSES REGISTRAR/ ELEC	46,531- 46,531-		48,870- 48,870-			48,870	100.00-	49,124-	254 -	.52	<u></u>
		40,001-	44,592-	48,870-					49,124-			
	TOTAL DEPARTMENT	46,531-	44,592-	48,870-			48,870	100.00-	49,124-	254-	.52	
023070-0001	SHARED EXPENSES-CFW REGIONAL J											
023080-0001	SHARED EXPENSES-CLERK	430,495-	404,477-	502,999~	166,959-							
		430,495-	404,477-	502,999-	166,959-		336,040	66.81-	474,557~	28,442	5,65-	
		100,400		302,399-	100,939-				474,557-			
	TOTAL DEPARTMENT	430,495-	404,477-	502,999-	166,959-		336,040	66.81-	474,557-	28,442	5.65-	
TOTAL - Si	HARED EXPENSES - CATEGORICAL	3,745,138-	3,739,253-	3,603,513-	1,537,447-		2,066,066		2 620 671			
		0,110,200	0,100,200	5,005,515	712211441-		2,000,000	57.33-	3,630,671-	27,158-	.75	
024000	CATEGORICAL AID											
024010	WELFARE											
024010-0001	STATE AND LOCAL HOSPITALIZATIO											
024010-0002	PUBLIC ASSISTANCE GRANTS	1,285,347-	1,407,642-	4,160,847-	2,201,803-		1,959,044	47.08~	4,485,762-	324,915-	7.81	
024010-0003	COMPREHENSIVE SERVICES											
		1,285,347-	1,407,642-	4,160,847-	2,201,803-				4,485,762-			
	TOTAL DEPARTMENT	1,285,347-	1,407,642-	4,160,847-	2,201,803-		1,959,044	47.08-	4,485,762-	324,915-	7.81	
024020-0013	FIRE PROGRAM											
024030	EMERGENCY SERVICES											<u></u>
024030-0001	COR GRANT FUNDS											
024030-0002	VIRGINIA COMM FOR THE ARTS - P					-						
024040	OTHER CATEGORICAL AID											
024040-0001	CHILD CARE - PARKS											
024040-0002	EMERGENCY SERVICES GRANTS - 35											
024040-0007	LITTER CONTROL GRANTS - 4205	15,502-	15,515-	15,000-	15,687-	-	687-	4.58	15,600-	600-	4.00	
024040-0008	DEPT. OF TRANSPORTATION SAFETY											
024040-0009 024040-0010	LITTER RECYCLING GRANT (compet											
024040-0011	OTHER REVENUE FROM THE COMMONW FOUR-FOR-LIFE FUNDS	01 155	196,265-									
024040-0012	FREDERICK COUNTY COURTHOUSE GR	81,150-	79,829-	80,000-			в0,000	100.00-	80,000-			L
024040-0013	EMERGENCY SERVICES FIRE PROGRA	223,725-	273,993-	220,000-	314 E2E		5	0.15				
024040-0014	SPECIAL PROSECUTOR GRANT	ALU, (L)-	-262,292-	220,000-	214,535-		5,465	2.48-	210,000-	10,000	4.55-	<u></u>
024040-0015	EMERGENCY SERVICES SPECIAL GRA											
024040-0016	ABANDONED VEHICLE FEES											
024040-0017	RECYCLING GRANT											
024040-0018	CLEAN GRANT											······
024040-0020	YOUTH RISK PREVENTION											
024040-0022 024040-0023	DMV - GRANT FUNDING			38,049-	8,880-	. <u></u>	29,169	76.66-	25,000-	13,049	34.30-	
024040-0024	D.A.R.E. GRANTS ENHANCE SELECTIVE ENF.GRANT-DM											
	LINENCE DEDECTIVE ENF. GRANT-LM											

1/12/2016 COUNT FUND #-010 CATEGO	-	BUDGET -	R	EVENUE	F	ACCOUNTING PERI	OD 2016/0	l PAGE 1 GL06				
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Y Actual On 2016/01	ear Projected Expenditure	Inc./Dec.	8	Dept Request FY/2017	Inc./Dec.	웈	lmin Request FY/2017
	•							~ .	****			
024040-0025	OTHER CATEGORICAL AID											
024040-0025	CRIME ANALYSIS GRANT											
024040-0028	STATE GRANT- EMERGENCY SERVICE				14,839-		14,839-	100.00				
024040-0028	STATE GRANT DEFIBRILLATORS PARKS ~ STATE GRANTS											
024040-0029	GRANTS-PLANNING											
024040-0030	SHERIFF STATE GRANTS											
024040-0031	SHERIFF STATE GRANTS SHERIFF_COMM.TRAFFIC GRANT	76,561-	72,681-	78,000-			78,000	100.00-	78,000-			
024040-0032	GRANTS SOIL & WATER											
024040-0033	JJC GRANT - JUVENILE JUSTICE	128,358-	204 451	****					<u> </u>			
024040-0034	CLERK'S FRINGE REIMBURSEMENT	120,350-	124,451-	120,000-	64,180-		55,820	46.52-	120,000-			
024040-0035	RENT/LEASE PAYMENTS	285,039-	295,702-	305 050	AC 100							
024040-0036	RECORDS PRESERVATION	200,009-	295,702-	305,969-	95,170-		210,799	68.90-	191,700-	114,269	37.35-	
024040-0037	SPAY/NEUTER ASSISTANCE-STATE	2,511-	2,232-	1,800-	171-							
024040-0038	STATE REIMBURSEMENT - EDC	900,000-	~,101.	1,000-	1/1-		1,629	90.50-	1,800~			
024040-0039	VDEM GRANT - SHERIFF	184-										
024040-0040	HISTORIC RESOURCES GRANT(court											
024040-0041	WORK FORCE INVESTMENT ACT											
024040-0042	WIRELESS 911 GRANT	212,191-	70,766-	69,200-	27,931-		41,269	59.64-	67.000	2 840	• • •	
024040-0043	GYPSY MOTH PROGRAM - STATE						41,205	55.04 m	67,200-	2,000	2.89-	<b></b>
024040-0044	VDOT-ROADS											
024040-0045	STATE FORFEITED ASSET FUNDS	12,759-	19,260-		30,271-		30,271-	100.00				
024040-0046	VA DEPT OF HEALTH-BIOSOLIDS							200.00				
024040-0047	VICTIM WITNESS-COMMONWEALTH OF	50,112-	19,350-	103,230-			103,230	100.00-	103,230-			
024040-0048	SOCIAL SERVICES TANF CPS GRANT											
024040-0049	Social Services VOCA Grant											
024040~0050	STATE GRANT-PUBLIC COMMUNICATI											
024040-0051	F/R OEMS REIME.	2,678-	4,882-		2,142-		2,142-	100.00				
024040-0052	AUTO RENTAL TAX											
024040-0053	REIMB. PURCHASE DEV RIGHTS											
024040-0054	IT/GIS GRANTS			б,400-			6,400	100.00-		6,400	100.00-	
		1,990,770-	1,174,926-	1,037,648-	473,806-				892,530-			
	YOTAL DEPARTMENT	1,990,770-	1,174,926-	1,037,648-	473,806~		563,842	54,34-	892,530-	145,118	13.99-	
TOTAL - CATH	EGORICAL AID	3,276,117-	2,582,568-	5,198,495-	2,675,609-		2,522,886	48.53-	\$,378,292-	179,797-	3.46	
031000 031010	PAYMENTS IN LIEU OF TAXES PAYMENTS IN LIEU OF TAXES											
031010-0001 031010-0002	PAYMENTS IN LIEU OF TAXES WESTMINSTER CANTERBURY LIEU OF	12,423-	2,741-		234-		234 -	100.00				
		12,423-	2,741-		234-							
	TOTAL DEPARTMENT	12,423-	2,741-		234 -		234-					
TOTAL - PAYM	IENTS IN LIEU OF TAXES	12,423-	2,741-		234-		234-					

1/12/2016 COUNT FUND #-010 PAYMEN	Y OF FREDERICK TS IN LIEU OF TAXES	-	BUDGET-	R	EVENUE		ACCOUNTING PER	IOD 2016/0	01 PAGE 1 GL06			
		Prior Years	Prior Years	Awended	Current Actual On	ear Projected			Deet Day			
		FY/2014	FY/2015	Budget	2016/01	Expenditure			Dept Request FY/2017	Inc./Dec.	8	dmin Request FY/2017
032000	CATEGORICAL AID - FEDERAL							-				
032040-0001 033000	CETA GRANTS - 8101											
033010-0001	CATEGORICAL AID - FEDERAL					<del></del>	-					
033010-0002	TELECOMMUTING CENTER FEDERAL BUREAU OF PRISONS			•								
033010-0003	NATIONAL PARK SERVICE											
033010-0004	FEDERAL GRANT-SHERIFF-use 10FN											
033010-0005	JUSTICE GRANT											
033010-0006 033010-0007	DMV GRANTS - FEDERAL	22,468-	30,607-				-					
033010-0008	CDB GRANT PLANNING - FEDERAL	25,000-					-					
033010-0009	PUBLIC ASSISTANCE GRANTS - FED JCC GRANT - JUVENILE GRANT-FED	2,319,433-	2,779,940-				-					
033010-0010	FEDERAL GRANTS - DCJS						-					
033010-0011	CLEAN GRANT - FEDERAL						-					
033010-0012	DCJS SHERIFF - FEDERAL						-					
033010-0013	CRIME ANALYSIS GRANT						•					·
033010-0014 033010-0015	OTHER REVENUE - FEDERAL						•					
033010-0016	GYPSY MOTH PROGRAM - FEDERAL CRIME VICTIM ASST.FEDERAL						-		······			······
033010-0017	DRUG CONTROL FEDERAL (SHERIFF)					·	•					
033010-0018	HUD GRANT- COURTROOM						-					
033010-0019	EMERGENCY SERVICES											
033010-0020	FEDERAL FORFEITED ASSET FUNDS	21,694-			11,538-		11,538-	100.00				
033010-0021 033010-0022	EPA GRANT							100.00	····			
033010-0023	HOUSING ILLEGAL ALIENS-FEDERAL FEDERAL VEC GRANT	18,814-	12,449-	10,000-	12,581-		2,581-	25.81	12,000-	2,000-	20.00	
033010-0024	METH GRANT 2008+									2,000	20.00	
033010-0025	FEDERAL FUNDS-SHERIFF	45,173-	101,392-	5 000								
033010-0026	VICTIM WITNESS FEDERAL	50,112-	58,065-	5,000-	8,983-		3,983-	79.66		5,000	100.00-	
033010-0027	ARRA SHERIFF SFSF FUNDS		++,++3									
033010-0028 033010-0029	FUBLIC ASSISTANCE GRANTS ARRA								····			
033010-0030									L			
	EMERGENCY SERVICES GRANT-FEDER	0 F00 604	19,487-	24,000~	12,848-		11,152	46.47-	24,000-			
		2,502,694-	3,001,940-	39,000-	45,950-				36,000-			
	TOTAL DEPARTMENT	2,502,694-	3,001,940-	39,000-	45,950-		6,950~	17.82	36,000-	3,000	7.69-	
	GORICAL AID - FEDERAL	2,502,694-	3,001,940-	39,000-	45,950-		6,950-	17.82	36,000-	3,000	7.69-	
041000 041010-0001 041010-0002	NON-REVENUE RECEIPTS INSURANCE RECOVERIES HEALTH INSURANCE											
041040-0001 041040-0002	LOAN PROCEEDS SALE OF LAND		18,887,671-									
			18,887,671-									
	TOTAL DEPARTMENT		18,807,671-									

TOTAL - NON-REVENUE RECEIPTS

18,887,671-

1/12/2016 COUNT FUND ∦-010 NON-RE		-	BUDGET-	R	EVENUE	ų	ACCOUNTING PERIC	DD 2016/01	PAGE GL0	20 67		
		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current 3 Actual On 2016/01	fear Projected Expenditure	Inc./Dec.	£	ept Request FY/2017	Inc./Dec.	Admin Requ % FY/2017	
051000	TRANSFERS											
051010-0009	NEW ELEMENTARY SCHOOL #3											
051010-0010	GAINESBORO						-					
051010-0017	TRANSFER OF FUNDS TO AIRPORT A						-					
051010-0018	TRANSFERS TO CONSOLIDATED SERV						-					
051020	TRANSFERS						•					
051020-0001	SCHOOL OPERATING FUND											
051020-0002	SALES TAX FUND											
051020-0003	SCHOOL CONSTRUCTION FUNDS						-					
051020-0004	SALES TAX FUND	9-	11-								··········	
051020-0005	REVENUE SHARING TRUST FUND		T T -				,					
051020-0006	INDIAN HOLLOW ELEM. SCHOOL CAP.											
051020-0007	DOWELL J. HOWARD-NREP PROJECT											
051020-0008	TRANSFER FROM ANIMAL SHELTER F											
051020-0009	NEW ELEMENTARY SCHOOL #1											
051020-0010	NEW BLEMENTARY SCHOOL #3											·····
051020-0011	NEW HIGH SCHOOL #1								· ·			
051020-0012	FREDERICK COUNTY MIDDLE SCHOOL											
051020-0013	TR FROM FUND ADM. RENOVATION		642,514-									
051020-0021	REG.JAIL PROJECT FD 11											
051020-0022	PARKS POOL CONSTRUCTION					-						·
051020~0030	ADMINISTRATION BUILDING											
051020-0031	TRANSFER FROM FD.84 (AIRPORT)											
051020-0032	TRANSFER FROM JAMES WOOD (fund											
051020-0033	TRANSFER FROM FD.20 CENTRAL ST											
051020~0034	TRANSFER FROM FUND 21											
051020-0035	TRANSFER FOR HEALTH INS FUND											
051020-0036	TRANSFER FROM LIBRARY CONST.FU											
051020-0037	TRANSFER FROM CAP PROJ (26)											
		9-	642,525-									
	TOTAL DEPARTMENT	9-	642,525-									
			•									
•												
TOTAL - TRAN	NSFERS	9	642,525-									

TOTAL FOR FUND	143,447,051- 167,895,549- 147,637,540- 69,754,548-	77,882,992	52.75- 156,133,714-	8,496,174-	5.75
FINAL TOTAL	143,447,051- 167,895,549- 147,637,540- 69,754,548-	77,882,992	52.75- 156,133,714-	8,496,174-	5,75

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1/20/2016

## FY 2016-2017 BUDGET SUMMARY - GENERAL FUND

Dept Code	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	Difference	Significant Budget Changes	Increase (Decrease)
	Board of Supervisors	263,362	276,628		Salaries and Fringes includes \$0.50/hour increase for p/t receptionist Professional Services Printing and Binding Advertising Books and Subscriptions Travel	3,581 6,170 250 1,000 500 1,765
1201	County Administrator	728,144	797,896	69,752	Salaries and Fringes Professional Services - Intranet Rebuild Printing and Binding Postage and Telephone Office Supplies Other Operating Supplies Travel FOIA Tracking System w/social media archive ability	41,164 8,000 1,400 1,188 4,500 1,000 4,000 8,500
1202	County Attorney	251,135	347,564	96,429	Salaries and Fringes INCLUDES NEW ASST COUNTY ATTORNEY POSITION \$89,557 Office Supplies - inc. furniture & IT equip. for new position Books and Subscriptions Travel Dues & Assoc. Memberships	92,154 2,400 200 1,400 275
1203	Human Resources	325,378	516,122	190,744	Salaries and Fringes INCLUDES 2 NEW POSITIONS - \$95,242 Professional Services - Other - Training Programs Other Contractual Services - NeoGov Advertising Office Supplies - includes equipment for new positions Books and Subscriptions Other Operating Supplies	151,730 10,500 16,868 7,600 4,000 (600) (550)

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	<u>Difference</u>	Significant <u>Budget Changes</u>	Increase <u>(Decrease)</u>
					Other Expenses	1,066
					Dues & Assoc. Memberships Lease/Rent of Equipment	490 (360)
						(300)
1208	Independent Auditor	66,000	66,000	0		
1209	Commissioner of Revenue	1,285,256	1,379,409	94,153	Salaries and Fringes - includes \$34,500 salary adjustments for 10 employees	96,753
					Repair & Maintenance - Equipment	300
					Repair & Maintenance - Vehicle Maintenance Service Contracts	(800) (1,000)
					Advertising	500
					Other Contractual Services	(1,000)
					Gasoline	400
					Postage and Telephone	(3,000)
					Motor Vehicle Insurance Office Supplies	100 600
					Vehicle Tires & Parts	(600)
					Books and Subscriptions	400
					Travel	1,200
					Dues & Assoc. Memberships	300
1210	Reassessment	207,677	353,195	145,518	Salaries and Fringes - includes 2 new Assessors approved in Nov. 2015	134,118
					Repair & Maintenance - Vehicle	800
					Maintenance Service Contracts	1,200
					Printing and Binding	5,000
					Advertising	1,500
					Other Contractual Services Gasoline	200 (600)
					Postage and Telephone	400
					Motor Vehicle Insurance	(400)
					Office Supplies	1,900
					Books & Subscriptions	1,000

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	<u>Difference</u>	Significant <u>Budget Changes</u> Travel Dues & Assoc. Memberships	Increase <u>(Decrease)</u> 500 (100)
1213	Treasurer	1,287,345	1,375,946	88,601	Salaries and Fringes Maintenance Service Contracts Printing and Binding Office Supplies Books and Subscriptions Hasler Neopost Envelope Stuffer	36,051 4,000 300 3,000 250 45,000
1214	Finance	803,347	822,636	19,289	Salaries and Fringes Professional Services - Other Maintenance Service Contracts Printing and Binding Advertising Central Stores - Copies Office Supplies Other Operating Supplies Dues and Assoc. Memberships	26,379 (500) 210 (1,000) (1,000) 1,000 (2,500) (3,000) (300)
1220	Information Technology	1,289,881	1,417,139		Salaries and Fringes Professional Services Repair & Maintenance - GIS Equip. Maintenance Service Contracts Maintenance Service Contracts - GIS Postage and Telephone Internet Access Office Supplies Office Supplies - PC Refresh Total = \$60,417 Books and Subscriptions Other Operating Supplies Travel Dues & Assoc. Memberships IT Equip Server & virtual environment 5 year refresh - 5	(48,433) (19,375) 250 80,170 8,200 (5,750) 6,885 1,500 8,511 150 (6,000) (2,500) 650 103,000

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	Difference	Significant <u>Budget Changes</u> year lease - Total = \$111,000	Increase <u>(Decrease)</u>
1222	M. I. S.	400,749	627,044	226,295	Salaries and Fringes - includes transfer of employee from 1220 and the transfer of salary for Sr. Program Coor. Professional Services Maintenance Service Contracts Postage and Telephone Internet Access Office Supplies IT Software IT Software IT Software Maintenance IT Equip UPS system battery replacement - PSB	200,635 1,225 13,095 1,700 2,580 1,600 (5,500) (40) 11,000
1224	Other	2,342,281	2,755,871	413,590	Professional Services - Lobbying Other Contractual Services - Lease for employee parking Fire Insurance General Liability Insurance Line of Duty - possible increase in premium Other Expenses Other Expenses - Includes retire health insurance expense Blue Ridge Legal Services - cut in FY15; NEW REQUEST NW Works - increase in contribution request Access Independence - increase in contribution request Discovery Museum - cut in FY15; NEW REQUEST Tourism Program - increase in request Big Brothers Big Sisters - NEW REQUEST Bluemont Concert Series - NEW REQUEST CLEAN, Inc increase in contribution request Airport Operating Contribution - Total = \$62,995 Airport Capital Contribution CSA Fund transfer - Total = \$1,263,458 Our Health - increase in contribution request FY 2016 request is \$25,000 NSV Substance Abuse Coalition	$\begin{array}{c} 14,000\\ 6,808\\ (1,000)\\ 3,000\\ 17,000\\ 800\\ 65,000\\ 5,547\\ 1,500\\ 1,000\\ 35,382\\ 50,000\\ 5,000\\ 5,000\\ 5,000\\ 5,000\\ 5,000\\ 56,741\\ (21,164)\\ 95,976\\ 5,000\\ 60,000\\ \end{array}$

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	Difference	Significant <u>Budget Changes</u>	Increase <u>(Decrease)</u>
1301	Electoral Board	110,304	429,760	319,456	Salaries and Fringes - increase in Election Officials Repair & Maintenance - Equipment - old machines Maintenance Service Contracts Advertising Other Contractual Services Postage & Telephone Office Supplies Travel Dues & Assoc. Memberships New voting machines and equipment Lease/Rent of Equipment	7,504 2,000 1,000 200 7,900 1,456 1,026 712 25 297,333 300
1302	Registrar	168,815	183,239	14,424	Salaries and Fringes Postage and Telephone Office Supplies Books & Subscriptions Lease/Rent of Equipment	11,098 1,360 1,636 30 300
2101	Circuit Court	61,300	65,500	4,200	Jury - Other Contractual Services Compensation of Jurors and Witnesses City of Winchester	200 1,000 3,000
2102	General District Court	18,518	58,199	39,681	Requested supplements to staff salaries: 11 employees x \$2,400 supplement each = \$26,400 Contractual Services Office Supplies - includes needed office furniture & equip. Uniforms Books & Subscriptions Travel Dues & Assoc. Memberships Lease/Rent of Equipment	29,523 900 7,508 125 150 200 75 1,200

						1/20/2016
Dept <u>Code</u> 2105	Department J & D Court	<b>2015-2016</b> Original <u>Budget</u> 23,950	2016-2017 Proposed <u>Budget</u> 48,815	<u>Difference</u> 24,865	Significant <u>Budget Changes</u> Requested supplements to staff salaries: current 8 employees + 1 additional employee @ July 1 x \$2,400 Other Contractual Services Office Supplies Uniforms Postage and Telephone Lease/Rent of Equipment	Increase (Decrease) 23,345 520 500 (200) (900) 1,600
2106	Clerk of Circuit Court	744,828	836,329	91,501	Salaries and Fringes - includes new Deputy Clerk approved in Sept. Office Supplies Supreme Court TTF Grant Travel Dues and Assoc. Memberships	87,630 5,000 (1,504) 200 175
2108	Law Library	12,000	12,000	0		
2201	Commonwealth Attorney	1,326,068	1,475,768	149,700	Salaries and Fringes - includes \$20,000 increase for Asst. Comm. Atty. & \$3,000 for Legal Secretary INCLUDES NEW ASST. COMM. ATTY. \$94,598 Printing and Binding Office Supplies Books and Subscriptions Other Expenses Travel Travel Travel - Witnesses IT Equip Litigation Support Equipment	132,300 1,500 6,000 (2,000) (100) 1,000 1,000 10,000
2202	Victim Witness	127,812	136,230	8,418	Salaries and Fringes Repair & Maintenance - Equipment Office supplies	7,888 30 500

						1/20/2016
		2015-2016	2016-2017			
Dept		Original	Proposed		Significant	Increase
<u>Code</u>	<b>Department</b>	Budget	Budget	<b>Difference</b>	Budget Changes	(Decrease)
3102	Sheriff	11,644,337	14,839,395	3,195,058	Salaries and Fringes	1,389,819
					17 NEW DEPUTIES & 1 CRIME PREVENTION SPEC. = \$993,883	
					Professional Health Serv. Includes \$9,180 for new positions	8,730
					Professional Services	650
					Repair and Maintenance - Equipment	(4,600)
					Repair and Maintenance - Vehicle	23,898
					Maintenance Service Contracts	6,072
					Printing and Binding	1,516
					Other Contractual Services inc. \$6,804 for new positions	7,676
					Gasoline	(69,545)
					Utilities	(48)
					Postage and Telephone	9,277
					Internet Access	(148)
					Fire Insurance	8
					Auto Insurance	3,679
					Surety Bonds	(5)
					Office Supplies	4,269
					Dog Food/K-9 Maintenance	9,935
					Medical & Lab Supplies	200
					Vehicle and Powered Equipment - includes equip. for 18 new	106,747
					units for new deputies \$131,999	
					Vehicle Fuels and Lubricants	(28,402)
					Police Supplies - Tasers, electronic gun racks for 100	399,385
					vehicles; supples for new vehicles \$184,105	
					Police Supplies - Dive Team	1,390
					Uniforms - includes for 18 new deputies \$40,536	37,648
					Uniforms - Dive & ERT	(3,100)
					Books and Subscriptions	902
					Other Operating Supplies	5,260
					DARE Program	500
					Travel	(3,570)
					Travel - Extradition/Transport	(8,000)
					Dues & Memberships	4,315
					Machinery & Equipment - Thermal Imagers 4 @ \$7,854 each	31,416
					Motor Vehicles:	1,259,080
					Cruisers - Marked - \$26,026 x 16 = \$416,416	
					Cruisers - Unmarked - \$25,000 x 3 = \$75,000	

-						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	<u>Difference</u>	Significant <u>Budget Changes</u> 4 x 4's/SUV's \$25,500 x 5 = \$127,500 Equip. for above marked vehicles- \$8,176 x 21 = \$171,696 18 new cruisers for 18 new deputies = \$468,468 Lease/Rent of Equipment	Increase <u>(Decrease)</u> 104
3202	Volunteer Fire Depts.	895,305	908,095	12,790	Travel/Training Fire Program Response Unit Supplement Volunteer LOS Program	13,200 (10,000) 5,750 3,840
3203	Ambulance & Rescue	395,200	396,800	1,600	Lord Fairfax EMS Council - increase in request	1,600
3301	Public Safety Contributions	5,513,558	5,730,726	217,168	NRADC Contribution - total = \$5,320,466 Juvenile Detention Center contribution = 410,260	217,168
3303	Juvenile Court Probation	146,835	150,784	3,949	Salaries and Fringes Supervision Plan Services Postage and Telephone Office Supplies	2,447 4,242 1,260 (4,000)
3401	Inspections	1,151,981	1,245,897	93,916	Salaries and Fringes Repair & Maintenance - Vehicle Maintenance Service Contracts Gasoline Office Supplies Other Operating Supplies Motor Vehicles - 2 Pickups or SUVs for replacement	49,401 380 (4,015) (6,000) 1,000 (850) 54,000
3505	Fire and Rescue	9,829,763	13,037,290	3,207,527	Salaries and Fringes INCLUDES 21 NEW FIREFIGHTERS, 2 TRAINING OFFICERS TOTALING \$1,295,099	1,589,781

				-		1/20/2016
		2015-2016	2016-2017			
Dept	<b>-</b>	Original	Proposed		Significant	Increase
<u>Code</u>	<u>Department</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>	Budget Changes	(Decrease)
					Overtime remains present level at \$1,604,531	
					Incentive Pay \$143,000 increase	
					Repair and Maintenance - Equipment	10,900
					Repair and Maintenance - Vehicle	28,500
					Maintenance Service Contracts	487
					Advertising	24,000
					Other Contractual Services: physicals/tests for new	50,336
					employees; Gear Clean contract; K-9 vet services Internet Access	800
					Motor Vehicle Insurance - inc. insurance on new vehicles	
					K-9 Maintenance/Dog Food	2,450 1,000
					Vehicle & Powered Equip. Supplies - includes equipment	80,800
					for new vehicles	80,800
					Police Supplies	9,656
					Uniforms - includes uniforms for new hires; S & H	225,292
					Books and Subscriptions	500
					Other Operating Supplies-11 treadmills, replace SCBA gear,	96,009
					equipment for new Fire Marshals	
					Travel	3,000
					Radio Equipment - includes equip. for new vehicles	30,000
					Motor Vehicles	282,000
					1 2016 Chevrolet Tahoe 4WD - (Replace OPS-10) \$37,000	
					2 2016 Ford F150 Extended Cab 4WD (New FM's) - \$58,000	
					2 2016 Ford F150 Extended Cab 4WD (New TR's) - \$58,000	
					1 2016 Ford F250 4WD (Replacement TR10-2) - \$29,000	
					Replacement of Engine 10 (Used) - \$100,000	
					Integrated Technology Equipment	20,000
					PortaCount and required equipment	
					Miscellaneous Equipment	355,250
					Gas Meter - 14 @ \$5,750 = \$80,500	
					Gas Meter - 1 @ \$5,750	
					HP Scanner/Plotter (Large Scale) \$8,000	
					BullEx Bullseye System \$11,000	
					Laerdal SimMan3G Training Manikin \$50,000 Grant Match	
					Laerdal SimJunior Training Manikin \$50,000 Grant Match	
					Laerdal SimBaby Training Manikin \$50,000 Grant Match	
					Noelle Obstetrical Training Manikin \$10,000 Grant Match	

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	<u>Difference</u>	Significant <u>Budget Changes</u>	Increase <u>(Decrease)</u>
					Hydraulic Extraction Equipment \$60,000 PPE Extractor x 3 = \$30,000 Lease/Rent of Equipment - Lifepak 15 (30x\$40,000 purchased outright) or (\$396,000/year lease for 5 years)	396,766
3506	Public Safety Comm.	1,417,841	2,369,710	951,869	Salaries and Fringes Repair & Maintenance - Equipment Maintenance Service Contracts Contractual Services - HyperReach contract Internet Access IT Equipment - 5 Motorola GTR 8000 base stations 6 MCC 5500 consoles & related equip. & installation Lease/Rent of Equipment	34,077 (25,000) 31,892 10,800 1,100 839,000 60,000
4102	Road Administration	28,500	28,500	0		
4104	Street Lights	43,200	43,200	0		
4201	General Engineering	368,937	406,139	37,202	Salaries and Fringes Repair & Maintenance - Vehicle Maintenance Service Contracts Gasoline Motor Vehicle Insurance Motor Vehicles - 1 Pickup Replacement	12,267 (200) (535) (3,225) 895 28,000
4203	Refuse Collection	1,227,816	1,943,329	715,513	Salaries and Fringes Professional Services Repair & Maintenance - Equipment Repair & Maintenance - Vehicle Repair & Maintenance - Bldg. & Grounds - includes tar & chip pad @ Middletown & pave lot @ Greenwood Maintenance Service Contracts	54,626 (5,000) 10,000 (2,007) 55,000 (470)

1						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	Difference	Significant <u>Budget Changes</u>	Increase <u>(Decrease)</u>
					Other Contractual Services - Hauling contract - 3.8%	45,722
					anticipated increase Gasoline	(4,501)
					Electrical Services	(4,301) 397
					Office Supplies	(308)
					Laundry Supplies	465
					Repair & Maintenance Supplies	85
					Vehicle Fuels and Lubricants	(475)
					Uniforms	(350)
					Books and Subscriptions	(65)
					Other Operating Supplies Travel	624 2,000
					Dues & Assoc. Memberships	2,000
					Construction Equipment: 1 packer & 1 recycling container	18,800
					New Clear Brook convenience site	540,650
					Lease/Rent of Equipment	300
4204	Refuse Disposal	423,360	569,160	145,800	Based on FY 2015 average for refuse disposal plus a factor for rate increase, population, and waste increases of 6%	145,800
4205	Litter Control	25,821	24,387	(1,434)		
4301	Maintenance	589,769	617,368	27,599	Salaries and Fringes	27,599
4304	County Office Buildings	1,426,938	1,702,033	275 095	Professional Services - Facility Dude Automation System	8,560
1304	county office Ballaniby	1,720,550	1,,02,000	2, 3, 655	Professional Services - Millwood	1,000
					Repair & Maintenance - Bldg. & Grounds - CAB & Courthouse	(10,000)
					Repair & Maintenance - Bldg. & Grounds - PSB	7,000
					Repair & Maintenance - Bldg. & Grounds - Millwood	2,500
					Repair & Maintenance - Equipment - Millwood	4,000
					Maintenance Service Contracts - PSB	2,000
					Maintenance Service Contracts - Millwood Other Contractual Services - Millwood	10,000 1,000
I		I I		l		1,000

F		-		-		1/20/2016
		2015-2016	2016-2017			
Dept		Original	Proposed		Significant	Increase
<u>Code</u>	<b>Department</b>	<u>Budget</u>	<u>Budget</u>	Difference	Budget Changes	<u>(Decrease)</u>
					Electrical Services - CAB & Courthouse	21,000
					Electrical Services - PSB	16,000
					Electrical Services - Millwood	20,000
					Heating Services - PSB	(4,920)
					Heating Services - Millwood	12,000
					Water & Sewage Services - CAB & Courthouse	3,500
					Water & Sewage Services - PSB	(4,000)
					Water & Sewage Services - Millwood	12,000
					Postage & Telephone - Millwood	5,000
					Fire Insurance - Millwood	6,000
					Materials and Supplies - CAB, Courthouse, JJC	(9,000)
					Materials and Supplies - PSB	(6,000)
					Materials and Supplies - Millwood	3,000
					Agricultural Supplies - Millwood	800
					Janitorial Supplies - CAB, Courthouse, JJC	3,000
					Janitorial Supplies - PSB	(1,000)
					Janitorial Supplies - Millwood	3,000
					Repair & Maint. Supplies - Millwood	5,000
					Vehicle/Powered Equipment Supplies - PSB	(2,500)
					Vehicle/Powered Equipment Supplies - Millwood	2,000
					Other Operating Supplies - Millwood	600
					County Share - JJC - Total = \$680,000	(60,000)
					Machinery & Equipment	155,260
					New Tracer system HVAC Controls for Courthouse \$25,000	
					Heat Pump Replacement 1st floor South Bldg. \$18,260	
					Rooftop Unit Replacement CAB \$112,000	
					IT Equipment - New Security Camera System CAB	26,035
					Improvements - Parking Lot Repairs & Lining at CAB	12,260
					Improvements - Parking Lot Repairs & Lining at Bowman	30,000
						,
4205	Animal Shalton	621 201	660 170	46 705	Salaries and Fringes	19.070
4305	Animal Shelter	621,381	668,176	46,795	-	18,079
					Professional Health Services	2,000
					Citizen Assistance Program - Spay/Neuter	(5,432)
					Other Contractual Services	2,300
					Gasoline	(500)
					Electrical Services	348

<b></b>						1/20/2016
Dept		2015-2016 Original	2016-2017 Proposed		Significant	Increase
Code	<b>Department</b>	Budget	Budget	Difference	Budget Changes	(Decrease)
					Heating Services	(2,160)
					Water and Sewer	(300)
					Postage and Telephone Cat Food	(480) 200
					Laundry Supplies	6,500
					Uniforms	(760)
					Other Operating Supplies-includes 12 replacement cat	28,000
					condos @ \$42,000	
					Travel	(1,000)
5101	Health Department	301,000	393,867	92,867	Increase in contribution request	92,867
5205	Northwestern Comm. Serv.	318,000	343,440	25,440	Increase in contribution request	25,440
5305	Area Agency on Aging	60,000	66,000	6,000	Increase in contribution request	6,000
5306	Property Tax Relief	520,000	520,000	0		
5216	Social Services Admin.	F 1F0 2F9	F 216 120	156.962	Colories and Fringes	177 162
2310	Social Services Aumin.	5,159,258	5,316,120	156,862	Salaries and Fringes Contract Services - Legal	177,162 4,000
					Other Contractual Services	5,000
					Telephone	1,800
					Insurance	1,000
					Contribution - The Laurel Center - increase in request	2,000
					Dues & Assoc. Memberships	300
					Motor Vehicles - replacement vehicle Lease/Rent of Equipment	25,000 (4,400)
					Lease/Rent of Building	(4,400)
5317	Public Assistance	1,819,698	2,023,552	203,854	Auxilary Grant	(35,000)
					AFDC - Foster Care	180,000

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	Difference	Significant <u>Budget Changes</u>	Increase <u>(Decrease)</u>
					Adoption Subsidy	60,000
					Independent Living - Basic	(1,146)
6401	Community College	56,000	78,819	22,819	Increase in contribution request	22,819
7101	Parks Administration	1,035,835	1,459,364	423,529	Salaries and Fringes - P/T & Marketing Coor. moved to 7104 Professional Services - Abrams Creek Trail Easement Plats Maintenance Service Contracts Printing and Binding - moved to 7104 Advertising - moved to 7104 Postage Telephone Office Supplies Medical Supplies Repair & Maintenance Supplies Uniforms Books & Subscriptions Recreation Supplies Other Operating Supplies Processing Fees Travel Youth Football Assoc. Youth Center Dues & Assoc. Memberships Land - Abrams Creek Trail Easements Buildings - Indoor Aquatic Center Design \$480,000 Outdoor Aquatic Renovations \$175,000 Lease/Rent of Equipment	(248,587) 49,000 90 (36,500) (46,000) (900) (14,373) (16,332) (1,500) (500) (8,452) (271) (1,755) 13,037 1,420 3,350 (3,363) 975 (3,500) 84,000 655,000 (1,310)
7103	Parks Maintenance	1,042,120	1,127,045	84,925	Salaries and Fringes Motor Vehicle Insurance Agricultural Supplies Other Operating Supplies Motor Vehicles - Van Replacement - 13 passenger	41,225 464 44 (1,808) 45,000

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	<u>Difference</u>	Significant <u>Budget Changes</u>	Increase <u>(Decrease)</u>
7104	Recreation Centers	2,107,290	2,794,050	686,760	Salaries and Fringes INCLUDES 1 NEW REC TECH & 1 PROGRAM COOR. = \$102,869; INCREASE IN P/T HELP \$165,423	398,410
					Printing and Binding	40,680
					Advertising	46,681
					Contractual Services	86,949
					Trips & Excursions Contracted Rental	20,095 6,000
					Food Supplies	10,337
					Medical and Lab. Supplies	3,054
					Repair & Maint. Supplies	500
					Uniforms	7,854
					Educational & Rec. Supplies	21,443
					Other Operating Supplies	165
					Merchandise for Resale Awards	6,000 5,915
					Dues & Assoc. Memberships	6,285
					Treadmills - replace eight due to age	26,392
7109	Clearbrook Park	434,999	528,622	93 623	Salaries and Fringes	(4,814)
, 105		10 1,555	320,022	55,025	Repair & Maintenance - Equipment	401
					Repair & Maintenance - Vehicle	159
					Repair & Maintenance - Bldg. & Grounds	(28,410)
					Central Stores - Gasoline	(2,888)
					Electrical Services	3,750
					Heating Services	(600)
					Fire Insurance	85
					Laundry Supplies Repair & Maintenance Supplies	(752) 13,988
					Vehicle & Powered Equipment Supplies	(7,485)
					Recreation Supplies	(8,668)
					Other Operating Supplies	(4,653)
					Road & Street Materials	160
					Merchandise for Resale	(6,000)

						1/20/2016
Dept <u>Code</u>	<u>Department</u>	2015-2016 Original <u>Budget</u>	2016-2017 Proposed <u>Budget</u>	<u>Difference</u>	Significant <u>Budget Changes</u> Machinery & Equipment - Mower 11' Cut 60 HP \$74,500 Paint Machine to replace old machine \$13,200 2 Work Carts to replace 2 old golf carts \$22,000 Motor Vehicles - 1 pickup truck to replace old truck Lease/Rent of Equipment	Increase (Decrease) 109,700 25,000 4,650
7110	Sherando Park	409,482	547,898	138,416	Salaries and Fringes Repair & Maintenance - Equipment Repair & Maintenance - Bldg. & Grounds Other Contractual Services Fire Insurance Laundry Supplies Repair & Maintenance Supplies Vehicle & Powered Equipment Supplies Recreation Supplies Other Operating Supplies Road & Street Materials Machinery & Equipment - Work Cart replacement \$11,000 Dump trailer to replace dump truck \$9,000 Tractor/loader/backhoe replacement \$58,000 Infield Drag replacement \$18,000 Soccer Goals \$11,500 Motor Vehicles - Replacement pickup truck Lease/Rent of Equipment	(112) 557 1,760 (5,448) 112 995 9,562 (6,498) 101 (2,849) 736 107,500 25,000 7,000
7302	Handley Library	862,665	942,357	79,692	Increase in contribution request	79,692
8101	Planning	1,107,148	1,215,791	108,643	Salaries and Fringes INCLUDES NEW PLANNER POSITION \$64,802	108,643
8102	EDA Transfer - Fund 31	572,948	610,260	37,312	Salaries and Fringes - reduction in part-time; INCLUDES NEW RESEARCH MANAGER POSITION \$78,994 Professional Services - Other	51,765 3,300

