



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

1. The Finance Director requests a General Fund supplemental appropriation in the amount of \$1,141.72. This amount represents unspent FY15 VJCCCA funds to be returned to the State. See attached letter, p. 3. The committee recommends approval.
2. The Registrar requests a General Fund supplemental appropriation in the amount of \$1,194.91. This amount represents a reimbursement for expenses related to relocating the Russells precinct 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.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$15,375.18. This amount represents reimbursement for two auto claims. See attached memo, p. 6 – 7. The committee recommends approval.

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

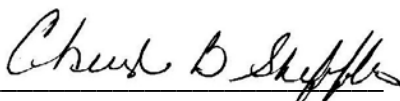
1. Information is provided for discussion on the FY 2017 budget. See attached information, p. 22 – 170. The committee heard an overview from the County Administrator of the information provided.

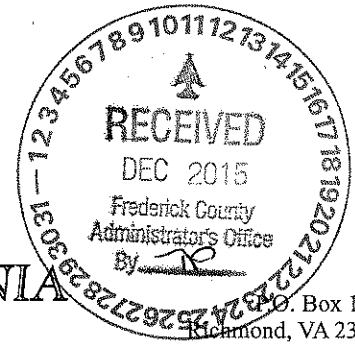
INFORMATION ONLY

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 
Cheryl B. Shiffler, Finance Director



COMMONWEALTH of VIRGINIA
Department of Juvenile Justice

Andrew K. Block, Jr.
Director

P.O. Box 1110
Richmond, VA 23218
(804) 371.0700
Fax: (804) 371.6490

November 30, 2015

Mr. Peter Roussos, Director
26th 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 4th quarter check. The breakdown of funds expended is as follows:

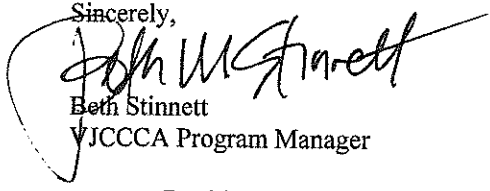
Required Maintenance of Effort	\$	0.00
State Funds Expended	\$	<u>123,309.28</u>
Total Expenditures	\$	123,309.28

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
VJCCCA Program Manager

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

4010-033030-5413-000-001



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

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

ENTERED

MEMORANDUM

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

From: Rick Miller, Voter Registrar *RM*

FREDERICK COUNTY
DEC 17 2015
FINANCE DEPARTMENT

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.

This amount should be placed in our line items listed below:

10AD-3010-019110-0014

13010 - 3010 - 000 - 000	Contractual Services (Printing)	\$ 200.34
13010 - 5204 - 000 - 000	Postage	\$ 980.67
13010 - 5401 - 000 - 000	Office Supplies	\$ 13.90
TOTAL		\$ 1,194.91

*HBS
12/12/15
JCW
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 agreed the costs to re-advertise election to old Round Hill Fire station could be paid out of New Round Hill Fire station Budget.

FREDERICK COUNTY SHERIFF'S OFFICE

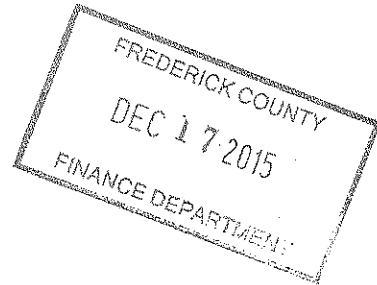


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
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

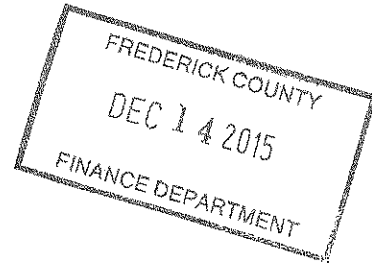


ROBERT T. WILLIAMSON
Sheriff

MAJOR C.L. VANMETER
Chief Deputy

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Cheryl Shiffler – Director of Finance
FROM : Sheriff R. T. Williamson *RTW*
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

*1096
3-010-018990-0001
C.S. 12/1/15*

COUNTY OF FREDERICK, VIRGINIA

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 & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 12, 2015

Your Success is Our Focus

319 McClanahan Street, S.W. • P.O. Box 12388 • Roanoke, VA 24025-2388 • 540-345-0936 • Fax: 540-342-6181 • www.BEcpas.com

COUNTY OF FREDERICK, VIRGINIA

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.

COUNTY OF FREDERICK, VIRGINIA

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.

COUNTY OF FREDERICK, VIRGINIA

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.

COUNTY OF FREDERICK, VIRGINIA

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.

COUNTY OF FREDERICK, VIRGINIA

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.

COUNTY OF FREDERICK, VIRGINIA

**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.

COUNTY OF FREDERICK, VIRGINIA

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.

COUNTY OF FREDERICK, VIRGINIA

**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.

COUNTY OF FREDERICK, VIRGINIA

**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

COUNTY OF FREDERICK, VIRGINIA
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 7th 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.

COUNTY OF FREDERICK, VIRGINIA
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.

Budget Worksession – January 20, 2016

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 Proposed 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
	<u>28,193,566</u>	<u>16,516,479</u>	<u>11,677,087</u>	
<u>ASSUMPTIONS</u>				
Salary increases budgeted at 4.1%				
Contingency budgeted at 500,000				
(A) Includes School Transfers				
NO USE OF FUND BALANCE TO BALANCE BUDGET				

	Total	TAB
Total General Fund Revenues	156,133,714	D
Fund Balance Funding	7,300,000	
Requested General Fund Expenditures(A)	<u>184,327,280</u>	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
	<u>20,893,566</u>	
Total Increased Expenditures	29,513,636	
Total Increased Revenues	<u>-8,620,070</u>	
	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 Adopted Budget**

		FY 15-16		FY 16-17		Increase
		Adopted		Projected/Requested		
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)
Uses of Fund Balance	\$	7,300,000			\$	(7,300,000)
Over(short)	\$	-	\$	(28,193,566)	\$	(28,193,566)

Budget Calendar FY 2016-2017

Month	Action
October 21, 2015	Budget memo from Finance Committee Chairman presented to Finance Committee
October 29, 2015	Budget materials sent to all departments and outside agencies
November 30, 2015	Budget requests from departments and outside agencies due back to Finance Department
December 14, 2015 – January 8, 2016	Requested Departmental meetings with County Administrator's Budget Committee
January 20, 2016	Finance Committee/Budget Worksession; Possible Budget Scenario discussion 8:00 a.m.
January 27, 2016	Joint 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, 2016	Budget Worksession – Board of Supervisors 8:00 a.m.
February 10, 2016	Budget Worksession – Board of Supervisors 6:00 p.m.
February 16, 2016	School Board budget public hearing
February 17, 2016	Finance Committee/Board of Supervisors Budget Worksession 8:00 a.m.
February 24, 2016	Budget Worksession – Board of Supervisors 6:00 p.m.
March 2, 2016	Final Board of Supervisors Budget Worksession before budget advertisement 8:00 a.m.;
March 7, 2016	Budget Advertisement to Winchester Star for publishing
March 14, 2016	Public Hearing Advertisement in newspaper
March 23, 2016	FY 2016 – 2017 Budget/Tax Rates Public Hearing
April 13, 2016	FY 2016 – 2017 Budget Adoption
May-July, 2016	Preparation of Adopted Budget Document and submission of budget for award
April 13-27, 2016	Prepare and Insert Tax Bills
April 29, 2016	Tax Bills mailed
July 1, 2016	Implementation of Fiscal Year 2016 – 2017

Dates are subject to change

FY 2016-2017 BUDGET TOTALS - ALL FUNDS

<u>Fund #</u>	<u>Fund</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<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 Code	Department	2015-2016 Original Budget	2016-2017 Proposed Budget	Increase (Decrease)	% Change	2015-2016 Amended Budget	2016-2017 Proposed Budget	Increase (Decrease)	% Change to Proposed
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%
2202	Victim Witness	127,812	136,230	8,418	6.59%	127,812	136,230	8,418	6.59%
3102	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%
3506	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%
4104	Street Lights	43,200	43,200	0	0.00%	43,200	43,200	0	0.00%
4201	General Engineering	368,937	406,139	37,202	10.08%	404,747	406,139	1,392	0.34%
4203	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%

Dept Code	Department	2015-2016 Original Budget	2016-2017 Proposed Budget	Increase (Decrease)	% Change	2015-2016 Amended Budget	2016-2017 Proposed Budget	Increase (Decrease)	% Change to Proposed
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%

Total General Fund**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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R E V E N U E

ACCOUNTING PERIOD 2016/01 PAGE 1
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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request \$ FY/2017	Inc./Dec.	Admin Request \$ FY/2017
011010									
011010-0001									
011010-0002									
011010-0003									
011010-0004									
011010-0005									
011010-0006									
011010-0007									
011010-0008									
011010-0009	147	12		592		592	100.00		
011010-0010									
011010-0011	208-								
011010-0012	200-								
011010-0013									
011010-0014	454-	8-							
011010-0015	471-	85-		95-		95-	100.00		
011010-0016	318-	46-		45-		45-	100.00		
011010-0017	303-	46-		45-		45-	100.00		
011010-0018	336-	64-		44-		44-	100.00		
011010-0019	336-	64-		44-		44-	100.00		
011010-0020	319-	64-		44-		44-	100.00		
011010-0021	321-	64-		44-		44-	100.00		
011010-0022									
011010-0023	681-	161-		89-		89-	100.00		
011010-0024									
011010-0025	862-	270-		96-		96-	100.00		
011010-0026									
011010-0027	771-	330-		201-		201-	100.00		
011010-0028									
011010-0029	927-	240-		153-		153-	100.00		
011010-0030	564-	450-		55-		55-	100.00		
011010-0031	472-	338-		55-		55-	100.00		
011010-0032	550-	313-		55-		55-	100.00		
011010-0033	718-	425-		133-		133-	100.00		
011010-0034	1,091-	629-		208-		208-	100.00		
011010-0035	1,120-	558-		163-		163-	100.00		
011010-0036	1,929-	566-		157-		157-	100.00		
011010-0037	2,717-	765-		99-		99-	100.00		
011010-0038	3,378-	1,470-		74-		74-	100.00		
011010-0039	4,153-	2,011-		181-		181-	100.00		
011010-0040	5,565-	4,335-		372-		372-	100.00		
011010-0041	97,589-	4,452-		228-		228-	100.00		
011010-0042	14,101-	5,614-		463-		463-	100.00		
011010-0043	108,114-	18,643-		1,332-		1,332-	100.00		
011010-0044	33,924-	16,943-		2,671-		2,671-	100.00		
011010-0045	125,309-	47,157-		17,903-		17,903-	100.00		
011010-0046	53,231-	37,960-		12,924-		12,924-	100.00		
011010-0047	183,428-	61,523-		33,343-		33,343-	100.00		