						1/20/2016
Dant		2015-2016	2016-2017		Carlifferent	
Dept	Demonstration	Original	Proposed	Difference	Significant	Increase
<u>Code</u>	<b>Department</b>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>	Budget Changes	(Decrease)
					Professional Services - Website Development Professional Services - Ozone	880
						(14,468) 881
					Printing and Binding Central Stores - Copies	300
					Gasoline	600
					Postage	1,210
					Boiler Insurance	278
					Fire Insurance	1,200
					Motor Vehicle Insurance	(650)
					Public Officials Liability Insurance	300
					Office Supplies - PC Refresh	3,354
					Books and Subscriptions	2,831
					Other Operating Supplies	(600)
					Travel	(7,400)
					Apple Blossom - Increase in contribution request	1,200
					Dues & Memberships	(669)
						(000)
9104	Zoning Board	6,368	6 269	0		
8104		0,508	6,368	0		
8106	Building Appeals Board	550	550	0		
8107	NSVRC	44,085	45,915	1,830	Increase in contribution request	1,830
8203	Soil/Water Conservation	7,000	11,250	4,250	Increase in contribution request	4,250
8301	Extensions	234,788	246,180	11,392	Salaries and Fringes	6,692
					Professional Services - Other	4,150
					Repair & Maintenance - Equipment	50
					Postage and Telephone	100
					Dues & Assoc. Memberships	400

						1/20/2016
		2015-2016	2016-2017			
Dept		Original	Proposed		Significant	Increase
<u>Code</u>	<b>Department</b>	Budget	Budget	Difference	Budget Changes	(Decrease)
9201	School Transfers	86,702,219	103,218,698	16,516,479		
	COLA/Transfers/Debt Service	4,417,499	4,168,855	(248,644)		

Total General Fund 154,813,644

4 184,327,280 29,513,636

Capital Items Total \$5,267,176

47 New Full-Time General Fund Positions - Total \$2,689,392

ACCOUNTING PERIOD 2016/01 PAGE 2 GL067KD

## 1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

		Prior			Current	Year	F	X/2017 Budget Ye	ar		FY/2018 Budget	Vear
		Expenditure		Amended	Actual On	Projected	Department	County Admin	Adopted	Department.	County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
11010	BOARD OF SUPERVISORS											
0000	BOARD OF SUPERVISORS											
1000	BOARD OF SUPERVISORS											
1001	COMPENSATION OF MEMBERS	202 047										
1003	RECEPTIONIST	123,247	124,781	127,426	68,963		127,427	127,427				
1005	OVERTIME	11,940	12,583	14,300	7,415		14,950	14,950				
1006	COMPENSATION OF COMMITTEE MEMB											
1009	MERIT RESERVE	1,380	1,260	2,800	840		2,800	2,800				
2005	PERSONAL SERVICES	126 569										
		136,567	138,624	144,526	77,218		145,177	145,177				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	10,442	10,596	11,056	5,898		10,892	10,892				
2002	RETIREMENT - V. S. R. S.	б,563	6,348	6,517	3,530		6,517	6,517				
2005	HOSPITAL/MEDICAL PLANS	5,653	6,303	9,120	3,414		10,500	10,500				
2006	GROUP INSURANCE	686	712	731	396		731	731				
2008	SHORT & LONG TERM DISABILITY						,01	7.71				
2011	WORKER'S COMPENSATION - COMMO	70	72	81	41		76	76				
	EMPLOYEE BENEFITS	23,614	24,031	27,505	13,279		28,716	28,716				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	15,167	19,619	19,000	3,416		25,170	25,170				
3004	REPAIR AND MAINTENANCE-EQUIP.	406		750	-,		750	750				
3005	MAINTENANCE SERVICE CONTRACTS		95	150			150	1.50				
3006	PRINTING AND BINDING	244	96	750	79		1,000	1,000				
3007	ADVERTISING	18,072	16,079	18,000	4,350		19,000	19,000				
3010	OTHER CONTRACTUAL SERVICES						201000	19,000				
	PURCHASED SERVICES	33,889	35,889	38,650	7,845		46,070	46,070				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	2,263	2 2 2 2									
	INTERNAL SERVICES	2,263	3,004	3,000	1,914		3,000	3,000				
		4,203	3,004	3,000	1,914		3,000	3,000				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	4,098	5,024	7,300	755		<b>7</b> 300					
5300	INSURANCE		-,	.,	201		7,300	7,300				
5305	MOTOR VEHICLE INSURANCE											
5401	OFFICE SUPPLIES	11,945	12,278	12,947	5,489		10 100	10 100				
5408	VEHICLE TIRES AND PARTS		22,210	12/24/	5,409		12,100	12,100				
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	1,729	2,099	1,500	1,463							
5413	OTHER OPERATING SUPPLIES	2, 523	10,808	3,000	1,463 701		2,000	2,000				
5506	TRAVEL	2,221	450	5,000	150-		3,000	3,000				
5800	MISCELLANEOUS	~ , ~ 2 2	230	2,000	120-		6,765	6,765				
6001	DUES AND ASSOC. MEMBERSHIPS	17,626	17,098	22,500	19,732							
5801												
2801	. OTHER CHARGES	40,542	47,757	52,247	27,990		22,500 53,665	22,500 53,665				

-BUDGET- EXPENSE

8001 MACHINERY AND EQUIPMENT

1/13/2016 COUNTY OF FREDERICX FUND #-010 GENERAL OPERATING FUND	- BUDGET -	<b>ЕХ</b> РЕИЗЕ	ACCOUNTING PERIOD 2016/01 PAGE 3	GL067KD
	Prior Years Expenditure Expenditure FY/2014 FY/2015		FY/2017 Budget Year pjected Department County Admin Adopted enditure Request Recommends Budget	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8002       FURNITURE AND FIXTURES         8003       COMMUNICATIONS EQUIPMENT         8005       MOTOR VEHICLES AND EQUIPMENT         8007       INTEGRATED TECHNOLOGY EQUIPMEN         8700       LAND         8800       BULLDINGS	174,365			
CAPITAL OUTLAY	174,365			
TOTAL FOR DEFT	236,875 423,670	265,928 128,246	276,628 275,628	

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET –		EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 4	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Recommends	ear Adopted Budget	Department Request	F¥/2018 Budget County Admin Recommends	Adopted Budget
12010	COUNTY ADMININSTRATOR											
0000	COUNTY ADMININSTRATOR											
1000	PERSONNEL SERVICES											
1001	COUNTY ADMINISTRATOR	457,061	532,550	564,086	302,370		569,088	569,088				
1003	INTERN		,	+ + + + + + + -	,		,	2037000				
1005	OVERTIME											
1009	MERIT RESERVE											
	PERSONAL SERVICES	457,061	532,550	564,086	302,370		569,088	569,088				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	29,272	33,364	38,753	21,580		38,549	38,549				
2002	RETIREMENT - V. S. R. S.	52,047	46,341	59,849	32,081		60,380	60,380				
2005	HOSPITAL/MEDICAL PLANS	48,515	57,608	54,720	34,343		73,000	73,000				
2006	GROUP INSURANCE	5,438	5,197	6,713	3,598		6,772	6,772				
2008	SHORT & LONG TERM DISABILITY		65	200	96		200	200				
2011	WORKER'S COMPENSATION - COMMO	457	533	563	302		569	569				
2013	EDUCATION - TUITION ASSISTANCE											
	., EMPLOYEE BENEFITS,	135,729	143,108	160,798	92,000	· · · · · · · · · · · · · · · · · · ·	179,470	179,470				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES						8,000	в,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	2,020						•				
3005	MAINTENANCE SERVICE CONTRACTS											
3005	PRINTING AND BINDING		274	1,200	712		2,000	2,000				
3007	ADVERTISING											
	PURCHASED SERVICES	2,020	274	1,200	712		10,000	10,000	····		<u>.</u>	
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES - COPIES											
5200	COMMUNECATION											
5204	POSTAGE AND TELEPHONE	3,210	3,520	4,700	737		6,188	6,188				
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	435										
5306	SURETY BONDS	40	37	50	36		50	50				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	3,639	5,773	8,041	5,717		7,100	7,100				
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS & WEARING APPAREL											
5411	BOOKS AND SUBSCRIPTIONS	594	325	500			500	500				
5413	OTHER OPERATING SUPPLIES			1,000	857		1,000	1,000				
5415	OTHER EXPENSES											
5506	TRAVEL	998	1,974	7,000	5,067		10,000	10,000				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	5,264	3,492	5,700	5,430		6,000	6,000				
	OTHER CHARGES	14,180	15,121	26,991	17,844		30,838	30,838				

8000 LEASE AND RENTALS

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET	- EXPENSE	ACCOUNTING PERIOD 2016/01	PAGE 5	GL057KD
	Expenditure Expenditure FY/2014 FY/2015				FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8002 FURNITURE AND FIXTURES 8003 COMMUNICATION EQUIPMENT 8005 MOTOR VEHICLES AND EQUIPMENT 8007 INTEGRATED TECHNOLOGY EQUIPMEN 8008 CAPITAL LEASES 8800 BUILDINGS CAPITAL OUTLAY			8,500 8,500		
TOTAL FOR DEPT	608,990 691,053	753,075 412,926	797,896 797,896		

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	1/	13/2016	COUNTY	OF	FREDERI	LCK
FUN	D	#-010	GENERAL	OPE	RATING	FUND

			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	F Department Request	Y/2017 Budget Y County Admin Recommends	ear Adopted Budget	FY/2018 Budget County Admin Recommends	Year Adopted Budget
12020	COUNTY ATTORNEY										
0000	COUNTY ATTORNEY										
1000	PERSONNEL SERVICES										
1001	COUNTY ATTORNEY	160,435	182,993	172,435	103,403		238,237	238,237			
1003	SUMMER INTERN		1,680	6,000	5,893						
1009	MERIT RESERVE										
	PERSONAL SERVICES	160,435	184,673	178,435	109,296		238,237	238,237		 	
2000	FRINGE BENEFITS										
2001	F.I.C.A	10,798	12,502	12,686	5,451		17,026	17,026			
2002	RETIREMENT - VRS	18,092	17,824	18,295	9,910		25,277	25,277			
2005	HOSPITAL / MEDICAL	25,854	30,445	31,500	15,491		46,500	46,500			
2006	GROUP INSURANCE	1,890	1,999	2,051	1,112		2,835	2,835			
2008	SHORT & LONG TERM DISABILITY						400	400			
2011	WORKER'S COMPENSATION	144	166	160	98		214	214			
	EMPLOYEE BENEFITS	56,778	62,936	64,692	33,052	······	92,252	92,252		 	
3000	CONTRACTUAL SERVICES										
3002	PROFESSIONAL SERVICES - OTHER	257	1,776	2,000	66		2,100	2,100			
3004	REPAIRS/MAINT EQUIPMENT		_,	250			2,200	250			
3005	PRINTING & BINDING	231		250			250	250			
3007	ADVERTISING			200			200	200			
	PURCHASED SERVICES	488	1,776	2,700	66		2,800	2,800		 	
4000	INTERNAL SERVICES										
4003	CENTRAL STORES - COPIES	896	792	1,275	638						
	INTERNAL SERVICES	896	792	1,275	638		1,275 1,275	1,275			
			(32	1, 2/5	038		1,2/5	1,275		 	
5000	· · · · · · · · · · · · · · · · · · ·										
5204	POSTAGE & TELEPHONE	1,103	896	1,500	495		1,500	1,500			
5306	SURETY BONDS	14	12	150	12		150	150			
5401	OFFICE SUPPLIES	3,663	1,472	1,850	424		4,250	4,250			
5411	BOOKS & SUBSCRIPTIONS	1,701	1,084	1,300	224		1,500	1,500			
5413 5506	OTHER OPERATING	169	272	300	262		200	200			
	TRAVEL	2,187	2,095	2,200	1,476		3,600	3,600			
5801	DUES & MEMBERSHIPS	1,515	1,508	1,525	1,340		1,800	1,800			
	OTHER CHARGES	10,352	7,339	8,825	4,233	<u>-</u>	13,000	13,000		 	
8007	INTEGRATED TECHNOLOGY BQUIPMEN										
TOTAL F	OR DEPT	228,949	257,816	255,927	147,295		347,564	347,564			
							377,304			 	

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 5 GL067KD

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND		-	BUDGET -		EXPENSE	i	ACCOUNTING PER	RIOD 2016/01	PAGE 7	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Recommends		Department Request	FY/2018 Budge County Admin Recommends	Adopted Budget
12030	HUMAN RESOURCES											
0000	HUMAN RESOURCES											
1000	PERSONNEL SERVICES											
1001	HUMAN RESOURCE DIRECTOR	201,898	209,921	246,791	122,046		318,843	318,843				
1003	PART TIME / EXTRA HELP	6,750	11,320	12,350	6,445							
1005	OVERTIME											
1007	EMPLOYEE OF THE MONTH/YEAR	2,700	2,300	2,700	1,100		2,700	2,700				
1009	MERIT RESERVE											
	PERSONAL SERVICES	211,348	223,541	261,841	129,591		321,543	321,543				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	15.154	16,164	19,824	9,547		24,391	24,391				
2002	RETIREMENT - V. S. R. S.	22,996	22,272	26,184	11,101		33,829	33,829				
2005	HOSPITAL/MEDICAL PLANS	26,849	29,433	34,200	12,792		63,000	63,000				
2006	GROUP INSURANCE	2,403	2,498	2,937	1,245		3,794	3,794				
2008	SHORT & LONG TERM DISABILITY			161	50		620	620				
2011	WORKER'S COMPENSATION - COMMO	240	247	257	157		319	319				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	67,642	70,614	83,583	34,892		125,953	125,953				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	3,372	2,067	2,740	542		13 400	10.400				
3004	REPAIR AND MAINTENANCE-EQUIP.	2,2,2	2,007	2,740	542		13,420	13,420				
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	215										
3007	ADVERTISING		50	2,000	840		9,600	9,600				
3010	OTHER CONTRACTUAL SERVICES		50	2,000	0.40		15,868	16,868				
	PURCHASED SERVICES	3,587	2,117	4,740	1,382		39,888	39,888				
											······································	
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	1,424	1,410	1,840	589		1,840	1,840				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	7,107	4,962	4,024	3,099		7,000	7,000				
5411	BOOKS AND SUBSCRIPTIONS	580	920	1,612	112		1,012	1,012				
5413	OTHER OPERATING SUPPLIES	3,541	6,230	3,000	270		2,450	2,450				
5415	OTHER EXPENSES	9,344	9,625	10,000	3,280		11,066	11,066				
5506	TRAVEL	1,245	1,188	180	20							
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	744	809	440	609		930	930		•		
	OTHER CHARGES	23,985	25,144	21,096	7,979		24,298	24,298				

8000 LEASES AND RENTALS

8001 MACHINERY AND EQUIPMENT

8002 FURNITURE AND FIXTURES

8007 INTEGRATED TECHNOLOGY EQUIPMEN

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- ]	BUDGET -	E	XPENSE	i	ACCOUNTING PE	RIOD 2016/01	PAGE	8 G	31067KD		
	Expenditure FY/2014		Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends			Department Co	-	t Year Adopted Budget
9001 LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS	4,542 4,542	4,256 <u>4,256</u>	4,800 <u>4,800</u>	1,712 1,712		4,440	4,440 <u>4,440</u>					
TOTAL FOR DEPT	311,104	325,672	376,060	175,556		516,122	516,122					

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1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET-	E	XPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE	9 GL067KD	
		Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		FY/2018 Budget Year Department County Admin Adop Request Recommends Budg	ted
12080 INDEPENDENT AUDITOR 0000 INDEPENDENT AUDITOR 3000 CONTRACTED SERVICES 3002 PROFESSIONAL SERVICES-OTHER PURCHASED SERVICES	63,500 63,500	63,500 63,500	66,000 <u>66,000</u>			56,000 <u>66,000</u>	66,000 66,000			
TOTAL FOR DEPT	63,500	63,500	66,000			66,000	66,000			

1/13/2015	COUNTY	OF FREDER	ICK
FUND #-010	GENERAL	OPERATING	FUND

Backenditure         Respective         Avendee         Actual on Projected         Department         County Admin         Adopted         Department         Department         Department         County Admin         Adopted           12090         COMMISSIONER OF THE REVENUE         Projected         Department         County Admin         Adopted         Request         Request </th
12.090       COMMISSIONEN OF THE REVENUE         0000       COMMISSIONEN OF THE REVENUE         1000       PARSONNEL SERVICES         1001       COMMISSIONEN OF THE REVENUE         1002       DART INM/ENTRA HELP         1003       DART INM/ENTRA HELP         1004       MERLT RESERVE         1005       OUMENTIME         1006       DENTIME         1007       MERLT RESERVE         1008       RETIRGE BENEFITS         2009       FEINGE BENEFITS         2010       F. T. C. A.         2011       F. T. C. A.         2012       F. T. C. A.         2013       F. T. C. A.         2014       F. T. C. A.         2015       SIG.003         2016       FEINGE BENEFITS         2017       F. T. C. A.         2018       F. T. C. A.         2019       F. T. C. A.         2019       F. T. C. A.         2010       F. T. C. A.         2011       F. T. C. A.         2012       MERTREMENT V. S. R. S.         2013       RETERMENT V. S. R. S.         2014       MERTREMENT V. S. R. S.         2015       PROFESSIONAL SERVICES
12090         COMMISSIONER OF THE REVENUE           0000         COMMISSIONER OF THE REVENUE           1000         PERSONNEL SERVICES           1001         COMMISSIONER OF THE REVENUE         790,804           1002         PART TURK/FAUTRA HELP         14,830           1003         OWSHITME         14,830           1004         PART TURK/FAUTRA HELP         14,830           1005         OWSHITME         14,830           1006         FRENONEL SERVICES         905,634         900,402         491,705         938,449           1007         PART TURK/FAUTRA HELP         14,830         8,272             1006         OWSHITME         14,830         8,272             1000         MEELT RESERVE         905,654         900,402         491,705         938,449            2000         FRINGE EMENTIN         0         61,831         68,570         35,565         71,260         71,260           2001         FRINGEMENT SCHENERSHICKLE PLANS         119,714         120,715         5,736         111,168         11,168           2001         SHOFT & LOWSENALTIN - COMMON         4,203         3,659         3,218         1,758         3,423
0000         COMPUSSIONER OF THE REVENUE           1000         PERSONNEL SERVICES           1001         COMPUSSIONER OF THE REVENUE         14,830           1002         PART THRF/RETA RELP         14,830           1003         OVERTHE         14,830           1004         PART THRF/RETA RELP         14,830           1005         OVERTHE         14,830           1006         OVERTHE         1605,634           1007         PRIMORE BENEFYTE           2001         FRIME EMERTYTE           2002         RETIRE REVENTE           2003         RETIRE REVENTE           2004         FRIME MERT - V. S. R. S.           89,974         87,628           2005         GROUT INSURANCE           2006         GROUT INSURANCE           2011         MORKER IS COMPENSATION - COMMO           2012         BUCATION - SUSTANCE           2013         REVCATION - TUTITON ASSISTANCE           2014         MORESTRENCES
0000         COMPUSSIONER OF THE REVENUE           1000         PERSONNEL SERVICES           1001         COMPUSSIONER OF THE REVENUE         14,830           1002         PART THRF/RETA RELP         14,830           1003         OVERTHE         14,830           1004         PART THRF/RETA RELP         14,830           1005         OVERTHE         14,830           1006         OVERTHE         1605,634           1007         PRIMORE BENEFYTE           2001         FRIME EMERTYTE           2002         RETIRE REVENTE           2003         RETIRE REVENTE           2004         FRIME MERT - V. S. R. S.           89,974         87,628           2005         GROUT INSURANCE           2006         GROUT INSURANCE           2011         MORKER IS COMPENSATION - COMMO           2012         BUCATION - SUSTANCE           2013         REVCATION - TUTITON ASSISTANCE           2014         MORESTRENCES
1000       PERSONNEL SERVICES         1001       COMMISSIONEL SERVICES       790,004       842,422       900,402       491,705       938,443       938,443         1003       PART TIME/RATEA HELP       14,830       8,272         1005       WERIT RESERVE          958,443       938,443       938,443         1005       MERIT RESERVE            956,634           2001       r. I. C. A.        805,634         938,449           2001       r. I. C. A.        80,633       61,631       68,670       35,565       71,260       71,260         2005       ROSIPTAL/MEDICAL PLANS       119,743       140,744       152,000       74,103       178,500       178,500         2005       GROUP INGURANCE       9,401       9,829       10,715       5,716       11,168       11,168       14,163         2013       MURATION        266       275       340       840       840           2014       MURATION        282,124       303,967       330,310 </td
1001       CCMMUSSIONEE OF THE EVENUE       790,804       842,422       900,402       491,705       938,449       938,449         1005       OVERTIME       14,830       6,272       900,402       491,705       938,449       938,449         1006       OVERTIME
1003       PART TIME/EXTRA HELP       14,830       8,272         1005       OVERTIME         1009       MERIT RESERVE        PERSONAL SERVICES         2000       FRINGE BENEFITS         2001       F. I. C. A.       58,803       61,831       68,570       35,565       71,260         2002       RETIREMENT - V. S. R. S.       89,974       87,38       55,532       50,660       59,559       99,559         2005       GROUP INSURANCE       9,401       9,429       10,715       5,716       11,168         2006       GROUP INSURANCE       9,401       9,429       10,715       5,716       11,168         2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2023       ENDOR'S LANDRETES       282,124       303,967       330,310       156,482       364,760       364,760         3000       CONTRACTUAL SERVICES       954       445       1,600       700       700       700         3003       MUNERING AND ENDING       236       522       500       1,000       1,000       300       500         3004       ADDESTRICES       236       <
1005       OVERITIVE         1006       MERT REEVE        PERSONAL SERVICES       605,634       650,694       900,402       491,705       938,449       938,449         2000       FRINGE BENEFITS       2001       F. I. C. A.       58,803       61,831       68,570       35,565       71,260       71,260         2005       BOSPITAL/MEDICAL FLANS       113,743       140,744       152,000       74,103       178,500       178,500         2006       GROUF INVEANCE       9,974       313,743       140,744       152,000       74,103       178,500       178,500         2007       BOSPITAL/MEDICAL FLANS       113,743       140,744       152,000       74,103       178,500       178,500         2008       SKORT & LONG TEM DISABLITY       266       275       340       840       840         2013       EQUALTION - COMMON 4,203       3,659       3,218       1,798       3,423       3,423         2006       CONTRACTIAL SERVICES
1009       MERIT RESERVE       905,634       850,694       900,402       491,705       938,449       938,449         2000       FRINGE BENEFITS
PERSONAL SERVICES         805,634         800,694         900,402         491,705         938,449           2000         FRINGE BENEFITS           2011         F. I. C. A.         58,803         61,831         68,570         35,565         71,260         71,260           2005         RETIRREMET - V. S. R. S.         89,974         87,633         95,552         50,560         59,559           2006         GROUP INSURANCE         119,743         140,744         152,000         74,103         178,500         178,500           2008         SHORT & LONG TERM DISABILITY         266         275         340         840         840           2011         WORKER'S COMPENSATION - COMMO         4,203         3,659         3,218         1,788         3,423         3,423           2013         BOUCHTUL SERVICES         282,124         303,967         330,310         168,482         364,760         364,760           3000         CONTRACTULAL SERVICES         964         415         1,600         700         700           3005         MAINTENANCE SERVICES         964         12,000         1,000         1,000           3001         CONTRACTULAL SERVICES         964         522         500 <t< td=""></t<>
2000       FRINGE BENEFITS         2001       F. I. C. A.       58,803       61,831       68,570       35,565       71,260       71,260         2002       RETIREMENT - V. S. R. S.       89,974       87,638       95,532       50,960       99,959       99,569         2005       ROSPITA/MEDICAL PLANS       119,743       140,744       152,000       74,103       178,500         2006       GROUP INSURANCE       9,401       9,629       10,715       5,716       11,168       11,168         2008       SHORT & LONG TERM DISABILITY       266       275       340       840       840         2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,738       3,423       3,423         2013       RUCATION - TUITION ASSISTANCE
2001       F. I. C. A.       58,803       61,831       68,570       35,565       71,260       71,260         2002       RETIREMENT - V. S. R. S.       89,974       87,638       95,332       50,960       99,559       99,550         2005       ROSPITAL/MEDICAL PLANS       119,743       140,744       152,000       74,103       178,500       178,500         2006       GROUP INSURANCE       9,401       9,829       10,715       5,716       111,168       11,188         2008       SHORT & LONG TERM DISABLITY       266       275       340       840       840         2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2013       BUCCATION - TULTION ASSISTANCE       282,124       303,967       330,310       168,482       364,760       364,760         3000       CONTRACTUAL SERVICES       964       445       1,600       700       700         3001       REPAIR AND MAINTENANCE SERVICES ONFRACTUS       964       445       1,600       600       600         3004       REPAIR AND MAINTENANCE SERVICES ONFRACTUS       964       445       1,600       500       500         3007       ADVE
2002       RETIREMENT - V. S. R. S.       39,974       37,638       95,532       50,960       99,569       99,569         2005       HOSPITAL/MEDICAL PLANS       119,743       140,744       152,000       74,103       178,500       178,500         2006       GROUT INSURANCE       9,401       9,299       10,715       5,716       11,168         2008       SHORT & LONG TERM DISABILITY       266       275       340       840       840         2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2012       MORNER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,64,760       364,760         2013       EDUCATION - SUTTION ASSISTANCE         262,124       303,967       330,310       158,482       364,760       364,760         3000       CONTRACTUAL SERVICES         2616       1,200       700       700         3004       REPAIR AND MAINTENANCE SERVICE CONTRACTS       964       445       1,600       600       600         3006       PRINTING AND ENDING       522       500       500       500       500
2002       RETIREMENT - V. S. R. S.       89,974       87,638       95,532       50,960       99,569       99,569         2005       HOSPITAL/MEDICAL PLANS       119,743       140,744       152,000       74,103       178,500       178,500         2006       GROUT INSURANCE       9,401       9,829       10,715       5,716       11,168         2008       SHORT & LONG TERM DISABILITY       266       275       340       840       840         2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2012       MORNER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,64,760       364,760         2013       EDUCATION - SUTTION ASSISTANCE         262,124       303,967       330,310       168,482       364,760           3000       CONTRACTUAL SERVICES
2005       HOSPITAL/MEDICAL PLANS       119,743       140,744       152,000       74,103       178,500       178,500         2006       GROUP INSURANCE       9,401       9,829       10,715       5,716       11,168       11,168         2008       SHORT & LOND TERM DISABILITY       266       275       340       840       840         2013       HOUCATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2013       HOUCATION - TUUTION ASSISTANCE       282,124       303,967       330,310       168,482       364,760
2006       GROUP INSURANCE       9,401       9,829       10,715       5,716       11,168       11,168         2008       SKORT & LONG TERM DISABILITY       266       275       340       840       840         2011       WORKER'S COMPENATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2013       HDUCATION - TUITION ASSISTANCE       282,124       303,967       330,310       168,482       364,760       364,760         3000       CONTRACTUAL SERVICES       PROFESSIONAL SERVICES-OTHER       282,124       303,967       330,310       168,482       364,760       364,760         3004       REPAIR AND MAINTENANCE SERVICES       964       445       1,600       600       600         3005       MAINTENANCE SERVICE CONTRACTS       964       445       1,600       600       600         3006       PRINTING AND BINDING       500       500       500       500       500         3007       ADVERTISING       236       522       500       1,000       1,000       1,000         3010       OTHER CONTRACTUAL SERVICES       9,562       5,472       13,000       4,096       12,000       14,800       14,800 <t< td=""></t<>
2008       SHORT & LONG TERM DISABILITY       266       275       340       840       840         2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2013       EDUCATION - TUTION ASSISTANCE       282,124       303,967       330,310       168,482       364,760       364,760         3000       CONTRACTUAL SERVICES       282,124       303,967       330,310       168,482       364,760       364,760         3004       REPAIR AND MAINTENANCE SERVICES       2864       445       1,600       600       600       500         3006       PRINTING AND BENDING       236       522       500       500       500       500         3010       OTHER CONTRACTUAL SERVICES       9,682       5,472       13,000       4,096       12,000       12,000         3010       OTHER CONTRACTUAL SERVICES       9,682       5,472       13,000       4,096       14,800       14,800
2011       WORKER'S COMPENSATION - COMMO       4,203       3,659       3,218       1,798       3,423       3,423         2013       EDUCATION - TUTTION ASSISTANCE      EMPLOYBE BENEFITS       282,124       303,967       330,310       158,482       364,760      Employse Benefits      Employse Benefits       282,124       303,967       330,310       158,482       364,760      Employse Benefits      Employse Benefits      Employse Benefits      Employse Benefits       364,760       364,760      Employse Benefits      Emp
2013       EDUCATION - TUITION ASSISTANCE EMPLOYEE BENEFITS       282,124       303,967       330,310       158,482       364,760       364,760         3000       CONTRACTUAL SERVICES       300       FROFESSIONAL SERVICES-OTHER       300       700       700       700         3004       REPAIR AND MAINTENANCE-EQUIP.       616       1,200       700       700       700         3005       MAINTENANCE SERVICES CONTRACTS       964       445       1,600       600       600         3006       PRINTING ANGE SERVICE CONTRACTS       964       445       1,600       500       500         3007       ADVERTISING       236       522       500       1,000       1,000         3010       OTHER CONTRACTUAL SERVICES       9,682       5,472       13,000       4,096       12,000       12,000        PURCHASED SERVICES       10,882       7,055       16,800       4,096       14,800       14,800
EMPLOYEE BENEFITS       282,124       303,967       330,310       158,482       364,760       364,760         3000       CONTRACTUAL SERVICES       FROFESSIONAL SERVICES-OTHER       500       700       700         3004       REPAIR AND MAINTENANCE-EQUIP.       616       1,200       700       700         3005       MAINTENANCE SERVICE CONTRACTS       964       445       1,600       600         3006       PRINTING AND BINDING       500       500       500         3007       AUVERTISING       236       522       500       1,000       1,000         3010       OTHER CONTRACTUAL SERVICES       9,582       5,472       13,000       4,096       12,000       12,000         4000       INTERNAL SERVICES       10,882       7,055       16,800       4,096       14,800       14,800
3000       CONTRACTUAL SERVICES         3002       PROFESSIONAL SERVICES-OTHER         3004       REPAIR AND MAINTENANCE-EQUIP.       616       1,200       700       700         3005       MAINTENANCE SERVICE CONTRACTS       964       445       1,600       600       600         3006       PRINTING AND BINDING       500       500       500       500         3007       ADVERTISING       236       522       500       1,000       1,000         3010       OTHER CONTRACTUAL SERVICES       9,682       5,472       13,000       4,096       12,000       12,000        FURCHASED SERVICES       10,882       7,055       16,800       4,096       14,800       14,800
3002       PROFESSIONAL SERVICES-OTHER         3004       REPAIR AND MAINTENANCE-EQUIP.       616       1,200       709       700         3005       MAINTENANCE SERVICE CONTRACTS       964       445       1,600       600         3006       PRINTING AND EINDING       500       500       500         3007       ADVERTISING       236       522       500       1,000       1,000         3010       OTHER CONTRACTUAL SERVICES       9,682       5,472       13,000       4,096       12,000       12,000         4000       INTERNAL SERVICES       10,882       7,055       16,800       4,096       14,800       14,800
3004       REPAIR AND MAINTENANCE-EQUIP.       616       1,200       700       700         3005       MAINTENANCE SERVICE CONTRACTS       964       445       1,600       600         3006       PRINTING AND BINDING       500       500       500         3007       ADVERTISING       236       522       500       1,000       1,000         3010       OTHER CONTRACTUAL SERVICES       9,682       5,472       13,000       4,096       12,000       12,000        PURCHASED SERVICES       10,882       7,055       16,800       4,096       14,800       14,800
3005     MAINTENANCE SERVICE CONTRACTS     964     445     1,600     600     600       3006     PRINTING AND BINDING     500     500     500       3007     ADVERTISING     236     522     500     1,000     1,000       3010     OTHER CONTRACTUAL SERVICES     9,682     5,472     13,000     4,096     12,000     12,000       4000     INTERNAL SERVICES     10,882     7,055     16,800     4,096     14,800
3006     PRINTING AND BINDING     500     500       3007     ADVERTISING     236     522     500     1,000     1,000       3010     OTHER CONTRACTUAL SERVICES     9,682     5,472     13,000     4,096     12,000     12,000      purchased services     10,882     7,055     16,800     4,096     14,800     14,800
3007     ADVERTISING     236     522     500     1,000     1,000       3010     OTHER CONTRACTUAL SERVICES     9,682     5,472     13,000     4,096     12,000     12,000      PURCHASED SERVICES       4000     INTERNAL SERVICES
3010       OTHER CONTRACTUAL SERVICES       9,582       5,472       13,000       4,096       12,000       12,000        PURCHASED SERVICES       10,882       7,055       16,800       4,096       14,800       14,800         4000       INTERNAL SERVICES       0.000       10,882       10,800       10,800       10,800       14,800
PURCHASED SERVICES 10,882 7,055 16,800 4,096 14,800 14,800 14,800 4000 INTERNAL SERVICES
4000 INTERNAL SERVICES
4001 DATA PROCESSING SERVICES
4003 CENTRAL STORES-COPIES 1,687 1,362 2,200 1,045 1,600 1,600
INTERNAL SERVICES 1,687 1.362 2,200 1,045 1,600 1,600
5200 COMMUNICATION
5204 POSTAGE AND TELEPRONE 13,392 28,067 33,000 8,009 30,000 30,000
Sign Insurance
5305 MOTOR VEHICLE INSURANCE 1,305 1,409 1,400 1,448 1,500 1,500
500 MATERIALS AND SUPPLIES
5415 OTHER EXPENSES
5500 TRAVEL
5506 TRAVEL 4,923 10,078 11,000 7,696 10,200 10,200
5800 MISCELLANEOUS
5801 DUES AND ASSOC. MEMBERSHIPS 1,180 1,800 1,600 1,325 1,900 1,900
OTHER CHARGES 54,631 54,896 61,617 23,631 59,800 59,800

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 10 GL067KD

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	1	EXPENSE		ACCOUNTING PH	ERIOD 2016/01	PAGE 3	il GL067KD	
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	FY/2017 Budget Y County Admin Recommends			t Year Adopted Budget
8001	MACHINERY AND EQUIPMENT										
8002	FURNITURE AND FIXTURES										
6003	COMMUNICATIONS EQUIPMENT										
8005	MOTOR VEHICLES AND EQUIPMENT										
8007	INTEGRATED TECHNOLOGY EQUIPMEN										
9001	LEASE/RENT OF EQUIPMENT										

1,154,958 1,217,974 1,311,329 688,959 1,379,409 1,379,409

TOTAL FOR DEPT

76

		Prior	Years		Current	Year	F1	/2017 Budget Ye	Par		FY/2018 Budget	Vorm
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01			County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopte Budge
							***********				*	
100	REASSESSMENT/BOARD OF ASSESSOR											
0000	REASSESSMENT/BOARD OF ASSESSOR											
1000	PERSONNEL SERVICES											
1001	COMPENSATION OF APPRAISORS	78,374	82,727	150,008	47,267		177,340	177,340				
1003	PART TIME	16,662	10,825	36,000	11,366		36,000	36,000				
1005	OVERTIME				,		30,000	20,000				
1006	COMPENSATION OF BOARD - OF AS	3,500	5,000	3,000			6,000	6,000				
1009	MERIT RESERVE						0,000	5,000				
	PERSONAL SERVICES	98,536	98,552	189,008	58,633		219,340	219,340				
2000	FRINGE BENEFITS											
2001	F.I.C.A.											
2002	RETIREMENT - V.S.R.S.	7,452	7,424	17,212	4,104		16,780	16,780				
2005	HOSPITAL/MEDICAL PLANS	8,927	8,549	15,916	5,015		18,816	10,016				
2005	GROUP INSURANCE	11,707	12,306	30,400	11,712		42,000	42,000				
		933	959	1,784	563		2,110	2,110				
2008	SHORT & LONG TERM DISABILITY			355			550	550				
2011	WORKER'S COMPENSATION	1,704	2,074	4,343	828		5,099	5,099				
	EMPLOYEE BENEFITS	30,723	31,312	70,010	22,302		85,355	85,355				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES											
3004	REPAIR AND MAINTENANCE-EQUIP.	2,938	1 0 6 0									
3005	MAINTENANCE SERVICE CONTRACTS	2,938	1,268	2,200	518		3,000	3,000				
3006	PRINTING/BINDING						1,200	1,200				
3007	ADVERTISING						6,000	6,000				
3010	OTHER CONTRACTUAL	257	1,015	1,500			2,000	2,000				
2010		4,000	4,000	4,800	4,000		5,000	5,000				
	PURCHASED SERVICES	7,195	6,283	8,500	4,518		17,200	17,200				
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES- GAS	1,430	314	1,600	604							
	INTERNAL SERVICES	1,430	314	1,600	684 684		2,000	2,000				
				1,800	684		2,000	2,000				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	223	237	4,800	74		13,000	13,000				
5305	MOTOR VEHICLE INSURANCE	2,175	1,409	2,200	1,930		1,800	1,600				
5400	MATERIAL AND SUPPLIES			-,	2/200		1,000	1,600				
5401	OFFICE SUPPLIES	9,625	7,292	11,800	3,753		7,700	7,700				
5411	BOOKS & SUBSCRIPTIONS	544	1,862	1,200	2,100							
5506	TRAVEL	2,142	2,640	5,100	4,077		2,200	2,200				
5801	DUES/MEMBERSHIPS	495	925				3,300	3,300				
		15,204	14,365	1,400 26,500	675		1,300	1,300				
			14,303	20,000	10,509		29,300	29,300				
8000	LEASES AND RENTALS											
8001	LEASE/RENT OF EQUIPMENT											
8002	FURNITURE/FIXTURES											
8005	MOTOR VEHICLES AND EQUIPMENT		19,684									
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
	CAPITAL OUTLAY		19,684									
TOTAL F	OR DEPT	153,088	170,510	295,618	96,646		353,195	353,195				

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 12 GL067KD

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	вUDGЕТ-		EXPENSE	i	ACCOUNTING PE	RIOD 2016/01	PAGE 13	GL067KD		
		orner Prior	Years	-	Current	Year	F	Y/2017 Bndget Y	ear		FY/2018 Budget	: Year
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure		Recommends	Adopted Budget	Request	County Admin Recommends	Adopte Budge
12130	TREASURER											
0000	TREASURER											
1000	PERSONNEL SERVICES											
1001	COUNTY TREASURER	622,389	675,723	735,563	398,433		735,569	735,569				
1003	PART-TIME SALARIES AND WAGES -											
1005	OVERTIME											
1007	CAREER DEVELOPMENT											
1009	MERIT RESERVE											
	PERSONAL SERVICES	622,389	675,723	735,563	398,433		735,569	735,569				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	44,816	48,991	55,011	28,187		54,768	54,768				
2002	RETIREMENT ~ V. S. R. S.	70,890	71,694	78,044	42,274		78,044	78,044				
2005	HOSPITAL/MEDICAL PLANS	91,135	94,024	100,320	50,290		115,500	115,500				
2006	GROUP INSURANCE	7,407	8,041	8,753	4,741		8,753	8,753				
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION - COMMO	622	675	736	398		736	736				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	214,870	223,425	242,864	125,890		257,801	257,801				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	115,354	123,786	168,500	47,995		168,500	168,500				
3004	REPAIR AND MAINTENANCE-EQUIP.	480		1,000	135		1,000	1,000				
3005	MAINTENANCE SERVICE CONTRACTS	11,151	15,936	15,000	5,569		19,000	19,000				
3006	PRINTING AND BINDING	2,571	834	3,000	1,111		3,300	3,300				
3007	ADVERTISING	4,174	4,286	6,000	2,990		6,000	6,000				
	FURCHASED SERVICES	133,730	144,842	193,500	57,800		197,800	197,800				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION								•			
5204	Postage and Telephone	89,845	95,759	100,000	48,295		100,000	100,000				
5300	INSURANCE											
5306	SURETY BONDS	76	68	76	66		76	76				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	31,827	17,822	30,388	13,548		30,000	30,000				
5411 5415	BOOKS AND SUBSCRIPTIONS	1,330 94	2,124	1,850	1,023		2,100	2,100				
5415	OTHER EXPENSES TRAVEL - LOCAL CONVENTION	94										
5506	TRAVEL - LOCAL CONVENTION TRAVEL	2 555	6 0.07	< n=0			e	<				
5800	MISCELLANEOUS	3,775	6,001	6,000	174		6,000	6,000				
5801	MISCELLANEOUS DUES AND ASSOC. MEMBERSHIPS	1,610	1,595	1,600	1,670		1,600	1 600				
2001	OTHER CHARGES	128,557	123,369	139,914	54,776		139,776	1,600 139,776				

8001 MACHINERY AND EQUIPMENT

8002 FURNITURE AND FIXTURES

8003 COMMUNICATIONS EQUIPMENT

45,000 45,000

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- ВИДСЕТ –	- EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 14	GL067KD
	Expenditure Expenditure FY/2014 FY/2015			FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8007 INTEGRATED TECHNOLOGY EQUIPMEN CAPITAL OUTLAY			45,000 45,000	
TOTAL FOR DEPT	1,099,546 1,167,359	1,311,841 646,899	1,375,946 1,375,946	

1/13/201	6 COUNTY	OF FREDERICH	(
FUND #-010	GENERAL	OPERATING FI	JND

			Years		Current			Y/2017 Budget Y		FY/2018 Budget Year		
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected	-	County Admin		Department	County Admin	Adopted
		F1/2014	F1/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	•	Recommends	Budget
12140	FINANCE DEPARTMENT											
0000	FINANCE DEPARTMENT											
1000	PERSONNEL SERVICES											
1001	FINANCE DIRECTOR	540,048	571,020	600,388	325,212		600,393	600,393				
1005	OVERTIME			,	000,212		000,000	000,393				
1009	MERIT RESERVE											
	PERSONAL SERVICES	540,048	571,020	600,388	325,212		600,393	600,393				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	39,275	41,273	44,670	22,739		44,421	44,421				
2002	RETIREMENT - V. S. R. S.	61,511	60,585	63,702	34,505		63,702	63,702				
2005	HOSPITAL/MEDICAL PLANS	49,893	53,732	63,840	30,374		73,500	73,500				
2005	GROUP INSURANCE	6,427	6,795	7,145	3,870		7,145	7,145				
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION - COMMO	540	571	600	325		600	600				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	157,646	162,956	179,957	91,813		189,368	189,368				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	70	140	1,000	70		500	500				
3005	MAINTENANCE SERVICE CONTRACTS		500	500			500	500				
3006	PRINTING AND BINDING	429	480	290			500	500				
3000	ADVERTISING	1,015	970	3,000	1,456		2,000	2,000				
3007		1,953	2,102	4,000	112		3,000	3,000				
	PURCHASED SERVICES	3,467	4,192	8,790	1,638		6,500	6,500				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	2,470	3,300	3,000	2,115			4				
	INTERNAL SERVICES	2,470	3,300	3,000	2,115		4,000	4,000				
		<u></u>		5,000	<u>£,413</u> _		4,000	4,000				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,662	2,815	3,800	879		3,800	3,800				
5306	SURETY BONDS	49	43	75	42		75	75				
5400	MATERIALS AND SUPPLIES							,5				
5401	OFFICE SUPPLIES	5,802	3,428	8,350	2,473		5,000	5,000				
5410	UNIFORMS & WEARING APPAREL						0,000	2,000				
5411	BOOKS AND SUBSCRIPTIONS	810	595	1,000	218		1,000	1,000				
5413	OTHER OPERATING SUPPLIES	1,456	1,738	6,000	108		3,000	3,000				
5500	TRAVEL						5,000	0,000				
5506	TRAVEL	2,837	2,665	6,000	22		6,000	6,000				
5800	MISCELLANEOUS						57000	5,000				
5801	DUES AND ASSOC. MEMBERSHIPS	2,293	2,293	3,800	1,490		3,500	3,500				
		15,909	13,578	29,025	5,232		22,375	22,375				
0001	AS CULTAINED & NEW POLY PARTY											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
TOTAL I	FOR DEPT	719,540	755,046	821,160	426,010		822,636	822,635				

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		Prior	Years			Year	FY/2017 Budget Year			FY/2018 Budget Year		
		Expenditure	Expenditure	Amended	Actual On	Projected	Department	County Admin			County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
								**********				
12200	INFORMATION TECHNOLOGY											
0000	INFORMATION TECHNOLOGY											
1000	PERSONNEL SERVICES											
1001	MIS DIRECTOR	549,870	619,588	608,823	323,258		609,072	609,072				
1005	OVERTIME		385	7,800								
1009	MERIT RESERVE											
	PERSONAL SERVICES	549,870	619,973	616,623	323,258	<u> </u>	609,072	609,072				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	39,908	45,052	46,102	23,034		45,896	45,896				
2002	RETIREMENT - V. S. R. S.	61,743	64,222	63,663	32,968		64,623	64,623				
2005	HOSPITAL/MEDICAL PLANS	82,832	89,303	89,680	46,960		105,000	105,000				
2006	GROUP INSURANCE	6,451	7,203	7,140	3,698		7,246	7,248				
2008	SHORT & LONG TERM DISABILITY		271	500	304		500	500				
2011	WORKER'S COMPENSATION - COMMO	3,816	4,405	3,497	1,178		609	609				
2013	EDUCATION - TUITION ASSISTANCE	• •	-,	-,	-,		005	005				
	EMPLOYEE BENEFITS	194,750	210,456	210,582	108,142		223,876	223,876				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	19,042	38,444	70,125	40,110		50,750					
3004	REPAIR & MAINT VEHICLE		1,137	6,750	40,110		7,000	50,750				
3005	MAINTENANCE SERVICE CONTRACTS	129,690	174,015	198,774	132,363			7,000				
3006	PRINTING/BINDING	43	132	480	132,303		287,144	287,144				
3007	ADVERTISING	15	124	*00			480	480				
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	148,775	213,728	276,129	172,473		345,374	345,374				
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES-MIS											
	INTERNAL SERVICES	582	412		276							
	INTERNAL DERVICES	582	412	•	276							
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	1,945	1,996	6,000	665		250	250				
5299	INTERNET ACCESS	21,302	21,503	23,115	9,042		30,000	30,000				
5305	MOTOR VEHICLE INSURANCE											
5306	SURETY BONDS	90	80	100	78		100	100				
5400	MATERIALS AND SUPPLIES						-	-				
5401	OFFICE SUPPLIES	12,154	10,897	21,251	15,323		71,417	71,417				
5411	BOOKS AND SUBSCRIPTIONS	224	889	600	261		750	750				
5413	OTHER OPERATING SUPPLIES	36,362	17,959	21,400	2,465		15,400	15,400				
\$506	TRAVEL	10,927	20,918	11,000	1,533		8,500	8,500				
5800	MISCELLANEOUS						- / •	-,				
5801	DUES AND ASSOC. MEMBERSHIPS	579	688	750	350		1,400	1,400				
	OTHER CHARGES	83,583	74,930	84,216	29,717		127,817	127,817				

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8000 LEASES AND RENTALS 8001 LEASE/RENT OF EQUIPMENT

8002 FURNITURE AND FIXTURES

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET -	Е	XPENSE	i	ACCOUNTING PE	RIOD 2016/01	PAGE 17	GL067KD
		Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	2017 Budget County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8005 MOTOR VEHICLES AND EQUIPMENT 8007 INTEGRATED TECH. EQUIP. CAPITAL OUTLAY	331,003 331,003	36,853 36,853	8,000 8,000			111,000	111,000		
9001 LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS	84,392 84,392								
TOTAL FOR DEPT	1,392,955	1,156,352	1,195,550	633,866		1,417,139	1,417,139		

			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department Request	Y/2017 Budget Y County Admin Recommends		FY/2018 Budge County Admin Recommends	Adopted Budget
12220	MANAGEMENT INFORMATION SYSTEMS										
0000											
1000	PERSONNEL SERVICES										
1001	DIRECTOR - MIS	293,703	307,554	305,501	152,529		358,475	358,475			
1005	OVERTIME						JJ0,4/3	358,475			
1009	MERIT RESERVE										
	PERSONAL SERVICES	293,703	307,554	305,501	152,529		358,475	358,475			
2000	FRINGE BENEFITS								 		
2001	F.I.C.A.	01 050									
2002	RETIREMENT - V.R.S.	21,852 33,453	22,797	22,728	11,002		26,898	26,898			
2005	HOSPITAL/MEDICAL PLANS	24,144	30,675 23,792	33,013 34,200	15,656		38,034	38,034			
2006	GROUP INSURANCE	3,495	3,441	3,703	11,197 1,756		42,000	42,000			
2008	SHORT & LONG TERM DISABILITY	0,130	2,241	5,705	132		4,266	4,266			
2011	WORKER'S COMPENSATION	294	307	302	152		475	475			
2013	EDUCATION - TUITION ASSISTANCE			302	100		358	358			
	EMPLOYEE BENEFITS	83,238	81,012	93,946	39,896		112,031	112,031			
								112,031	 		
3000	CONTRACTUAL SERVICES										
3002 3004	PROFESSIONAL SERVICES - OTHER	24,027	24,714	28,875	11,800		30,100	30,100			
3004	REPAIR AND MAINTENANCE-EQUIP.	2,321		5,000			5,000	5,000			
3005	MAINTENANCE SERVICE CONTRACTS PRINTING AND BINDING	15,117	16,564	15,283	4,449		28,378	28,378			
3007	ADVERTISING										
5007											
	OKCHABLD BERVICES	41,465	41,278	49,158	16,249		63,478	63,478	 		
4000	INTERNAL SERVICES										
4003	CENTRAL STORES - COPIES			50							
	. INTERNAL SERVICES			50			50	50			
							50	50	 		
5200	COMMUNICATIONS										
5204	POSTAGE AND TELEPHONE	1,388	1,797	2,300	1,393		4,000	4,000			
5299	INTERNET ACCESS	9,291	10,465	II,900	11,144		13,080	13,080			
5305	MOTOR VEHICLE INSURANCE				,		10,000	13,080			
5306	SURETY BONDS										
5401 5411	OFFICE SUPPLIES	30,235	13,518	28,937	11,179		35,100	35,100			
5413	BOOKS AND SUBSCRIPTIONS			200			200	200			
5506	OTHER OPERATING SUPPLIES TRAVEL	4,905	12,219	17,380	2,207		7,830	7,830			
5801	DUES AND ASSOC. MEMBERSHIPS			700	845		700	700			
		15 03 0									
		45,819	37,999	61,417	26,768		60,910	60,910			
8000	CAPITAL OUTLAY										
8001	MACHINERY AND EQUIPMENT										
8002	FURNITURE AND FIXTURES										
8005	MOTOR VEHICLES AND EQUIPMENT										
8007	INTEGRATED TECHNOLOGY EQUIPMEN		32,416				79				
	CAPITAL OUTLAY		32,416				ll,000 11,000	11,000			
					·		11,000	11,000	 		

EXPENSE

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- BUDGET -

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	10 GENERAL OPERATING FUND		EXPENSE		ACCOUNTING PER	RIOD 2016/01	PAGE 19	GL067KD		
	Expenditure Expendi FY/2014 FY/201	ure Amended	Actual On 2016/01	Year Projected Expenditure	Department	(/2017 Budget ) County Admin Recommends		Department Co	(/2018 Budget Y bunty Admin Recommends	ear Adopted Budget
9001 LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS	24,711 21, 24,711 21,		,		21,100	21,100 21,100				<u></u>
TOTAL FOR DEPT	488,936 521,	77 531,172	247,703		627,044	627,044			······	

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	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	• :	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 20	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	Y/2017 Budget County Admin Recommends		Department Request	FY/2018 Budget County Admin Recommends	Adopted Budget
12240	OTHER											
0000	OTHER											
1000	PERSONNEL SERVICES											
1001 2000	TEMPORARY DIRECTOR FRINGE BENEFITS											
2000	FRINGE BENEFITS F.I.C.A.											
2002	RETIREMENT- V.R.S.											
2005	HOSPITAL/MEDICAL PLANS											
2006	GROUP INSURANCE											
2011	WORKER'S COMPENSATION - COMMO	126,682-	310									
	EMPLOYEE BENEFITS	126,682-	310									
3000	CONTRACTUAL SERVICES											
3001	PROFESSIONAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	192,086	281,130	315,997	115,427		287,000	287,000				
3004	REPAIR & MAINTENANCE-EQUIPMENT											
3005	MAINTENANCE SERVICE CONTRACTS	640	750	750			750	750				
3006 3010	PRINTING AND BINDING OTHER CONTRACTUAL SERVICES											
3010	PURCHASED SERVICES	15,992	21,940	20,000	11,270		26,808	26,808				
	FORCHABED SERVICES	208,718	303,820	336,747	125,697		314,558	314,558	·····			
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES											
5204	TELEPHONE & POSTAGE		2									
5300	INSURANCE											
5302	FIRE INSURANCE	1,327	2,150	4,000	1,737		3,000	3,000				
5307	PUBLIC OFFICIALS LIABILITY INS	32,025	69,173	73,000	71,127		73,000	73,000				
5308	GENERAL LIABILITY INSURANCE	23,472	25,767	27,000	28,345		30,000	30,000				
5309 5400	LINE OF DUTY PROGRAM	95,783	100,922	103,000	76,419		120,000	120,000				
5400	MATERIALS AND SUPPLIES OTHER EXPENSES	010 007	050 404									
5506	TRAVEL	210,887	263,424	344,447	138,043		401,800	401,800				
5600	ECONOMIC DEVELOPMENT INCENTIVE											
5604	CONTRIBUTIONS TO CIVIC AND COM	1,742,214	1,272,497	1,626,949	1,381,566		1,011,113	1,811,113				
5800	MISCELLANEOUS	-, · -= / -= -	2,2.4,29	2,020,010	1,001,000		***********	1,011,113				
5801	DUES AND ASSOC. MEMBERSHIPS											
5808	INTEREST AND TAX REFUNDS	497,478	226,368	493,080	493,080							
	OTHER CHARGES	2,603,186	1,960,313	2,671,476	2,190,317		2,438,913	2,438,913		··		
8000	LEASES AND RENTALS											
8001	EQUIPMENT MAIL MACHINE		6,429									
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
	CAPITAL OUTLAY		6,429			·		<u>-</u>				
9001	LEASE/RENT OF EQUIPMENT	2,367	710	2,400	380		2,400	2,400				
	OTHER USES OF FUNDS	2,367	710	2,400	380		2,400	2,400				
TOTAL 1	FOR DEPT	2,687,589	2,271,582	3,010,623	2,317,394		2,755,871	2,755,871				

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		Prior	Years		Current	Vorm	_				
			Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	Y/2017 Budget Y County Admin Recommends	Adopted Budget		Adopted Budget
13010									*******	 	
13010	ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS										
1000	PERSONNEL SERVICES										
1003	PART TIME/EXTRA HELP	10,945	10,605	10,486	9,475		12 000				
1005	OVERTIME			10,100	3,473		12,000	12,000			
1006 1009	COMPENSATION OF BOARD OF BLECT MERIT RESERVE	33,916	46,007	41,974	29,764		47,830	47,830			
	PERSONAL SERVICES	44,861	56,612	52,460	39,239		59,830	59,830			
2000	FRINGE BENEFITS							······		 	
2001	FICA	1,637	1,601	1 5 5 5							
2008	SHORT & LONG TERM DISABILITY	1,037	1,601	1,592	1,159		1,724	1,724			
2011	WORKER'S COMPENSATION	11	17	21	13		23	23			
	EMPLOYEE BENEFITS	1,648	1,618	1,613	1,172		1,747	1,747			
3000	CONTRACTUAL SERVICES									 	
3004	REPAIR AND MAINTENANCE-EQUIP.	2 432									
3005	MAINTENANCE SERVICE CONTRACTS	2,033 17,753	10 050	10,000			12,000	12,000			
3007	ADVERTISING	464	17,753	21,000	17,753		22,000	22,000			
3010	OTHER CONTRACTUAL SERVICES	7,832	338 10.034	800	200		1,000	1,000			
	PURCHASED SERVICES	28,082	28,125	11,500 43,300	7,656 25,609		19,400 54,400	19,400			
				10/040	23,003		54,400	54,400		 	
4000	INTERNAL SERVICES										
5204 5300	POSTAGE AND TELEPHONE	378	627	3,704	241		5,160	5,160			
5400	INSURANCE										
5400	MATERIALS AND SUPPLIES OFFICE SUPPLIES										
5411	BOOKS AND SUBSCRIPTIONS	4,795	4,107	27,786	25,069		4,988	4,988			
5506	TRAVEL	1 343	1								
5800	MISCELLANEOUS	1,303	1,137	3,040	728		3,752	3,752			
5801	DUES AND ASSOC. MEMBERSHIPS	125	125	160	160						
	OTHER CHARGES	6,601	5,996	34,690	26,198		150	150			
				54,030	20,198		14,050	14,050		 	
8001	MACHINERY AND EQUIPMENT						297,333	297,333			
8002	FURNITURE AND FIXTURES						و د د د د د	coc, 100			
8007	INTEGRATED TECHNOLOGY EQUIPMEN										
8009	MISCELLANEOUS EQUIPMENT										
	CAPITAL OUTLAY	······································					297,333	297,333			
9000	LEASES AND RENTALS									 	
9001	LEASE/RENTAL OF EQUIPMENT	2,088	2,088	2,100	1 955						
	. OTHER USES OF FUNDS	2,088	2,088	2,100	1,852 1,852		2,400	2,400			
				2,100	1,002	<u></u>	2,400	2,400		 ······	
TOTAL F	UK DEFT	83,280	94,439	134,163	94,070		429,760	429,760			

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			Years		Current			/2017 Budget Y			FY/2018 Budge	t Year
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget		County Admin Recommends	Adopt. Budge
20	REGISTRAR											
0000	REGISTRAR											
1000	PERSONNEL SERVICES											
1001	REGISTRAR	91,730	96,035	97,077	52,987		98,153	98,153				
1003	ASST. REGISTRAR P/T	11,896	10,407	13,500	6,228		17,500	17,500				
1005	OVERTIME	1,428	905	4,500	1,264		6,000	6,000				
1009	MERIT RESERVE						.,					
	PERSONAL SERVICES	105,054	107,347	115,077	60,479		121,653	121,653			······ · · · · · · · · · · · · · · · ·	
2000	FRINGE BENEFITS											
2001	F. I. C. A.	7,927	8,103	8,803	4,557		9,306	9,306				
2002	RETIREMENT-V.R.S.	10,448	10,189	10,299	5,622		10,414	10,414				
2005	HOSPITAL/MEDICAL PLANS	12,078	13,078	18,240	7,154		21,000	21,000				
2006	GROUP INSURANCE	1,091	1,143	1,155	631		1,168	1,168				
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION - COMMO	105	107	114	60		122	122				
	EMPLOYEE BENEFITS	31,649	32,620_	38,611	18,024		42,010	42,010				
3000	CONTRACTUAL SERVICES											
3004	REPAIR AND MAINT. EQUIPMENT									•		
3005	MAINTENANCE SERVICE CONTRACTS											
3007	ADVERTISING			500			500	500				
3010	OTHER CONTRACTUAL SERVICES PURCHASED SERVICES			500			500	500				
4000	INTERNAL SERVICES											
5204	POSTAGE AND TELEPHONE	4,282	4,985	6,000	4,722		7,360	7,360				
5400	MATERIALS AND SUPPLIES	.,	1,205	0,000	-,		7,500	7,500				
5401	OFFICE SUPPLIES	2,738	1,522	5,200	632		6,836	6,836				
5407	REPAIR AND MAINTENANCE SUPPLIE		-,	5/200	0.00		0,050	5,620				
5410	UNIFORMS/WEARING APPARAL											
5411	BOOKS AND SUBSCRIPTIONS	140	112	250			280	280				
5506	TRAVEL	1,762	1,792	2,000	1,441		2,000	2,000				
5800	MISCELLANEOUS			•	. –							
5801	DUES AND ASSOC. MEMBERSHIPS	200	200	200			200	200				
	OTHER CHARGES	9,122	8,611	13,650	6,795		16,676	16,676				
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8009	MISCELLANBOUS EQUIPMENT											
9000	LEASES AND RENTALS											
9001	LEASE/RENT OF EQUIPMENT	1,014	1,496	2,100	522		2,400	2,400				
	OTHER USES OF FUNDS	1,014	1,496	2,100	522		2,400	2,400				

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	. I	вхремяе	7	ACCOUNTING PEI	RIOD 2016/01	PAGE 23	GL067KD	
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	2/2017 Budget Ya County Admin Recommends	ear Adopted Budget	FY/2018 Budget Year Department County Admin Adop Request Recommends Budg	ted
21010 0000 1009 3000 3010	CIRCUIT COURT CIRCUIT COURT MERIT RESERVE COMTRACTUAL SERVICES JURY-OTHER CONTRACTUAL SERVICE PURCHASED SERVICES	3,648 3,648	8,940 8,940	8,300 8,300	1,530		9,500 9,500	9,500 9,500			
6005 8002	CITY OF WINCHESTER - CIRCU MATERIALS & SUPPLIES. FRUNITURE AND FIXTURES	52,941 52,941	54,492 54,492	53,000 53,000	60,597 <u>60,597</u>		56,000 <u>56,000</u>	56,000 56,000			
TOTAL 1	or dept	56,589	63,432	61,300	62,127		65,500	65,500			

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		Expenditure	Expenditure	 Amended	Current Actual On	Projected	Department	-	Adopted	Department	FY/2018 Budget County Admin	Adopte
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request		Budg
020	GENERAL DISTRICT COURT											
0000	GENERAL DISTRICT COURT											
1000	PERSONNEL SERVICES						24 400	34,400				
1003	PART TIME/EXTRA HELP	5,090	7,280	7,000	3,530		34,400	54,400				
1005	OVERTIME											
1009	MERIT RESERVE PERSONAL SERVICES	5,090	7,280	7,000	3,530		34,400	34,400				
	PERSONAL SERVICES	5,050	7,200			· · · · · · · · · · · · · · · · · · ·						
2001	P.I.C.A.	389	557	536	270		2,632	2,632				
2011	WORKERS COMP.	5	7	7	4		34	34				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	394	564	543	274		2,565	2,666				
3000	CONTRACTUAL SERVICES											
3004	REPAIR AND MAINTENANCE-EQUIP.			400			400	400				
3005	MAINTENANCE SERVICE CONTRACTS			100			100	100				
3010	CONTRACTUAL SERVICES	2,976	3,612	4,100	1,852		5,000	5,000				
	PURCHASED SERVICES	2,976	3,612	4,600	1,852		5,500	5,500				
4000	INTERNAL SERVICES											
5200	COMMUNICATION											
5201	POSTAL SERVICES											
5203	TELECOMMUNICATIONS											
5204	POSTAGE AND TELEPHONE	78										
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	508	857	1,000			8,508	8,508				
5410	UNIFORMS AND WEARING APPAREL			400			525	525				
5411	BOOKS AND SUBSCRIPTIONS			450			600	600				
5506	TRAVEL			200			400	400				
5800	MISCELLANEOUS							400				
5801	DUES AND ASSOC. MEMBERSHIPS	96	176	325	25		400	10,433				
	OTHER CHARGES	682	1,033	2,375	25	· · · · · · · · · · · · · · · · · · ·	10,433	10,433				
8000	LEASES AND RENTALS											
8001	LEASE/RENT OF EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9001	LEASE/RENT OF EQUIPMENT	2,356	2,837	4,000	1,217		5,200	5,200				
	. OTHER USES OF FUNDS.	2,356	2,837	4,000	1,217		5,200	5,200				

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1/13/2016 COUNTY OF FREDERICK

11,498 15,326 18,518 6,898 58,199 58,199

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET-	E	EXPENSE	A	CCOUNTING PER	NOD 2016/01	PAGE 25	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	FY Department Request	Recommends		Departmen Reques	FY/2018 Budge t County Admin t Recommends	Adopted Budget
21050	JUVENILE AND DOMESTIC COURT											
0000	JUVENILE AND DOMESTIC COURT											
1003 1005	PART TIME/EXTRA HELF OVERTIME	336	2,568	3,500	840		25,100	25,100				
7003	OVERTIME MERIT RESERVE											
7003	PERSONAL SERVICES	336	2,568	3,500	840		25,100	25,100				
			2,000	3,500			45,100	25,100				
2000	FRINGE BENEFITS-GRANT											
2001	FICA-GRANT	26	196	200	64		1,920	1,920				
2002	RETIREMENT-V.S.R.SGRANT											
2005	HOSPITAL/MEDICAL-GRANT											
2006 2011	GROUP INSURANCE - GRANT WORKER'S COMPENSATION-GRANT		0									
2011	EDUCATION - TUITION ASSISTANCE		2		1		25	25				
2015	EMPLOYEE BENEFITS	. 26	198	200	65		1,945	1,945				
								<u>_</u>	• •••••••••••••••••••••••••••••••••••••			
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-LEGAL FE											
3004	REPAIR AND MAINTENANCE-EQUIP.			350			350	350				
3005	MAINTENANCE SERVICE CONTRACTS											
3010	OTHER CONTRACTUAL SERVICES	2,370	3,020	3,800	1,500		4,320	4,320				
	PURCHASED SERVICES	2,370	3,020	4,150	1,500		4,670	4,670			<u> </u>	
4000	INTERNAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE			900								
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	4,512	3,634	4,500	325		5,000	5,000				
5410	UNIFORMS AND WEARING APPAREL	259		700	260		500	500				
5411	BOOKS AND SUBSCRIPTIONS			500			500	500				
5506 5800	TRAVEL MISCELLANEOUS	745		2,000			2,000	2,000				
5801	DUES AND ASSOC. MEMBERSHIPS	35		500			500	500				
5001	OTHER CHARGES	5,551	3,634	9,100	585		8,500	8,500				
							0,000					
8000	LEASES AND RENTALS											
8002	FURNITURE AND FIXTURES											
8900	IMPROVEMENTS OTHER THAN BLDG.											
9000	LEASE/RENT OF EQUIPMENT	5,275	5,980	7,000	2,041		8,600	8,600				
	OTHER USES OF FUNDS	5,275	5,980	7,000	2,041		8,600	8,600	,			
TOTAL F	FOR DEPT	13,558	15,400	23,950	5,031		48,815	48,815				

ACCOUNTING PERIOD 2016/01 PAGE 26 GL067KD

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	F Department Request	Y/2017 Budget Y County Admin Recommends	ear Adopted Budget		FY/2018 Budget County Admin Recommends	Adopted Budget
21060	CLERK OF THE CIRCUIT COURT											*****
0000	CLERK OF THE CIRCUIT COURT											
1000	PERSONNEL SERVICES											
1001	CLERK	384,530	406,336				·					
1003	PART TIME/EXTRA HELP	61,510	405,335	433,798 74,000	223,769 38,923		443,902	443,902				
1005	OVERTIME	01,010	34,400	/4,000	38,923		81,000	81,000				
1005	COMPENSATION OF CLERK				21							
1009	MERIT RESERVE											
	PERSONAL SERVICES	446,040	460,824	507,798	262,729		524,902	524,902				
2000	FRINGE BENEFITS										_	
2001	F. I. C. A.	32,228	33,312	37,363	18,064		38,422	38,422				
2002	RETIREMENT - V. S. R. S.	43,786	41,503	46,027	23,725		47,098	38,422 47,098				
2005	HOSPITAL/MEDICAL PLANS	57,608	56,057	79,800	36,431		94,500	94,500				
2006	GROUP INSURANCE	4,575	4,655	5,162	2,661		5,282	5,282				
2008	SHORT & LONG TERM DISABILITY		1.38	579	190		650	650				
2011	WORKER'S COMPENSATION - COMMO	446	461	543	263		525	525				
	EMPLOYEE BENEFITS	138,643	136,126	169,474	81,334		186,477	186,477				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	2,418		4,000	1,799		4,000	4,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	148	495	1,000			1,000	1,000				
3005	MAINTENANCE SERVICE CONTRACTS	2,960	2,960	8,400			8,400	8,400				
3006	PRINTING AND BINDING			6,000			6,000	6,000				
3007	ADVERTISING							-,				
3010	OTHER CONTRACTUAL SERVICES			7,500			7,500	7,500				
	PURCHASED SERVICES	5,526	3,455	26,900	1,799		26,900	26,900				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	5,543	4,121	8,200	3,463		8,200	8,200				
5306	SURETY BONDS	56	49	75	54		75	75				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	37,519	34,112	77,937	17,704		78,000	78,000				
5415	OTHER EXPENSES											
5506	TRAVEL		2,803	825	716		1,200	1,200				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	345	345	575	520		575	575				
	OTHER CHARGES	43,463	41,430	87,612	22,457		88,050	88,050		· · · · · · · · · · · · · · · · · · ·		
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BLDG,											
9001	LEASE/RENT OF EQUIPMENT	7,015	7,179	10,000	2,360		10,000	10,000				
	OTHER USES OF FUNDS	7,015	7,179	10,000	2,360		10,000	10,000				
TOTAL H	POR DEPT	640,687	649,014	801,784	370,679		876 200	036 305				
		0.01007		OV1,/04			836,329	836,329				

-BUDGET- EXPENSE

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	вирсет -	E	XPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 27	GL067KD	
		Years Expenditure FY/2015	 Amended Budget	Current Actual On 2016/01	Year Frojected Expenditure	Department	Y/2017 Budget County Admin Recommends		FY/2018 Budget Department County Admin Request Recommends	Year Adopted Budget
21080 LAW LIBRARY 0000 LAW LIBRARY 5400 MATERIALS AND SUPPLIES 5411 BOOKS AND SUBSCRIPTIONS OTHER CHARGES	LD,748 10,748	10,288 10,288	12,000 12,000			12,000	12,000			
TOTAL FOR DEPT	10,748	10,288	12,000			12,000	12,000			<u> </u>

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET -	F	XPENSE		ACCOUNTING P	ERIOD 2016/01	PAGE 28	GL067KD		
		Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	FY/2017 Budget y County Admin Recommends			FY/2018 Budge County Admin Recommends	
21090			·								
0000											
8005 MOTOR VEHICLES											
TOTAL FOR DEPT			LL.4.5.6				_				

	S COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	EXPENSE		ACCOUNTING P	ERIOD 2016/01	PAGE 2	9 GL067KD		
		Expenditure FY/2014	Years Expenditure FY/2015	Current Actual On 2016/01	Year Projected Expenditure	Department	FY/2017 Budget Y County Admin Recommends			- FY/2018 Budge ent County Admin est Recommends	t Year Adopted Budget
21110	COURT SERVICES										
0000	COURT SERVICES										
6000	PAYMENT TO JOINT OPERATIONS										
6006	COUNTY SHARE DETOX CENTER										

TOTAL FOR DEPT

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ACCOUNTING PERIOD 2016/01 PAGE 30 GL067KD

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

		Prior	Verra		0		_					
			Expenditure	Amended	Current Actual On	Projected	Department	Y/2017 Budget Y County Admin			FY/2018 Budgel	
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Adopted Budget	Request	County Admin Recommends	Adopted Budget
									*********			
22010	COMMONWEALTH'S ATTORNEY											
0000	COMMOMWEALTH'S ATTORNEY											
1000	PERSONNEL SERVICES											
1001	COMMONWEALTH'S ATTORNEY	801,019	817,354	855,842	463,178		948.848	948,848				
1003	PART TIME/EXTRA HELP	97,506	90,250	135,000	50,149		105,000	105,000				
1005	OVERTIME											
1007	INCENTIVE PAY											
1009	MERIT RESERVE											
	PERSONAL SERVICES	898,525	907,604	990,842	513,327		1,053,848	1,053,848				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	62,032	62,608	71,662	33,264							
2002	RETIREMENT - V. S. R. S.	89,989	85,337	90,804	49,187		75,938	75,938				
2005	HOSPITAL/MEDICAL PLANS	94,479	117,988	109,440	68,303		100,673	100,673				
2006	GROUP INSURANCE	9,402	9,571	10,185	5,517		136,500	136,500				
2008	SHORT & LONG TERM DISABILITY	2,112	188	550	122		11,291	11,291				
2011	WORKER'S COMPENSATION - COMMO	825	817	891	462		670	670				
2012	CLOTHING ALLOWANCE			100	405		948	948				
2013	EDUCATION - TUITION ASSISTANCE			200			F 000	E 000				
	EMPLOYEE BENEFITS	256,727	276,509	283,632	156,855		5,000 331,020	5,000				
								331,020				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	1,396	1,891	5,000	1,464		5,000	5,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	1,302	909	3,500	72		3,500	3,500				
3005	MAINTENANCE SERVICE CONTRACTS			12,550	1,115		10,000	10,000				
3006	PRINTING AND BINDING	118	292	1,000	158		2,500	2,500				
3007	ADVERTISING			500			500	500				
3010	OTHER CONTRACTUAL SERVICES			500			500	500				
	PURCHASED SERVICES	2,816	3,092	23,050	2,809		22,000	22,000				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	810	702	1,200	359		1,200	1,200				
	INTERNAL SERVICES	810	702	1,200	359		1,200	1,200				
5200	COMMUNECATION								_			
5204	POSTAGE AND TELEPHONE	0.764										
5305	MOTOR VEHICLE INSURANCE	2,364	2,646	3,500	936		3,500	3,500				
5306	SURETY BONDS	435	470	600	483		600	600				
5309	LAW ENFORCEMENT		86	500	424		500	500				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	12,659	13,779	17 556	10 0/-							
5408	VEHICLE AND POWERED EQUIPMENT	181		17,556	10,223		20,000	20,000				
5409	POLICE SUPPLIES	181	247	500			500	500				
5410	UNIFORMS AND WEARING APPAREL		225	500			500	500				
5411	BOOKS AND SUBSCRIPTIONS	E 081	0.151	300			300	300				
5413	OTHER OPERATING SUPPLIES	5,271	2,151	7,000	927		5,000	5,000				
5415	OTHER EXPENSES	8,963	3,140	28,633	277		1,000	1,000				
				100								

EXPENSE

- BUDGET -

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -		EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 31	GL067KD		
			Years Expenditure FY/2015		Current Actual On 2016/01	Year Projected Expenditure	Department	2/2017 Budget Y County Admin Recommends		 Department Request	FY/2018 Budget County Admin Recommends	: Year Adopted Budget
5506 5800	TRAVEL MISCELLANEOUS	13,143	12,015	13,000	6,306		15,000	15,000				
5801	DUES AND ASSOC. MEMBERSHIPS OTHER CHARGES	3,060 <u>46,076</u>	3,685 38,444	5,000 77,189	1,585 21,161		5,000 51,900	5,000				
8000 8001 8002 8003 8005 8005	LEASES AND RENTALS MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES COMMUNICATIONS EQUIPMENT MOTOR VEHICLES AND EQUIPMENT INTEGRATED TECHNOLOGY EQUIPMEN	77 703										
	CAPITAL OUTLAY	33,383 <u>33,383</u>	61,212 <u>61,212</u>	7,750	7,748 7,748		10,000	10,000				
9001	LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS	5,101 5,101	5,477 <u>5,477</u>	5,800 5,800	1,846 1,846		5,800	5,800 5,800				
TOTAL F	OR DEPT	1,243,438	1,293,040	1,389,463	704,105		1,475,768	1,475,768				

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	3	SXPENSE	1	ACCOUNTING PE	RIOD 2016/01	PAGE 32	GL067KD		
		Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends	Adopted Budget	Department Request	FY/2018 Budge County Admin Recommends	Adopted Budget
22020	VICTIM WITNESS PROGRAM											
0000												
1000	PERSONNEL SERVICES											
1001	VICTIM WITNESS DIRECTOR	75,312	75,875	85,133	48,424		89,398	89,398				
1005	OVERTIME											
1009	MERIT RESERVE											
	PERSONAL SERVICES	75,312	75,875	85,133	48,424		89,398	89,398				
2000	FRINGE BENEFITS											
2000	P.I.C.A.	5,332	5,288	6,513	3,442		c 000					
2002	RETIREMENT - V.S.R.S.	5,552	7,888	9,033	3,442 5,138		6,839	6,839				
2005	HOSPITAL/MEDICAL PLANS	7,410	10,584	9,033 18,240	⊐,⊥38 4,127		9,485 21,000	9,485				
2006	GROUP INSURANCE	782	885	1,013	576		1,064	21,000 1,064				
2008	SHORT & LONG TERM DISABILITY	24	57	170	510		200	200				
2011	WORKER'S COMPENSATION - COMMO	75	77	85	48		89	89				
	EMPLOYEE BENEFITS	21,110	24,779	35,054	13,331		38,677	38,677				
						······						······
3002	PROFESSIONAL SERVICES OTHER											
3004	REPAIR AND MAINTENANCE-EQUIPME			320			350	350				
3005	MAINTENANCE SERVICE CONTRACTS											
3007	ADVERTISING	,										
	FURCHASED SERVICES			320			350	350				
										······································		
4003	CENTRAL STORES-OFFICE SUPPLIES											
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,037	1,957	3,600	1,307		2,500	2,500				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	3,990	3,610	2,000	1,193		3,600	3,600				
5411	BOOKS & SUBSCRIPTIONS											
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES											
5506	TRAVEL			1,480			1,480	1,480				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC.MEMBERSHIPS	95	95	225			225	225				
	OTHER CHARGES	6,122	5,662	7,305	2,500	••••••••	7,805	7,805				
8001	LEASE/RENT OF EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8002	INTEGRATED TECHNOLOGY EQUIPMEN											
5007	THE RECEIPTION TO CHARTER OF CALLENDER											
TOTAL I	FOR DEPT	102,544	106,316	127,812	64,255		136,230	136,230				
			100,310				130,230	130,230				

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1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

		Prior	Years		Current	Year	FY	/2017 Budget Y	ear	F	Y/2018 Budget	Veer
		Expenditure		Amended	Actual On	Frojected	Department	County Admin	Adopted	Department C		Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
				Buuget	2018/01	Expendicule	Request		Budget	-	Recommends	Budget
31020	SHERIFF											
0000	SHERIFF											
1000	PERSONNEL SERVICES											
1001	SHERIFF	2,505,457	2,576,841	3,017,284	1,570,871		3,571,571	3,571,571				
1002	DEPUTY II	3,920,717	4,049,521	4,324,308	2,239,417		4,435,782	4,435,782				
1003	PART TIME/EXTRA HELP	227,681	230,031	146,022	69,881		146,022	146,022				
1005	OVERTIME	373,210	456,575	335,000	294,090		389,256	389,256				
1007	INCENTIVE PAY	•		20,000			555,255	000,200				
1008	REORGANIZATION											
1009	MERIT RESERVE											
	PERSONAL SERVICES	7,027,065	7,312,968	7,842,614	4,174,259		8,542,631	8,542,631				
2000	FRINGE BENEFITS											
2001	F. I. C. A,	511,549	534,644	599,675	304,800		640,548	640,548				
2002	RETIREMENT - V. S. R. S.	726,301	720,284	780,682	395,160		849,581	849,581				
2005	HOSPITAL/MEDICAL PLANS	960,975	1,033,030	1,208,260	556,963		1,590,750	1,590,750				
2006	GROUP INSURANCE	76,083	78,038	87,558	44,402		95,288	95,288				
2008	SHORT & LONG TERM DISABILITY	78	321	250	209		500	500				
2011	WORKER'S COMPENSATION - COMMO	102,701	116,749	150,547	76,779		150,585	150,585				
2012	CLOTHING ALLOWANCES											
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	2,377,687	2,483,066	2,826,972	1,378,313		3,327,252	3,327,252				
3000	CONTRACTUAL SERVICES											
3001	PROFESSIONAL HEALTH SERVICES	5,584	11,160	3,000	1,020		11,730	11,730				
3002	PROFESSIONAL SERVICES - OTHER	17,415	860	2,475	340		3,125	3,125				
3004	REPAIR AND MAINTENANCE EQUIP.	187,844	172,206	158,426	66,102		169,374	169,374				
3005	MAINTENANCE SERVICE CONTRACTS	40,910	89,038	97,119	91,301		103,191	103,191				
3006	PRINTING AND BINDING	3,877	3,455	4,517	506		6,033	6,033				
3007	ADVERTISING							-,				
3008	LAUNDRY & DRY CLEANING											
3010	OTHER CONTRACTUAL SERVICES	55,053	59,775	62,312	61,262		69,988	69,988				
	PURCHASED SERVICES	310,683	336,494	327,849	220,531		363,441	363,441				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	363,054	291,806	364,968	125,676		295,423	295,423				
	INTERNAL SERVICES	363,054	291,806	364,968	125,676		295,423	295,423				
5101	UTILITIES	101	128	192	55		144	144				
5200	COMMUNICATIONS	101	120	172	55		144	144				
5204	POSTAGE AND TELEPHONE	69,068	76,412	70,703	26,925		79,980	79,980				
5299	INTERNET ACCESS	3,639	4,084	5,032	3,945		4,884	4,884				
5300	INSURANCE	0,005	4,004	0,002	2,2*2		1,00%	*,004				
5302	FIRE INSURANCE	440	459	459	467		467	467				
5305	MOTOR VEHICLE INSURANCE	55,176	60,191	60,191	63,870		63,870	63,870				
5306	SURETY BONDS	132	172	172	167		167	167				
5308	GENERAL LIABILITY INSURANCE											

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ACCOUNTING PERIOD 2016/01 PAGE 33 GL067KD