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

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ACCOUNTING PERIOD 2016/01 PAGE 2
 GL067

		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin 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-
011010-0056	2016 R/E 1ST HALF									100.00
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.									
		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
REAL/PERSONAL PUBLIC SERV.CORP										
011020	CURRENT PUBLIC SERVICE CORP.TA									
011020-0001	DELIQ. P.S. TAXES - PRIOR YEAR									
011020-0002	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-
011020-0003		1,973,794-	2,206,405-	2,000,000-	1,347,709-				2,200,000-	10.00
	--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										
PERSONAL PROPERTY TAXES										
011030	CURRENT PERSONAL PROPERTY TAXE									
011030-0001	DELIQ.TAXES COLLECTED P.P.									
011030-0002	1990 PERSONAL PROPERTY									
011030-0003	1991 PERSONAL PROPERTY									
011030-0004	1992 PERSONAL PROPERTY 1ST HAL									
011030-0005	CURRENT MOBILE HOME TAXES	209,655-	205,349-							
011030-0006	1992 PERSONAL PROPERTY 2ND HAL									
011030-0007	1993 PERSONAL PROPERTY 1ST HAL									
011030-0008	1993 P.P. 2nd HALF									
011030-0009	1994 P.P. 1st HALF									
011030-0010	TAXES RECEIVABLE 1994 P.P.2ND									
011030-0011	TAXES RECEIVABLE 1995 P.P. 1ST									
011030-0012	TAXES RECEIVABLE 1995 P.P. 2ND H									
011030-0013	TAXES RECEIVABLE 1996 P.P. 1ST									
011030-0014	TAXES RECEIVABLE 1996 P.P.2ND									
011030-0015	TAXES RECEIVABLE 1997 P.P.1ST									
011030-0016	TAXES RECEIVABLE 1997 P.P.2ND									
011030-0017	TAXES RECEIVABLE 1998 P.P. 1ST									
011030-0018	TAXES RECEIVABLE-1998 P.P. 2ND									
011030-0019	TAXES RECEIVABLE-1999 P.P. 1ST									
011030-0020	TAXES REC. 1999 PER.PROP.2ND H									

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

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ACCOUNTING PERIOD 2016/01 PAGE 3
 GL067

	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Year Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017	
PERSONAL PROPERTY TAXES										
011030-0023										
011030-0024										
011030-0025										
011030-0026										
011030-0027										
011030-0028										
011030-0029										
011030-0030										
011030-0031		109-								
011030-0032		109-								
011030-0033		98-								
011030-0034		98-								
011030-0035		18-								
011030-0036		310-								
011030-0037		506-			7-	7-	100.00			
011030-0038		336-			24-	24-	100.00			
011030-0039		39,241			535-	535-	100.00			
011030-0040		39,095			115-	115-	100.00			
011030-0041		34,805			443-	443-	100.00			
011030-0042		30,734			583-	583-	100.00			
011030-0043		31,715			4,252-	4,252-	100.00			
011030-0044		18,745			7,517-	7,517-	100.00			
011030-0045										
011030-0046		38,293			4,079-	4,079-	100.00			
011030-0047		20,929-			5,168-	5,168-	100.00			
011030-0048		67,019-			6,183-	6,183-	100.00			
011030-0049		505,583-			30,858-	30,858-	100.00			
011030-0050		799,450-			12,154-	12,154-	100.00			
011030-0051		13,271,398-			70,445-	70,445-	100.00			
011030-0052		11,625,310-			46,869-	46,869-	100.00			
011030-0053										
011030-0054		14,409,323-	42,887,250-	319,566-	42,567,684	99.25-		42,887,250	100.00-	
011030-0055		12,238,957-		646,243-	646,243-	100.00				
011030-0056										
011030-0057										
	26,268,300-	28,585,109-	42,887,250-	17,947,100-			46,435,025-			
--TOTAL DEPARTMENT--	26,268,300-	28,585,109-	42,887,250-	17,947,100-		24,940,150	58.15-	46,435,025-	3,547,775-	8.27
MACHINERY AND TOOLS TAXES										
011040										
011040-0001		5,609,805-	6,281,073-	5,500,000-		5,500,000	100.00-	7,057,414-	1,557,414-	28.32
011040-0002										
011040-0003		139,669-	183,802-	86,413-		86,413-	100.00			
		5,749,474-	6,464,875-	5,500,000-	86,413-			7,057,414-		
--TOTAL DEPARTMENT--	5,749,474-	6,464,875-	5,500,000-	86,413-		5,413,587	98.43-	7,057,414-	1,557,414-	28.32

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 FUND # -010 GENERAL OPERATING FUND