- BUDGET -

- BUDGET -	EXPENSE	ACCOUNTING PERIOD 2016/01	PAGE	34	GL067KD

					Current			Y/2017 Budget Y			FY/2018 Budget	Year
		Expenditure	Expenditure	Amended	Actual On	Projected	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
5309	LAW ENFORCEMENT	310	340	1,500			1,500	1,500				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	486,475	42,613	46,358	9,883		45,861	45,861				
5402	DOG FOOD/K-9 MAINTENANCE	2,156	7,049	10,047	2,055		16,280	16,280				
5404	MEDICAL & LABORATORY			500			700	700				
5408	VEHICLE & POWERED EQUIPMENT	70,795	114,152	95,942	159		145,747	145,747				
5409	POLICE SUPPLIES	96,548	138,115	114,245	37,998		481,345	481,345				
5410	UNIFORMS AND WEARING APPAREL	35,489	39,901	91,932	10,680		83,135	83,136				
5411	BOOKS AND SUBSCRIPTIONS	288	348	340	288		1,242	1,242				
5413	OTHER OPERATING SUPPLIES	64,840	65,438	107,610	48,159		27,000	27,000				
5414	MERCHANDISE FOR RESALE											
5506	TRAVEL	46,345	32,733	61,510	21,333		48,930	48,930				
5800	MISCELLANEOUS							-				
5801	DUES AND ASSOC. MEMBERSHIPS	1,090	1,830	2,155	1,290		6,470	6,470				
5802	CLAIMS & BOUNTIES	160	334	1,000	82		1,000	1,000				
	OTHER CHARGES	933,053	584,299	669,888	227,355		1,008,723	1,008,723				
8000	LEASES AND RENTALS				÷							
8001	MACHINERY AND EQUIPMENT	22,245	3,780									
8002	FURNITURE AND FIXTURES	22,243	3,700				31,416	31,416				
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT	525,833	587,223	603.375	337,652							
8007	INTEGRATED TECHNOLOGY EQUIPMEN	13,026	301,223	603,375	337,652		1,259,080	1,259,080				
8800	BUILDINGS	13,020										
	CAPITAL OUTLAY	561,104	591,003	603,375	337,652		1,290,496	1,290,496				
							1,230,435	1,230,430				
9001	LEASE/RENT OF EQUIPMENT & VEHI	116,163	11,222	11,325	3,683		11,429	11,429				
9002	LEASE/RENT OF BUILDING				-,							
	OTHER USES OF FUNDS	116,163	11,222	11,325	3,683		11,429	11,429				

TOTAL FOR DEPT

11,688,809 11,610,858 12,646,991 6,467,470 14,839,395 14,839,395

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	виравт -	ł	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE	35	GL067KD
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		1	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
31040	911 SYSTEM										
0000	911 SYSTEM										
5200	COMMUNICATION										
5204	POSTAGE AND TELEPHONE										
5400	MATERIALS AND SUPPLIES										
5413	OTHER OPERATING SUPPLIES										
5415	OTHER EXPENSES										

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TOTAL FOR DEPT

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	1	EXPENSE	ړ	ACCOUNTING PE	RIOD 2016/01	PAGE 36	GL067KD
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
32020 0000	VOLUNTEER FIRE DEPARTMENTS VOLUNTEER FIRE DEPARTMENTS									
2005 2013	HOSPITAL/MEDICAL INSURANCE VOL EDUCATION-TUITION ASSISTANCE	40,931	73,676	73,676	66,308		73,676	73,676		
	EMPLOYEE BENEFITS	40,931	73,676	73,676	66,308		73,676	73,676		
3010 5305 5408	OTHER CONTRACTUAL SERVICES MOTOR VEHICLE INSURANCE VEHICLE - FUEL COSTS									
5506 5604	TRAVEL-TRAINING MISCELLANEOUS CONTRIBUTIONS	837,261	913,906	1,125,236	827,142		13,200	13,200		
	OTHER CHARGES	837,261	913,906	1,125,236	827,142		821,219 834,419	821,219 834,419		
TOTAL I	OR DEPT	878,192	987,582	1,198,912	893,450		908,095	908,095		

1/13/2015 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- ВИDСЕТ	- EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 3'	7 GL067KD
	Expenditure Expenditur FY/2014 FY/2015		ed Department County Admin Adopted	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
32030 AMBULANCE AND RESCUE SERVICE 0000 AMBULANCE AND RESCUE SERVICE 3002 PROFESSIONAL SVC - FIREHALL DE PURCHASED SERVICES	340,622 340,622			
5404 VACCINATION PROGRAM 5604 CONTRIBUTIONS TO AMBULANCE AND OTHER CHARGES	396,770 395,029 396,770 395,029	· · · · ·	396,800 396,800 396,800 396,800	
TOTAL FOR DEPT	737,392 395,029	395,200 307,200	396,800 396,800	

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET -	- EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 38	GL067KD
	Expenditure Expenditure FY/2014 FY/2015	Current Year Amended Actual On Projected Bndget 2016/01 Expenditure	- ,	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
33010 JAIL 0000 JAIL 5605 COUNTY SHARE-JUVENILE DETENTIO OTHER CHARGES	4,862,278 5,302,908 4,862,278 5,302,908	5,513,558 3,928,558 5,513,558 3,928,558	5,730,726 5,730,726 5,730,726 5,730,726	
TOTAL FOR DEFT	4,862,278 5,302,908	5,513,558 3,928,558	5,730,726 5,730,726	

		Expenditure FY/2014	Years Expenditure FY/2015	- Amended Budget	Actual On 2016/01	Year Projected Expenditure	F) Department Request	/2017 Budget Y County Admin Recommends	ear Adopted Budget		FY/2018 Budge County Admin Recommends	t Year Adopted Budget
33030	JUVENILE COURT PROBATION											
0000	JUVENILE COURT PROBATION											
1001	VJCCCA JUVENILE PROBATION OFFI	56,939	64,338	68,480	27,532		68,500	68,500				
1003	PART TIME OFFICE STAFF											
1005	EXTRA HELP/OVERTIME											
1009	MERIT RESERVE											
	PERSONAL SERVICES	56,939	64,338	68,480	27,532	<b></b>	68,500	68,500				
2000	FRINGE BENEFITS (grant)											
2001	FICA(grant)	3,955	4,608	5,835	1,914		5,240	5,240				
2002	RETIREMENT-VSRS (grant)	5,902	6,338	7,266	2,604		7,268	7,268				
2005	HOSPITAL/MEDICAL (grant)	16,373	17,793	18,240	8,317		21,000	21,000				
2006	GROUP INSURANCE (grant)	616	711	815	292		815	815				
2008	SHORT & LONG DISABILITY	82	198	220	33		450	450				
2011	WORKERS COMP (grant)	57	677	1,381	567		1,411	1,411				
	EMPLOYEE BENEFITS	26,985	30,325	33,757	13,727		36,184	36,184				
3002	SUPERVISION PLAN SERVICES	23,009	21,557	30,358	9,405		34,600	34,600				
3007	ADVERTISING		,	•			•••	01,000				
3010	OTHER CONTRACTUAL SERVICES	L,638	1,685	2,400	1,100		2,400	2,400				
	PURCHASED SERVICES	24,647	23,242	32,758	10,505		37,000	37,000				
5204	POSTAGE AND TELELPHONE	2,756	2,374	4,240	1,333		4,500	4,500				
5401	OFFICE SUPPLIES	3,252	9,184	7,250	4,469		4,000	4,000				
5404	MEDICAL SUPPLIES-DRUG TESTING											
5413	PAYMENTS RETURNED TO STATE	6,657	20,488									
5506	TRAVEL(grant)	50	30	350			600	600				
5800	MISCELLANEOUS											
5810	PAYMENT OF UNEMPLOYMENT CLAIMS											
	OTHER CHARGES	12,715	32,076	11,840	5,802		9,100	9,100				
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
	- "											
TOTAL 1	FOR DEPT	121,285	149,981	146,835	57,566		150,784	150,784		·		

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 39 GL067KD

			Years Expenditure	Amended	Current			Y/2017 Budget Y			FY/2018 Budge	
		FY/2014	FY/2015	Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin	Adopted	-	County Admin	Adopted
						-		Recommends	Buáget	Request	Recommends	Budget
34010 0000	INSPECTIONS											
1000	INSPECTIONS PERSONNEL SERVICES											
1001	PERMIT MANAGER											
1003	PART-TIME	709,945	761,885	793,574	428,712		787,522	787,522				
1005	OVERTIME	14,185 14	6,140	25,000	14,063		20,000	20,000				
1007	INCENTIVE PAY	14										
1009	MERIT RESERVE											
	PERSONAL SERVICES	724,144	768,025	818,574	442,775		807,522	007 500				
				0.07574			807,522	807,522				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	51,858	55,199	61,358	31,953		61,775	61,775				
2002	RETIREMENT - V. S. R. S.	80,863	79,502	84,039	44,805		83,637	83,637				
2005	HOSPITAL/MEDICAL PLANS	114,125	127,786	124,640	70,909		147,000	147,000				
2006	GROUP INSURANCE	8,449	8,920	9,426	5,025		9,381	9,381				
2008 2011	SHORT & LONG TERM DISABILITY		53	150	38		500	500				
2013	WORKER'S COMPENSATION - COMMO EDUCATION - TUITION ASSISTANCE	11,889	13,935	14,713	7,782		14,843	14,843				
1010	EMPLOYEE BENEFITS	0.07 1.04	005 005									
	. PARENTES BEREFILS	267,184	285,395	294,326	160,512		317,136	317,136				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	4,390	4,072	8,499								
3004	REPAIR AND MAINTENANCE-BOUIP,	5,886	3,742	5,500	2,353		10,000	10,000				
3005	MAINTENANCE SERVICE CONTRACTS	535	535	4,765	2,000		5,880 750	5,880 750				
3006	PRINTING AND BINDING	463	385	500	263		500	500				
3007	ADVERTISING						500	500				
3010	OTHER CONTRACTUAL BERVICES											
	PURCHASED SERVICES	11,274	8,734	19,264	2,616		17,130	17,130				
4000	INTERNAL SERVICES											
4001 4003	DATA PROCESSING SERVICES											
4005	CENTRAL STORES - GASOLINE INTERNAL SERVICES	19,209	13,322	21,000	6,019		15,000	15,000				
		19,209	13,322	21,000	6,019	·	15,000	15,000				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	6,114	6,291	0 000								
5300	INSURANCE	0,114	0,291	8,000	2,398		8,000	8,000				
5305	MOTOR VEHICLE INSURANCE	4,350	4,226	5,500	4,826							
5306	SURETY BONDS	21	25	5,500	4,828		5,500	5,500				
5400	MATERIALS AND SUPPLIES			00	24		60	60				
5401	OFFICE SUPPLIES	23,441	8,778	9,024	4,885		9,000	9,000				
5408	VEHICLE AND POWERED EQUIPMENT		-		-,		5,000	5,000				
5410	UNIFORMS AND WEARING APPAREL		138	1,500			1,500	1,500				
5411	BOOKS AND SUBSCRIPTIONS	4,438	2,376	1,500			1,500	1,500				
5413	OTHER OPERATING SUPPLIES	679	522	2,350	602		1,500	1,500				
5414	MERCHANDISE FOR RESALE											
5506	TRAVEL	2,175	171	3,500	613		3,500	3,500				
5800	MISCELLANEOUS											

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 40 GL067KD

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1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND		~ B U D G E T ~		EXPENSE		ACCOUNTING PERIOD 2015/01		PAGE 41	GL067KD		
		Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department Request	//2017 Budget M County Admin Recommends		FY/2018 Budget Year Department County Admin Adop Request Recommends Bud	ted
5801 5806	DUES AND ASSOC. MEMBERSHIPS RESERVE FOR CONTINGENCIES	970	1,110	1,015	610		1,015	1,015			
	OTHER CHARGES	42,188	23,637	32,449	13,958		31,575	31,575			
8000 8001 8002 8003	LEASES AND RENTALS LEASE/RENT OF EQUIPMENT FURNITURE AND FIXTURES COMMUNICATIONS BOULPMENT										
8005 8007	MOTOR VEHICLES AND EQUIPMENT INTEGRATED TECHNOLOGY EQUIPMEN	20,952	23,579	53,632	52,780		54,000	54,000			
	CAPITAL OUTLAY	20,952	23,579	53,632	52,780		54,000	54,000			
9001 .	LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS			3,534 3,534		<u></u>	3,534 <u>3,534</u>	3,534 <u>3,534</u>			
TOTAL F	OR DEPT	1,084,951	1,122,692	1,242,779	678,660		1,245,897	1,245,897			

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET -	EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 42	GE067KD
	Frior Years Expenditure Expenditure FY/2014 FY/2015	Amended Actual On Projected Budget 2016/01 Expenditure	2	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
35030 MEDICAL EXAMINER CORONER 0000 MEDICAL EXAMINER CORONER 3000 CONTRACTUAL SERVICES 3001 PROFESSIONAL HEALTH SERVICES				
TOTAL FOR DEFT				

		Prior			Current	Year Projected Expenditure	FY/2017 Budget Year			FY/2018 Budget Year		
		Expenditure FY/2014	Expenditure FY/2015	Amended	Actual On 2016/01		Department	County Admin	Adopted		County Admin	Adopted
				Budget			Request	Recommends	Budget	Request	Recommends	Budget
35050	FIRE AND RESCUE											
0000	FIRE AND RESCUE											
1000	PERSONNEL SERVICES											
1001	FIRE & RESCUE DEPUTY CHIEF	3,715,527	4,053,337	4,772,448	2,439,839		5,566,380	5,566,380				
1003	COMPENSATION OF EMERGENCY SERV	141,139	134,450	191,299	70,001		181,288	181,288				
1005	OVERTIME	809,529	1,257,121	1,604,531	647,350		1,604,531	1,504,531				
1007	INCENTIVE PAY	127,135	248,700	295,180	161,230		451,841	451,841				
1009	MERIT RESERVE							-				
	PERSONAL SERVICES	4,793,330	5,693,616	6,853,447	3,318,420		7,804,040	7,804,040				
2000	FRINGE BENEFITS											
2001	F.I.C.A.	349,970	421,057	523,692	244,801		597,009	597,009				
2002	RETIREMENT - V.S.R.S.	414,350	427,000	529,348	258,597		590,593	590,593				
2005	HOSPITAL/MEDICAL PLANE	654,483	714,159	863,920	416,514		1,244,250	1,244,250				
2006	GROUP INSURANCE	43,291	47,893	56,523	29,005		66,240	66,240				
2008	SHORT & LONG TERM DISABILITY				82		200	200				
2011 2013	WORKERS COMPENSATION - COMMO	172,160	241,999	336,728	142,739		374,431	374,431				
<b>X013</b>	EDUCATION-TUITION ASSISTANCE		7,274	б,200	2,382		2,500	2,500				
	EMPLOYEE BENEFITS	1,634,262	1,859,382	2,316,411	1,094,120		2,875,223	2,875,223				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER											
3003	TEMPORARY HELP SERVICE FEES											
3004	REPAIR AND MAINTENANCE-EQUIP.	53,877	69,978	61,900	21,245		101,300	101,300				
3005	MAINTENANCE SERVICE CONTRACTS	2,114	2,316	2,238	1,510		2,725	2,725				
3006	PRINTING AND BINDING	9,051	9,184	21,800	7,031		21,800	21,800				
3007	ADVERTISING	16,856	19,898	46,000	3,596		46,000	46,000				
3009	CENTRAL DISPATCH	14,009	14,009	14,009	14,009		14,009	14,009				
3010	OTHER CONTRACTUAL SERVICES	37,129	39,106	80,106	34,741		130,442	130,442				
	FURCHASED SERVICES	133,036	154,491	226,053	62,132		316,276	315,276				
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - GASOLINE	42,406	32,362	48,000	13,580		48,000	48,000				
	INTÉRNAL SERVICES	42,406	32,362	48,000	13,580		48,000	48,000				
5100	UTILITIES											
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	14,445	14,052	27,220	4,965		30,220	30,220				
5299	INTERNET ACCESS	3,639	4,084	4,084	3,945		4,004	4,884				
5305	MOTOR VEHICLE INSURANCE	9,317	13,043	13,050	12,429		15,500	15,500				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	41,751	44,721	17,747	10,042		13,900	13,900				
5402	FOOD SUPPLIES	1,539	2,096	2,600	728		3,600	3,600				
5403	AGRICULTURAL SUPPLIES			500			500	500				
5404	MEDICAL AND LABORATORY SUPPLIE	10,629	41,031	30,752	2,049		30,713	30,713				
5407 5408	REPAIR AND MAINTENANCE SUPPL VEHICLE AND POWERED EQUIPMENT	17,958 92,215	37,690 26,442	31,445 60,000	4,579 7,289		30,656 100,800	30,656				

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EXPENSE

PENSE ACCOUNTING PERIOD 2016/01 PAGE 44 GL057KD

		Expenditure FY/2014	Years Expenditure FY/2015	 Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department Request	Y/2017 Budget Y County Admin Recommends	ear Adopted Budget	FY/2018 Budge County Admin Recommends	t Year Adopted Budget
5409	POLICE SUPPLIES										
5410	UNIFORMS & WEARING APPAREL	1,809	4,380	3,700	171		13,356	13,356			
5410	BOOKS AND SUBSCRIPTIONS	136,621	115,265	213,960	70,201		375,292	375,292			
5413	OTHER OPERATING SUPPLIES	26,807	26,412	44,201	23,471		35,948	35,948			
5415	OTHER EXPENSES	29,682	45,932	48,196	21,500		140,113	140,113			
5506	TRAVEL	17,517	23,648	40 100	14 671						
5600	PAYMENTS TO OTHER MUNIC	17,517	23,040	40,300	14,631		47,000	47,000			
5604	TOP OF VA SEARCH/RESCUE										
5605	COUNTY SHARE - SARA, TITLE III	67,265	16,406	53,000	8,854		53,000	53,000			
5800	MISCELLANEOUS	01,200	10,100	55,000	0,034		55,000	53,000			
5801	DUES AND ASSOC. MEMBERSHIPS	2,198	2,213	3,375	1,174		3,375	3,375			
5806	RESERVE FOR CONTINGENCIES		-,	0,0.0	-,-,-		0,0/0	3,373			
	OTHER CHARGES	473,392	418,215	594,130	186,028		898,857	898,857		 	
8001	LEASE/RENT OF EQUIPMENT										
8002	FURNITURE AND FIXTURES										
8003	COMMUNICATIONS EQUIPMENT	10,449	10,319				30,000	30,000			
8005	MOTOR VEHICLES AND EQUIPMENT	154,575	66,296	56,837	57,010		282,000	282,000			
8007	INTEGRATED TECHNOLOGY EQUIPMEN						20,000	20,000			
8009	MISCELLANEOUS EQUIPMENT	127,753	20,830				355,250	355,250			
	CAPITAL OUTLAY	292,777	97,445	56,837	57,010		687,250	687,250			
9001	LEASE/RENT OF EQUIPMENT	9,897	10,523	10,878	4,061		407,644	407,644			
	OTHER USES OF FUNDS	9,897	10,523	10,878	4,061		407,644	407,644			
TOTAL I	OR DEPT	7,379,100	8,266,034	10,105,756	4,755,351		13,037,290	13,037,290		 	

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NSE	ACCOUNTING	PERIOD	2016/01	PAGE	45	GL067KD

			Years		Current	Year	F	Y/2017 Budget Y	'ear		FY/2018 Budge	et Year
			Expenditure	Amended	Actual On	Projected	Department	County Admin	-	-	County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
35060	PUBLIC SAFETY COMMUNICATIONS											
0000	PUBLIC SAFETY COMMUNICATIONS											
1000	PERSONNEL SERVICES											
1001	OPERATIONS SUPERVISOR	607,294	619,547	723,596	338,393		719,534	719,534				
1003	PART-TIME DISPATCHER	26,397	28,143	30,000	17,218		30,000	30,000				
1005	OVERTIME	29,401	30,097	35,000	17,386		35,000	35,000				
1007	CAREER DEVELOPMENT - PROMOTION											
1009	MERIT RESERVE											
	PERSONAL SERVICES	663,092	677,787	788,596	372,997		784,534	784,534			······································	
2000	FRINGE BENEFITS											
2001	F.I.C.A.	46,825	48,035	60,328	26,301		60,017	60,017				
2002	RETIREMENT-V.S.R.S.	68,804	63,667	76,774	35,643		76,343	76,343				
2005	HOSPITAL/MEDICAL PLANS	136,570	139,319	145,920	75,696		168,000	168,000				
2006	GROUP INSURANCE	7,189	7,141	8,610	3,998		8,562	8,562				
2008	SHORT & LONG TERM DISABILITY		32		127		700	700				
2011	WORKERS COMPENSATION	651	662	787	364		785	785				
2013	EDUCATION-TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	260,039	258,856	292,419	142,129		314,407	314,407				
3002	PROFESSIONAL SERVICES - OTHER	412	210	300			300	300				
3004	REFAIR AND MAINTENANCE - EQUIP	12,906	28,497	30,000	10,855		5,000	5,000				
3005	MAINTENANCE SERVICE CONTRACTS	62,113	80,021	58,500	32,597		101,892	101,892				
3006	PRINTING AND BINDING	57	145	500			500	500				
3007	ADVERTISING											
3009	911 TARIFF											
3010	CONTRACTUAL SERVICES	4,749	2,463	15,000	14,151		14,300	14,300				
	PURCHASED SERVICES	80,237	111,336	104,300	57,603		121,992	121,992				
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES											
5101	ELECTRICAL SERVICES	3,830	3,980	5,175	1,586		5,175	5,175				
5102	HEATING SERVICES	357	163	690	109		690	690				
5204	POSTAGE AND TELEPHONE	73,573	66,942	178,963	21,594		178,963	178,963				
5299	INTERNET ACCESS	4,394	5,258	5,000	4,434		6,100	6,100				
5401	OFFICE SUPPLIES	27,578	5,327	6,847	1,931		6,000	6,000				
5407	REPAIR AND MAINTENANCE SUPPLIE		123	1,000	_,		1,000	1,000				
5408	VEHICLE - TIRES AND PARTS			-,			2,000	1,000				
5410	UNIFORMS AND WEARING APPAREL	733	665	3,025	384		3,025	3,025				
5411	BOOKS AND SUBSCRIPTIONS	105	164	654	98		564	5,025				
5413	OTHER OPERATING SUPPLIES	8,324	14,611	10,000	3,700		10,000	10,000				
5506	TRAVEL	12,326	16,134	20,770	10,641		18,770	18,770				
5801	DUES AND ASSOCIATION MEMBERSHI	184	184	394	184		394	394				
	OTHER CHARGES	131,404	113,551	232,528	44,661		230,781	230,781				
					, <u>ra'oor</u>		230,701	230,701				· · · ·

8001 MACHINERY AND EQUIPMENTS

8002 FURNITURE AND FIXTURES

8003 COMMUNICATIONS EQUIPMENT

	COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET-	E	XPENSE	1	ACCOUNTING PE	RIOD 2016/01	PAGE 46	GL057KD
		Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department Request	Y/2017 Budget Y County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8007 8700 8800	INTEGRATED TECHNOLOGY EQUIPMEN LAND BUILDINGS						839,000	839,000		
8900	IMPROVEMENTS OTHER THAN BUILDI CAPITAL OUTLAY						839,000	839,000		
9001	LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS	211,864 211,864	73,708 73,708	18,995 18,996	6,780 6,780		78,996 78,996	78,996 78,996		
TOTAL F	OR DEPT	1,346,636	1,235,238	1,436,839	624,170		2,369,710	2,369,710		

	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	ΒΰDGΕΤ -	E	XPENSE	1	CCOUNTING PR	RIOD 2016/01	PAGE 47	GL067KD	
			Years Expenditure FY/2015	Amended Bndget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends			Year Adopted Budget
41020 0000 1009 3005 3007 3010	ROAD ADMINISTRATION ROAD ADMINISTRATION MERIT RESERVE PRINTING & BINDING ADVERTISING OTHER CONTRACTUAL SERVICES PURCHASED SERVICES	13,279 13,279	19,987 19,987	28,500 28,500	2,830		28,500	28,500 28,500			
5204 5400 5413 5415 8001	POSTAGE AND TELEPHONE MATERIALS AND SUPPLIES OTHER OPERATING SUPPLIES OTHER EXPENSES MACHINERY AND EQUIPMENT										
TOTAL F	or dept.	13,279	19,987	28,500	2,830		28,500	28,500			 ····

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- ВИDСЕТ	- EXPENSE	ACCOUNTING PERIOD 20	016/01 PAGE 48 G	1.067KD
	Expenditure Expenditure FY/2014 FY/2015		Projected Department Count	Budget Year Y Admin Adopted ! mumends Budget	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
41040 STREET LIGHTS/STAR FORT FEES 0000 STREET LIGHTS/STAR FORT FEES 3002 STAR FORT RESTORATION PURCHASED SERVICES	8,295 8,062 8,295 8,062	8,200 8,250 8,200 8,250	-	8,200 8,200	
5100 UTILITIES 5101 ELECTRICAL SERVICES OTHER CHARGES	27,600 30,059 27,800 30,059	35,000 14,034 35,00014,034		5,000 <u>15,000</u>	
TOTAL FOR DEPT	36,095 38,121	43,200 22,284	43,200 4	13,200	

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	:	EXPENSE	i	ACCOUNTING PER	2016/01	PAGE 49	GL067KD		
			Years		Current			/2017 Budget Y			FY/2018 Budge	t Year
		FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget		County Admin Recommends	Adopte Budge
								**********				
2010	GENERAL ENGINEERING/ADMINISTRA											
0000	GENERAL ENGINEERING/ADMINISTRA											
1000	PERSONNEL SERVICES											
1001	PROJECT MANAGER	227,427	239,479	247,741	145,466		247,744	247,744				
1003	COMPACTOR OPERATOR											
1005	OVERTIME		1,808		1,600							
1009	MERIT RESERVE											
	PERSONAL SERVICES	227,427	241,287	247,741	147,066	·····	247,744	247,744				
2000	FRINGE BENEFITS											
2001	F. I, C. A.	16,411	17,462	18,951	10,733		18,952	18,952				
2002	RETIREMENT - V. S. R. S.	25,904	25,409	26,285	14,221		26,286	26,286				
2005	HOSPITAL/MEDICAL PLANS	39,173	42,847	45,000	23,072		50,000	50,000				
2006	GROUP INSURANCE	2,706	2,850	2,948	1,595		2,948	2,948				
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION - COMMO	3,629	4,364	4,498	2,544		4,630	4,630				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	87,823	92,932	97,682	52,165		102,816	102,816				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	3,146	3,038	4,600	1,827		4,400	4,400				
3005	MAINTENANCE SERVICE CONTRACTS	688	688	688			153	153				
3007	ADVERTISING							200				
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	3,834	3,726	5,288	1,827	·	4,553	4,553				
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - GASOLINE	5,270	4,335	9,750	1,609		6,525	6,525				
	INTERNAL SERVICES,	5,270	4,335	9,750	1,609		6,525	6,525				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,933	3 305	4								
5300	INSURANCE	2,333	3,126	4,800	1,607		4,800	4,800				
5305	MOTOR VEHICLE INSURANCE	3 305	1 440	1 245								
5400	MATERIALS AND SUPPLIES	1,305	1,409	1,305	1,448		2,200	2,200				
5400	OFFICE SUPPLIES	A 45-										
5401	REPAIR/MAINTENANCE SUPPLIES	6,975	3,770	7,149	2,882		5,101	5,101				
5408	VEHICLE AND POWERED EQUIPMENT											
5408 5411												
5411 5412	BOOKS AND SUBSCRIPTIONS			250			250	250				
	EDUCATIONAL SUPPLIES											
5413	OTHER OPERATING SUPPLIES	525	299	750	90		750	750				
5500	TRAVEL											
5506	TRAVEL	2,129	1,206	3,000	996		3,000	3,000				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	325	200	400	80		400	400				
	OTHER CHARGES	14,193	10,010	17,654	7,103		16,501	16,501				

1/13/2016 COUNTY OF FREDERICK

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 49 GL067KD

	COUNTY OF FREDERICK GENERAL OPERATING FUND	-	вирсвт -	E	XPENSE	1	ACCOUNTING PER	NOD 2016/01	PAGE 50	GL067KD	
		Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department Request	2017 Budget ? County Admin Recommends		FY/2018 Department County A Request Recomm	-
8001 8002 8003	MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES COMMUNICATIONS EQUIPMENT										
8005 8007 8009	MOTOR VEHICLES AND EQUIPMENT INTEGRATED TECHNOLOGY EQUIPMEN			26,632	26,632		28,000	28,000			
8900	IMPROVEMENTS OTHER THAN BUILDI CAPITAL OUTLAY			25,532	26,632		28,000	28,000			

338,547 352,290 404,747 236,402 406,139 406,139

TOTAL FOR DEPT

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-BUDGET- EX		-	в	υ	D	G	Е	т	-	E	х	1
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PENSE

ACCOUNTING PERIOD 2016/01 PAGE 51 GL067KD

		Prior	Years		Current	Year	F	Y/2017 Budget Y	ear		FY/2018 Budge	t Year
		Expenditure	Expenditure	Amended	Actual On	Projected		County Admin	Adopted		County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
030	REFUSE COLLECTION											
0000	REFUSE COLLECTION											
1001	SOLID WASTE MANAGER	103,086	108,931	114,430	61,983		114,430	114,430				
1003	COMPACTOR SITE - PART TIME	311,143	314,229	330,699	173,767		355,056	355,056				
1005	OVERTIME	4,441	6,585	8,832	2,625		8,106	8,106				
1009	MERIT RESERVE3	-,	0,000	0,000	2,020		0/100	0,100				
	PERSONAL SERVICES	418,670	429,745	453,961	238,375		477,592	477,592				
2000	FRINGE BENEFITS											
2001	F.I.C.A.	31,597	32,477	33,689	17,996		35,536	36,536				
2002	RETIREMENT - V.S.R.S.	11,741	11,558	12,141	6,576		12,141	12,141				
2005	HOSPITAL - MEDICAL PLANS	14,853	16,667	18,240	12,008		28,200	28,200				
2006	GROUP INSURANCE	1,227	1,296	1,362	738		1,361	1,361				
2008	SHORT & LONG TERM DISABILITY	1,12,	1,250	1,302	, 50		T' 20T	1,201				
2011	WORKER'S COMPENSATION - COMMO	16,671	19,054	20,420	10,669		21,776	21,776				
2011	EMPLOYEE BENEFITS	76,089	81,052	85,852	47,987			•				
		70,009	01,052	05,852	47,987		100,014	100,014				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES	5,013	1,625	35,000			30,000	30,000				
3003	TEMPORARY HELP SERVICE FEES	-,+		00,000			20,000	30/040				
3004	REPAIR & MAINTENANCE - EQUIP.	17,908	19,466	43,743	29,414		106,736	106,736				
3005	MAINTENANCE SERVICE CONTRACTS	153	153	670	20, 111		200	200				
3006	PRINTING AND BINDING	1,740	2,749	2,755	371		2,755	2,755				
3007	ADVERTISING	4,478	3,920	5,712	1,285		5,712	5,712				
3010	OTHER CONTRACTUAL SERVICES	484,835	525,424	537,291	142,262		583,013	583,013				
5020	, FURCHASED SERVICES	514,127	553,337	625,171	173,332							
	,, FORCIMBED BERVICES	514,121		023,1/1			728,416	728,416		·		
4003	CENTRAL STORES - GASOLINE	7,037	6,683	12,714	2,120		8,213	8,213				
	INTERNAL SERVICES	7,837	6,683	12,714	2,120	<del></del>	8,213	<u> </u>		<u> </u>		
5100	UTILITIES											
5101	ELECTRICAL SERVICES	14,118	13,093	14,831	4,950		15,228	15,228				
5204	POSTAGE AND TELEPHONE	1,418	1,444	2,580	459		2,580	2,580				
5300	INSURANCE	-,		-,				2,000				
5302	FIRE & PROPERTY INSURANCE	850	983	950	1,001		950	950				
5305	MOTOR VEHICLE INSURANCE	1,740	1,409	2,200	1,930		2,200	2,200				
5400	MATERIALS AND SUPPLIES	-,	2,107	-,	2,250		2,200	2,200				
5401	OFFICE SUPPLIES	2,237	1,044	2,104	467		1,796	1,796				
5405	LAUNDRY/HOUSEKEEPING SUPPLIES	433	1,155	3,072	308		3,537	3,537				
5407	REPAIR AND MAINTENANCE SUPPL	10,084	22,858	15,905	881		15,990	15,990				
5408	VEHICLE & POWERED EQUIP. SUPPL	5,000	12,648	11,819	1,993		11,344					
5410	UNIFORMS	229	270	700	1,993		11,344 350	11,344 350				
5411	BOOKS AND SUBSCRIPTIONS	120	112		100							
5412	EDUCATIONAL & RECREATIONAL SUP	2,428	4,311	195 3,375	128 416		130	130				
5413	OTHER OPERATING SUPPLIES	10,209					3,375	3,375				
5415	OTHER EXPENSES (RECYCLING GRANT	10,209	2,587	845	442		1,469	1,469				
5416	POSTER COMPETITION			500	109							
5506	TRAVEL			1 000			2 444					
0000				1,000			Э,000	3,000				

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		Expenditure FY/2014		 Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department Request	Y/2017 Budget Y County Admin Recommends	ear Adopted Budget	Department	FY/2018 Budget County Admin Recommends	Year Adopte Budge
5801	DUES AND ASSOC. MEMBERSHIPS OTHER CHARGES	295 49,161	300 62,214	335 60,411	212 13,298		355 62,304	355 62,304				
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	LEASE/RENT OF LAND											
8005	MOTOR VEHICLES AND EQUIPMENT		24,768									
8006	CONSTRUCTION VEHICLES AND EQUI		18,700	17,475	17,475		18,800	18,800				
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND											
9900	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	427,828					540,650	540,650				
	CAPITAL OUTLAY	427,828	43,468	17,475	17,475	<u></u>	559,450	559,450				
9001	LEASE/RENT OF EQUIPMENT	1,026	50	1,020	331		1,320	1,320				
9003	LEASE/RENT OF LAND	6,000	6,000	6,020	6,000		6,020	6,020				
	OTHER USES OF FUNDS	7,026	6,050	7,040	6,331		7,340	7,340				

TOTAL FOR DEPT

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1,500,738 1,182,549 1,262,624 498,918 1,943,329 1,943,329

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	F	EXPENSE	1	ACCOUNTING PE	RIOD 2016/01	PAGE 53	GL067KD		
		Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends			FY/2018 Budget County Admin Recommends	Year Adopted Budget
42040 0000 1009 3000 3009 3010	REFUSE DISPOSAL REFUSE DISPOSAL MERIT RESERVE CONTRACTUAL SERVICES COUNTY PAYMENTS - CITIZENS COL OTHER CONTRACTUAL SERVICES PURCHASED SERVICES	328,772 <u>328,772</u>	330,983 330,983	<b>423,36</b> 0 <b>423,36</b> 0	203,013 203,013		569,160	569,160 569,160				
5810 8000 8001 8002 8007	EEOC Claims MACHINERY AND EQUIPMENT FURNITURE AND FIXIURES INTEGRATED TECHNOLOGY EQUIPMEN											
TOTAL I	OR DEPT	328,772	330,983	423,360	203,013		569,160	569,160				

1,	(13/201)	COUNTY	ΟF'	FREDERICK
FUND	#-010	GENERAL	OPI	ERATING FUND

		Expenditure PY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Projected Expenditure		Y/2017 Budget County Admin Recommends		FY/2018 Budge County Admin Recommends	Adopted Budget
42050	LITTER CONTROL GRANT										
0000	LITTER CONTROL GRANT										
1001	LITTER CREW - LABORER II										
1003	LITTER CREW - PART-TIME		5,670	13,574	6,330		11,596	11 504			
1005	OVERTIME		181		0,000		11,395	11,596			
1009	MERIT RESERVE										
	PERSONAL SERVICES		5,851	13,574	6,330		11,596	11,596	 		
2000	FRINGE BENEFITS										
2001	F. I. C. A.		448	1,038	4.9.4						
2011	WORKER'S COMPENSATION		328	316	484		887	887			
	. EMPLOYEE BENEFITS		776	1,354	341 825		661	661			
				2,352			1,548	1,540	 		
3000	CONTRACTED SERVICES										
3004	REPAIR AND MAINTENANCE-VEHICLE	1,706	448	2,300	993		2,300	2,300			
3006	PRINTING AND BINDING		226	800			2,300	2,300			
3007	ADVERTISING			1,340			1,340	1,340			
3010	OTHER CONTRACTED SERVICES						1,540	**240			
	PURCHASED SERVICES	1,706	674	4,440	993		4,440	4,440	 		
4000	INTERNAL SERVICES										
4003	CENTRAL STORES - GASOLINE	2,035	1,040	1 755	01.0						
	INTERNAL SERVICES	2,035	1,040	1,755 1,755	816 816		1,215	1,215			
			1,010	4,100	010		1,215	1,215	 		
5204	POSTAGE AND TELEPHONE			100			200	0.0.0			
5214	LITTERTHON PROGRAM						200	200			
5300	INSURANCE										
5305	MOTOR VEHICLE INSURANCE	435	470	450	965		965	965			
5400	MATERIALS & SUPPLIES			150	200		205	302			
5401	OFFICE SUPPLIES	268									
5405	LAUNDRY/HOUSEKEEPING AND JANIT	1,465	1,597	2,323	32		2,573	2,573			
5407	REPAIR & MAINTENANCE SUPPLIES	269	38	500	20		400	400			
5408	VEHICLE AND POWERED EQUIPMENT		81	200			200	200			
5410	UNIFORMS		155				200	200			
5412	EDUCATIONAL SUPPLIES		1,090	625			625	625			
5413	OTHER OPERATING SUPPLIES	150	675	500	219		625	625			
5500	TRAVEL										
5506	TRAVEL	22									
5600 5604	CONTRIBUTIONS TO CIVIC & COMMU										
5604	OTHER PAYMENTS TO CIVIC ORGAN										
	OTHER CHARGES	2,609	4,106	4,698	1,236		5,500	5,588	 		
8005	MOTOR VEHICLES AND EQUIPMENT		13,260								
	CAPITAL OUTLAY		13,260								
									 		······
TOTAL 1	OR DEPT	6,350	25,707	25,821	10,200		24,307	24,367	 		

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 54 GL067KD

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND		BUDGET -	I	EXPENSE	:	ACCOUNTING PE	RIOD 2015/01	PAGE 55	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure		Y/2017 Budget Yn County Admin Recommends	ear Adopted Budget		FY/2018 Budget County Admin Recommends	Year Adopted Budget
43010	MAINTENANCE ADMINISTRATION											
0000	MAINTENANCE ADMINISTRATION											
1000	PERSONNEL SERVICES											
1001	HEAD CUSTODIAN	304,264	315,773	327,113	171,162		315,991	315,991				
1003	PART TIME/EXTRA HELP	72,422	67,893	93,336	28,466		111,912	111,912				
1005	OVERTIME	171	171	00,000	20/100		111, 944	111,912				
1009	MERIT RESERVE											
	PERSONAL SERVICES	376,857	383,837	420,449	199,628		427,903	427,903				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	26,989	27,684	32,161	14,466		32,735	32,735				
2002	RETIREMENT - V. S. R. S.	34,694	32,972	34,707	18,160		33,527	33,527				
2005	HOSFITAL/MEDICAL PLANS	70,504	72,073	82,080	36,905		94,500	94,500				
2006	GROUP INSURANCE	3,625	3,695	3,893	2,037		3,760	3,760				
2008	SHORT & LONG TERM DISABILTY		69	200	150		300	300				
2011	WORKER'S COMPENSATION - COMMO	8,365	8,508	9,330	4,302		9,243	9,243				
	EMPLOYEE BENEFITS	144,177	145,001	162,371	76,020		174,065	174,065				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	2,896	2,131	2,250	2,096		1,650	1,650				
3005	MAINTENANCE SERVICE CONTRACTS	,			2,000		1,050	1,650				
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	PURCHASED SERVICES	2,896	2,131	2,250	2,096		1,650	1,650				
4003	CENTRAL STORES - COPIES								-			
4000	INTERNAL SERVICES	3,460	2,576	4,650	1,152		4,650	4,650				
		3,460	2,576	4,650	1,152		4,650	4,650				
5101	ELECTRICAL SERVICES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	4,502	4,634	5,000	1,343		5,000	5,000				
5305	MOTOR VEHICLE INSURANCE	1,305	1,409	1,500	1,448		1,500	1,500				
5401	OFFICE SUPPLIES	4,519	487	3,924	2,956		1,500	1,600				
5408	VEHICLE & POWERED EQUIP. SUPPL	171	53	750	36		750	750				
5506	TRAVEL		125	250	199		250	250				
	OTHER CHARGES	10,497	6,708	11,424	5,982		9,100	9,100				
8001	MACHINERY & EQUIPMENT											
. 8002	FURNITURE & FIXTURES											
8005	MOTOR VEHCILESSEQUIPMENT			27,963	27,964							
8800	BUILDINGS				_ ,							
8900	IMPROVEMENTS OTHER THAN BUILDI											
	CAPITAL OUTLAY			27,963	27,964							
TOTAL	FOR DEPT	537,887	540,253	629,107	312,842		617,368	617,368				