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017
011050									
011050-0001									
011050-0002									
011060									
011060-0001	864,832-	857,473-	800,000-	289,932-		510,068	63.76-	850,000-	6.25
011060-0002	469,232-	466,858-	400,000-	178,318-		221,682	55.42-	450,000-	12.50
011060-0003									
011060-0004									
	1,334,064-	1,324,331-	1,200,000-	468,250-				1,300,000-	
--TOTAL DEPARTMENT--	1,334,064-	1,324,331-	1,200,000-	468,250-		731,750	60.98-	1,300,000-	8.33
011070									
011070-0001									
011070-0002									
011070-0003									
011080									
011080-0001	14,403	13,477		10,329 8,091		10,329	100.00		
--TOTAL DEPARTMENT--	14,403	13,477		8,091		8,091			
011090									
	300-	28-		104-					
--TOTAL DEPARTMENT--	300-	28-		104-		104-			
011100									
011100-0001	345,318-	301,595-	320,000-	182,389-		137,611	43.00-	175,000-	45.31-
		301,595-	320,000-	182,389-				175,000-	
--TOTAL DEPARTMENT--	345,318-	301,595-	320,000-	182,389-		137,611	43.00-	175,000-	45.31-
TOTAL - GENERAL OPERATING FUND	81,551,675-	85,337,308-	100,608,073-	43,204,138-		57,403,935	57.06-	105,867,439-	5.23
012000									
012010-0001	12,081,490-	12,190,553-	13,067,339-	4,318,675-		8,748,664	66.95-	13,017,639-	.38-
012010-0002	1,358,271-	1,346,403-	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-	14,367,339-	4,756,032-		9,611,307	66.90-	14,317,639-	.35-
012020									
012020-0002	2,427,755-	2,431,884-	2,300,000-	984,069-		1,315,931	57.21-	2,400,000-	4.35
012020-0003	710,060-	752,937-	650,000-	289,145-		360,855	55.52-	750,000-	15.38
012020-0004	3,137,815-	3,184,821-	2,950,000-	1,273,214-				3,150,000-	
--TOTAL DEPARTMENT--	3,137,815-	3,184,821-	2,950,000-	1,273,214-		1,676,786	56.84-	3,150,000-	6.78

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 FUND #-010 OTHER LOCAL TAXES

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		Prior Years	Prior Years	Amended	Current	Year	Inc./Dec.	%	Dept Request	Inc./Dec.	Admin Request
		FY/2014	FY/2015	Budget	Actual On	Projected			FY/2017		
012030	BUSINESS LICENSE TAXES										
012030-0001	BUSINESS LICENSE TAXES	5,993,996-	6,426,613-	5,950,000-	963,809-		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										
012050-0006	MOTOR VEHICLE LICENSE 1997										
012050-0007	MOTOR VEHICLE LICENSE 1998										
012050-0008	MOTOR VEHICLE LICENSE 1999										
012050-0009	MOTOR VEHICLE LICENSE 2000										
012050-0010	MOTOR VEHICLE LICENSE 2001										
012050-0011	MOTOR VEHICLE LICENSE 2002										
012050-0012	MOTOR VEHICLE LICENSE 2003										
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
012060-0001	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-					450,000-		
	--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	888,564-	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-	15,000-	3,000-	25.00
012070-0003	ADDITIONAL TAX ON DEEDS OF CON	252,119-	257,922-	250,000-	198,241-		51,759	20.70-	250,000-		
		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-	376,000-	33.81
012100	LODGING & MEALS TAX										
012100-0001	HOTEL AND MOTEL ROOM TAXES										
012100-0002	MEALS TAX										
012100-0003	HOTEL & MOTEL ROOM TAXES 1992										
012100-0004	HOTEL & MOTEL ROOM TAXES 1993										

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017	
LODGING & MEALS TAX										
012100-0005										
012100-0006										
012100-0007										
012100-0008										
012100-0009										
012100-0010										
012100-0011										
012100-0012										
012100-0013										
012100-0014										
012100-0015										
012100-0016										
012100-0017										
012100-0018										
012100-0019										
012100-0020										
012100-0021										
012100-0022										
012100-0023										
012100-0024										
012100-0025										
012100-0026										
012100-0027										
012100-0028										
012100-0029										
012100-0030										
012100-0031										
012100-0032										
012100-0033										
012100-0034		750-	240-							
012100-0035										
012100-0036		172-								
012100-0037										
012100-0038										
012100-0039										
012100-0040										
012100-0041										
012100-0042										
	477,493-	472,959-	491,310-	223,473-		267,837	54.51-	531,410-	40,100-	8.16
	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
STREET LIGHTS & STAR FORT FEES										
012120-0001										
012120-0002										
012120-0003										
012120-0004										

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017
STREET LIGHTS & STAR FORT FEES									
012120-0005									
012120-0006									
012120-0007									
012120-0008									
012120-0009									
012120-0010									
012120-0011									
012120-0012									
012120-0013									
012120-0014									
012120-0015									
012120-0016									
012120-0017									
012120-0018									
012120-0019									
012120-0020									
012120-0021									
012120-0022									
012120-0023									
012120-0024									
012120-0025									
012120-0026									
012120-0027									
012120-0028									
012120-0029									
012120-0030									
012120-0031									
012120-0032									
012120-0033									
012120-0034									
012120-0035									
012120-0036									
012120-0037									
012120-0038									
012120-0050									
	16,699-	16,646-	35,000-	418-		34,582	98.81-	35,000-	
	16,243-	17,015-		14,780-		14,780-	100.00		
	8,062-	8,250-	8,200-	4,141-		4,059	49.50-	8,200-	
	41,004-	41,911-	43,200-	19,339-				43,200-	
--TOTAL DEPARTMENT--	41,004-	41,911-	43,200-	19,339-		23,861	55.23-	43,200-	
TOTAL - OTHER LOCAL TAXES	31,258,728-	32,215,839-	31,899,849-	10,474,593-		21,425,256	67.16-	34,499,130-	2,599,281-
013000									
013010									
013010-0001									
	44,438-	43,031-	42,000-	18,691-		23,309	55.50-	42,000-	
	44,438-	43,031-	42,000-	18,691-				42,000-	
--TOTAL DEPARTMENT--	44,438-	43,031-	42,000-	18,691-		23,309	55.50-	42,000-	

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 FUND #-010 PERMITS PRIVILEGE FEES & REGUL

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017	
013030										
013030-0004	4,800-	7,400-	3,400-	9,600-		6,200-	182.35	4,000-	600-	17.65
013030-0005	2,525-	2,753-	2,500-	1,924-		576	23.04-		2,500	100.00-
013030-0006										
013030-0007										
013030-0008	345,891-	454,779-	444,392-	338,452-		105,940	23.84-	243,063-	201,329	45.30-
013030-0009	718,729-	991,370-	729,595-	673,360-		56,235	7.71-	726,570-	3,025	.41-
013030-0010	35-	11,074-		12,161-			100.00			
013030-0012	75,979-	116,657-	76,185-	61,668-		14,517	19.05-	89,700-	13,515-	17.74
013030-0014	11,749-	24,374-	16,930-	12,088-		4,842	28.60-	17,940-	1,010-	5.97
013030-0015	51,337-	79,269-	50,790-	75,858-		25,068-	49.36	62,790-	12,000-	23.63
013030-0019										
013030-0024	3,668-	2,870-	3,500-	2,527-		973	27.80-	3,000-	500	14.29-
013030-0031	425-	675-	425-	50-		375	88.24-	700-	275-	64.71
013030-0032										
013030-0033										
013030-0034										
013030-0035	800-	1,000-	800-	200-		600	75.00-	1,100-	300-	37.50
013030-0036	465-	375-	465-	270-		195	41.94-	360-	105	22.58-
013030-0037										
013030-0038										
013030-0039										
013030-0040										
013030-0041										
013030-0042										
013030-0043										
013030-0044	65,740-	119,090-	92,700-	83,435-		9,265	9.99-	92,700-		
013030-0045										
013030-0046	200-	200-		300-		300-	100.00			
013030-0047	300-	600-								
013030-0048	100-									
013030-0049										
013030-0050	2,350-	900-		1,150-		1,150-	100.00			
013030-0051			200,000-			200,000	160.00-		200,000	100.00-
	1,285,093-	1,813,386-	1,621,682-	1,273,043-				1,241,923-		
--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 - PERMITS PRIVILEGE FEES & 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										
014010										
014010-0001										
014010-0002	362,179-	402,111-	350,000-	117,740-		232,260	66.36-	317,197-	32,803	9.37-
014010-0003	6,217-	7,069-	5,000-	3,990-		1,010	20.20-	7,000-	2,000-	40.00
014010-0004										

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FINES AND FORFEITURES									
014010-0005	368,396-	409,180-	355,000-	121,730-			324,197-		
--TOTAL DEPARTMENT--	368,396-	409,180-	355,000-	121,730-		233,270	65.71-	324,197-	30,803 8.68-
TOTAL - FINES AND FORFEITURES	368,396-	409,180-	355,000-	121,730-		233,270	65.71-	324,197-	30,803 8.68-
REVENUE FROM USE OF MONEY AND									
015010									
015010-0001	91,016-	127,900-	120,000-	79,404-		40,596	33.83-	130,000-	10,000- 8.33
015010-0004									
015010-0005									
015010-0006	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
REVENUE FROM USE OF PROPERTY									
015020									
015020-0001	8,980-	7,650-	7,800-	5,835-		1,965	25.19-	7,980-	180- 2.31
015020-0002									
015020-0003									
015020-0005									
015020-0006	19,143-	6,935-		4,085-		4,085-	100.00		
015020-0007	21,190-	35,051-	17,954-	7,954-		10,000	55.70-	7,000-	10,954 61.01-
015020-0008									
015020-0009									
015020-0010	398-	229-		654-		654-	100.00		
015020-0011									
015020-0012		606-	500-			500	100.00-	600-	100- 20.00
015020-0013	879-	6,323-	3,000-	42-		2,958	98.60-	3,000-	
015020-0014	5,846-	2,167-	4,500-	4,620-		120-	2.67	4,500-	
015020-0015	7,101-	2,233-	5,500-	3,293-		2,207	40.13-	5,500-	
015020-0016									
015020-0017									
015020-0018									
015020-0019									
015020-0020	1,167-	779-	1,166-	289-		877	75.21-	779-	387 33.19-
015020-0021									
015020-0022									
--TOTAL DEPARTMENT--	64,704-	61,973-	40,420-	26,772-		13,648	33.77-	29,359-	11,061 27.37-
TOTAL - REVENUE FROM USE OF MONEY AND	155,720-	189,873-	160,420-	106,176-		54,244	33.81-	159,359-	1,061 .66-