537,887 540,253 629,107 312,842 617,368 617,368

	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET-		EXFENSE	: ;	ACCOUNTING PE	ERIOD 2016/01	PAGE 56	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Projected Expenditure	F Department Request	Recommends		Department	FY/2018 Budge County Admin Recommends	Adopted Budget
43040	COUNTY OFFICE BUILDINGS/COURT											
0000	COUNTY OFFICE BUILDINGS/COURT											
1005	OVERTIME											
1009	MERIT RESERVE											
2001	F.I.C.A.											
2011	WORKER'S COMPENSATION											
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-CAB	6,630	9,967	3,440			12,000	12,000				
3004	REPAIR AND MAINTENANCE	111,092	59,931	142,493	24,485		110,000	110,000				
3005	MAINT SERVICE CONTRACTS-CAB	43,894	46,278	70,206	26,072		75,000	75,000				
3006	PRINTING AND BINDING-CAB	5	21	500			500	500				
3007	ADVERTISING-CAB							200				
3008	LAUNDRY AND DRY CLEANING											
3010	OTHER CONTRACT.SERVICES-CAB	17,615	12,322	22,800	1,530		23,400	23,400				
	PURCHASED SERVICES	179,236	128,519	239,439	52,087		220,900	220,900				
4003	CENTRAL STORES - COPIES											
5100	UTILITIES											
5101												
5102	ELECTRICAL SERVICES-CAB HEATING SERVICES-CAB	250,650	276,405	291,000	128,017		328,000	328,000				
5103	WATER AND SERVICES-CAB	13,336	13,417	50,420	3,190		45,500	45,500				
5204	POSTAGE AND TELEPHONE-CAB	19,249	19,987	39,500	9,969		39,000	39,000				
5300	INSURANCE	772	768	5,800	1,008		5,800	5,800				
5301	BOILER INSURANCE-CAB											
5302	FIRE INSURANCE-CAB	3,631	3,572	5,500	3,678		5,500	5,500				
5305	MOTOR VEHICLE INSURANCE	32,447	39,792	54,278	38,172		54,278	54,278				
5400	MATERIALS AND SUPPLIES-CAB											
5401	OFFICE SUPPLIES-CAB	15,227	14,437	42,500	4,578		27,500	27,500				
5403	AGRICULTURAL SUPPLIES-CAB			3,000			3,000	3,000				
5405	JANITORIAL SUPPLIES-CAB	1,049	1,148	4,600	56		4,600	4,600				
5407	REPAIR & MAINT.SUPPLIES-CAB	28,331	32,390	36,500	11,689		38,500	38,500				
5408	VEHICLE AND POWERED EQUIPMENT	3,657	1,498	15,000	189		16,000	16,000				
5410	UNIFORMS & WEARING APPAREL-CAB	1,530	1,266	7,500			5,000	5,000				
5413	OTHER OPERATING SUPPLIES-CAB	1 205		1,200			1,200	1,200				
5415	OTHER EXPENSES-CAB	1,395	1,629	3,200	398		3,200	3,200				
5506	TRAVEL			500			500	500				
5600	CONTRIBUTIONS TO OTHER ENTIT											
5605	COUNTY SHARE-CT. COMPLEX MAINT.	325,361	222 665	dee								
	OTHER CHARGES	696,635	311,665	680,000	311,657		680,000	680,000				
		020,035	717,974	1,241,498	512,601		1,257,578	1,257,578	······································			
6000	PAYMENT TO JOINT OPERATIONS											
6001	JOINT COURTHOUSE COMPLEX - COU											
8001	MACHINERY&EQUIP CAB	35,375										
8002	FURNITURE AND FIXTURES						155,260	155,260				
8003												
8005	MOTOR VEHICLE & EQUIPMENT - PSB											
8007	IT EQUIPMENT-CAB						66 pp-					
8011	ALTERATIONS TO OLD BUILDINGS						26,035	26,035				

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGE	т -	EXPENSE	ł	ACCOUNTING PE	RIOD 2016/01	PAGE 57	GL067KD
	Expenditure Expenditure FY/2014 FY/2015		Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8800 BUILDINGS 8900 IMPROVE.OTHER THAN BLDGSCAB CAPITAL OUTLAY 9001 LEASE/RENT OF EQUIPMENT	35,375				42,260 223,555	42,260 		
TOTAL FOR DEPT	911,246 846,4:	3 1,480,937	564,688	· · · · · · · · · · · · · · · · · · ·	1,702,033	1,702,033		

1/	/13/2016	COUNTY	OF	FREDERI	CK	
FUND	#-010	GENERAL	OPE	RATING	FUND	

			Years		Current		F	Y/2017 Budget Y	ear		FY/2018 Budget	: Year
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget	Department	County Admin Recommends	Adopted Budget
		***			**********							
43050	ANIMAL SHELTER											
0000	ANIMAL SHELTER											
1000	PERSONNEL SERVICES											
1001	ANIMAL SHELTER MANAGER	227,212	254,676	287,178	153,382		286,291	286,291				
1003	PART TIME HELP	31,243	29,471	32,760	17,961		38,220	38,220				
1005	OVERTIME	260	124	5,000	229		5,000	5,000				
1009	MERIT RESERVE			5,000			5,000	5,000				
	PERSONAL SERVICES	258,715	284,271	324,938	171,572		329,511	329,511				
2000	FRINGE BENEFITS											
2001	F.I.C.A.	18,424	20,398	24,758	12,386		25,208	25,208				
2002	RETIREMENT - V.S.R.S.	25,879	27,021	30,332	16,211		30,375	30,375				
2005	HOSPITAL/MEDICAL PLANS	62,412	64,443	70,000	32,902		73,500	73,500				
2006	GROUP INSURANCE	2,704	3,031	3,401	1,818		3,407	3,407				
2008	SHORT & LONG TERM DISABILITY				19		175	175				
2011	WORKER'S COMPENSATION - COMMO	3,119	3,875	5,095	2,212		4,877	4,877				
2013	EDUCATION - TUITION ASSISTANCE											
	. EMPLOYEE BENEFITS	112,538	118,768	133,586	65,548		137,542	137,542				
2200												
3000	CONTRACTED SERVICES											
3001	PROFESSIONAL HEALTH SERVICES	7,562	10,520	10,500	5,105		12,500	12,500				
3002 3003	PROFESSIONAL SERVICES - OTHER	14,030	14,585	27,232	6,280		21,800	21,800				
3004	TEMPORARY HELP SERVICE FEES											
3004	REPAIR AND MAINTENANCE	6,705	5,746	13,940	3,641		8,940	8,940				
3005	MAINTENANCE SERVICE CONTRACTS	355	340	365			365	365				
3007	PRINTING AND BINDING ADVERTISING	855	565	1,000	100		1,000	1,000				
3010		807	683	1,200	467		1,200	1,200				
3010	OTHER CONTRACTUAL SERVICES	6,229	5,242	6,920	1,860		9,220	9,220				
	PURCHASED SERVICES	36,543	37,681	61,157	17,453		55,025	55,025				
4000	INTERNAL SERVICES											
4003	CENTRAL STORES-COPIES											
4000	INTERNAL SERVICES	1,433	1,039	1,625	367		1,125	1,125				
	SERVICES	1,433	1,039	1,625	367		1,125	1,125				
5100	UTILITIES											
5101	ELECTRICAL SERVICES	19,233	10 220									
5102	HEATING SERVICES	•	19,332	23,052	11,432		23,400	23,400				
5103	WATER AND SEWER	10,557	8,128	9,500	1,226		9,840	9,840				
5200	COMMUNICATION	5,443	8,113	6,900	4,593		6,600	6,600				
5204	POSTAGE AND TELEPHONE	92										
5300	INSURANCE	92	78	1,600	22		1,120	1,120				
5301	BOILER INSURANCE	264	260	4.0.0	0.5-							
5302	FIRE INSURANCE	1,948		400	267		400	400				
5305	MOTOR VEHICLE INSURANCE	1,948	2,020	2,500	2,062		2,500	2,500				
5306	SURETY BONDS	49	1,878 43	1,700	1,448		1,700	1,700				
5308	GENERAL LIABILITY INSURANCE	49	代文	55	4.2		55	55				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	4,717	2,084	1 700								
		3,717	4,004	1,780			1,780	1,780			1	

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 58 GL067KD

		Prior	Years		Current	Vear news	51	Y/2017 Budget Y		FY/2018 Budget	Veez
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget	County Admin Recommends	Adopted Budget
										 	*****
5402	DOG FOOD	3,686	1,075	5,100	1,674		5,300	5,300			
5404	MEDICAL AND LABORATORY SUPPL	6,081	4,005	8,370	3,049		8,370	8,370			
5405	LAUNDRY/HOUSEKEEPING AND JANIT	10,192	9,788	13,000	3,642		19,500	19,500			
5407	REPAIR AND MAINTENANCE SUPPL	3,166	3,226	4,380	1,502		4,380	4,380			
5408	VEHICLE & POWERED EQUIPMENT SU										
5410	UNIFORMS AND WEARING APPAREL			1,010			250	250			
5413	OTHER OPERATING SUPPLIES	26,852	25,398	46,657	23,158		57,982	57,982			
5506	TRAVEL	597	1,233	2,375			1,375	1,375			
5801	DUES AND ASSOC. MEMBERSHIPS	90	90	421			421	421			
5802	CLAIMS & BOUNTIES										
	OTHER CHARGES	94,272	88,351	128,800	54,117		144,973	144,973		 	
8001	MACHINERY AND EQUIPMENT										
8002	FURNITURE AND FIXTURES										
8005	MOTOR VEHICLES AND EQUIPMENT	24,792									
8007	INTEGRATED TECHNOLOGY EQUIPMEN										
8009	MISCELLANEOUS EQUIPMENT										
8011	ALTERATIONS TO OLD BUILDINGS										
8800	BUILDINGS										
	CAPITAL OUTLAY	24,792					<u>.</u>				
-											
TOTAL !	FOR DEPT	528,293	530,110	650,106	309,057		668,176	668,176		 	

EXPENSE

ACCOUNTING PERIOD 2016/01 PAGE 59 GL067KD

- BUDGET -

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET -	F	SXPENSE		ACCOUNTING PE	RIOD 2015/01	PAGE 60	GL067KD
		Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
51010 LOCAL HEALTH DEPARTMENT 0000 LOCAL HEALTH DEPARTMENT 5600 CONTRIBUTIONS TO OTHER ENTIT 5601 PAYMENT TO LOCAL HEALTH DEPAR OTHER CHARGES 8001 MACHINERY AND EQUIPMENT	301,959 301,959	301,000 <u>301,000</u>	301,000 	150,500 150,500		393,867 393,867	393,867 393,867		
8002 FURNITURE AND FIXTURES									
TOTAL FOR DEPT	301,959	301,000	301,000	150,500		393,867	393,867		

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET ·	- EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 61	GL067KD
	FY/2014 FY/2015	Current Year Amended Actual On Projected Budget 2016/01 Expenditur	The second	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
51050 OTHER HEALTH SERVICE				
0000 OTHER HEALTH SERVICE				
5600 CONTRIBUTIONS TO CIVIC AND COM				
5605 RENT - HEALTH CENTER				
TOTAL FOR DEPT				

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1/13/2015 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET -	EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 6	2 GL067KD
	Expenditure Expenditure FY/2014 FY/2015	Current Year Amended Actual On Projected Budget 2016/01 Expenditur		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
52050 CHAPTER 10 BOARD 0000 CHAPTER 10 BOARD 5600 CONTRIBUTION TO OTHER ENTIT 5602 FAYMENT TO MENTAL HEALTH AND OTHER CHARGES	318,263 318,000 318,263 318,000	318,000 159,000 318,000 159,000	343,440 343,440 343,440343,440	
TOTAL FOR DEPT	318,263 318,000	318,000 159,000	343,440 343,440	

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET -	EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 53	GL067KD
53010 F. I. C. A. 2001 F. I. C. A.	Expenditure Expenditure Amen FY/2014 FY/2015 Bud	iget 2016/01 Expenditur	Department County Admin Adopted Request Recommends Budget	FY/2016 Budget Year Department County Admin Adopted Request Recommends Budget
TOTAL FOR DEPT				

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- ВОРСЕТ -	- BXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 64	GL067KD
	Expenditure Expenditure FY/2014 FY/2015	Current Year Amended Actual On Proje Budget 2016/01 Expend	ected Department County Admin Adopted	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
53050 AREA AGENCY ON THE AGING 0000 AREA AGENCY ON THE AGING 5600 CONTRIBUTIONS TO CIVIC AND COM 5605 LOCAL CONTRIBUTION OTHER CHARGES 5000 PAYMENT TO JOINT OPERATIONS	60,930 60,000 60,930 60,000	60,000 30,000 60,00030,000	66,000 66,000 65,000 66,000	
TOTAL FOR DEPT	60,930 60,000	60,000 30,000	66,000 66,000	

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET	- EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 65	GL067KD
	Expenditure Expenditure FY/2014 FY/2015		· · · · · · · · · · · · · · · · · · ·	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
53060 PROPERTY TAX RELIEF FOR THE EL 0000 PROPERTY TAX RELIEF FOR THE EL 5600 MISCELLANEOUS 5805 EXONERATION OF PROPERTY TAXES OTHER CHARGES	497,134 501,253 497,134 501,253	520,000 520,000	520,000 520,000 520,000 520,000	
TOTAL FOR DEPT	497,134 501,253	520,000	520,000 520,000	

1/13/2015 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- B U D	JGET- E	XPENSE	ACCOUNTING PERIOD	2016/01 PAGE 65	GL067KD
53070 SERVICE ADMINISTRATION 0000 SERVICE ADMINISTRATION				pjected Department Cou	17 Budget Year inty Admin Adopted scommends Budget	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget

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TOTAL FOR DEPT

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1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND

			Years		Current			Y/2017 Budget Y	ear		FY/2018 Budget	Year
		Expenditure	Expenditure	Amended	Actual On	Projected	Department	County Admin	Adopted		County Admin	Adopt
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budg
160	DEPARTMENT OF SOCIAL SERVICES											
0000	DEPARTMENT OF SOCIAL SERVICES											
1001	SALARIES	0 001 00-										
1001	ON CALL COMPENSATION/OT	2,374,735	2,742,130	3,256,293	1,563,959		3,313,262	3,313,262				
1005	BOARD COMPENSATION	8,719	32,070	29,700	13,382		29,700	29,700				
1000		1,550	2,050	4,800	900		4,800	4,800				
	PERSONAL SERVICES	2,385,004	2,776,250	3,290,793	1,578,241		3,347,762	3,347,762				
2001	F.I.C.A.	172,421	202,625	245,647	115,129		255,341	255,341				
2002	RETIREMENT VRS	256,933	281,272	331,639	161,707		340,064	340,064				
2005	HEALTH/DENTAL PLANS	440,245	528,175	601,426	278,332		702,043	702,043				
2006	LIFE INSURANCE	26,844	31,567	37,196	18,137		38,141	38,141				
2008	SHORT & LONG TERM DISABILITY	142	1,884	3,365	1,734		4,169	4,169				
2009	UNEMPLOYMENT INSURANCE	3,058	4,004	10,000			10,000	10,000				
2011	WORKERS COMPENSATION	7,087	9,298	10,292	8,762		10,000	10,000				
2013	EDUCATION-TUITION ASSISTANCE		-,		0,,,01		10,000	10,000				
	EMPLOYEE BENEFITS	906,730	1,058,825	1,239,565	583,001		1,359,758	1,359,758				
3001	PROFESSIONAL SERVICES-OTHER											
3002	CONTRACT SERVICES-LEGAL	82,638	83,913	91,000	44 500							
3005	MAINTENANCE SERVICE CONTRACTS	13,263			44,571		95,000	95,000				
3007	ADVERTISEMENT		9,745	15,500	12,438		15,500	15,500				
3010	CONTRACTUAL SERVICES-NON LEGAL	3,297	2,267	1,500	527		1,500	1,500				
5010	PURCHASED SERVICES	41,010	83,551	50,000	30,813		55,000	55,000				
	PURCHASED SERVICES	140,208	179,476	158,000	88,349		167,000	167,000			······	
4002	GASOLINE/REPAIRS-VEHICLES	30,055	19,760	28,000	10,634		28,000	28,000				
	. INTERNAL SERVICES	30,055	19,760	28,000	10,634		28,000	28,000				
5201	POSTAGE	26,078	30,122									
5202	TELECOMMUNICATIONS	13,449		30,000	10,576		30,000	30,000				
5300	INSURANCE		29,892	33,200	16,331		35,000	35,000				
5401	OFFICE SUPPLIES	7,513	7,942	9,160	9,158		9,500	9,500				
5405	TRAINING	50,493	61,131	70,000	22,472		70,000	70,000				
5506	TRAVEL	1,626	1,470	3,000	190		3,000	3,000				
		5,879	3,258	5,000	1,417		5,000	S,000				
5584	COURT ORDERED FEES											
5600	CONTRIB/SHELTER FOR ABUSED WOM	6,503	6,000	6,000	6,000		8.000	8,000				
5801	DUES&ASSOC.MEMBERSHIP	1,455	1,644	1,200	375		1,500	1,500				
5807	RESERVE FOR SALARY INCREASES						_,0	2,2				
	OTHER CHARGES	112,996	141,459	157,560	66,519		162,000	162,000				
8005	MOTOR VEHICLES&EQUIPMENT	21,790	17,721				35 005	05 000				
8007	INTEGRATED TECH. EQUIPMENT	98,175	5,200				25,000	25,000				
	CAPITAL OUTLAY		22,921									
		119,965					25,000	25,000				
9001	LEASE/RENT OF EQUIPMENT	11,310	7,746	11,000	3,256		6,600	6,600				
9002	LEASE/RENT OF BUILDING	247,389	257,088	274,340	75,406		220,000	220,000				
	. OTHER USES OF FUNDS	258,699	264,834	285,340	78,662		220,000	226,600				
											······································	
TOTAL F	FOR DEPT	3,953,657	4,463,525	5,159,258	8 406 006		5,316,120	5,316,120				

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 57 GL067KD

		- 1	BUDGET -	Е	XPENSE		ACCOUNTING PERIC	OD 2016/01	PAGE 68	GL067KD		
1/13/2016 FUND #-010 G	COUNTY OF FREDERICK BENERAL OPERATING FUND	Prior Expenditure FY/2014	Years	Amended Budget	- Current Actual On 2016/01	Year Projected Expenditure	Department Request	2017 Budget Y County Admin Recommends	ear Adopted Budget	Department Request	FY/2018 Budget County Admin Recommends	Year Adopted Budget
53170	PUBLIC ASSISTANCE				32,233		90,000	90,000				
0000	FUBLIC ASSISTANCE	103,570	87,142	125,000	1,552-		600	600				
5804	AUXILIARY GRANT			600	1,552-							
5808	TANF MANUAL CHECKS				252,806		530,000	530,000				
5810	TANF EMERGENCY ASSISTANCE	342,288	358,696	350,000	343,299		670,000	670,000				
5811	AFDC- FOSTER CARE	490,852	629,931	610,000	343,255		10,000	10,000				
5812	ADOPTION SUBSIDY	5,332	4,072	10,000	170,913		400,000	400,000				
5813	GENERAL RELIEF	274,860	422,398	400,000	1/0,913							
5817	SPECIAL NEEDS ADOPTION	684										
5819	REFUGEE RESETTLEMENT		1,932									
5820	ADOPTION INCENTIVE											
5824	OTHER PURCHASED SERVICES	20,000										
5825	STRENGTHENING FAMILIES INNOV.	,		_	6,269		6,753	6,753				
5828		7,093	7,250	6,753	42,537		94,146	94,146				
5829	FAMILY PRESERVATION	62,782	65,472	94,146	42,557		400	400				
5833	ADULT SERVICES			400			4,600	4,600				
5848	TANF-UP MANUAL CHECKS	1,895	590	4,600	786		4,586	4,586				
5861	ILF EDUCATION&TRAINING	643	1,388	5,732	825		3,500	3,500				
5862	INDEPENDENT LIVING-BASIC	900	3,225	3,500			42,000	42,000				
5864	FOSTER PARENT RESPITE CARE	24,789	35,576	42,000	12,641	<u> </u>						
5866	PROMOTING SAFE AND STABLE	~~,···										
5867	NINGS TO SUCCESS GRANT					_	120,000	120,000				
5871	VIEW WORKING&TRANS, CHILD CARE	127,044	104,775	120,000	34,09		27,000	27,000				
5872	VET THE DEPORTS REPAIRS SERVICE	19,033	+ +	27,000	1,69	1						
5873	FOSTER PARENT TRAINING-LOCAL S	12,000										
5878	WEAD START CHILD CARE											
5881	NON-VIEW CHILD CARE 90%											
5882	NON-VIEW CHILD CARE POS PASS T						11,000	11,000				
5883	NON-VIEW CHILD CARE 1908	7,113	6,688	11,000	2,84		8,967	8,967				
5890	OUDLITY INITIATIVE CHILD CARE	7,42		8,967	4,56	10	-,					
5895		7,42.					2,023,552	2,023,552				
5900	NOCA GRANT	1,496,30	0 1,761,825	1,019,690	3 907,59							
5900	OTHER CHARGES	1,496,30	×									
					s 907,5	98	2,023,552	2,023,552				
		1,496,30	1,761,825	1,819,69	0 50713							
ጦርጥን	I. FOR DEPT											

TOTAL FOR DEPT

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1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET -	1	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 69	GL067XD
		Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
64010 COMMUNITY COLLEGES 0000 COMMUNITY COLLEGES 5600 CONTRIBUTIONS TO OTHER ENTIT 5604 CONTRIBUTION TO LORD FAIRFAX C OTHER CHARGES	56,493 56,493	56,000 56,000	56,000 56,000	28,000		78,819 78,819	78,819 78,819		
TOTAL FOR DEPT	56,493	56,000	56,000	26,000		78,819	78,819		

	COUNTY OF FREDERICK GENERAL OPERATING FUND	- :	вирсет -		EXPENSE	1	ACCOUNTING PER	RIOD 2016/01	PAGE 70	GL067KD		
50ND #-010		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Yo County Admin Recommends	ear Adopted Budget	Department	FY/2018 Budge County Admin Recommends	Adopted Budget
71010	PARKS AND RECREATION ADMINISTR											
0000	PARKS AND RECREATION ADMINISTR											
1000	PERSONNEL SERVICES		285,096	407,904	210,809		355,982	355,982				
1001	PARKS & RECREATION, DIRECTOR	270,754	205,050	173,852	142,901							
1003	COMPENSATION OF EXTRA HELP			1,0,002								
1005	NO LONGER USED											
1009	MERIT RESERVE	270,754	285,096	581,756	353,710		355,982	355,982				
	PERSONAL SERVICES	270,734	200,000									
2000	FRINGE BENEFITS							27,233				
2000	F. I. C. A.	19,408	20,746	44,245	14,447		27,233	37,770				
2001	RETIREMENT - V. S. R. S.	30,839	30,249	42,920	20,944		37,770	63,000				
2005	HOSPITAL/MEDICAL PLANS	49,883	57,796	59,465			63,000	4,236				
2005	GROUP INSURANCE	3,222	3,393	4,813	2,349		4,236	4,230				
2008	SHORT & LONG TERM DISABILITY				55		5,769	5,769				
2000	WORKER'S COMPENSATION - COMMO	3,281	2,927	11,016	6,909		9,012	9,012				
2013	EDUCATION - TUITION ASSISTANCE				<u></u>		147,020	147,020				
	. EMPLOYEE BENEFITS	106,633	115,111	162,459	84,494	. <u> </u>						
3000	CONTRACTUAL SERVICES		1,680	2,000			51,000	51,000				
3002	PROFESSIONAL SERVICES-OTHER		T'000	2,000								
3004	REPAIR AND MAINTENANCE-EQUIP.	7,768	8,250	10,337	1,800		8,400	8,400				
3005	MAINTENANCE SERVICE CONTRACTS	19,399	22,219	34,900								
3006	PRINTING AND BINDING	28,766	30,121	46,000								
3007	ADVERTISING	20,700	•••									
3010	OTHER CONTRACTUAL SERVICES	55,933	62,270	93,237	25,009		59,400	59,400				
	PORCHASED BERVICES											
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION			50.400	11,693		35,225	35,225				
5204	FOSTAGE AND TELEPHONE	9,033	32,679	50,498	11,095							
5300	INSURANCE		1.25	135	5 147		135	135				
5306	SURETY BONDS	153	135	15	, 14,							
5308	GENERAL LIABILITY INSURANCE											
5400	MATERIALS AND SUPPLIES		10 550	26,432	4,698		10,100	10,100				
5401	OFFICE SUPPLIES	48,478	12,770	1,500								
5404	MEDICAL SUPPLIES			500								
5407	REPAIR AND MAINTENANCE SUPPLIE			500								
5408	VEHICLE AND POWERED EQUIPMENT			8,45	2 211							
5410	UNIFORMS	179	229	500	=		229	229				
5411		1/9		1,75	•							
5412		25,195	35,894	28,57	-		42,037					
5413		11,382	10,359	5,00	- ,		6,420	6,420				
5415		11,382	20,000	2,00	,							
5500		544	20,785	28,90	0 15,450	F	32,250	32,250				
5506	TRAVEL	244	20,,00	,								

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	вџрсет -	. 1	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 71	GL067KD	
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget County Admin Recommends		FY/2018 Budge Department County Admin Request Recommends	t Year Adopted Budget
5604 5800	WINCFRED. CO. YOUTH FOOTBALL MISCELLANEOUS		25,000	27,388	12,012		25,000	25,000			
5801	DUES AND ASSOC. MEMBERSHIPS		970	5,375	4,276		1,875	1,875			
	OTHER CHARGES	94,964	138,821	185,007	71,920		153,271	153,271			
8000 8001 8003 8003 8007 8700 8800 8900	LEASES AND RENTALS MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES LEASE/XENT OF LAND INTEGRATED TECHNOLOGY EQUIPMEN LAND BUILDINGS IMPROVEMENTS OTHER THAN BUILDI CAPITAL OUTLAY						84,000 655,000 739,000	84,000 655,000 739,000			
9001 9003	LEASE/RENT OF EQUIPMENT LEASE/RENT OF LAND	5,853	5,720	6,000	1,501		4,690	4,690			
	OTHER USES OF FUNDS	5,853	5,728	6,001	1,501	<u></u>	4,591	1 4,691			
TOTAL )	FOR DEPT	534,137	607,026	1,028,460	536,634		1,459,364	1,459,364			

		ana Prior	Years	Current Y		Vear	F	/2017 Budget Ye	ear	FY/2018 Budget Year		
			Expenditure	Amended	Actual On	Projected	Department	County Admin	Adopted		County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	-	Budget
			F1/2015	Budget				RECOMMERNIS				
71030	PARKS MAINTENANCE											
0000	PARKS MAINTENANCE											
1000	PERSONNEL SERVICES						<b>60</b> 0 335	COR 225				
1001	SUPERINTENDENT OF PARKS	721,780	770,119	697,327	374,065		697,335	697,335				
1003	PART-TIME HELP	273,459	276,920		100							
1005	NO LONGER USED EXTRA HELP	277	1,875		807		2,500	2,500				
1007	CAREER DEVELOPMENT			5,000								
1009	MERIT RESERVE											
	PERSONAL SERVICES	995,516	1,048,914	702,327	374,972		699,835	699,835				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	65,374	74,607	53,986	41,166		53,537	53,537				
2002	RETIREMENT - V. S. R. S.	80,360	81,710	74,345	39,699		73,986	73,986				
2005	HOSPITAL/MEDICAL PLANS	. 119,335	133,007	145,920	60,394		168,000	168,000				
2006	GROUP INSURANCE	8,472	9,164	8,339	4,453		8,298	8,298				
2008	SHORT & LONG TERM DISABILITY	63	362	500	205		500	500				
2011	WORKER'S COMPENSATION - COMMO	20,400	21,917	14,436	8,908		16,178	16,178				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	294,004	320,767	297,526	154,825		320,499	320,499				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	3,240	24,588	26,780	11,094		4,000	4,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	3,500										
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING											
3010	OTHER CONTRACTUAL SERVICES	25,697	15,898									
3012	EQUIPMENT & FACILITY RENTAL	66,711	65,966									
	PURCHASED SERVICES	99,148	106,452	26,780	11,094		4,000	4,000				
5204	POSTAGE & TELEPHONE	3,906										
5300	INSURANCE											
5302	FIRE INSURANCE	151	144	151	147		151	151				
5305	MOTOR VEHICLE INSURANCE	11,745	12,209	11,745	11,581		12,209	12,209				
5308	GENERAL LIABILITY INSURANCE						,					
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	1,130										
5403	AGRICUL/TURAL SUPPLIES	41,032	45,498	45,307	10,951		45,351	45,351				
5404	MEDICAL SUPPLIES	1,660	3,134	19,301	2012		40,004	10,001				
5405	LAUNDRY/HOUSEKEEPING AND JANIT	+,300	5, 134									
5407	REPAIR AND MAINTENANCE SUPPL	388	348									
5407	REPAIR AND MAINTENANCE SOPPL VEHICLE AND POWERED EQUIPMENT	388	348									
	UNIFORMS AND WEARING APPAREL	9,798	0 177									
5410		9,798	8,176									
5411	BOOKS AND SUBSCRIPTIONS	10 505	10.040									
5412	EDUCATIONAL AND RECREATIONAL	12,505	12,042	1 000								
5413	OTHER OFERATING SUPPLIES	1,103		1,808								
5414	MERCHANDISE FOR RESALE	5,435	6,086									
5415	PROCESSING FEES											

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5500 TRAVEL

1/13/2016 COUNTY OF FREDERICK

FUND #-010 GENERAL OPERATING FUND

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	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	вирсет -		EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 73	GL067KD
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
5506 5800	TRAVEL MISCELLANEOUS	3,780				**********				
5801 5890 5899	DUES AND ASSOC. MEMBERSHIPS OPERATIONAL TRANSFERS CAPITAL TRANSFERS	3,360	3,015							
	OTHER CHARGES	95,993	90,652	59,011	22,679		57,711	57,711		
8000 8001 8002	LEASES AND RENTALS MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES									
8003 8005 8006 8007	COMMUNICATIONS EQUIPMENT MOTOR VEHICLES AND EQUIPMENT CONSTRUCTION VEHICLES AND EQUI INTEGRATED TECHNOLOGY EQUIPMEN	10,000					45,000	45,000		
8011 8800 8900	ALTERATIONS TO OLD BUILDINGS BUILDINGS IMPROVEMENTS OTHER THAN BUILDI		4,000	297,000	8,521					
9002	CAPITAL OUTLAY	10,000	4,000	297,000	8,521		45,000	45,000		
TOTAL F	OR DEPT	1,494,661	1,570,785	1,382,644	572,091		1,127,045	1,127,045		

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND		BUDGET -		EXPENSE		ACCOUNTING PE		PAGE 74	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	F Department Request	Y/2017 Budget Y County Admin Recommends		Department	FY/2018 Budget County Admin Recommends	Year Adopte Budge
1.040	RECREATION CENTERS AND PLAYGRO											
0000	RECREATION CENTERS AND PLAYGRO											
1000	PERSONNEL SERVICES											
1001	COMPENSATION OF SUPT. OF REC	542,367	606,447	694,256	368,562		795,606	795,606				
1003	COMPENSATION OF ADMIN.	336,548	337,069	609,894	311,578		775,775	775,775				
1005	OVERTIME	2,834	1,097		1,734							
1009	MERIT RESERVE											
	PERSONAL SERVICES	881,749	944,613	1,304,150	681,874		1,571,381	1,571,381				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	73,882	74,975	99,768	51,060		120,211	120,211				
2002	RETIREMENT - V. S. R. S.	61,675	64,444	73,612	38,779		84,414	84,414				
2005	HOSPITAL/MEDICAL PLANS	115,615	124,919	150,295	75,901		199,500	199,500				
2006	GROUP INSURANCE	6,443	7,228	8,256	4,349		9,468	9,468				
2008	SHORT & LONG TERM DISABILITY		210	300	162		675	675				
2011	WORKER'S COMPENSATION - COMMO	17,919	19,798	28,849	15,991		39,442	39,442				
2013	EDUCATION - TUITION ASSISTANCE											
	EMPLOYEE BENEFITS	275,534	291,574	361,080	186,242		453,710	453,710				
3000	CONTRACTUAL SERVICES											
3003	TEMPORARY HELP SERVICES FEES											
3006	PRINTING AND BINDING						40,680	40,680				
3007	ADVERTISING						46,681	46,681				
3010	CONTRACTUAL SERVICES-ADMINISTR	104,417	141,026	161,286	99,516		248,235	248,235				
3011	TRIPS AND EXCURSIONS - ADMIN.	40,428	46,114	42,860	32,802		62,955	62,955				
3012	CONTRACTED RENTAL - ADMIN.	,	,	66,500	15,690		72,500	72,500				
	PURCHASED SERVICES	144,845	187,140	270,646	148,008		471,051	471,051	<u></u>			
5100	UTILITIES											
5200	COMMUNICATION											
5204	POSTAGE/ADMINISTRATION	201										
5205	TELEPHONE/ADMINISTRATION	3,908										
5300	INSURANCE	-,										
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES - ADMIN	1,642										
5402	FOOD SUPPLIES - ADMIN.	22,423	26,032	38,584	16,628		48,921	48,921				
5404	MEDICAL AND LABORATORY SUPPLIE	1,105	1,414	4,310	496		7,372	7,372				
5405	LAUNDRY, HOUSEKEEPING, AND JANI	•		-,								
5407	REPAIR & MAINTENANCE SUPPLIES			500	141		1,000	1,000				
5410	UNIFORMS / ADMINISTRATION	41,562	52,735	82,356	31,989		90,210	90,210				
5411	BOOKS AND SUBSCRIPTIONS											
5412	EDUCATIONAL & RECREATIONAL SUP	29,315	36,693	50,302	15,296		71,745	71,745				
5413	OTHER OPERATING SUPPLIES ADM.		• -	210			375	375				
5414	MERCHANDISE FOR RESALE	9,023	3,900	12,500	3,300		18,500	18,500				
5415	AWARDS/ADMINISTRATION	8,083	18,164	21,193	18,916		27,108	27,108				
5506	TRAVEL	7,291	• • • •									
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS						6,285	6,285				
		124,653										

1/13/2016 COUNTY OF FREDERICK

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 74 GL067KD

	COUNTY OF FREDERICK GENERAL OPERATING FUND		BUDGET -	1	EXPENSE	i	ACCOUNTING PER	RIOD 2016/01	PAGE 75	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Frojected Expenditure	Department	(/2017 Budget ) County Admin Recommends			7Y/2018 Budget County Admin Recommends	Year Adopted Budget
8000 8001 8002 8003	LEASES AND RENTALS MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES COMMUNICATIONS EQUIPMENT						26,392	26,392			,	
8007 8900 9000	INTEGRATED TECHNOLOGY EQUIPMEN IMPROVEMENTS OTHER THAN BUILDI CAPITAL OUTLAY LEASES AND RENTALS		<u></u>	<u></u>			26,392	26,392				
TOTAL F	OR DEPT	<b>1</b> ,426,781	1,562,265	2,145,839	1,102,890		2,794,050	2,794,050				