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	Prior Years FY/2014	Prior Years FY/2015	----- Amended Budget	Current Year Actual On 2016/01	----- Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017
016000									
016010									
016010-0002									
016010-0003									
016010-0004									
016010-0005									
016010-0006									
016010-0007									
016010-0008									
016010-0009									
016010-0010									
016010-0011									
016010-0013									
016010-0014									
016010-0015									
	47,121-	67,173-	68,608-	46,725-		21,883	31.90-	62,754-	8.53-
	2,524-	2,524-	2,500-	2,524-		24-	.96	2,524-	.96
	10,748-	10,288-	12,000-	6,168-		5,832	48.60-	12,000-	
	33,583-	27,503-	32,100-	18,763-		13,337	41.55-	27,312-	14.92-
	142,797-	154,734-	150,000-	76,104-		73,896	49.26-	134,232-	10.51-
	30,200-	29,300-	35,000-	16,300-		18,700	53.43-		100.00-
	44,398-	46,894-		23,789-		23,789-	100.00	47,000-	100.00
		38,816-		14,729-		14,729-	100.00		
				73-		73-	100.00		
				17,124-		17,124-	100.00		
	311,371-	377,232-	300,208-	222,299-				285,822-	
--TOTAL DEPARTMENT--	311,371-	377,232-	300,208-	222,299-		77,909	25.95-	285,822-	4.79-
016020									
016020-0001									
016030									
016030-0001									
016030-0007									
016030-0008									
016030-0009									
	5,970-	4,250-	5,000-	800-		4,200	84.00-	1,000-	80.00-
	90								
	5,880-	4,250-	5,000-	800-				1,000-	
--TOTAL DEPARTMENT--	5,880-	4,250-	5,000-	800-		4,200	84.00-	1,000-	80.00-
016040-0001									
016050									
016060									
016060-0002									
016060-0003									
016060-0004									
	69,132-	77,602-	60,000-	61,081-		1,081-	1.80	60,000-	
	19,315-	22,110-	20,000-	12,600-		7,400	37.00-	20,000-	
	15-								
	88,462-	99,712-	80,000-	73,681-				80,000-	
--TOTAL DEPARTMENT--	88,462-	99,712-	80,000-	73,681-		6,319	7.90-	80,000-	
016130									
016130-0005									
016130-0006									
016130-0007									
016130-0008									
016130-0009									
016130-0010									
016130-0011									
	230,005-	235,157-	104,660-	254,533-		149,873-	143.20	219,821-	110.03
		596							
	962,727-	1,088,537-	1,256,575-	603,476-		653,099	51.97-	1,395,676-	11.07
	20,287-	48,112-	29,200-	19,996-		9,204	31.52-	18,500-	36.64-
	157,063-	138,913-	158,507-	91,739-		66,768	42.12-	158,081-	.27-
	9,665-	14,716-	18,275-	9,385-		8,890	48.65-	15,120-	17.26-

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 FUND #-010 CHARGES FOR SERVICES

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request FY/2017	Inc./Dec.	Admin Request FY/2017
CHARGES FOR PARKS AND RECREATI									
016130-0012									
016130-0013									
016130-0014	168,413-	137,110-	233,169-	59,192-		173,977	74.61-	198,630-	14.81-
016130-0015	22,220-	69,583-	137,856-	44,686-		93,170	67.59-	146,851-	6.52
016130-0016	22,443-	21,855-	42,291-	7,199-		35,092	82.98-	42,108-	.43-
016130-0017									
016130-0018									
016130-0019									
016130-0020									
016130-0021	38,781-	53,271-	40,761-	15,039-		25,722	63.10-	73,850-	81.18
016130-0022									
016130-0023	24,922-	27,001-	27,600-	7,567-		20,033	72.58-	28,528-	3.36
016130-0024	12,333-	12,950-	13,500-	4,664-		8,836	65.45-	13,972-	3.50
016130-0025	5,493-	7,227-	13,440-	4,517-		8,923	66.39-	13,440-	
016130-0026									
016130-0027	12,716-	14,830-	16,000-	18,991-		2,991-	18.69	15,000-	6.25-
016130-0028	418-	378-		66-		66-	100.00		
016130-0033									
016130-0034									
016130-0035									
016130-0036									
016130-0037									
	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-	11.84
CHARGES - PLANNING/COMMUNITY D									
016160-0001									
016160-0002	60-	45-	106-	23-		83	78.30-	106-	
016160-0003	380-	270-	403-	125-		278	68.98-	249-	36.21-
016160-0004									
016160-0005									
016160-0006									
016160-0007									
016160-0008		18-		36-		36-	100.00		
016160-0009	1,760-	1,843-		373-		373-	100.00		
016160-0010		500-							
	2,200-	2,676-	509-	557-				355-	
--TOTAL DEPARTMENT--	2,200-	2,676-	509-	557-		48-	9.43	355-	30.26-
CHARGES - FIRE AND RESCUE									
016170-0001									
016170-0002	3,862-	2,667-		501-		501-	100.00	2,667-	100.00
016170-0003									
016170-0004		540-							
016170-0005	675-	335-	675-	1,520-		845-	125.19	875-	29.63
	4,537-	3,542-	675-	2,021-				3,542-	
--TOTAL DEPARTMENT--	4,537-	3,542-	675-	2,021-		1,346-	199.41	3,542-	424.74