NUMBER INCLUSION PARK         Image in the image in		6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	:	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 75	GL067KD		
0000         CLEARANDONE FLAX           0000         FERSIONEL SERVICES           0000         FERSIONE SERVICES           00000         FERSIONE SERVICES           000000         FERSIONE SERVICES           00000000000         FERSIONE SERVICES           000000000000000000000000000000000000			Expenditure FY/2014	Expenditure	Amended	Actual On	Projected	Department	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted
0000         CLEARANDONE FARK           10000         FERRINAL REAL         127.403         119.975         139.699         100.874         135.647         135.647         135.647           1000         FERRINAL REAL         127.403         119.975         149.399         101.279         135.647         135.647         135.647           1000         FERRINE REMETICE         127.492         130.677         140.392         101.279         131.647         135.647         135.647           2001         FERRINE REMETICE         12.01.272         131.647         135.647         135.647           2001         FERRINE REMETICE         1.50.647         6.424         10.741         6.399         10.377         10.377           2012         MARKER FORMERTICE         2.516         7.603         3.638         43.943         49.041           2010         ORBER MONDER REMETICE         2.516         7.032         3.708         3.708         3.708         3.708           2010         ORBER MONDER REMETICE         2.518         7.133         7.733         7.133         7.258         7.200         3.708         3.708         3.708           2010         ORBER MONDER         12.2         3.735         5.308	71090	CLEARBROOK PARK											
1003       HUTER NELP       137,403       137,403       139,095       139,095       135,647       135,647         1005       NUMEXT SERVINGS       127,592       120,172       121,292       125,647       135,647         1006       NUMEXT SERVINGS       127,592       120,172       135,647       135,647         1006       PALNOE BARGHTS       2,017       101,272       10,377       10,377         1006       ROPATEN, AMELTOL FLAM       6,694       6,626       10,741       6,299       10,377       10,377         1006       ROPATEN, AMELTOL FLAM       6,694       6,626       10,741       6,299       10,377       10,377         1006       ROPATEN, AMELTOL FLAM       6,194       13,164       13,162       13,782       11,782         1010       ROPATEN, AMELTOL FLAM       2,113       7,235       3,700       2,626       3,700       3,760         1010       CENTRAL ENDITION       427       3,335       5,788       1,175       2,500       2,500       1,624         1010       CENTRAL ENDITION       427       3,335       5,780       1,926       20,149       30,160         1010       MERITA MELTONELENDUTICS       2,450       1,435	0000	CLEARBROOK PARK											
1005         NO LONGEN URDE EXTER NERP         1195	1000	PERSONNEL SERVICES											
1065     NO LONDER UERD EXTER MELLP     196     601     500     605       1067     MARAJANA SERVICES     127,599     120,574     140,397     135,647     135,647       2000     F. J. O. A.     5,604     6,622     10,741     6,297     10,377     10,377       2001     SPIRIDE SMEETING     5,645     6,622     10,741     6,297     10,377     10,377       2011     WORKER 3 COMPENDATION     3,522     2,360     3,103     2,383     3,465     3,415       2011     WORKER 3 COMPENDATION     1,226     1,044     70,502     14,986     40,043     49,643       3050     CENTRAL DESK COMPENDATIONS     22,183     72,635     74,022     13,762     1,702       403     CENTRAL DESKUCES     22,193     72,635     74,922     13,792     2,360	1003	EXTRA HELP	127,403	119,975	139,899	100.874		135,647	135.647				
1019         MERT NERSKE         127,259         120,576         140,327         135,647         135,647           2009         PLANCE BENNETISS         8,604         6,624         10,741         6,299         10,377         10,377           2011         MORTANAMEDICAL PLANE         8,604         6,624         10,741         6,299         10,377         10,377           2011         MORTANESCHATCH - CONCOL PLANE         8,964         1,023         2,539         3,465         1,425           2011         MORTANESCHATCH - CONCOL PLANE         2,160         70,348         70,602         13,742         13,742         13,742           3020         GENTRAL SUBMIXING MONTANELLINE CONCOL PLANE         21,1106         2,423         70,903         20,005         2,400	1005	NO LONGER USED EXTRA HELP						2001011	100,01,				
2000         TRINE BENEFITS         2010         10100         10100         10100           2001         F. I. C. A.         5,654         6,624         10,741         6,299         10,377         10,377           2001         ROFITAL MUDICAL FLANS         2,522         2,360         3,103         2,533         3,465         3,405           2011         WORKER SCHWENTER         11,124         5,286         13,484         4,434         13,782	1009												
2001       P. J. C. A.       9.503       6.626       10.741       6.299       10.377       10.377         2005       BOSHYAL, WEICKLI FLAME       2.522       2.300       3.103       2.539       3.405         2011       WORKEYS CONFERSINGETS       11.124       6.388       13.722       13.722         3004       REDAIL WEINER INDERING-SCHUE       25.105       70.348       79.502       14.588       49.043       43.033         3010       OTHER CONFERLINGETSCHUES       2.010       2.333       3.700       3.700       3.700       3.700         3011       OTHER CONFERLINGETSCHUES       2.1013       72.833       5.288       1.175       2.500       2.500         3010       OTHER INFORMAL STRUCES       427       3.335       5.388       1.175       2.500       2.500         3010       UTILITIES       2.103       1.244       2.500       16.383       30.000       30.000         3012       UTILITIES       2.240       1.245       2.500       1.638       30.000       30.000         3013       LEARCTHICAL SERVICES       2.240       1.245       2.500       1.030       1.930         3014       MORELESCHEARD SERVICES       2.240       1.2		PERSONAL SERVICES	127,599	120,576	140,399	101,279		135,647	135,647				
2005         NOMETRAL/MEDICAL FLAMS         2001         2001         2001           2001         NOMERNY CONVENTION - COMPO         2,522         2,360         3,103         2,633         3,405         3,405           3010         ARPAIR AND MAINTERNATE POULF.         25,106         70,348         70,700         3,700         3,700           3010         ARPAIR AND MAINTERNATE POULF.         25,106         70,348         70,700         3,700         3,700           3010         OFRE COMPARISE - CMSCULE         2,077         2,238         72,202         14,794         52,743         52,700           4013         CENTRAL (TWERSHEES         2,077         3,335         5,388         1,175         2,500         2,500           5100         UTLITIES         427         3,335         5,383         30,000         30,000           5101         UTLITIES         21,498         29,341         26,250         16,383         30,000         30,000           5102         HEATING SERVICES         21,997         20,149         9,328         20,149         20,149           5103         HATTAK AND SANAE SERVICES         14,734         2,986         1,900         1,030         1,030           5104	2000	FRINGE BENEFITS											
2005         HOSPTRA_/MEDICAL PLANS           2011         NORKENS (C.M. PREVENTET	2001	F. I. C. A.	8,604	6.626	10.741	6,299		10.377	10 377				
BoxLayner REMETTS         11,125         8,996         13,844         8,335         13,762         13,762           3004         REPARA ND MANTERMANCE-EQUIP.         2,106         70,348         70,020         34,588         40,043         40,043           3010         DTHEE CONFERCIUL SERVICES         2,7103         72,583         74,202         14,794         52,743         52,743           4013         CENTEAL STORES - GASOLINE         427         3,335         5,388         1,175         2,500         2,500           5100         UTILITIES         427         3,335         5,388         1,175         2,500         2,500           5101         UTILITIES         427         3,335         5,388         1,175         2,500         2,500           5101         UTILITIES         2,401         1,242         16,383         30,000         30,000           5102         UTILITIES         2,404         1,245         1,030         1,900         1,900           5103         RATTICAL SERVICES         2,404         1,245         1,030         1,030         1,030           5104         COMMINICATION         2,986         14,734         19,737         2,149         32,149         32,	2005	HOSPITAL/MEDICAL PLANS				0,200		20,0,1	20,3.7				
BULICITE BRUFFITS         11,126         8,286         13,884         8,336         13,782         13,782           3010         XEPALK AND PAINTENNCE-EQUIP.         25,166         70,388         70,032         3,700         3,700           3010         OTERE CONFACTULE SERVICES         2,777         2,253         3,700         3,700         3,700          URCRASED SERVICES         27,183         72,593         74,202         14,794         52,743         52,743           4003         CENTRAL SERVICES         21,335         5,388         1,175         2,500         2,500	2011	WORKER'S COMPENSATION - COMMO	2,522	2,360	3,103	2,539		3.405	3.405				
3004       REPAIR AND MAINTERNANCE-EQUIP.       25,106       70,348       70,502       14,598       49,043       49,043         3010       OTHER CONTRACTULU SERVICES       2,077       2,225       3,700       205       3,700       3,700         4003       CENTRAL STORES       -27,103       72,283       74,202       14,724       52,743       52,743       52,743         4003       CENTRAL STORES       -10,715,001       53,385       5,388       1,175       2,500       2,500         5100       UTLITTES       -10,715,001       S807005       2,2,81       2,500       1,6383       30,000       30,000         5103       HEATING SERVICES       21,838       19,757       20,149       9,328       20,149       20,149         5204       POSTAGE AND TRIARNORE       2,966       -<		EMPLOYEE BENEFITS	11,126	8,986									
3010       OTHER CONTRACTULIS GENUCTES       2,077       2,225       3,700       1.205       1.700       1.700       1.700         4003       CENTRAL FORES - GASOLINE       27,183       72,593       74,202       14,794       52,743       22,743         4003       CENTRAL STORES - GASOLINE       427       3,335       5,386       1,175       2,500       2,500         5100       UTILITIES       427       3,335       5,386       1,175       2,500       2,500         5101       UTILITIES       21,838       29,341       26,250       16,383       30,000       30,000         5102       HEATINO SERVICES       21,838       29,341       26,250       16,383       20,149       20,149         5200       COMUNICATION       2,946       1,475       2,500       476       1,900       1,900         5200       COMUNICATION       2,946       1,028       945       1,825       1,030       1,030         5204       FINE INSURANCE       942       1,028       945       1,825       1,030       5,000         5400       MATERIAL MABULATING MERAL ILARILLY INSURANCE       942       1,028       945       3,826       36,000       5,000													
FURCHASED SERVICES         27,183         72,283         74,202         14,794         52,743         52,703           4003         CENTRAL STORES - GASOLINE         427         3,335         5,388         1,175         2,500         2,500           5100         UTLITES         427         3,335         5,388         1,175         2,500         2,500           5101         ELECTRICLE SERVICES         21,638         29,341         26,250         16,383         30,000         30,000           5103         ELECTRICLE SERVICES         2,240         1,245         2,500         476         1,900         1,900           5103         HANNE SERVICES         2,986         300,000         30,000         30,000         1,030           5204         POSTALE AND TELEFONE         2,986         300         1,030         1,030           5304         FILE INSUBANCE         942         1,028         945         1,020         1,030           5403         ARADERA AND SERVEL         1,028         945         1,625         1,030         1,030           5403         ARADERA AND SUPPLIES         5,031         3,997         6,752         4,533         6,000         5,265         5,55 <tr< td=""><td>3004</td><td>REPAIR AND MAINTENANCE-EQUIP.</td><td>25,106</td><td>70,348</td><td>70,502</td><td>14,588</td><td></td><td>49,043</td><td>49,043</td><td></td><td></td><td></td><td></td></tr<>	3004	REPAIR AND MAINTENANCE-EQUIP.	25,106	70,348	70,502	14,588		49,043	49,043				
JURCHARED SERVICES         27,183         72,583         74,202         14,794         52,743         52,743           403         CENTRAL STORES - GASOLINE INTERNAL SERVICES         427         3,335         5,386         1,175         2,500         2,500           5100         UTILITIES         427         3,335         5,386         1,175         2,500         2,500           5101         ELECTRICAL SERVICES         21,638         29,341         26,250         16,383         30,000         30,000           5102         ELECTRICAL SERVICES         21,434         19,757         20,149         9,328         20,149         20,149           5204         POSTAGE AND TELEPONE         2,986	3010	OTHER CONTRACTUAL SERVICES	2,077	2,235	3,700	205							
		PURCHASED SERVICES	27,183	72,583	74,202	14,794							
LINTERNAL BERVICES         127         3,285         5,288         1.175         2,500         2,500           5100         UTLITIES         21,000         2,500         2,500         2,500           5101         ELECTRICAL SERVICES         21,038         29,341         26,250         16,383         30,000         30,000           5102         HEATING SERVICES         21,240         2,240         1,245         2,500         476         1,900           5103         MATER NUD SERVICES         14,734         19,757         20,149         20,149         20,149           5200         COMMUNICATION         2,996         1,028         945         1,825         1,030         1,030           5303         FINE INSURANCE         942         1,028         945         1,825         1,030         1,030           5403         AGRICULTRAL SUPPLIES         34,493         34,493         34,493         34,493           5404         MATERIAL SAND SUPPLIES         3,625         2,027         6,780         5,780           5404         UNIVPHENGURATING SUPPLIES         3,625         2,435         6,780         2,926         39,266         39,266           5413         OTHER OFBRATING SUPPLIES <td>4003</td> <td></td> <td>457</td> <td></td>	4003		457										
5100         UTILITIES           5101         ELECTRICAL SERVICES         21,838         29,341         26,250         16,383         30,000         30,000           5102         REATING SERVICES         2,240         1,245         2,500         476         1,900         1,900           5103         RATER AND SMAGE SERVICES         21,713         19,757         20,149         20,149           5200         COMMUNICATION         2,986         20,149         20,149         20,149           5300         INSURANCE         942         1,028         945         1,825         1,030           5308         GENERAL LIABLITY INSURANCE         942         1,028         945         1,825         1,030         1,030           5405         LAUDRY/ROUSEREBETING         5,031         3,997         6,752         4,533         6,000         6,000           5405         LAUDRY/ROUSEREBETING         5,031         3,997         6,752         4,533         3,4,033         34,493           5408         MATERILA/ROUSEREBETING         5,031         3,997         6,752         4,533         6,000         6,760           5405         LAUDRY/ROUSEREBETING         5,031         3,997         6,752	4003								-				
5101       ELECTRICAL SERVICES       21,838       29,341       26,250       16,383       30,000       30,000         5102       HEADTING SERVICES       2,240       1,245       2,500       476       1,900       1,900         5101       MATER AND SEMVES       21,474       19,757       20,149       20,149       20,149         5200       COMMUNICATION       20,149       20,149       20,149       20,149         5201       POSTAGE AND TELEPHONE       2,986       1,030       1,030         5302       FIRE INSURANCE       942       1,028       945       1,825       1,030       1,030         5308       GENERAL LIABLITY INSURANCE       942       1,028       945       1,825       1,030       1,030         5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       5,752       4,533       6,000       6,000         5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       5,752       4,533       34,493       34,493         5406       VERICLE/POWERED EQUIP.       36,140       45,908       47,751       12,229       33,266       39,266         5410       UNIFORM/VERARING APAREL       1,662       877       12,572       5,821 <td></td> <td></td> <td>421</td> <td>3,335</td> <td>5,388</td> <td>1,175</td> <td></td> <td>2,500</td> <td>2,500</td> <td></td> <td></td> <td></td> <td></td>			421	3,335	5,388	1,175		2,500	2,500				
5102     HEATING SERVICES     1,220     1,245     2,240     1,245     2,500     476     1,900       5103     WATER AND SENAGE SERVICES     14,734     19,737     20,149     9,328     20,149     20,149       5204     POSTAGE AND TELEPHONE     2,986       5302     FILE INSURANCE     942     1,028     945     1,825     1,030     1,030       5302     FILE INSURANCE     942     1,028     945     1,825     1,030     1,030       5304     AGRICULTURAL SUPPLIES     942     1,028     945     1,825     1,030     1,030       5403     AGRICULTURAL SUPPLIES     5401     AGRICULTURAL SUPPLIES     5403     34,493     34,493       5404     POSRATING PRATING PRATING     5,031     3,997     5,752     4,533     6,000     6,000       5405     LAUNDRY/HOUSEREEPING     5,031     3,997     5,752     4,533     34,493     34,493       5406     VENICLE/POWERDE DEQUIP.     36,60     47,751     12,329     39,266     39,265       5410     UNIFORMS/NEARING APPAREL     3,625     2,435     6,780     2,027     6,780       5412     RECREATION SUPPLIES     38,329     32,475     45,571     1,710     41,078 <t< td=""><td>5100</td><td>UTILITIES</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	5100	UTILITIES											
5102       HEATING SERVICES       2,240       1,245       2,500       476       1,900       1,900         5103       NATER ND SENAGE SERVICES       14,734       19,757       20,149       9,328       20,149       20,149         5200       COMMONICATION       2,966       2,966       2,966       2,966       2,966         5302       FIRE INSURANCE       942       1,028       945       1,825       1,030       1,030         5302       GENERAL LIABLITY INSURANCE       942       1,028       945       1,825       1,030       1,030         5403       AGRICULTURAL SUPPLIES       942       1,028       945       1,825       1,030       1,030         5404       MATERILS AND SUPPLIES       942       1,028       945       1,825       1,030       1,030         5405       AGRICULTURAL SUPPLIES       942       1,028       945       1,825       1,030       1,030         5406       MATERILS AND SUPPLIES       942       1,028       945       1,825       1,030       1,030         5407       REPAIRS/MAINT       17,077       21,977       37,505       4,533       34,493       34,493         5410       UNIFORMS/MEARING APPAREL	5101	ELECTRICAL SERVICES	21,838	29,341	26,250	16,383		30,000	30.000				
5103       WATER AND SEWAGE SERVICES       14,734       19,757       20,149       9,328       20,149       20,149         5200       COMMUNICATION       2,986       2,986       2,986       2,986         5300       INBURANCE       2,986       1,030       1,030         5302       FIKE INSURANCE       942       1,028       945       1,825       1,030       1,030         5303       GENERAL LIABLITY INSURANCE       942       1,028       945       1,825       1,030       1,030         5406       MATERIALS AND SUPLIES       4533       6,000       6,000       6,000         5407       REPAIRS/MDINT       17,077       21,977       37,505       4,533       34,493       34,493         5408       VEHICLE/PONERED EQUIP.       36,240       45,908       47,751       12,329       39,266       39,265         5410       UNFORMS/WERATION APPAREL       3,652       2,435       6,780       2,027       6,780       5,780       2,027       6,780         5412       PECRENTION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904       3,904         5413       OTHER CHARGES.       6,000       6,700       11,07	5102	HEATING SERVICES	2,240										
5200       COMMUNICATION         5204       POSTAGE AND TELEPHONE       2,986         5300       INSURANCE       2,986         5301       INSURANCE       942       1,028       945       1,825       1,030       1,030         5302       FIRE INSURANCE       942       1,028       945       1,825       1,030       1,030         5303       GENERAL LIABELLITY INSURANCE       5400       MATERIALS AND SUPPLIES       5400       Additional Science       5401         5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       34,493       34,493         5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       34,493       34,493         5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       34,493       34,493         5406       VENICLE/POWERE EQUIP.       38,140       45,908       47,751       21,2,329       33,265       34,493       34,493         5410       UNIFORMS/WEARING APPAREL       3,625       2,435       6,760       2,027       6,780       6,780         5413       OTHER OPERATION SUPPLIES       1,062       877       12,572       5,821	5103	WATER AND SEWAGE SERVICES											
5300       INSURANCE       942       1,028       945       1,825       1,030       1,030         5302       PTRE INSURANCE       942       1,028       945       1,825       1,030       1,030         5303       GENERAL LIABLITY INSURANCE       540       MATERIALS AND SUPPLIES       540       6,000       6,000         5403       AGRICULTURAL SUPPLIES       540       1,077       21,977       37,505       4,533       34,493       34,493         5404       VEHICLE/COWERCE EQUIP.       38,140       45,908       47,751       12,329       39,266       39,266         5410       UNIFORS/VEARING APPAREL       3,625       2,435       6,780       2,027       6,780         5412       RECRATION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATING SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5414       MACHINELS FOR RESALE       6,000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -000       -00	5200	COMMUNICATION				• • • • •			,				
5302       FIRE INSURANCE       942       1,028       945       1,825       1,030       1,030         5308       GENERAL LABILITY INSURANCE       540       AGRICULTURAL SUPPLIES       540       AGRICULTURAL SUPPLIES         5403       AGRICULTURAL SUPPLIES       540       LAUNDRY/BOUSEKEEPING       5,031       3,997       6,752       4,533       6,000       6,000         5405       LAUNDRY/BOUSEKEEPING       5,031       3,997       6,752       4,533       34,493       34,493         5406       VEHICLE/POWERED EQUIP.       38,140       45,908       47,751       12,329       39,266       39,266         5410       UNIFORMS/WEARING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5412       PECRENTION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATINS SUPPLIES       38,329       32,475       45,571       17,170       41,078       41,078         5414       MERCHANDISE FOR RESALL       6,000       184,600       184,600       184,600       194,000       194,000       194,000       194,000       194,000       194,000       194,700       109,700	5204	POSTAGE AND TELEPHONE	2,986										
5308     GENERAL LIABILITY INSURANCE     1,010     1,010     1,010     1,030       5400     MATERIALS AND SUPPLIES       5401     AGRICULTURAL SUPPLIES       5405     LAUNDRY/HOUSEKEEPING     5,031     3,997     6,752     4,533     6,000     6,000       5405     LAUNDRY/HOUSEKEEPING     5,031     3,997     6,752     4,533     34,493       5406     WEHICLE/POWERED EQUIP     38,140     45,908     47,751     12,329     39,266       5410     UNIFORMS/WEARING APPAREL     3,625     2,435     6,780     2,027     6,780       5411     OTHER OPERATING SUPPLIES     1,062     877     12,572     5,821     3,904       5413     OTHER OPERATING SUPPLIES     38,329     32,475     45,571     17,170     41,078       5414     MERCHANDISE FOR RESALE             6001     MACHINERY AND EQUIPMENT     12,755     23,301     13,057     13,058     109,700     109,700       8002     FUNITURE AND FIXTURES     24,375     25,000     25,000     25,000	5300	INSURANCE											
5308       GENERAL LIABILITY INSURANCE         5400       MATERIALS AND SUPPLIES         5401       AGRICULTURAL SUPPLIES         5402       LAUNDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       6,000       6,000         5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       34,493       34,493         5407       REPAIRS/MAINT.       17,077       21,977       37,505       4,533       34,493       34,493         5408       VEHICLE/COMERCE QUIP.       38,140       45,908       47,751       12,329       39,266       39,265         5410       UNIFORMS/WEARING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5412       DECREATION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATING SUPPLIES       38,329       32,475       41,078       41,078       41,078         LINECHANDISE FOR RESALE       6,000        OTHER CHARGES       146,004       159,040       212,775       74,425       184,600       184,600         8001 MACHINERY AND EQUIPMENT       12,755	5302	FIRE INSURANCE	942	1,028	945	1,825		1,030	1.030				
5403       AGRICULTURAL SUPPLIES         5405       LAUMDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       6,000       6,000         5407       REPAIRS/MAINT.       17,077       21,977       37,505       4,533       34,493       34,493         5408       VEHICLE/DWERED EQUIP.       38,140       45,908       47,751       12,329       39,266       39,265         5410       UNIFORMS/WEARING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5412       RECREATION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATING SUPPLIES       38,329       32,475       45,571       17,170       41,078       41,078         5414       MERCHANDISE FOR RESALE       6,000       -	5308	GENERAL LIABILITY INSURANCE											
5405       LAUNDRY/HOUSEKEEPING       5,031       3,997       6,752       4,533       6,000       6,000         5407       REPAIRS/MAINT.       17,077       21,977       37,505       4,533       34,493       34,493         5408       VEHICLE/POWEREID EQUIP.       38,140       45,908       47,751       12,329       39,266       39,265         5410       UNIFORMS/WERING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5412       RECREATION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATING SUPPLIES       38,329       32,475       45,571       17,170       41,078       41,078         5414       MERCHANDISE FOR RESALE      OTHER CHARGES       146,004       159,040       212,775       74,425       184,600       164,600         8001       MACHINERY AND EQUIPMENT       12,755       23,301       13,057       13,058       109,700       109,700         8002       FURNITURE AND EQUIPMENT       12,755       24,375       25,000       25,000       25,000	5400	MATERIALS AND SUPPLIES											
5407       REPAIRS/MAINT.       17,077       21,977       37,505       4,533       34,493       34,493         5408       VEHICLE/POWERED EQUIP.       38,140       45,908       47,751       12,329       39,266       39,266         5410       UNIFORMS/WEARING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5411       UNIFORMS/WEARING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5412       RECRATION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATING SUPPLIES       38,329       32,475       45,571       17,170       41,078       41,078         5414       MERCHANDISE FOR RESALE       6,000       184,600       184,600       184,600       184,600       184,600       199,700       109,700         8001       MACHINERY AND EQUIPMENT       12,755       23,301       13,057       13,058       109,700       109,700         8002       FURNITURE AND FUTURES       24,375       24,375       25,000       25,000       25,000	5403	AGRICULTURAL SUPPLIES											
5408       VEHICLE/POWERED EQUIP.       38,140       45,908       47,751       12,329       39,266       39,265         5410       UNIFORMS/WEARING APPAREL       3,625       2,435       6,780       2,027       6,780       6,780         5412       RECREATION SUPPLIES       1,062       877       12,572       5,821       3,904       3,904         5413       OTHER OPERATING SUPPLIES       18,329       32,475       45,571       17,170       41,078       41,078         5414       MERCHANDIS FOR RESALE       6,000       6,000       6,000       6,000       6,000        OTHER CHARGES       146,004       159,040       212,775       74,425       184,600       184,600         8001       MACHINERY AND EQUIPMENT       12,755       23,301       13,057       13,058       109,700       109,700         8002       FURNITURE AND FIXTURES       24,375       24,375       25,000       25,000       25,000	5405	LAUNDRY/HOUSEKEEPING	5,031	3,997	6,752	4,533		6,000	6,000				
5410     UNIFORMS/WEARING APPAREL     3,625     2,435     6,780     2,027     6,780     6,780       5412     RECREATION SUPPLIES     1,062     877     12,572     5,821     3,904     3,904       5413     OTHER OPERATING SUPPLIES     38,329     32,475     45,571     17,170     41,078     41,078       5414     MERCHANDISE FOR RESALE     6,000     6,000     6,000     184,600     184,600      OTHER CHARGES     146,004     159,040     212,775     74,425     184,600     164,600       8001     MACHINERY AND EQUIPMENT     12,755     23,301     13,057     13,058     109,700     109,700       8002     FURNITURE AND FIXTURES     8003     COMMUNICATIONS EQUIPMENT     24,375     24,375     25,000     25,000	5407	REPAIRS/MAINT.	17,077	21,977	37,505	4,533		34,493	34,493				
5412     RECREATION SUPPLIES     1,062     877     12,572     5,821     3,904     3,904       5413     OTHER OPERATING SUPPLIES     38,329     32,475     45,571     17,170     41,078     41,078       5414     MERCHANDISE FOR RESALE     6,000     6,000     6,000     6,000     184,600       8001     MACHINERY AND EQUIPMENT     12,755     23,301     13,057     13,058     109,700     109,700       8002     FURNITURE AND FIXTURES     8005     MOTOR VEHICLES AND EQUIPMENT     24,375     24,375     25,000     25,000	5408	VEHICLE/POWERED EQUIP.	38,140	45,908	47,751	12,329		39,266	39,255				
5413     OTHER OPERATING SUPPLIES     38,329     32,475     45,571     17,170     41,078     41,078       5414     MERCHANDISE FOR RESALE     6,000     6,000     184,600     184,600      OTHER CHARGES     146,004     159,040     212,775     74,425     184,600       8001     MACHINERY AND EQUIPMENT     12,755     23,301     13,057     13,058     109,700       8002     FURNITURE AND FIXTURES     8003     COMMUNICATIONS EQUIPMENT     24,375     24,375     25,000     25,000			3,625	2,435	6,780	2,027		6,780	6,780				
5414       MERCHANDISE FOR RESALE       6,000       11,078       11,078         6001      OTHER CHARGES       146,004       159,040       212,775       74,425       184,600       184,600         8001       MACHINERY AND EQUIPMENT       12,755       23,301       13,057       13,058       109,700       109,700         8002       FURNITURE AND FIXTURES       8003       COMMUNICATIONS EQUIPMENT       24,375       24,375       25,000       25,000         8005       MOTOR VEHICLES AND EQUIPMENT       24,375       24,375       25,000       25,000			1,062	877	12,572	5,821		3,904	3,904				
OTHER CHARGES       146.004       159,040       212.775       74,425       184,600       184,600         8001       MACHINERY AND EQUIPMENT       12,755       23,301       13,057       13,058       109,700       109,700         8002       FURNITURE AND FIXTURES       3003       COMMUNICATIONS EQUIPMENT       24,375       24,375       25,000       25,000         8005       MOTOR VEHICLES AND EQUIPMENT       24,375       24,375       25,000       25,000			38,329	32,475	45,571	17,170		41,078	41,078				
8001         MACHINERY AND EQUIPMENT         12,755         23,301         13,057         13,058         109,700         109,700           8002         FURNITURE AND FIXTURES         8003         COMMUNICATIONS EQUIPMENT         8005         MOTOR VEHICLES AND EQUIPMENT         24,375         24,375         25,000         25,000	5414				6,000								
8002     FURNITURE AND FIXTURES       8003     COMMUNICATIONS EQUIPMENT       8005     MOTOR VEHICLES AND EQUIPMENT       24,375     24,375		OTHER CHARGES	146,004	159,040	212,775	74,425		184,600	184,600		······································		
8002       FURNITURE AND FIXTURES         8003       COMMUNICATIONS EQUIPMENT         8005       MOTOR VEHICLES AND EQUIPMENT         24,375       24,375	8001	MACHINERY AND EQUIPMENT	12,755	23,301	13.057	13,058		109.700	109 700				
8003 COMMUNICATIONS EQUIPMENT 8005 MOTOR VEHICLES AND EQUIPMENT 24,375 24,375 25,000 25,000	8002			•		,-=0							
8005 MOTOR VEHICLES AND EQUIPMENT 24,375 24,375 25,000 25,000	8003												
	8005	_			24,375	24,375		25,000	25.000				
	8006	CONSTRUCTION VEHICLES AND EQUI						20,000					

8007 INTEGRATED TECHNOLOGY EQUIPMEN

8700 LAND

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	ВИДСЕТ -	ł	XPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 77	GL067KD
		Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
8800 BUILDINGS 8900 IMPROVEMENTS OTHER THAN BUILDI	24,468								
CAPITAL OUTLAY	37,223	23,301	37,432	37,433	<u> </u>	134,700	134,700		
9001 LEASE/RENT OF EQUIPMENTOTHER USES OF FUNDS	<u></u>		6,390 6,390	4,644 <u>4,644</u>		4,650 4,650	4,650 <u>4,650</u>		
TOTAL FOR DEPT	349,562	367,821	490,430	242,588		528,622	528,622		

		Prior	Years		Current	Year	FY/2017 Budget Year		* *	FY/2018 Budge	t Year	
		Expenditure	Expenditure	Amended	Actual On	Projected	Department	County Admin	Adopted		County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	-	Recommends	Budget
										********		
71100	SHERANDO PARK											
0000	SHERANDO PARK											
1000	PERSONNEL SERVICES											
1003	COMPENSATION OF EXTRA HELP	131,433	141,973	145,493	93,815		145,493	145,493				
1005	NO LONGER USED EXTRA HELP	104	238	500	27							
1009	MERIT RESERVE											
	PERSONAL SERVICES	131,537	142,211	145,993	93,842		145,493	145,493				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	10,625	11,510	11,168	6,447		11,130	11,130				
2011	WORKER'S COMPENSATION - COMMO	2,553	3,056	3,226	2,267		3,652	3,652				
	EMPLOYEE BENEFITS	13,178	14,566	14,394	8,714		14,782	14,782				
3000												
3002	CONTRACTUAL SERVICES PROFESSIONAL SERVICES-OTHER											
3004	REPAIR AND MAINTENANCE-EQUIP.	21 050		17 222								
3010	OTHER CONTRACTUAL SERVICES	21,959	49,799	37,029	3,016		46,445	46,445				
2010	PURCHASED SERVICES	03.050	6,857	8,448			3,000	3,000				
	FURCHABED SERVICES	21,959	56,656	45,477	3,016		49,445	49,445				
5100	UTILITIES											
5101	ELECTRICAL SERVICES	27,677	29,799	33,084	13,899		33,084	33,084				
5102	HEATING SERVICES	3,683	2,163	3,700	10,000		3,700	3,700				
5103	WATER AND SEWER SERVICES	10,361	10,700	13,437	5,149		13,437	13,437				
5200	COMMUNICATION	20/002	207700		5,145		10,401	13,437				
5204	POSTAGE AND TELEPHONE	4,103										
5300	INSURANCE											
5302	FIRE INSURANCE	1,879	1,991	1,880	2,048		1,992	1,992				
5308	GENRERAL LIABILITY INSURANCE				-,							
5400	MATERIALS AND SUPPLIES											
5403	AGRICULTURAL SUPPLIES											
5405	LAUNDRY/HOUSEKEEPING	6,547	6,411	8,020	5,571		9,015	9,015				
5407	REPAIR AND MAINTENANCE	24,371	19,241	25,769	9,202		45,331	45,331				
5408	VEHICLE & POWER EQUIPMENT	44,050	38,579	45,228	17,002		37,730	37,730				
5410	UNIFORMS & WEARING APPAREL	3,452	5,015	7,780	587		7,780	7,780				
5412	EDUCATIONAL/RECREATIONAL	4,187	2,875	9,322	1,267		9,423	9,423				
5413	OTHER OPERATING SUPPLIES	42,454	40,623	39,299	19,798		37,186	37,186				
5414	MERCHANDISE FOR RESALE											
	OTHER CHARGES	172,764	157,397	187,519	74,523		198,678	198,678				
8001	MACHINERY AND EQUIPMENT	21,193	33,241	13,057	13,058		107,500	107,500				
8002	FURNITURE AND FIXTURES			,	,		207,500	207,000				
8003	COMMUNICATIONS EQUIPMENT											
8005	MOTOR VEHICLES AND EQUIPMENT			24,375	24,375		25,000	25,000				
8007	INTEGRATED TECHNOLOGY EQUIPMEN			-				,				
8011	ALTERATIONS TO OLD BUILDINGS											
8800	BUILDINGS											
8900	IMPROVEMENTS OTHER THAN BUILDI	9,162	30,750									
		30,355	63,991	37,432	37,433		132,500	132,500				

- BUDGET - EXPENSE ACCOUNTING PERIOD 2016/01 PAGE 78 GL067KD

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- B U D G E T -	EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 79	GL067KD
	Expenditure Expenditure FY/2014 FY/2015	Current Year Amended Actual On Projected Budget 2016/01 Expenditure	FY/2017 Budget Year Department County Admin Adopted Request Recommends Budget	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
9001 LEASE/RENT OF EQUIPMENT OTHER USES OF FUNDS		98 98 98 98	7,000 7,000 7,000 7,000	
TOTAL FOR DEPT	369,793 434,821	430,913 217,526	547,898 547,898	

	5 County of Frederick General Operating fund	-	BUDGET -	F	SXPENSE	7	ACCOUNTING PE	RIOD 2016/01	PAGE 80	GL067KD
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department Request	Y/2017 Budget 1 County Admin Recommends		FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
73020	REGIONAL LIBRARY									
0000	REGIONAL LIBRARY									
3000	CONTRACTURAL SERVICES									
3002	PROFESSIONAL SERVICES									
5600	CONTRIBUTIONS-WASHINGTON BAR									
5605	HANDLEY LIBRARY	826,050	862,665	862,665	431,333		942,357	942,357		
	OTHER CHARGES	826,050	862,665	862,665	431,333		942,357	942,357		
8800	BUILDINGS									
TOTAL F	OR DEPT	826,050	862,665	862,665	431,333		942,357	942,357		

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	<b>u</b>	BUDGBT -		EXPENSE	. 1	ACCOUNTING PE	RIOD 2016/01	PAGE 81	GL067KD		
			Years	-	Current	Year	F	Y/2017 Budget Y	ear		FY/2018 Budge	t Vear
		Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
81010	PLANNING											
0000	PLANNING											
1000	PERSONNEL SERVICES											
1001	PLANNING & DEVELOPMENT DIRECTO	693,483	721,014	719,447	397,933		BCE 004					
1003	EXTRA HELP	000,100	,,	6,566	221,222		765,904	765,904				
1005	OVERTIME			6,566			7,320	7,320				
1006	COMPENSATION OF PLANNING COMMI	27,360	28,080	28,080	15,210		20 000					
1009	MERIT RESERVE		207000	20,000	12,210		28,080	28,080				
	PERSONAL SERVICES	720,843	749,094	754,093	413,143		801,304	801,304				
2000	FRINGE BENEFITS											·····
2001	F. I. C. A.	52,862	54,443	57,477	29,148		60 D22	<b>AN A A A</b>				
2002	RETIREMENT - V. S. R. S.	77,901	73,885	76,254	39,430		60,833	60,833				
2005	HOSPITAL/MEDICAL PLANS	84,467	102,869	100,320	58,068		81,263	81,263				
2006	GROUP INSURANCE	8,139	8,287	8,552	4,422		136,000 9,114	136,000				
2008	SHORT & LONG TERM DISABILITY	12	524	720	308		985	9,114				
2011	WORKER'S COMPENSATION -COMMO	2,134	3,051	3,086	1,691		3,208	985				
2013	EDUCATION - TUITION ASSISTANCE		-,	0,000	1,001		5,200	3,208				
	EMPLOYEE BENEFITS	225,515	243,059	246,409	133,067		291,403	291,403				
3000	CONTRACTUAL SERVICES											
3001	WARRIOR DRIVE CONSTRUCTION											
3002	PROFESSIONAL SERVICES-OTHER	7,567	5,279	25,000	2 (2)		<b>DF F A A</b>					
3003	TEMPORARY HELP SERVICES FEES	11007	5,215	23,000	2,631		25,000	25,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	2,264	1,236	5,600	502			<b>.</b>				
3005	MAINTENANCE SERVICE CONTRACTS	2,739	1,230	3,000	202		5,600	S,600				
3006	PRINTING AND BINDING	128	389	5,000	282		3,000	3,000				
3007	ADVERTISING	9,961	9,111	12,000	4,595		5,000	5,000				
3010	OTHER CONTRACTUAL SERVICES	\$,501	3,111	11,000	4,095		12,000	12,000				
	PURCHASED SERVICES	22,659	16,905	50,600	8,010		50,600	50,600				
			<u>.</u>									
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	2,091	1,416	4,000	432		4,000	4,000				
	INTERNAL SERVICES	2,091	1,416	4,000	432		4,000	4,000				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	9,957	10,654	11,000	3,250		11,000	11,000				
5300	INSURANCE			12,000	5,250		11,000	11,000				
5302	FIRE INSURANCE											
5305	MOTOR VEHICLE INSURANCE	1,740	1,878	2,500	1,930		2,500	2,500				
5306	SURETY BONDS	28	25	45	24		2,500	2,500 45				
5308	GENERAL LIABILITY INSURANCE				<b>2</b> T		40	40				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	14,160	8,151	24,183	4,343		22,489	22,489				
5408	VEHICLE AND POWERED EQUIPMENT		28	300	-,		300	300				
5410	UNIFORMS & WEARING APPAREL		341				230	200				
5411	BOOKS AND SUBSCRIPTIONS	1,948	2,860	4,000	1,204		4,000	4,000				
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	COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET-	1	EXPENSE	1	ACCOUNTING PE	RTOD 2016/01	PAGE 82	GL067KD		
		Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	F Department Request	Y/2017 Budget Y County Admin Recommends	ear Adopted Budget		FY/2018 Budget County Admin Recommends	Year Adopted Budget
5413 5500	OTHER OPERATING SUPPLIES	4,904	11,662	15,150	4,056		15,150	15,150				
5506 5600	TRAVEL CONTRIBUTIONS TO OTHER ENTIT	3,240	5,649	10,000	3,450		10,000	10,000				
5604 5605 5800	ECONOMIC DEVELOPMENT COMMI CITY TRANSPORTATION MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS OTHER CHARGES	2,213 36,190	2,253 43,501	3,000 70,178	1,306 19,563		3,000 58,484	3,000 68,484				
8000 6001 8002 8003 8005 8007 9001	LEASES AND RENTALS MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES COMMUNICATIONS EQUIPMENT MOTOR VEHICLES AND EQUIPMENT INTEGRATED TECHNOLOGY EQUIPMEN LEASE/RENT OF EQUIPMENT											
TOTAL P	TTED SO	1,009,298	1,053,975	1,125,280	574,215		1,215,791	1,215,791			<u> </u>	

	6 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -		EXPENSE	: :	ACCOUNTING PE	RIOD 2016/01	PAGE 83	GL067KD		
		Expenditure FY/2014		- Amended Budget	Current Actual On 2016/01	Projected Expenditure	Department	r/2017 Budget Y County Admin Recommends	ear Adopted Budget	Department Request	FY/2018 Budget County Admin Recommends	Adopted Budget
81020	ECONOMIC DEVELOPMENT COMMISSIO											
0000	ECONOMIC DEVELOPMENT COMMISSIO											
1000	PERSONNEL SERVICES											
1001	PERSONNEL SERVICES	199,905										
1003	PART TIME/EXTRA HELP	51,314										
1005	OVERTIME											
1009	MERIT RESERVE											
	PERSONAL SERVICES	251,219				<u> </u>				. <u></u>		
2000	FRINGE BENEFITS											
2001	F.I.C.A.	18,827										
2002	RETIREMENT-VSRS	22,769										
2005	HOSPITAL/MEDICAL PLANS	19,429										
2006	GROUP INSURANCE	2,379										
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMP COMMON CARRIER	251										
	EMPLOYEE BENEFITS	63,655										
3000	CONTRACTUAL SERVICES											
3001	REPAIR & MAINTENANCE -VEHICLE											
3002	PROFESSIONAL SERVICES - OTHER	50,437										
3004	REPAIR AND MAINTENANCE - EQUIP	379										
3005	MAINTENANCE/SERVICE CONTRACTS											
3006	PRINTING & BINDING	1,878										
3007	ADVERTISING	2,000										
	PURCHASED SERVICES	54,694										
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES	30										
	INTERNAL SERVICES	30										
5101	UTILITIES											
5200	COMMUNICATION	4,578										
5204	POSTAGE & TELEPHONE											
5305	MOTOR VEHICLE INSURANCE	5,644										
5400	MATERIALS AND SUPPLIES	870										
5401	OFFICE SUPPLIES	0 6773										
5408	VEHICLE EQUIPMENT SUPPLIES	2,671										
5411	BOOKS AND SUBSCRIPTIONS	16,338										
5413	OTHER OPERATING SUPPLIES	24,374										
5415	OTHER EXPENSES	24,374										
5500	TRAVEL											
5506	TRAVEL	14,387										
5600	CONTRIBUTIONS	1,653,825										
5800	MISCELLANEOUS	-,,										
5801	DUES & MEMBERSHIPS	3,155										
5880	CONTRIBUTION TO EDA (FD31)	-,	1,569,223	575,489			610,260	610,260				
	OTHER CHARGES	1,725,842		575,489			610,260	610,260				

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET -	1	EXPENSE		ACCOUNTING PER	RIOD 2016/01	PAGE 84	GL067KD		
	Expenditure FY/2014		Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		Department	FY/2018 Budge County Admin Recommends	t Year Adopted Budget
8000 LEASES AND RENTALS 8001 LEASE/RENT OR EQUIPMENT- (CAR L 8002 FURNITURE AND FIXTURES 8003 COMMUNICATIONS EQUIPMENT 8005 MOTOR VEHICLES AND EQUIPMENT 8007 INTEGRATED TECHNOLOGY EQUIPMEN 9001 LEASE/RENT OF EQUIPMENT (CAR LE 9002 LEASE/RENT OF BUILDING OTHER USES OF FUNDS	29,904 29,904										
TOTAL FOR DEPT	2,125,344	1,569,223	575,489			610,260	510,260				

	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	E	XPENSE	1	ACCOUNTING PE	RIOD 2016/01	PAGE 85	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget Y County Admin Recommends		Department	PY/2018 Budget County Admin Recommends	Year Adopted Budget
81040	ZONING BOARD											
0000	ZONING BOARD											
1000	PERSONNEL SERVICES											
1006	COMPENSATION OF MEMBERS	1,140	450	2,520	960		2,520	2,520				
	PERSONAL SERVICES	1,140	450	2,520	960		2,520	2,520				
			<u></u>									
2001	FICA	64	28	193	71		193	193				
	EMPLOYEE BENEFITS	64	28	193	71		193	193				
			<u></u>						······		·····	
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER											
3007	ADVERTISING	1,534	884	2,355	858		2,355	2,355				
	PURCHASED SERVICES	1,534	884	2,355	858		2,355	2,355			·····	
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - OFFIC											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	103	45	300	61		300	300				
5400	MATERIALS AND SUPPLIES			200	01		500	500				
5401	OFFICE SUPPLIES	18		200			200	200				
5500	TRAVEL						200					
5506	TRAVEL			800	460		800	800				
	OTHER CHARGES	121	45	1,300	521		1,300	1,300				
TOTAL I	OR DEPT	2,859	1,407	6,368	2,410		6,368	6,368				