TOTAL - CHARGES FOR SERVICES 2,099,936- 2,356,456- 2,478,226- 1,440,408- 1,037,818 41.88- 2,710,296- 232,070- 9.36

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017	
018000										
018020-0001										
018990										
018990-0001	55,913-	54,222-	8,350-	24,265-		15,915-	190.60	8,350	100.00-	
018990-0003	40,626-	43,288-	105,206-	54,485-		50,721	48.21-	65,581-	37.66-	
018990-0004										
018990-0005	272-	17,680-	272-	300-		28-	10.29	272	100.00-	
018990-0006	588-	3,200-	3,702-	3,703-		1-	.03	3,702	100.00-	
018990-0007	2,304-			1,052-		1,052-	100.00			
018990-0008										
018990-0010	893-	243-		30-		30-	100.00			
018990-0011										
018990-0012		29-		102-		102-	100.00	29-	100.00	
018990-0013										
018990-0014										
018990-0015	8,214-	10,029-		2,956-		2,956-	100.00			
018990-0016				250		250	100.00			
018990-0017										
018990-0018										
018990-0019	1,177-	1,397-	300-	260-		40	13.33-	300-		
018990-0020										
018990-0021										
018990-0022	193,060-	101,631-	96,750-			96,750	100.00-	99,975-	3.33	
018990-0023										
018990-0024										
018990-0025	11,468	7,806		7,602		7,602	100.00			
018990-0026										
018990-0027		7,385-		3,520-		3,520-	100.00			
	291,579-	231,298-	214,580-	82,821-				165,885-		
--TOTAL DEPARTMENT--	291,579-	231,298-	214,580-	82,821-		131,759	61.40-	165,885-	48.695	22.69-
TOTAL - MISCELLANEOUS REVENUE	291,579-	231,298-	214,580-	82,821-		131,759	61.40-	165,885-	48.695	22.69-
019000										
019010-0001										
019010-0002										
019010-0003										
019010-0004										
019010-0005										
019010-0006										
019010-0007	44,582-	44,626-	45,000-	44,626-		374	.83-	45,000-		
019010-0008										
019010-0009	1,200-	1,200-	1,200-	650-		550	45.83-	1,200	100.00-	
019010-0010										
019010-0011										

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 FUND #-010 RECOVERED COSTS

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DATA PROCESSING FEES - 1220									
019010-0012									
019010-0013									
019010-0014	117,213-	98,068-	95,000-	124,207-		29,207-	30.74	100,000-	5,000-
019010-0015	25,422-	20,181-	20,000-	5,314-		14,686	73.43-	15,000-	5,000
019010-0016		617,718-	486,185-	176,797-		309,388	63.64-	617,114-	130,929-
019010-0017	1,324-								
		55,431-		38,673-		38,673-	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-
019020									
019020-0001			30,000-			30,000	100.00-		30,000
019020-0002	10,640-	10,522-	10,600-	6,112-		4,488	42.34-	10,600-	100.00-
019020-0003	2,821-	2,968-	2,800-	1,747-		1,053	37.61-	2,800-	
019020-0004									
019020-0005		724-		2,496-		2,496-	100.00		
	13,461-	14,214-	43,400-	10,355-				13,400-	
--TOTAL DEPARTMENT--	13,461-	14,214-	43,400-	10,355-		33,045	76.14-	13,400-	30,000
019040-0001	44,604-	41,995-	46,344-	32,620-		13,724	29.61-	59,124-	12,780-
019040-0002									27.58
019040-0003	37,763-	36,427-	43,368-	29,589-		13,779	31.77-	48,360-	4,992-
019040-0004	64,350-	53,874-	64,716-	46,070-		18,646	28.81-	96,264-	31,548-
019040-0005		702-							48.75
019040-0006	88,144-	58,545-	54,000-	42,606-		11,394	21.10-	68,300-	14,300-
019040-0007									26.48
019040-0008									
019040-0009									
019040-0010	134-								
019040-0011	78-		78-	1,050-		972-	246.15		78
019040-0012	1,697-	1,597-	1,740-	875-		865	49.71-	1,824-	84-
019040-0013									4.83
019040-0014									
019040-0015			500-	500-					500
019040-0016	492-	4-		3,361-		3,361-	100.00		100.00-
	237,262-	193,144-	210,746-	156,671-				273,872-	
--TOTAL DEPARTMENT--	237,262-	193,144-	210,746-	156,671-		54,075	25.66-	273,872-	63,126-
019050-0001									
019050-0002									
019060									
019060-0001									
019060-0002									
019060-0003									
019070-0001	27,150-	28,450-	30,000-	14,313-		15,687	52.29-	30,000-	

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 FUND #-010 RECOVERED COSTS

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	Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017
REIMBURSEMENTS									
019110-0028									
019110-0029									
019110-0030									
019110-0031									
019110-0032									
019110-0033									
019110-0034									
019110-0035									
019110-0036									
019110-0037									
019110-0038									
019110-0039	1,059,000-	450-		483,090-		483,090-	100.00		
019110-0040									
019110-0041	18,986-	13,460-	8,715-	9,424-		709-	8.14	7,210-	1,505 17.27-
019110-0042									
019110-0043	36,587-	14,635-							
019110-0044									
019110-0045									
019110-0046				16,892-		16,892-	100.00		
019110-0047									
019110-0048									
019110-0049	122,626-	58,086-		38,724-		38,724-	100.00		
019110-0050	11,557-	10,012-		6,467-		6,467-	100.00	10,214-	10,214- 100.00
019110-0051	16,352-	8,176-		44,968-		44,968-	100.00		
019110-0052									
019110-0053									
019110-0054	12,312-	9,234-		12,312-		12,312-	100.00		
019110-0055				19,640-		19,640-	100.00		
019110-0056	549,577-	549,275-		342,398-		342,398-	100.00		
019110-0057	553,960-	463,312-		181,296-		181,296-	100.00		
019110-0058	153,635-	23,779-	1,011-	1,538-		527-	52.13		1,011 100.00-
019110-0059									
019110-0060	39,048-	9,762-		29,286-		29,286-	100.00		
019110-0061									
019110-0062				1,000-		1,000-	100.00		
	2,972,959-	2,019,311-	367,171-	1,398,772-				441,136-	
--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 - RECOVERED 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									