	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET-	Е	XPENSE	i	ACCOUNTING PER	XIOD 2016/01	PAGE 86	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	Department	2017 Budget Y County Admin Recommends		Department	FY/2018 Budge County Admin Recommends	t Year Adopted Budget
81060 0000 1000 1006	BUILDING APPEALS BOARD BUILDING APPEALS BOARD PERSONNEL SERVICES COMPENSATION OF MEMBERS PERSONAL SERVICES		100 100	150 150			150 150	150 150				
	F.I.C.A. EMPLOYEE BENEFITS		4 4		<u></u>							· · ····
3000 3002 3007	CONTRACTUAL SERVICES PROFESSIONAL SERVICES-OTHER ADVERTISING PURCHASED SERVICES			270 50 320		<u></u>	270 50 320	270 50 320				
4000 4003 5200 5204 5401	INTERNAL SERVICES CENTRAL STORES-COPIES COMMUNICATION POSTAGE AND TELEPHONE OFFICE SUPPLIES			30 50			30 50	30 50				
TOTAL 1	OTHER CHARGES	<u></u>	104	<u>80</u> 550			<u> </u>	80				

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	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET-	1	EXPENSE	<b>ن</b> '	ACCOUNTING PE	RIOD 2016/01	PAGE 86	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget County Admin Recommends	Year Adopted Budget	Department	FY/2018 Budge County Admin Recommends	t Year Adopted Budget
81060 0000 1000 1005	BUILDING APPEALS BOARD BUILDING APPEALS BOARD PERSONNEL SERVICES COMPENSATION OF MEMBERS PERSONAL SERVICES		100	150			150 150	150			·	
2001	F.I.C.A. EMPLOYEE BENEFITS		4			<u> </u>				-		
3000 3002 3007	CONTRACTUAL SERVICES PROFESSIONAL SERVICES-OTHER ADVERTISING PURCHASED SERVICES			270 50 320	<u></u>		270 50 320	270 50 320				
4000 4003 5200 5204 5401	INTERNAL SERVICES CENTRAL STORES-COPIES COMMUNICATION POSTAGE AND TELEPHONE OFFICE SUPPLIES OTHER CHARGES			30 50 80			30 50 	30 50 80				
TOTAL F	OR DEPT		104	550	<b>1</b>		550	550				

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1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- BUDGET	- EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 87	GL067KD
	FY/2014 FY/2015		i integrad	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
<ul> <li>81070 N. S. V. REGIONAL COMMISSIONS</li> <li>0000 N. S. V. REGIONAL COMMISSIONS</li> <li>1000 FERSONNEL SERVICES</li> <li>1006 COMPENSATION OF MEMBERS</li> <li>5600 CONTRIBUTION TO OTHER ENTIT</li> <li>5604 N. S. V. REGIONAL COMMISSION</li> <li></li></ul>	43,622 44,085 43,622 44,085	45,301 22,651 45,301 22,651	45,915 45,915 45,915 45,915	
TOTAL FOR DEPT	43,622 44,085	45,301 22,651	45,915 45,915	

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	-	BUDGET -	İ	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE 8	9 GL067KD			
		Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Frojected Expenditure	Department	Y/2017 Budget Y County Admin Recommends			FY/2018 Budget t County Admin t Recommends	Year Adopted Budget	
82030 SOIL AND WATER CONSERVATION DI 0000 SOIL AND WATER CONSERVATION DI 5604 LORD FAIRFAX SOIL DISTRICT OTHER CHARGES	7,650 7,650	7,000	7,000 7,000	7,000 7,000		11,250 11,250	11,250 11,250					
TOTAL FOR DEPT	7,650	7,000	7,000	7,000		11,250	11,250					

	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	вурсет -		EXPENSE	. <b>1</b>	ACCOUNTING PE	RIOD 2016/01	PAGE 89	GL067KD	
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department Request	Y/2017 Budget S County Admin Recommends	Year Adopted Budget		Adopted Budget
83010	AGRICULTURE										 
0000 1000 1001 1003 1005 1009	AGRICULTURE PERSONNEL SERVICES COMPENSATION OF EXTENSION AGEN P/T COMP OF GYPSY MOTH - TECH OVERTIME MERIT RESERVE	81,505	85,224	88,237	47,796		88,238	88,238			
	PERSONAL SERVICES	81,505	85,224	88,237	17 800						
				66,237	47,796		88,238	88,238			 
2000 2001	FRINGE BENEFITS F. I. C. A.										
2002	RETIREMENT - V. S. R. S.	5,540	5,827	6,749	3,274		6,750	6,750			
2005	HOSPITAL/MEDICAL PLANS	9,283 27,893	9,042 30,640	9,362	5,071		9,362	9,362			
2006	GROUP INSURANCE	970	1,014	31,788 1,050	16,597 569		36,000	36,000			
2008	SHORT & LONG TERM DISABILITY		.,	1,050	209		1,050	1,050			
2011	WORKER'S COMPENSATION - COMMO	82	85	87	48		80	88			
	EMPLOYEE BENEFITS	43,768	46,608	49,036	25,559		53,250	53,250			
3000 3002 3004 3005 3005	CONTRACTUAL SERVICES PROFESSIONAL SERVICES - OTHER REPAIR AND MAINTENANCE-EQUIP. MAINTENANCE CONTRACT ADVENTISING	63,371	71,396	83,128 320	17,816 320		87,278 250	87,278 250			
5557	PURCHASED SERVICES	53,371	71,396	83,448	18,136		87,528				
4000 4001 4003 5200	INTERNAL SERVICES DATA PROCESSING SERVICES CENTRAL STORES-COPIES COMMUNICATION										 
5400	POSTAGE AND TELEPHONE MATERIALS AND SUPPLIES	2,301	2,681	2,400	1,472		2,500	2,500			
	OFFICE SUPPLIES	5,642	5,362	4,880	2,117		5.000	5,000			
	EOOKS AND SUBSCRIPTIONS OTHER OPERATING SUPPLIES	478	512	525	250		525	5,000			
	OTHER EXPENSES - 4-H CAMP		3 695								
5500	TRAVEL		3,825	3,825			3,825	3,825			
5800	TRAVEL MISCELLANEOUS	1,293	1,328	2,500	222		2,500	2,500			
5801	DUES AND ASSOC. MEMBERSHIPS	690	1,020	750	695		1,150	1,150			
	OTHER CHARGES	10,404	14,728	14,880	4,756	_	1,150	1,150			
8001 8002 8003 8007	LEASES AND RENTALS MACHINERY AND EQUIPMENT FURNITURE AND FIXTURES COMMUNICATIONS EQUIPMENT INTEGRATED TECHNOLOGY EQUIPMEN										 
9002	LEASE/RENT OF BUILDING	1,512	1,584	1,664	1,584		1,664	1 601			
	OTHER USES OF FUNDS	1,512	1,584	1,664	1,584		1,664	1,664 1,664			 
TOTAL FO	R DEPT	200,560	219,540	237,265	97,831		246,180	246,180			 

1/13/2016 COUNTY OF FREDERICK FUND #-010 GENERAL OPERATING FUND	- B U D G E T -	EXPENSE	ACCOUNTING PERIOD 2016/01 PAGE 90	GL067XD
91010 DEBT SERVICE 0000 DEBT SERVICE 9101 PRINCIPAL AND INTEREST 9201 INTEREST	Expenditure Expenditure FY/2014 FY/2015		i i i i i i i i i i i i i i i i i i i	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget

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TOTAL FOR DEPT

1/13/201 FUND #-010	5 COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	· ]	SXPENSE		ACCOUNTING PERIOD :	2016/01	PAGE	91	GL067KD	
		Expenditure FY/2014	Years Expenditure FY/2015		Actual On 2016/01	Year Projected Expenditure		7 Budget Ye nty Admin commends	ar Adopted Budget		Request Recommends Bu	pted idget
91020	FRINGE BENEFITS											
0000	FRINCE BENEFITS											
2001	F. I. C. A.											
2002	RETIREMENT - V. S. R. S.											
	HOSPITAL/MEDICAL PLANS											
	GROUP INSURANCE											
2011	WORKER'S COMPENSATION - COMMO											
TOTAL F	OR DEPT											

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	COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	1	EXPENSE		ACCOUNTING PE	RIOD 2016/01	PAGE	92	GL067KD
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget County Admin Recommends		đ	FY/2018 Budget Year Department County Admin Adopted Request Recommends Budget
92010 0000 5800 5803 5880	TRANSFERS TRANSFERS MISCELLANEOUS TAX REFUNDS REGULAR TRANSFERS	78,511,013	83,268,606	92,983,614	48,852,096		105,470,866	105,470.856			
5890	OPERATIONAL TRANSPERS OTHER CHARGES	78,511,013	83,268,606	92,983,614	136,911 48,989,007		105,470,866				
TOTAL P	OR DEFT	78,511,013	83,268,606	92,983,614	48,989,007		105,470,866	1 <u>05,470,866</u>	·		

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	COUNTY OF FREDERICK GENERAL OPERATING FUND	-	BUDGET -	- F	3 X P E N S E	i.	ACCOUNTING PE	RIOD 2016/01	PAGE 93	GL067KD		
			Years Expenditure FY/2015	Amended Budget	Actual On 2016/01	Year Projected Expenditure	Department	Y/2017 Budget County Admin Recommends			FY/2018 Budget County Admin Recommends	Year Adopted Budget
93010 0000 2011	TRANSFERS/CONTINGENCY TRANSFERS/CONTINGENCY WORKER'S COMP FOR WELLNESS EMPLOYEE BENEFITS	<b>4</b> 55 <u>455</u>	585 585									
5800 5807 5890 5899	MISCELLANEOUS RESERVE FOR MERIT/COLA INCREAS OPERATIONAL CONTINGENCY CAPITAL TRANSFERS	33,005	34,430	1,188,337			1,416,687 500,000	1,416,687 500,000				
	OTHER CHARGES	33,005	34,430	1,188,337			1,916,687	1,916,687		······	·	
TOTAL 1	for dept	33,460	35,015	1,188,337	<u></u>	<u></u>	1,916,687	1,916,687				
FUND	TOTAL	1 <u>37,384,588</u>		1 <u>61,312,594</u>				184,327,280	-			
FUND	TOTAL		143,441,596		83,664,724		184,327,280			-		
FINAL	TOTAL	1 <u>37,384,588</u>		1 <u>61,312,594</u>		-1		184,327,280	-		_	******
FINAL	TOTAL		1 <u>43,441,596</u>		83,664,724		184,327,280			•		

# FY 2016-2017 CAPITAL REQUEST SUMMARY - GENERAL FUND

Line <u>Item</u>	Description	<u>Amount</u>	Total per <u>Department</u>
8007	FOIA Tracking System with social media archiving ability	8,500	8,500
8001	Folder/Inserter	45,000	45,000
8007	Server & virtual environment 5 year refresh - 5 year lease	111,000	111,000
8007	Replace batteries in UPS System at PSB	11,000	11,000
8001	Optical Scan Machines - DS 200 - 30 @ \$5,900 Express Vote Machines - 30 @ \$3,500 DS 200 thumb drives (2 G) - 10 @ \$75 DS 200 thermal paper rolls - 50 @ \$1.15 Personal Voting Booths - 20 x 10 pack @ \$200 Election Day On-Site Support (2 times for 3 days each) Training - GR, EB, Machine Tech, Custodian Shipping & Handling Other Miscellaneous Supplies Additional discounts & Trade-In Allowance for 128 iVotronic machines	177,000 105,000 750 58 4,000 8,250 11,325 4,950 2,000 (16,000)	297,333
8007	Litigation Support Equipment	10,000	10,000
	Item         8007         8001         8007         8007         8007         8001	ItemDescription8007FOIA Tracking System with social media archiving ability8001Folder/Inserter8007Server & virtual environment 5 year refresh - 5 year lease8007Replace batteries in UPS System at PSB8001Optical Scan Machines - DS 200 - 30 @ \$5,900 Express Vote Machines - 30 @ \$3,500 DS 200 thumb drives (2 G) - 10 @ \$75 DS 200 thermal paper rolls - 50 @ \$1.15 Personal Voting Booths - 20 × 10 pack @ \$200 Election Day On-Site Support (2 times for 3 days each) Training - GR, EB, Machine Tech, Custodian Shipping & Handling Other Miscellaneous Supplies Additional discounts & Trade-In Allowance for 128 iVotronic machines	ItemDescriptionAmount8007FOIA Tracking System with social media archiving ability8,5008001Folder/Inserter45,0008007Server & virtual environment 5 year refresh - 5 year lease111,0008007Replace batteries in UPS System at PSB111,0008001Optical Scan Machines - DS 200 - 30 @ \$5,900 Express Vote Machines - 30 @ \$3,500 DS 200 thumb drives (2 G) - 10 @ \$75 DS 200 thermal paper rolls - 50 @ \$1.15 Personal Voting Booths - 20 x 10 pack @ \$200 Election Day On-Site Support (2 times for 3 days each) Training - GR, EB, Machine Tech, Custodian Shipping & Handling Other Miscellaneous Supplies105,000 Additional discounts & Trade-In Allowance for 128 (16,000) iVotronic machines

		1		1/20/2016
	Line			Total per
<u>Department</u>	<u>ltem</u>	Description	<u>Amount</u>	<b>Department</b>
3102 - Sheriff	8001	4 Thermal Imagers-to be used by Patrol/Search & Rescue	31,416	
	8005	Cruisers - marked @ \$26,026 each x 16 replacement	416,416	
	8005	Cruisers - unmarked @ \$25,000 each x 3 replacement	75,000	
	8005	4 x 4's/SUV's @ \$25,500 each x 5 replacement	127,500	
	8005	Equipment for above marked vehicles \$8,176 x 21	171,696	
	8005	Cruisers - marked @ \$26,026 each x 18 for new deputies	468,468	
				1,290,496
3401 - Inspections	8005	Motor Vehicles - replacement of two high mileage trucks	54,000	
	0005	interest replacement of two high hineage tracks	34,000	54,000
				3 1,000
3505 - Fire and Rescue	8003	Radio Equipment - includes equipment for new vehicles	30,000	
	8005	1 2016 Chevrolet Tahoe Replacement OPS10	37,000	
	8005	1 2016 Ford F150 Extended Cab 4WD (New FM)	29,000	
	8005	1 2016 Ford F150 Extended Cab 4WD (New FM)	29,000	
	8005	1 2016 Ford F150 Extended Cab 4WD (New TR)	29,000	
	8005	1 2016 Ford F150 Extended Cab 4WD (New TR)	29,000	
	8005	1 2016 Ford F150 Extended Cab 4WD (Replace TR10-2)	29,000	
	8005	Replacement of Engine 10	100,000	
	8007	PortaCount and required equipment	20,000	
	8009	Gas Meter - 14 @ \$5,750 each	80,500	
	8009	Gas Meter - 1 @ \$5,750	5,750	
	8009	HP Scanner/Plotter (Large-Scale)	8,000	
	8009	BullEx Bullseye System	11,000	
	8009	Laerdal SimMan3G Training Manikin (Grant Match)	50,000	
	8009	Laerdal SimJunior Training Manikin (Grant Match)	50,000	
	8009	Laerdal SimBaby Training Manikin (Grant Match)	50,000	
	8009	Noelle Obstetrical Training Manikin (Grant Match)	10,000	
	8009	Hydraulic Extrication Equipment	60,000	
	8009	PPE Extractor x 3	30,000	
				687,250
3506 - Public Safety Communications	8007	5 Motorola GTR 8000 base stations 6 MCC 5500 consoles - opt. position 1 MLC 8000 analog comparator	778,720	

				1/20/2016
Department	Line	Description	Amount	Total per
<u>Department</u>	Item	Description 1 G8 server 1 Spare kit for GTR 8000 1 Spare kit for MCC 5500 6 monitors, cables, punch blocks, electric shelves (LES) Duplexers, preselectors, headset jacks, etc. Labor to install above equipment & remove old equip.	<u>Amount</u> 60,280	<u>Department</u> 839,000
4201 - General Engineering	8005	4x4 truck to replace high mileage truck	28,000	28,000
4203 - Refuse Collection	8006 8006 8900	1 receiver can - current can in disrepair 1 recycling can - current can in disrepair Development of new Clear Brook convenience site: Land costs Site development Construction Equipment Contingency	9,100 9,700 60,000 200,000 179,500 52,000 49,150	559,450
4304 - County Office Buildings	8001 8001 8001 8007 8900 8900	New Tracer System HVAC Controls for Courthouse Heat Pump Replacement - 1st Floor - South Building Roof Top Unit Replacement - North Building New Security Camera System at CAB Parking Lot Repairs and Lining at CAB Parking Lot Repairs and Lining at Bowman Library	25,000 18,260 112,000 26,035 12,260 30,000	223,555
5316 - Social Services Admin.	8005	Motor Vehicles - new vehicle replacement	25,000	25,000
7101 - Parks Administration	8700	Land - Abrams Creek Trail Easements	84,000	

				1/20/2016
<u>Department</u>	Line <u>Item</u> 8800 8800	<u>Description</u> Outdoor Aquatic Renovations Buildings - Indoor Aquatic Center Design	<u>Amount</u> 175,000 480,000	Total per <u>Department</u> 739,000
7103 - Parks Maintenance	8005	Van - 13 passenger - replacement	45,000	45,000
7104 - Recreation Centers	8001	Treadmills - replace eight due to age	26,392	26,392
7109 - Clearbrook Park	8001 8001	Mower 11' Cut 60 HP - Replacement Paint Machine - Replacement 2 Work Carts - replace 2 golf carts Pickup - Replacement	74,500 13,200 22,000 25,000	134,700
7110 - Sherando Park	8001 8001 8001 8001	Work Cart - Replacement Dump trailer - replace dump truck Tractor 60 HP/loader/backhoe - replacement Infield Drag Self-Propelled - replacement 2 Soccer Goals - 8'x24' 2 Soccer Goals - 6'x18' Pickup - Replacement	11,000 9,000 58,000 18,000 6,000 5,500 25,000	132,500

Total Capital Requests - General Fund5,267,176

				1/20/2016
	Line			Total per
Department	<u>Item</u>	Description	<u>Amount</u>	<b>Department</b>
CAPITAL REQUESTS - OTHER FUNDS:				
Fund 11 - NRADC	8001 8001 8001 8001 8005	Steamer Tilt Skillet Ice Maker Replace all HVAC units at annex 15 Passenger Van	16,000 15,000 6,000 65,000 44,000	146,000
Fund 12 - Landfill	8003	Upgrade radios and onsite repeater	15,000	
	8005	Pickup - Replacement	35,000	
	8006	New Caterpillar 826 Trash Compactor	850,000	
	8006	GPS System for new trash compactor	120,000	
	8006	Used single axle truck to be used as a fuel truck	30,000	
	8007	IT Equipment - upgrades	5,000	
	8009	New tools for shop	10,000	
	8009	New specialty tools for gas plant	10,000	
	8900	Storm water improvements at outfall #2	250,000	
	8900	Security camera monitoring system	60,000	
	8900	Gas wellfield expansion	100,000	
	8900	Pole shed improvements	30,000	
				1,515,000

# FY 2016-2017 NEW POSITION REQUESTS - GENERAL FUND

Dept <u>Code</u>	Department	New Position Plus Fringes	<u>Amount</u>
1202	County Athenness		CE 900
1202	County Attorney	Assistant County Attorney FICA	65,800 5,034
		VRS	5,034 6,981
		Health/Dental	10,500
		Life	783
		Worker's Compensation	59
		Disability	400
			400
		1 Position Total Cost	89,557
1203	Human Resources	HR Specialist	32,300
		HR Assistant	29,500
		FICA	4,728
		VRS	6,557
		Health/Dental	21,000
		Life	735
		Worker's Compensation	62
		Disability	360
		2 Positions Total Cost	95,242
2201	Commonwealth Attorney	Asst. Commonwealth Attorney	70,000
		FICA	5,355
		VRS	7,427
		Health/Dental	10,500
		Life	833
		Worker's Compensation	63
		Disability	420
		1 Position Total Cost	94,598
2102	Sheriff	Deputy I - Patrol 12 x \$36,800	441,600
2102	Jacan	Deputy I - Patrol 12 x \$36,800 Deputy I - ACO 2 x \$36,800	73,600
		Deputy I - ACO 2 x \$36,800 Deputy I - SRO 3 x \$36,800	110,400
		Crime Prevention Specialist	36,800
	1 Deputy position salary	FICA	50,674
	+ fringes = 55,215	VRS	70,281
	<i>,</i>	Health/Dental	189,000
		Life	7,883
		Worker's Compensation	13,645
		18 Positions Total Cost	993,883
3505	Fire and Rescue	Firefighter - 21 x \$36,800	772,800
		Training Officer	36,800

			1/20/2016
Dept <u>Code</u>	<u>Department</u> 1 Firefighter position salary + fringes = 56,308	<u>New Position Plus Fringes</u> <b>Training Officer</b> FICA VRS Health/Dental Life Worker's Compensation	<u>Amount</u> 36,800 64,750 89,803 241,500 10,072 42,574
		23 Positions Total Cost	1,295,099
7104	Recreation Centers	Program Coordinator FICA VRS Health/Dental Life Worker's Compensation Disability 1 Position Total Cost	37,300 2,853 3,958 10,500 444 936 220 56,211
8101	Planning	Planner FICA VRS Health/Dental Life Worker's Compensation Disability 1 Position Total Cost	45,200 3,458 4,796 10,500 538 45 265 64,802

47 General Fund Positions Total Cost 2,689,392

# FY 2016-2017 NEW POSITION REQUESTS - OTHER FUNDS

Fund			
<u>Code</u>	<u>Fund</u>	New Position Plus Fringes	<u>Amount</u>
11	NRADC	<b>Correctional Officer - 3 x 36,800</b> FICA VRS Health/Dental Life Worker's Compensation	110,400 8,446 11,713 31,500 1,314 2,274
		3 Positions Total Cost	165,647
16	Shawneeland	Laborer FICA VRS Health/Dental Life Worker's Compensation Disability 1 Position Total Cost	26,000 1,989 2,759 10,500 309 1,256 160 42,973
31	EDA	Research Manager FICA VRS Health/Dental Life Worker's Compensation Disability 1 Position Total Cost	57,000 4,361 6,048 10,500 678 57 350 78,994

#### OUTSIDE AGENCIES FY 2016-2017

Organization	2015-2016 Approved Budget	2016-2017 Budget Request	\$ Difference	% Difference	MOU/Regional Funding Formula
Big Brothers Big Sisters NEW REQUEST	\$0	\$5,000	\$5,000	100%	
Discovery Museum NEW REQUEST	\$0	\$35,382	\$35,382	100%	
Bluemont Concert Series NEW REQUEST	\$0	\$8,000	\$8,000	100%	
Blue Ridge Legal Services NEW REQUEST	\$0	\$5,547	\$5,547	100%	
CLEAN, Inc.	\$10,000	\$15,000	\$5,000	50%	
Our Health, Inc.	\$20,000	\$25,000	\$5,000	25%	
NW Works, Inc.	\$25,000	\$26,500	\$1,500	6%	
Access Independence, Inc.	\$11,000	\$12,000	\$1,000	9%	
NSV Substance Abuse Coalition	\$60,000	\$60,000	\$0	0%	
Tourism Program - City of Winchester	\$100,500	\$150,500	\$50,000	50%	√
Courthouse Museum	\$25,000	\$25,000	\$0	0%	√
Lord Fairfax EMS Council, Inc.	\$16,000	\$17,600	\$1,600	10%	
Health Department	\$301,000	\$393,867	\$92,867	31%	
Northwestern Community Services	\$318,000	\$343,440	\$25,440	8%	
Shenandoah Area Agency on Aging	\$60,000	\$66,000	\$6,000	10%	
The Laurel Center	\$6,000	\$8,000	\$2,000	33%	
Lord Fairfax Community College	\$56,000	\$78,819	\$22,819	41%	√
The Handley Library	\$862,665	\$942,357	\$79,692	9%	✓
Shenandoah Apple Blossom Festival	\$3,800	\$5,000	\$1,200	32%	
NSV Regional Commission	\$45,301	\$45,915	\$614	1%	✓
Lord Fairfax SWCD	\$7,000	\$11,250	\$4,250	61%	

Total

\$1,927,266

\$2,280,177 \$352,911

#### FISCAL YEAR 2017 PRELIMINARY BUDGET SCENARIOS

	SCENARIO A	SCENARIO B	SCENARIO C 2 Cent RE Tax Increase	SCENARIO D 4 Cent RE Tax Increase	SCENARIO E 6 Cent RE Tax Increase	SCENARIO F 6 Cent RE Tax Increase	SCENARIO G 8 Cent RE Tax Increase
FY 17 Additional Local Tax Revenue Proposed Revenue from RE Tax Increase Change in Fund Balance Funding from current \$7.3 million	7,858,647 0 0	7,858,647 0 -7,300,000	1,600,000	7,858,647 3,200,000 0	7,858,647 4,800,000 0	7,858,647 4,800,000 -4,800,000	6,400,000
FY 17 Additional Funding for Expenditures Total additional funding for School Funds from local revenue		558,647 318,429	9,458,647 5,391,429	6,303,429	12,658,647 7,215,429	7,858,647 4,479,429	14,258,647 8,127,429
Total additional funding for General Fund from local revenue Unbudgeted FY 16 RE tax revenue	3,379,218 7,858,647			11,058,647	12,658,647	3,379,218 7,858,647 2,400,000	14,258,647
	Uses FY 16 level of fund	Uses 7.3 million less than	Uses FY 16 level of fund	Uses FY 16 level of fund	Uses FY 16 level of fund	Uses 4.8 million from tax	Uses FY 16 level of fund
	balance (7.3 million) to balance FY 17 budget. Distributes new revenue of 7.8 million on 57/43 split.	current year in fund balance funding to balance FY17 budgets. Distributes net new revenue of 558,647 on 57/43 split.	balance FY 17 budget. Distributes all new revenue, including 1.6m. from increased	balance FY 17 budget. Distributes all new revenue, including 3.2m. from increased	balance FY 17 budget. Distributes all new revenue, including 4.8m. from increased	increased to reduce fund balance funding in FY17 Distributes new revenue of 7.8 million on 57/43 split.	balance (7.3 million) to balance FY 17 budget. Distributes all new revenue, including 6.4m. from increased taxes on 57/43 split.

Real Estate tax increase required to fund \$28 million in increases equals 35 cents Real Estate tax increase required to fund \$21 million in increases equals 26 cents



#### Superintendent's Proposed Budget School Operating Fund Fiscal Year 2016 - 2017 Budget

#### Supt's draft #2

Estimated Average Daily Membership         13,127         13,078         (49)           REVENUE         1,127         13,078         (49)           Projected State Revenue         70,040,965         71,924,226         1,883,261           2         Projected Federal Revenue         4,855,589         4,695,674         (159,915)           3         Projected Miscellaneous Revenue         1,056,305         1,059,883         3,578           4         Local Government Revenue         72,076,068         -         -           Subtotal - Incal Government Revenue         72,076,068         -         -           Subtotal - Local Government Revenue         5         148,028,927         \$         149,755,851         \$         1,726,924           EXPENSE         5         FTE's         \$         77,230         477,247           5         Naseline Adjustments         -         1,447,580         1,447,580           6         Current Services, Materials, Utilities, Fuel, Capital Outlay         -         477,227         3,553,377         133,150           6         Tomsfers - Tectbooks & School Nutrition         5,933         5,543         2,249,100           6         Opening of New Frederick County Middle School         1,220,147         10.0		FY 2016 Original Bu	dget	FY 201 Proposed Bu		FY17 Increase / (Decrease) to FY16	
Statu         Statu <th< th=""><th>Estimated Enrollment</th><th></th><th></th><th>13,117</th><th></th><th>(49)</th><th></th></th<>	Estimated Enrollment			13,117		(49)	
1       Projected State Revenue       70,040,965       71,924,226       1,883,261         2       Projected Federal Revenue       4,855,589       4,695,674       (159,915)         3       Projected Infecence Revenue       1,056,305       1,059,883       3,578         4       Local Government Revenue       1,056,305       1,059,883       3,578         5       Jastine Adjustments       72,076,068       -       -         5       Baseline Adjustments       \$       148,028,927       \$       149,755,851       \$       1,726,924         6       Current Staines & Benefits       122,352,582       1,863,4       122,583,431       1,864,4       230,849         b       Current Services, Materials, Utilities, Fuel, Capital Outlay       13,396,111       14,373,358       477,247         6       Degrams       3,370,227       3,553,377       183,150       11,147,580         7       Transfers - Textbooks & School Nutrition       465,739       555,354       95,606         7       Jasse & Transfer & Staine Adjustments       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       748,000       11.0       748,000         8       Governor' additional teachers inititaive	Estimated Average Daily Membership	13,127		13,078		(49)	
Subtotal - State Revenue         70,040,965         71,924,226         1,883,261           2         Projected Federal Revenue         4,855,589         4,695,674         (159,915)           3         Projected Miscellaneous Revenue         1,056,305         1,059,883         3,578           4         Local Government Revenue         72,076,068         72,076,068         -           5         Jako28,927         \$         149,755,851         \$         1,726,924           Subtotal - Local Government Revenue           Subtotal - Local Government Revenue           Subtotal - Incealse         -           Subtotal - Incealse         \$         148,028,927         \$         149,755,851         \$         1,726,924           Subtotal - Incealse         -         -         1,147,580         1,140,72,373,58         4 <th>REVENUE</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	REVENUE						
2       Projected Federal Revenue       1,955,953       1,955,851       1,955,851       1,955,851       3,578         3       Projected Miscellaneous Revenue       1,056,305       1,059,883       3,578         4       Local Government Revenue       72,076,068       72,076,068       -         70TAL REVENUE       \$       148,028,927       \$       149,755,851       \$       1,726,924         EXPENSE         5       Baseline Adjustments       \$       122,352,582       1,863,41       122,583,431       1,864,4       230,849         b       Current Services, Materials, Utilities, Fuel, Capital Outlay       -       -       1,477,580       1,11,47,580         6       Payments to Regional Programs       3,370,227       3,553,377       183,150       15,65,435       95,666         6       Opening of New Frederick County Middle School       7,26,268       74,3       7,755,715       72,3       184,053,000       11,0       748,000       11,0       748,000         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       3350,000       3.0       3330,000       3330,000       3350	1 Projected State Revenue						
2       Projected Federal Revenue       4,855,589       4,695,674       (159,915)         3       Projected Miscellaneous Revenue       1,056,305       1,059,883       3,578         4       Local Government Revenue       72,076,068       72,076,068       -         Subtotal - Local Government Revenue       72,076,068       72,076,068       -         FOTAL REVENUE       \$       148,028,927       \$       149,755,851       \$       1,726,924         EXPENSE         5       Baseline Adjustments       \$       1,22,352,582       1,863.4       122,583,431       1,864.4       230,849         b       Current Selarics & Benefits       1       1,41,373,358       477,247       14,373,358       477,247         b       Current Selarics & Benefits       3,370,227       3,533,377       183,150       1,147,580       1,147,580       1,147,580       1,147,580       1,147,580       1,147,580       1,147,580       1,147,580       1,147,580       1,147,580       1,144,553       95,606       8       7,940,266       74.3       7,755,715       72.3       (184,025,927       1,937.7       150,458,007       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147 <td< th=""><th>Subtotal - State Revenue</th><th>70,040,965</th><th></th><th>71,924,226</th><th></th><th>1.883.261</th><th></th></td<>	Subtotal - State Revenue	70,040,965		71,924,226		1.883.261	
Subtotal - Federal/Restricted Revenue         4,855,589         4,695,674         (159,915)           3         Projected Miscellaneous Revenue         1,056,305         1,059,883         3,578           4         Local Government Revenue         1,056,305         1,059,883         3,578           4         Local Government Revenue         72,076,068         -         -           Subtotal - Local Government Revenue         72,076,068         72,076,068         -           FOTAL REVENUE         \$         148,028,927         \$         149,755,851         \$         1,726,924           EXPENSE         \$         Gurrent Salaries & Benefits         1,22,352,582         1,863,4         122,353,431         1,864,4         230,849           b         Current Services, Materials, Utilities, Fuel, Capital Outlay         13,896,111         14,373,358         477,247           c         VRS Rate Increase         -         1,147,580         1,147,580         1,147,580           f         Transfers - Textbook & School Nutrition         469,739         565,345         95,606           g         Restricted Programs         3,370,227         3,553,377         183,150           Subtotal Baseline Adjustments         148,028,927         1,937,7         150,458,027         <		a de la companya de l					
3       Projected Miscellaneous Revenue       1,056,305       1,059,883       3,578         4       Local Government Revenue       72,076,068       72,076,068       -         rOTAL REVENUE       \$       148,028,927       \$       149,755,851       \$       1,726,924         EXPENSE       \$       148,028,927       \$       149,755,851       \$       1,726,924         EXPENSE       \$       148,028,927       \$       149,755,851       \$       1,726,924         EXPENSE       \$       Senfits       \$       1,22,352,582       1,863,4       122,583,431       1,864,4       230,849         Current Salaries & Benefits       \$       11,43,733,358       477,247       479,220       449,533       3,53,377       183,150       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147       10.0							
Subtotal - Miscellaneous Revenue         1,056,305         1,059,883         3,578           4         Local Government Revenue Subtotal - Local Government Revenue         72,076,068         72,076,068         -           TOTAL REVENUE         \$         148,028,927         \$         149,755,851         \$         1,726,924           EXPENSE         5         Seline Adjustments         \$         142,252,582         1,863,4         122,583,431         1,864,4         230,849           b         Current Salaries & Benefits         122,352,582         1,863,4         122,583,431         1,864,4         230,849           b         Current Services, Materials, Utilities, Fuel, Capital Outlay         -         477,247         -         479,220         6479,220           d         Health Insurance Premium Increase         -         1,147,580         1,147,580         1,147,580         1,147,580           g         Restricted Programs         7,7940,268         74,3         7,755,715         72,3         (184,553)           subtotal Baseline Adjustments         148,028,927         1,937.7         150,458,027         1,936.7         2,429,100           6         Opening of New Frederick County Middle School         1,210,147         10.0         1,210,147           7<	Subtotal - Federal/Restricted Revenue	4,855,589		4,695,674		(159,915)	
Subtotal - Miscellaneous Revenue         1,056,305         1,059,883         3,578           4         Local Government Revenue Subtotal - Local Government Revenue         72,076,068         72,076,068         -           TOTAL REVENUE         \$         148,028,927         \$         149,755,851         \$         1,726,924           EXPENSE         5         Seline Adjustments         \$         142,252,582         1,863,4         122,583,431         1,864,4         230,849           b         Current Salaries & Benefits         122,352,582         1,863,4         122,583,431         1,864,4         230,849           b         Current Services, Materials, Utilities, Fuel, Capital Outlay         -         477,247         -         479,220         6479,220           d         Health Insurance Premium Increase         -         1,147,580         1,147,580         1,147,580         1,147,580           g         Restricted Programs         7,7940,268         74,3         7,755,715         72,3         (184,553)           subtotal Baseline Adjustments         148,028,927         1,937.7         150,458,027         1,936.7         2,429,100           6         Opening of New Frederick County Middle School         1,210,147         10.0         1,210,147           7<	3 Projected Miscellaneous Revenue						
4       Local Government Revenue       5,576         Subtotal - Local Government Revenue       72,076,068       72,076,068       -         FOTAL REVENUE       \$       148,028,927       \$       149,755,851       \$       1,726,924         EXPENSE       5       Baseline Adjustments       \$       122,352,582       1,863,4       122,583,451       1,864,4       230,849         b       Current Salaries & Benefits       122,352,582       1,863,4       122,583,451       1,864,4       477,247         c       VRS Rate Increase       -       479,220       479,220       479,220         d       Health Insurance Premium Increase       -       1,147,580       1,147,580       1,147,580         g       Restricted Programs       3,370,227       3,353,377       183,150       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,0027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,		1.056 305		1 050 992		2 570	
Subtoral - Local Government Revenue         72,076,068         72,076,068         -           OTTAL REVENUE         \$ 148,028,927         \$ 149,755,851         \$ 1,726,924           EXPENSE         \$         148,028,927         \$ 149,755,851         \$ 1,726,924           Sold outside and public and publ		1,030,303		1,059,885		3,578	
Source         S         148,028,927         \$         149,755,851         \$         1,726,924           EXPENSE           S Baseline Adjustments         \$         FTE's         \$         FTE's         \$         149,755,851         \$         1,726,924           COTAL REVENUE           \$         Baseline Adjustments         \$         FTE's         \$         FTE's         \$         149,755,851         \$         1,726,924           S Baseline Adjustments           \$         FTE's         \$         FTE's         \$         122,352,582         1,863,4         122,583,431         1,864,4         230,849           Current Services, Materials, Utilities, Fuel, Capital Outlay         -         479,220         479,220         479,220         479,220         479,220         479,220         479,220         479,220         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,147,580         1,210,147         10.0         1,220,147         10.0         1,220,147         10.0         1,2210,147         10.0<	-						
Source         Source<	Subtotal - Local Government Revenue	72,076,068		72,076,068			
Specifies       Specifies <thspecifies< th=""> <thspecifies< th=""> <thspecifies< th=""></thspecifies<></thspecifies<></thspecifies<>	TOTAL REVENUE	\$ 148,028,927		\$ 149,755,851		\$ 1.726.924	
5       Baseline Adjustments       \$       FTE's       \$       FTE's       \$       FTE's       \$       \$         a       Current Salaries & Benefits       122,352,582       1,863.4       122,583.431       1,864.4       230,849         b       Current Services, Materials, Utilities, Fuel, Capital Outlay       13,896,111       14,373,358       477,247         c       VRS Rate Increase       -       479,220       479,220       479,220         d       Health Insurance Premium Increase       -       1,147,580       1,147,580         e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,40,268       74.3       7,755,715       72.3       (184,553)         subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         j       Instructional Goals       1,084,040       17.0       1,084,040       342,200       1.0       342,200         d       Facilities Maintenanc						uniter and a service service services	
a       Current Salaries & Benefits       122,352,582       1,863.4       122,852,582       1,863.4       122,583,431       1,864.4       230,849         b       Current Services, Materials, Utilities, Fuel, Capital Outlay       13,896,111       14,373,358       477,247         c       VRS Rate Increase       -       1,47,580       1,147,580         d       Health Insurance Premium Increase       -       1,147,580       1,147,580         e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       1,084,040       17.0       1,084,040         a       Governor's additional teachers initiative       748,000       11.0       748,000         b       Instructional Goals       1,084,040       17.0       1,084,040     <	EXPENSE						
a       Current Salaries & Benefits       122,352,582       1,863.4       122,583,431       1,864.4       230,849         b       Current Services, Materials, Utilities, Fuel, Capital Outlay       13,896,111       14,373,358       477,247         c       VRS Rate Increase       -       479,220       479,220         d       Health Insurance Premium Increase       -       1,147,580       1,147,580         e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       1,084,040       17.0       1,084,040         a       Governor's additional teachers initiative       748,000       11.0       748,000         b       Instructional Goals       1,084,040       17.0       1,084,040         c       Technology I	5 Baseline Adjustments	\$	FTE's	\$	FTE's	s	
b       Current Services, Materials, Utilities, Fuel, Capital Outlay       13,896,111       14,373,358       477,247         c       VRS Rate Increase       -       479,220       479,220         d       Health Insurance Premium Increase       -       1,147,580       1,147,580         e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       342,200       1.0       342,200         a       Governor's additional teachers initiative       748,000       11.0       748,000         b       Instructional Goals       1,084,040       17.0       1,084,040         c       Technology Initiatives and Sustainability       342,200       6.0       832,000         e       Student Transportation       339,000	a Current Salaries & Benefits	122,352,582	1,863.4	and the Construction of the			
c       VRS Rate Increase       479,220       479,220         d       Health Insurance Premium Increase       1,147,580       1,147,580         e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       748,000       11.0       748,000         a       Governor's additional teachers initiative       748,000       1.0       342,200         b       Instructional Goals       1.084,040       17.0       1,084,040         c       Technology Initiatives and Sustainability       332,000       6.0       332,000         e       Student Transportation       339,000       3.0       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000<	b Current Services, Materials, Utilities, Fuel, Capital Outlay	13,896,111		and a second sec	,,		
d       Health Insurance Premium Increase       -       1,147,580       1,147,580         e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs <ul> <li>a</li> <li>Governor's additional teachers initiative</li> <li>548,000</li> <li>11.0</li> <li>748,000</li> <li>1,084,040</li> <li>17.0</li> <li>1,084,040</li> <li>17.0</li> <li>1,084,040</li> <li>17.0</li> <li>342,200</li> <li>183,2000</li> <li>6.0</li> <li>832,000</li> <li>339,000</li> <li>3.0</li> <li>339,000</li> <li>3.0</li> <li>339,000</li> <li>166,000</li> <li>2.5</li> <li>166,000</li> <li>2.5</li> <li>166,000</li> <li>3.511,240</li> <li>40.5</li> <li>3,511,240</li> </ul> 8     Compensation Inititative for Staff       4,596,295 <td>c VRS Rate Increase</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	c VRS Rate Increase						
e       Payments to Regional Programs       3,370,227       3,553,377       183,150         f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs <ul> <li>a</li> <li>Governor's additional teachers initiative</li> <li>b</li> <li>Instructional Goals</li> <li>c</li> <li>Technology Initiatives and Sustainability</li> <li>d</li> <li>339,000</li> <li>3.0</li> <li>339,000</li> <li>3.0</li> <li>339,000</li> <li>3.0</li> <li>339,000</li> <li>3.0</li> <li>339,000</li> <li>3.0</li> <li>3.511,240</li> <li>40.5</li> <li>3.511,240</li> </ul> 8     Compensation Initiative for Staff       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$       148,028,927       1,937.7       \$       159,775,709       1,987.2       \$       11,746,782         udget Shortfall (Bevenue less than Evenueat a C	d Health Insurance Premium Increase	<u>-</u>					
f       Transfers - Textbooks & School Nutrition       469,739       565,345       95,606         g       Restricted Programs       7,940,268       74.3       7,755,715       72.3       (184,553)         Subtotal Baseline Adjustments       148,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs       748,000       11.0       748,000         a       Governor's additional teachers initiative       748,000       17.0       1,084,040         b       Instructional Goals       1,084,040       17.0       1,084,040         c       Technology Initiatives and Sustainability       342,200       1.0       342,200         d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       3,511,240       40.5       3,511,240         8       Compensation Initiative for Staff       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$ 148,028,927       1,937.7       \$ 159,775,709	e Payments to Regional Programs	3,370,227					
g       Restricted Programs Subtotal Baseline Adjustments       7,940,268       74.3       7,755,715       72.3       (184,553)         6       Opening of New Frederick County Middle School       1,80,028,927       1,937.7       150,458,027       1,936.7       2,429,100         6       Opening of New Frederick County Middle School       1,210,147       10.0       1,210,147         7       Instructional and Operational Needs a Governor's additional teachers initiative b Instructional Goals       748,000       11.0       748,000         c       Technology Initiatives and Sustainability       342,200       1.0       342,200         d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests Subtotal Instructional and Operational Needs       4,596,295       4,596,295         8       Compensation Initiative for Staff       \$ 148,028,927       1,937.7       \$ 159,775,709       1,987.2       \$ 11,746,782         Less additional revenue       \$ (1,726,924)       Less additional revenue       \$ (1,726,924)       11,726,924)	f Transfers - Textbooks & School Nutrition	469,739		(C) (C)			
Subtotal Baseline Adjustments148,028,9271,937.7150,458,0271,936.72,429,1006Opening of New Frederick County Middle School1,210,14710.01,210,1477Instructional and Operational Needs a Governor's additional teachers initiative748,00011.0748,000bInstructional Goals1,084,04017.01,084,040cTechnology Initiatives and Sustainability342,2001.0342,200dFacilities Maintenance832,0006.0832,000eStudent Transportation339,0003.0339,000fOther Support Departmental Requests Subtotal Instructional and Operational Needs4,596,2954,596,2958Compensation Initiative for Staff\$ 148,028,9271,937.7\$ 159,775,7091,987.2\$ 11,746,782Udget Shortfall (Revenue less than Expanse) = County Request\$ 148,028,9271,937.7\$ 159,775,7091,987.2\$ 11,746,782	g Restricted Programs	7,940,268	74.3	7,755,715	72.3		
7       Instructional and Operational Needs         a       Governor's additional teachers initiative         b       Instructional Goals         c       Technology Initiatives and Sustainability         d       Facilities Maintenance         e       Student Transportation         f       Other Support Departmental Requests         Subtotal Instructional and Operational Needs       3339,000         f       Other Support Departmental Requests         Subtotal Instructional and Operational Needs       3,511,240         8       Compensation Initiative for Staff         OTAL EXPENSE       \$ 148,028,927         light Revenue less than Expensel = County Request	Subtotal Baseline Adjustments	148,028,927	1,937.7	150,458,027	1,936.7	and the second se	
a       Governor's additional teachers initiative       748,000       11.0       748,000         b       Instructional Goals       1,084,040       17.0       1,084,040         c       Technology Initiatives and Sustainability       342,200       1.0       342,200         d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000         Subtotal Instructional and Operational Needs       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$       148,028,927       1,937.7       \$       159,775,709       1,987.2       \$       11,746,782         udget Shortfall (Revenue less than Expense) = County Request       \$       148,028,927       1,937.7       \$       159,775,709       1,987.2       \$       11,746,782	6 Opening of New Frederick County Middle School			1,210,147	10.0	1,210,147	
a       Governor's additional teachers initiative       748,000       11.0       748,000         b       Instructional Goals       1,084,040       17.0       1,084,040         c       Technology Initiatives and Sustainability       342,200       1.0       342,200         d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000         subtotal Instructional and Operational Needs       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$       148,028,927       1,937.7       \$       159,775,709       1,987.2       \$       11,746,782         Less additional revenue       (1,726,924)       Less additional revenue       (1,726,924)       11,746,782	7 Instructional and Operational Needs						
b       Instructional Goals       1,084,040       17.0       1,084,040         c       Technology Initiatives and Sustainability       342,200       1.0       342,200         d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000         Subtotal Instructional and Operational Needs       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$       148,028,927       1,937.7       \$       159,775,709       1,987.2       \$       11,746,782         Less additional revenue       (1,726,924)       Less additional revenue       (1,726,924)				748 000	11.0	748 000	
c       Technology Initiatives and Sustainability       342,200       1.0       342,200         d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000         subtotal Instructional and Operational Needs       3,511,240       40.5       3,511,240         8       Compensation Initiative for Staff       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$ 148,028,927       1,937.7       \$ 159,775,709       1,987.2       \$ 11,746,782         Less additional revenue       (1,726,924)       Less additional revenue       (1,726,924)	b Instructional Goals						
d       Facilities Maintenance       832,000       6.0       832,000         e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000         subtotal Instructional and Operational Needs       3,511,240       40.5       3,511,240         8       Compensation Initiative for Staff       4,596,295       4,596,295         OTAL EXPENSE       \$ 148,028,927       1,937.7       \$ 159,775,709       1,987.2       \$ 11,746,782         udget Shortfall (Revenue less than Expanse) = County Request       Less additional revenue       (1,726,924)	c Technology Initiatives and Sustainability						
e       Student Transportation       339,000       3.0       339,000         f       Other Support Departmental Requests       166,000       2.5       166,000         Subtotal Instructional and Operational Needs       3,511,240       40.5       3,511,240         8       Compensation Initiative for Staff       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$ 148,028,927       1,937.7       \$ 159,775,709       1,987.2       \$ 11,746,782         udget Shortfall (Revenue less than Expanse) = County Request       Less additional revenue       (1,726,924)							
f       Other Support Departmental Requests Subtotal Instructional and Operational Needs       166,000       2.5       166,000         8       Compensation Initiative for Staff       4,596,295       4,596,295       4,596,295         OTAL EXPENSE       \$       148,028,927       1,937.7       \$       159,775,709       1,987.2       \$       11,746,782         Less additional revenue       (1,726,924)       Less additional revenue       (1,726,924)	e Student Transportation						
Subtotal Instructional and Operational Needs       3,511,240       40.5       3,511,240         8       Compensation Initiative for Staff       4,596,295       4,596,295         OTAL EXPENSE       \$ 148,028,927       1,937.7       \$ 159,775,709       1,987.2       \$ 11,746,782         Less additional revenue       (1,726,924)       Less additional revenue       (1,726,924)	f Other Support Departmental Requests						
8 Compensation Initiative for Staff         4,596,295         4,596,295           OTAL EXPENSE         \$ 148,028,927         1,937.7         \$ 159,775,709         1,987.2         \$ 11,746,782           Less additional revenue         Less additional revenue         (1,726,924)         (1,726,924)	Subtotal Instructional and Operational Needs						
OTAL EXPENSE         \$ 148,028,927         1,937.7         \$ 159,775,709         1,987.2         \$ 11,746,782           Less additional revenue         Less additional revenue         (1,726,924)	8 Compensation Initiative for Staff			4,596,295			
Less additional revenue (1,726,924)	OTAL EXPENSE	\$ 148.028.927	1,937.7	\$ 159,775,709	1 987 2		
audget Shortfall (Revenue Jess than Evnence) = County Request			2,007.1	states a second by a stores of the		A CONTRACTOR OF A CONTRACTOR O	
	udget Shortfall (Revenue less than Expense) = County Request			Less additional rev			

#### Capital Maintenance/Replacement Needs

Construction of the second			
		4	Anticipated
Energy lighting upgrade		\$	983,889
Building Management system upgrade		\$	666,924
Backflow preventer/fire pump upgrade at Bass Hoover		\$	455,000
Armel Elementary chiller replacement		\$	250,000
Bass-Hoover cooling tower replacement		\$	61,000
JWHS fire alarm replacement		\$	198,908
School board office HVAC upgrade		\$	1,385,750
IP Phone Replacement		\$	96,980
Redundancy effort		\$	90,000
Bus replacements		\$	1,000,000
TOTAL	VPSA or Unreserved fund balance	\$	5,188,451
t Service			
Increase		\$	1,308,170

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	FY16 DECEMBER BUDGET TRANSFERS						
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	то	ACCT	CODE	AMOUNT
12/1/2015	ANIMAL SHELTER	PROMOTION 12/1/15	4305	1001	000	092	1,301.60
	ANIMAL SHELTER		4305	5413	000	000	(1,301.60)
12/8/2015	CLEARBROOK PARK	COST OF RENTAL EQUIPMENT	7109	3004	000	003	(455.60)
	CLEARBROOK PARK		7109	9001	000	000	455.60
	SHERANDO PARK		7110	3004	000	003	(98.25)
	SHERANDO PARK		7110	9001	000	000	98.25
12/8/2015	REASSESSMENT/BOARD OF ASSESSORS	ADVERTISING FOR ASSESSORS	1210	3006	000	000	(1,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3007	000	000	1,000.00
12/11/2015	ELECTORAL BOARD AND OFFICIALS	ELECTORAL BOARD ASSOCIATION	1301	5401	000	000	(35.00)
	ELECTORAL BOARD AND OFFICIALS		1301	5801	000	000	35.00
12/17/2015	ANIMAL SHELTER	HEATING SYSTEM REPAIRS	4305	5413	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3004	000	000	2,500.00
	ANIMAL SHELTER		4305	5102	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3004	000	000	2,500.00
12/21/2015	COUNTY ATTORNEY	FILING FEES-PROFFERS	1202	3002	000	000	(100.00)
	COUNTY ATTORNEY		1202	5413	000	000	100.00
12/23/2015	COUNTY ADMINISTRATOR	DEFICIT IN TRAVEL	1201	5506	000	000	2,000.00
	OTHER		1224	3002	000	000	(2,000.00)
12/23/2015	COUNTY ADMINISTRATOR	DEFICIT PRINTING AND BINDING	1201	5204	000	000	(300.00)
	COUNTY ADMINISTRATOR		1201	3006	000	000	300.00
1/5/2016	LITTER CONTROL GRANT	REPLACEMENT BASE FOR ROAD	4205	5204	000	000	(100.00)
	LITTER CONTROL GRANT		4205	5407	000	000	100.00
1/7/2015	COMMONWEALTH'S ATTORNEY	SOFTWARE UNLIMITED MAINTENANCE	2201	5401	000	000	(2,550.00)
	COMMONWEALTH'S ATTORNEY		2201	3005	000	000	2,550.00

#### County of Frederick, VA Report on Unreserved Fund Balance January 14, 2016

Unreserved Fund Balance, Beginning of Year, July 1, 2015	
Prior Year Funding & Carryforward Amounts	
C/F Rose Hill Park	(168,000)
C/F Sherando Park master plan	(22,780)

-,	()	
C/F Sherando Park master plan	(22,780)	
C/F DARE	(400)	
C/F Abbott Grant	(33,854)	
C/F Fire Company Capital	(274,086)	
Reserve E-summons funds	(38,816)	
C/F Fire Program funds	(29,521)	
Reserve P&R Play Fund funds	(6,932)	
School encumbrances	(581,267)	
C/F Forefeited assets	(58,035)	
C/F School Capital to School Operating	(314,747)	
C/F School Operating	(123,737)	
C/F F&R vehicle equipment	(40,000)	
C/F F&R uniforms	(64,000)	

(1,756,175)

42,344,282

Other Funding / Adjustments		
Parks returned unused proffer	(710)	
COR refund - Brookfield Stephenson Village	(20,539)	
COR refund - Ally Financial	(5,405)	
COR refund - Ford Motor Credit	(2,930)	
COR refund - Opal Oil	(4,070)	
Treasurer drive through repair	(30,000)	
Circuit Clerk - deputy clerk position	(10,913)	
Airport capital	(63,818)	
Gainesboro site retainage	5,960	
COR refund - disabled veteran	(3,689)	
COR refund - Greenway Engineering	(12,753)	
COR refund - Navitus Engineering	(42,560)	
COR refund - Citizens Asset Finance	(5,736)	
COR refund - Carrier Enterprises	(144,392)	
Armel Elementary renovation design	(200,000)	
NSVRC contribution	(1,216)	
PPEA refund - administration building	(47,897)	
COR refund - Daimler Trust	(8,679)	
COR refund - Aqua Lake Holiday Utilities	(2,759)	
COR refund - Probuild CO LLC	(13,282)	
COR refund - Lawrence Fabrications	(6,533)	
COR refund - Washington Gas	(89,697)	
COR refund - Carrier Enterprises	(106,516)	
COR refund - Britt Louis Nemeth	(3,019)	
COR refund - Admiral Security Services	(2,815)	
COR refund - Shenandoah Gas	(17,706)	
COR refund - Glass America	(2,834)	
COR refund - Crown Cork & Seal	(352,334)	
3/2016 Presidential Primary Election	(38,614)	
		(1,235,457)
Fund Balance, January 14, 2016	_	39,352,650

#### County of Frederick General Fund December 31, 2015

ASSETS	FY16 <u>12/31/15</u>	FY15 <u>12/31/14</u>	Increase (Decrease)
Cash and Cash Equivalents Petty Cash Receivables:	45,516,491.33 1,555.00	45,388,357.96 1,555.00	128,133.37 * <b>A</b> 0.00
Taxes, Commonwealth,Reimb.P/P Streetlights	2,734,603.51 1,669.36	3,637,250.65 1,746.18	(902,647.14) (76.82)
Miscellaneous Charges	43,947.18	35,710.23	8,236.95
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	(586.52)	3,026.77	(3,613.29)
GL controls (est.rev / est. exp)	<u>(13,230,142.86)</u>	<u>(8,506,695.30)</u>	(4,723,447.56) (1) Attached
TOTAL ASSETS	<u>35,802,476.23</u>	<u>41,295,890.72</u>	<u>(5,493,414.49)</u>
LIABILITIES Performance Bonds Payable	446,671.73	399,421.05	47,250.68
Taxes Collected in Advance	139,641.57	134,437.59	5,203.98
Deferred Revenue	2,780,519.05	<u>3,675,021.06</u>	<u>(894,502.01)</u> * <b>B</b>
TOTAL LIABILITIES	3,366,832.35	4,208,879.70	(842,047.35)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund Conservation Easement	445,170.59	447,768.74	(2,598.15) <b>(2) Attached</b> 0.00
Peg Grant	4,779.85 137,071.75	4,779.85 66,131.05	70,940.70 * <b>C</b>
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	269,039.57	222,145.76	46,893.81 * <b>D</b>
Historical Markers	17,330.76	17,295.25	35.51
Animal Shelter	335,530.02	335,530.02	0.00
Proffers Economic Development Incentive	2,042,419.80 0.00	4,023,780.67 550,000.00	(1,981,360.87) <b>(3) Attached</b> (550,000.00)
Parks Reserve	6,932.25	0.00	6,932.25
E-Summons Funds	38,816.25	0.00	38,816.25
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	27,873,273.36	30,154,300.00	(2,281,026.64) (4) Attached
TOTAL EQUITY	<u>32,435,643.88</u>	37,087,011.02	(4,651,367.14)
TOTAL LIAB. & EQUITY	35,802,476.23	<u>41,295,890.72</u>	<u>(5,493,414.49)</u>

#### NOTES:

\*A Cash increase includes an increase in revenues, expenditures, and change in fund balance(refer to the comparative statement of revenues, expenditures and decrease in fund balance.

\*B Deferred revenue includes taxes receivable, street lights, misc.charges, dog tags, and motor vehicle registration fees. \*C Upgrade board room audio visual and broadcasting equipment in the previous year \$178,122 from Comcast provided PEG funds.

\*D Previously ADA Fees.

#### **BALANCE SHEET**

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,637,542	138,429,418	9,208,124
Appropriations	(67,851,644)	(60,606,897)	(7,244,747)
Est.Tr.to Other fds	(93,461,211)	(86,776,985)	(6,684,226)
Encumbrances	445,171	447,769	(2,598)
	(13,230,143)	(8,506,695)	(4,723,448)

# General Fund Purchase Orders @12/31/15

DEPARTMENT	Amount		
Animal Shelter	4,910.07	Replace Heat Exchange on Two Units	
Fire & Rescue	1,381.20	Uniforms	
	2,558.29	Bailout System Supplies(Ropes, Harnesses, Etc.)	
	32,844.52	Vehicle Tools & Equip.(Includes Light Bars, Custom Cabinets, etc.)	
	14,450.00	HT Face Pieces(95)	
Fire Company Capital	4,002.94	Accountability Machine	
MIS	9,475.00	Sequel Software (4) Users & Website Interface	
Parks	400.00	Rose Hill Park Engineering Service	
	19,922.30	.30 Special Events T-Shirts	
	18,477.70	Playground Equipment Replacement Parts	
Public Safety	10,273.08	Repair & Maintenance of Radio Equipment	
Reassessment	2,980.00	(2) Surface PRO 3 with Covers	
Sheriff	12,430.00	(15) Body Armour	
	4,773.65	Uniforms	
	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates	
	3,136.32	Dare T-Shirts	
	6,240.00	(2) Python III Dual Antenna Radar Package w/Accessories	
	260,260.00	(10) 2016 Police Interceptors	
	6,560.00	(20) Body Cameras	

Total 445,170.59

iotai					
(3)Proffer Information				Designated Other	
	SCHOOLS	PARKS	FIRE & RESCUE	Projects	TOTAL
Balance @12/31/15	54,706.90	435,280.16	491,139.40	1,061,293.34	2,042,419.80
<b>Designated Other Projects Detail</b>	il				
Administration	218,936.34				
Bridges	1,000.00				
Historic Preservation	108,000.00	12/11/14 Board Action de	esignated \$50,000	for final debt p	bayment
Library	101,206.00	on the Huntsberry proper	rty.		
Rt.50 Trans.Imp.	10,000.00				
Rt. 50 Rezoning	25,000.00				
Rt. 656 & 657 Imp.	25,000.00				
RT.277	162,375.00				
Sheriff	41,776.00				
Solid Waste	12,000.00				
Stop Lights	26,000.00				
<b>BPG Properties/Rt.11 Corridor</b>	330,000.00				
Total	1,061,293.34				
Other Proffers @12/31/15					
(4) Fund Balance Adjusted	-				

(4) Fund Balance Adjusted	-
Ending Balance @12/31/15	39,746,432.01
Revenue 12/15	68,983,235.89
Expenditures 12/15	(31,868,251.84)
Transfers 12/15	(48,988,142.70)
12/15 Fund Balance	27,873,273.36

## County of Frederick Comparative Statement of Revenues, Expenditures and Changes in Fund Balance December 31, 2015

REVENUES:	Appropriated	FY16 12/31/15 <u>Actual</u>	FY15 12/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes Other local taxes Permits & Privilege fees Revenue from use of money	100,608,073.00 31,899,849.00 1,663,682.00	42,969,653.96 10,102,589.98 1,258,279.45	40,867,986.01 9,703,101.22 868,308.10	2,101,667.95 (1) 399,488.76 (2) 389,971.35 (3)
and property Charges for Services Miscellaneous Recovered Costs Proffers	160,420.13 2,478,226.00 569,580.87 1,318,702.58	105,836.24 1,364,380.43 185,040.40 786,155.46 1,163,151.78	129,832.47 1,198,987.61 312,051.28 1,100,235.91 588,237.12	(23,996.23) <b>(4)</b> 165,392.82 (127,010.88) (314,080.45) <b>(5)</b> 574,914.66 <b>(5)</b>
Intergovernmental: Commonwealth Federal	8,900,008.00 39,000.00	11,002,197.74 45,950.45	11,268,998.01 20,357.00	(266,800.27) <b>(6)</b> 25,593.45 <b>(7)</b>
TOTAL REVENUES	147,637,541.58	68,983,235.89	66,058,094.73	2,925,141.16
EXPENDITURES:				
General Administration Judicial Administration Public Safety Public Works Health and Welfare Education Parks, Recreation, Culture Community Development	$10,498,436.43 \\ 2,434,843.52 \\ 32,687,004.52 \\ 4,948,422.68 \\ 8,177,956.00 \\ 56,000.00 \\ 6,340,979.24 \\ 1,997,260.95 \\ \end{array}$	$\begin{array}{c} 4,682,712.51\\ 1,114,903.07\\ 16,733,491.87\\ 2,043,852.28\\ 3,653,306.00\\ 28,000.00\\ 2,949,379.60\\ 662,606.51\end{array}$	4,065,054.95 1,009,481.81 15,240,421.64 1,768,328.75 3,381,365.74 28,000.00 2,727,204.36 1,518,477.85	617,657.56 105,421.26 1,493,070.23 275,523.53 271,940.26 0.00 222,175.24 (855,871.34)
TOTAL EXPENDITURES	67,140,903.34	31,868,251.84	29,738,335.10	2,129,916.74 <b>(8)</b>
OTHER FINANCING SOURCES ( USES):				
Operating transfers from / to	94,171,951.69	48,988,142.70	42,586,315.75	6,401,826.95 <b>(9)</b>
Excess (deficiency)of revenues & other sources over expenditures & other uses	(13,675,313.45)	(11,873,158.65)	(6,266,556.12)	5,606,602.53
Fund Balance per General Ledger	-	39,746,432.01	36,420,856.12	3,325,575.89
Fund Balance Adjusted to reflect Income Statement 12/31/15		27,873,273.36	30,154,300.00	(2,281,026.64)

1)General Property Taxes	FY16	FY15	Increase/Decrease
Real Estate Taxes	23,140,544	22,510,525	630,019
ublic Services Current Taxes	1,347,709	1,158,065	189,644
ersonal Property	17,876,165	16,574,167	1,301,998
enalties and Interest	436,530	453,292	(16,761)
edit Card Chgs./Delinq.Advertising	(9,422)	(5 <i>,</i> 951)	(3,471)
dm.Fees For Liens&Distress	178,128	177,888	240
	42,969,654	40,867,986	2,101,668
Other Local Taxes			
cal Sales and Use Tax	4,318,674.65	4,147,202.52	171,472.13
mmunications Sales Tax	437,357.34	452,404.61	(15,047.27)
lity Taxes	1,097,756.06	1,099,957.69	(2,201.63)
siness Licenses	930,555.31	944,216.34	(13,661.03)
to Rental Tax	55,498.37	48,807.50	6,690.87
otor Vehicle Licenses Fees	379,788.67	372,646.22	7,142.45
cordation Taxes	781,606.93	598,515.54	183,091.39
eals Tax	1,859,103.17	1,822,956.52	36,146.65
dging Tax	222,910.97	196,462.06	26,448.91
eet Lights	15,197.70	15,912.32	(714.62)
r Fort Fees	4,140.81	4,019.90	120.91
al	10,102,589.98	9,703,101.22	399,488.76
Permits&Privileges			
g Licenses	18,185.00	21,436.00	(3,251.00)
d Use Application Fees	9,575.00	7,400.00	2,175.00
	,	•	
nsfer Fees Alanmant Bayiaw Foos	1,656.00	1,400.17	255.83
elopment Review Fees	334,366.14	247,572.72	86,793.42
lding Permits	651,099.38	441,371.06	209,728.32
State Fees	11,634.21	9,945.65	1,688.56
ctrical Permits	59,501.00	39,185.00	20,316.00
mbing Permits	11,895.00	6,830.00	5,065.00
chanical Permits	74,368.00	32,117.50	42,250.50
n Permits	2,526.72	1,470.00	1,056.72
mits for Commercial Burning	50.00	250.00	(200.00)
plosive Storage Permits	-	200.00	(200.00)
sting Permits	210.00	105.00	105.00
d Disturbance Permits	81,763.00	58,125.00	23,638.00
otic Haulers Permit	300.00	-	300.00
wage Installation License	1,150.00	600.00	550.00
nsfer Development Rights	-	300.00	(300.00)
tal	1,258,279.45	868,308.10	389,971.35
Revenue from use of			
oney	79,097.13	79,836.53	(739.40)
operty	26,739.11	49,995.94	(23,256.83)
tal	105,836.24	129,832.47	(23,996.23)

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(5) Recovered Costs	FY16	FY15	Increase/Decrease
Recovered Costs Treas.Office	42,164.00	44,626.00	(2,462.00)
Worker's Comp	650.00	650.00	(2,402.00)
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
	313.98		
Recovered Costs-IT/GIS		20,000.00	(19,686.02)
Recovered Costs F&R Fee Recovery	176,796.56	166,301.00	10,495.56
Recovered Cost Fire Companies	38,672.90	16,758.26	21,914.64
Reimbursement Circuit Court	6,959.45	5,886.38	1,073.07
Reimb.Public Works/Planning Clean Up	2,496.25	290.00	2,206.25
Clarke County Container Fees	32,620.45	19,327.62	13,292.83
City of Winchester Container Fees	29,589.25	18,950.93	10,638.32
Refuse Disposal Fees	46,069.92	29,326.42	16,743.50
Recycling Revenue	38,791.96	35,047.08	3,744.88
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	875.28	576.14	299.14
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	3,466.00	4,634.05	(1,168.05)
Reimb.of Expenses Gen.District Court	12,395.26	14,816.96	(2,421.70)
Reimb.Task Force	34,066.48	32,706.04	1,360.44
Sign Deposits Planning	100.00	(50.00)	150.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69)
Reimbursement Elections	-	4,049.21	(4,049.21)
Westminster Canterbury Lieu of Tax	12,456.00	24,450.10	(11,994.10)
Grounds Maint.Frederick Co. Schools	129,382.99	119,489.97	9,893.02
Comcast PEG Grant	35,732.25	35,344.80	387.45
Fire School Programs	9,424.25	11,375.00	(1,950.75)
Clerks Reimbursement to County	5,838.05	4,291.62	1,546.43
Sheriff Reimbursement	1,537.59	7,520.35	(5,982.76)
Subtotal Recovered Costs	786,155.46	1,100,235.91	(314,080.45)
Proffer-Other	483,090.46	449.50	482,640.96
Lynnhaven	16,891.55	-	16,891.55
Proffer Redbud Run	32,270.00	19,362.00	12,908.00
Proffer Canter Estates	44,967.67	4,087.97	40,879.70
Proffer Village at Harvest Ridge	12,312.00	7,695.00	4,617.00
Proffer Southern Hills	19,640.00	-	19,640.00
Proffer Snowden Bridge	342,398.10	305,152.65	37,245.45
Proffer Meadows Edge Racey Tract	181,296.00	241,728.00	(60,432.00)
Cedar Meadows	29,286.00	9,762.00	19,524.00
Proffer Westbury Commons	1,000.00	_	1,000.00
Subtotal Proffers	1,163,151.78	588,237.12	574,914.66
Grand Total	1.949.307.24	1.688.473.03	260.834.21

Grand Total [ 1,949,307.24 ] 1,088,473.03 ] 260,6	34.ZI		
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\*1 Reimbursement for the Round Hill Fire and Rescue Station and Event Center design.

\*2 Blackburn Commerce Center Rezoning/Transportation Improvement \$452,745.46

(6) Commonwealth Revenue	12/31/2015	12/31/2014	
	FY16	FY15	Increase/Decrease
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72
Mobile Home Titling Tax	58,618.97	60,131.19	(1,512.22)
Recordation Taxes	180,462.40	167,636.80	12,825.60
P/P State Reimbursement	6,526,528.26	6,526,528.18	0.08
Shared Expenses Comm.Atty.	199,732.86	180,551.89	19,180.97
Shared Expenses Sheriff	1,013,227.77	991,025.87	22,201.90
Shared Expenses Comm.of Rev.	89,916.62	88,257.65	1,658.97
Shared Expenses Treasurer	67,609.76	66,637.95	971.81
Shared Expenses Clerk	166,958.63	158,302.50	8,656.13
Public Assistance Grants	2,201,803.37	2,053,656.27	148,147.10
Litter Control Grants	15,687.00	15,515.00	172.00
Other Revenue from the Commonwealth	-	189,576.00	(189,576.00)
Emergency Services Fire Program	214,535.00	239,007.00	(24,472.00)
DMV Grant Funding	8,880.11	19,276.02	(10,395.91)
State Grant Emergency Services	14,838.80	62,786.60	(47,947.80)
DCJS & Sheriff (State Grants)	-	124,932.44	(124,932.44)
JJC Grant Juvenile Justice	64,180.00	64,180.00	-
Rent/Lease Payments	83,579.22	147,851.22	(64,272.00)
Spay/Neuter Assistance -State	171.00	395.20	(224.20)
Wireless 911 Grant	27,930.69	31,374.43	(3,443.74)
State Forfeited Asset Funds	27,673.83	16,346.19	11,327.64
Victim Witness	-	25,805.00	(25,805.00)
F/R OEMS Reimb.	2,142.00	2,275.88	(133.88)
Total	11,002,197.74	11,268,998.01	(266,800.27)

\*1 Increase for special needs

\*2 Abbott Grant FY15 \$99,064.88

#### <u>County of Frederick</u> <u>General Fund</u> December 31, 2015

(7) Federal Revenue	FY16	FY15	Increase/Decrease
Federal Forfeited Assets	11,538.45	-	11,538.45
Housing Illegal Aliens-Federal	12,581.00	12,449.00	132.00
Federal Funds-Sheriff	8,983.00	5,509.00	3,474.00
Emergency Services Grant	12,848.00	2,399.00	10,449.00
Total	45,950.45	20,357.00	25,593.45

#### (8) Expenditures

Expenditures increased \$2,129,916.74. **General Administration** increased \$617,657.56 and reflects a \$402,670.54 increase of Commissioner of the Revenue tax refunds year to date. The **Public Safety** increase of \$1,493,070.23 includes the contribution for the local share for the Jail through the third quarter(\$1,275,824.50) that was a January entry in the previous year. **Public Works** increased \$275,523.53 and includes the County share of the Courthouse Complex maintenance increase of \$170,481.64. Additionally, Engineering purchased a 2015 Chevrolet Colorado truck (\$26,632), Refuse a 30 yard recycling can and compactor (\$17,475) and Maintenance Administration a 2015 Ford F150 truck (\$27,963). **Parks, Recreation, and Culture** increased \$222,175.24 and includes vehicle purchases of (2) 2015 Chevrolet Silverado trucks (\$24,375) each and (2) 2015 Toro Z-turn riding mowers (\$13,057) each. The decrease in **Community Development** reflects the \$875,000 in FY15 transfer to the Economic Development Authority for EDA Incentives. The Transfers increased \$6,401,826.95. See chart below:

(9) Transfers increased \$6,401,826.95	FY16	FY15	Increase/Decrease	
Transfer to School Operating	36,743,038.31	32,892,257.05	3,850,781.26	*
Transfer to Debt Service Schools	7,313,075.50	7,313,075.50	-	
Transfer to School Construction	3,200,000.00	-	3,200,000.00	
Transfer to Debt Service County	1,281,234.72	698,798.40	582,436.32	*;
Transfer to School Operating Capital	314,746.72	542,593.92	(227,847.20)	(
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00)	*:
Operational Transfers	136,047.45	139,590.88	(3,543.43)	*,
Total	48,988,142.70	42,586,315.75	6,401,826.95	

\*1 Increase in FY15 School Operating Transfer.

\*2 FY16 payments include the Bowman Library, Roundhill, Millwood Station, Public Safety Building, and the Animal Shelter.

\*3 Proffer for Round Hill Fire and Rescue Event Center Site Plan Development.

\*4 Timing of insurance charge outs.

## County of Frederick FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER December 31, 2015

Cash GL controls(est		FY2016 <u>12/31/15</u> 7,791,202.66 <u>(758,250.33)</u>	FY2015 <u>12/31/14</u> 5,973,556.71 <u>(486,482.85)</u>	Increase ( <u>Decrease)</u> 1,817,645.95 * <b>1</b> (271,767.48)
	TOTAL ASSETS	<u>7,032,952.33</u>	<u>5,487,073.86</u>	<u>1,545,878.47</u>
Accrued Operat	LIABILITIES ing Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
	TOTAL LIABILITIES	<u>2,258,904.00</u>	2,115,099.00	143,805.00
Fund Balance Reserved	EQUITY			
Encumbrances Undesignated		19,902.01	94,346.02	(74,444.01)
Fund Balance		<u>4,754,146.32</u>	<u>3,277,628.84</u>	<u>1,476,517.48</u> * <b>2</b>
	TOTAL EQUITY	<u>4,774,048.33</u>	<u>3,371,974.86</u>	<u>1,402,073.47</u>
	TOTAL LIABILITY & EQUITY	7,032,952.33	<u>5,487,073.86</u>	1,545,878.47

#### NOTES:

\*1 Cash increased \$1,817,645.95. Refer to the following page for comparative statement of revenues, expenditures and changes in fund balance.

\*2 Fund balance increased \$1,476,517.48. The beginning balance for FY16 was \$3,209,470.54 and includes adjusting entries, budget controls FY16(\$725,046.00), and the year to date revenue less expenditures of \$2,269,721.78.

Current Unrecorded Accounts Receivable-	<u>FY2016</u>
Prisoner Billing:	29,068.04
Compensation Board Reimbursement 12/15	. 467,206.40
Total	496,274.44

## County of Frederick Comparative Statement of Revenues, Expenditures and Changes in Fund Balance 12/31/15

# FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

		FY2016	FY2015	
REVENUES:		12/31/15	12/31/14	YTD Actual
	Appropriated	<u>Actual</u>	<u>Actual</u>	Variance
Credit Card Probation	-	75.87	73.15	2.72
Interest		3,228.42	3,519.59	(291.17)
Supervision Fees	41,696.00	18,446.00	19,429.00	(983.00)
Drug Testing Fees	5,000.00	-	455.00	(455.00)
Work Release Fees	355,828.00	158,472.36	136,552.00	21,920.36
Federal Bureau Of Prisons	0.00	275.00	1,825.48	(1,550.48)
Local Contributions	6,495,106.00	4,871,329.50	4,504,039.89	367,289.61
Miscellaneous	15,000.00	2,068.83	3,950.19	(1,881.36)
Phone Commissions	345,000.00	112,026.84	95,913.53	16,113.31
Food & Staff Reimbursement	130,000.00	30,740.41	45,840.21	(15,099.80)
Elec.Monitoring Part.Fees	90,000.00	46,732.12	35,824.86	10,907.26
Share of Jail Cost Commonwealth	1,097,197.00	374,043.68	295,394.65	78,649.03
Medical & Health Reimb.	68,000.00	37,031.56	29,177.97	7,853.59
Shared Expenses CFW Jail	5,090,140.00	2,197,479.00	2,198,821.33	(1,342.33)
State Grants	250,263.00	73,340.94	76,425.00	(3,084.06)
Local Offender Probation	252,286.00	68,238.00	67,190.00	1,048.00
Transfer From General Fund	5,103,298.00	3,827,473.50	2,461,093.12	1,366,380.38
TOTAL REVENUES	19,338,814.00	11,821,002.03	9,975,524.97	1,845,477.06
EXPENDITURES:	20,116,966.34	9,551,280.25	8,869,914.04	681,366.21
Excess(Deficiency)of revenues over				
expenditures		2,269,721.78	1,105,610.93	1,164,110.85
		_,,	.,	.,,
FUND BALANCE PER GENERAL LEDGER		<u>2,484,424.54</u>	<u>2,172,017.91</u>	<u>312,406.63</u>
Fund Balance Adjusted To Reflect		4,754,146.32	3,277,628.84	1,476,517.48
Income Statement 12/31/15				

# County of Frederick Fund 12 Landfill December 31, 2015

ASSETS	FY2016	FY2015	Increase
ASSETS	<u>12/31/15</u>	<u>12/31/14</u>	<u>(Decrease)</u>
Cash	33,167,885.38	31,336,705.90	1,831,179.48
Receivables:			
Fees	665,525.52	567,387.17	98,138.35 * <b>1</b>
Accounts Receivable Other	0.00	0.00	0.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(731,470.00)</u>	<u>(3,337,276.64)</u>	2,605,806.64
TOTAL ASSETS	51,098,935.67	47,049,160.86	<u>4,049,774.81</u>
	<u>31,030,003.01</u>	<u>-17,0-3,100.00</u>	<u>+,++,++,+++,+++</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	178,911.24	12,451.23
Accrued Remediation Costs	12,233,415.93	11,938,535.78	294,880.15 * <b>2</b>
Retainage Payable	0.00	9,244.62	(9,244.62)
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>0.00</u>	0.00
TOTAL LIABILITIES	12,424,778.40	<u>12,126,691.64</u>	<u>298,086.76</u>
EQUITY			
Fund Balance Reserved:			
Encumbrances	0.00	143,112.58	(143,112.58) * <b>3</b>
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>28,815,715.27</u>	<u>24,920,914.64</u>	<u>3,894,800.63</u> * <b>4</b>
TOTAL EQUITY	<u>.</u> <u>38,674,157.27</u>	<u>34,922,469.22</u>	<u>3,751,688.05</u>
TOTAL LIABILITY AND EQUITY	<u>51,098,935.67</u>	<u>47,049,160.86</u>	4,049,774.81

## NOTES:

\*1 Landfill fees increased \$98,138.35 and is due to an increase in tipping fee rates. Landfill fees at 12/15 were \$478,298.64 compared to \$397,587.47 at 12/14 for an increase of \$80,720.17. Delinquent fees at 12/15 were \$182,872.32 compared to \$165,923.71 at 12/14 for an increase of \$16,948.61.

\*2 Remediation increased \$294,880.15 and includes \$265,000.00 for post closure and \$29,880.15 interest.

**\*3** There was not an encumbrance balance at 12/31/15.

\*4 Fund Balance increased \$3,894,800.63. The beginning balance was \$27,730,771.72 and includes adjusting entries, budget controls for FY16(\$75,138) and year to date revenue less expenditures of \$1,160,081.55.



# County of Frederick Comparative Statement of Revenue,Expenditures and Changes in Fund Balance December 31, 2015

FUND 12 LANDFILL REVENUES	Appropriated	FY16 12/31/15 <u>Actual</u>	FY15 12/31/2014 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	2,094.73	1,952.96	141.77
Interest on Bank Deposits	60.000.00	22,629.92	25,774.18	(3,144.26)
Salvage and Surplus	0.00	41,433.75	70,005.80	(28,572.05)
Sanitary Landfill Fees	5,080,500.00	2,686,059.82	2,321,112.54	364,947.28
Charges to County	0.00	203,013.44	167,794.62	35,218.82
Charges to Winchester	0.00	59,209.46	47,652.92	11,556.54
Tire Recycling	120,000.00	39,866.38	84,952.71	(45,086.33)
Reg.Recycling Electronics	60,000.00	22,843.00	19,465.01	3,377.99
Greenhouse Gas Credit Sales		0.00	3,668.28	(3,668.28)
Miscellaneous	60,000.00	161.00	174.00	(13.00)
Wheel Recycling	120,000.00	0.00	10,491.47	(10,491.47)
Renewable Energy Credits	116,262.00	73,374.04	69,954.50	3,419.54
Landfill Gas To Electricity	394,620.00	187,237.97	238,723.67	(51,485.70)
Waste Oil Recycling		1,920.53	7,506.19	(5,585.66)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,011,382.00	3,339,844.04	3,069,228.85	270,615.19
Operating Expenditures	5,391,520.00	1,432,335.74	1,461,483.22	(29,147.48)
Capital Expenditures	1,351,332.00	747,426.75	1,267,006.13	(519,579.38)
TOTAL Expenditures	6,742,852.00	2,179,762.49	2,728,489.35	(548,726.86)
Excess(defiency)of revenue over				
expenditures		1,160,081.55	340,739.50	819,342.05
Fund Balance Per General Ledger		27,655,633.72	24,580,175.14	3,075,458.58
FUND BALANCE ADJUSTED		28,815,715.27	24,920,914.64	3,894,800.63