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 FUND #-010 SHARED EXPENSES - CATEGORICAL

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		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Projected Expenditure	Inc./Dec.	Dept Request % FY/2017	Inc./Dec.	Admin Request % FY/2017	
023050-0001	SHARED EXPENSES - MEDICAL BKAM										
023060-0001	SHARED EXPENSES-REGISTRAR/ELEC	46,531-	44,592-	48,870-			48,870	100.00-	49,124-	254-	.52
		46,531-	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-		336,040	66.81-	474,557-	28,442	5.65-
		430,495-	404,477-	502,999-	166,959-				474,557-		
	--TOTAL DEPARTMENT--	430,495-	404,477-	502,999-	166,959-		336,040	66.81-	474,557-	28,442	5.65-
	TOTAL - SHARED EXPENSES - CATEGORICAL	3,745,138-	3,739,253-	3,603,513-	1,537,447-		2,066,066	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										
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	LITTER RECYCLING GRANT (compet										
024040-0010	OTHER REVENUE FROM THE COMMONW		196,265-								
024040-0011	FOUR-FOR-LIFE FUNDS	81,150-	79,829-	80,000-			80,000	100.00-	80,000-		
024040-0012	FREDERICK COUNTY COURTHOUSE GR										
024040-0013	EMERGENCY SERVICES FIRE PROGRA	223,725-	273,993-	220,000-	214,535-		5,465	2.48-	210,000-	10,000	4.55-
024040-0014	SPECIAL PROSECUTOR GRANT										
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	DMV - GRANT FUNDING			38,049-	8,880-		29,169	76.66-	25,000-	13,049	34.30-
024040-0023	D.A.R.E. GRANTS										
024040-0024	ENHANCE SELECTIVE ENF.GRANT-DM										

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OTHER CATEGORICAL AID											
024040-0025											
024040-0026											
024040-0027				14,839-		14,839-	100.00				
024040-0028											
024040-0029											
024040-0030											
024040-0031	76,561-	72,681-	78,000-			78,000	100.00-	78,000-			
024040-0032											
024040-0033											
024040-0034	128,358-	124,451-	120,000-	64,180-		55,820	46.52-	120,000-			
024040-0035											
024040-0036	285,039-	295,702-	305,969-	95,170-		210,799	68.90-	191,700-	114,269	37.35-	
024040-0037											
024040-0038	2,511-	2,232-	1,800-	171-		1,629	90.50-	1,800-			
024040-0039	900,000-										
024040-0040	184-										
024040-0041											
024040-0042											
024040-0043	212,191-	70,766-	69,200-	27,931-		41,269	59.64-	67,200-	2,000	2.89-	
024040-0044											
024040-0045	12,759-	19,260-		30,271-		30,271-	100.00				
024040-0046											
024040-0047											
024040-0048	50,112-	19,350-	103,230-			103,230	100.00-	103,238-			
024040-0049											
024040-0050											
024040-0051	2,678-	4,882-		2,142-		2,142-	100.00				
024040-0052											
024040-0053											
024040-0054			6,400-			6,400	100.00-		6,400	100.00-	
	1,990,770-	1,174,926-	1,037,648-	473,806-				892,530-			
--TOTAL DEPARTMENT--	1,990,770-	1,174,926-	1,037,648-	473,806-		563,842	54.34-	892,530-	145,118	13.99-	
TOTAL - CATEGORICAL AID	3,276,117-	2,582,568-	5,198,495-	2,675,609-		2,522,886	48.53-	5,378,292-	179,797-	3.46	
031000											
031010											
031010-0001	12,423-	2,741-		234-		234-	100.00				
031010-0002											
	12,423-	2,741-		234-							
--TOTAL DEPARTMENT--	12,423-	2,741-		234-		234-					
TOTAL - PAYMENTS IN LIEU OF TAXES	12,423-	2,741-		234-		234-					

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	Prior Years FY/2014	Prior Years FY/2015	----- Amended Budget	Current Year Actual On 2016/01	----- Projected Expenditure	Inc./Dec.	%	Dept Request FY/2017	Inc./Dec.	%	Admin Request FY/2017
032000											
032040-0001											
033000											
033010-0001											
033010-0002											
033010-0003											
033010-0004											
033010-0005											
033010-0006											
033010-0007	22,468-	30,607-									
033010-0008	25,000-										
033010-0009	2,319,433-	2,779,940-									
033010-0010											
033010-0011											
033010-0012											
033010-0013											
033010-0014											
033010-0015											
033010-0016											
033010-0017											
033010-0018											
033010-0019											
033010-0020											
033010-0021	21,694-			11,538-		11,538-	100.00				
033010-0022											
033010-0023	18,814-	12,449-	10,000-	12,581-		2,581-	25.81	12,000-	2,000-	20.00	
033010-0024											
033010-0025											
033010-0026	45,173-	101,392-	5,000-	8,983-		3,983-	79.66		5,000	100.00-	
033010-0027	50,112-	58,065-									
033010-0028											
033010-0029											
033010-0030											
		19,487-	24,000-	12,848-							
	2,502,694-	3,001,940-	39,000-	45,950-		11,152	46.47-	24,000-			
								36,000-			
--TOTAL DEPARTMENT--	2,502,694-	3,001,940-	39,000-	45,950-		6,950-	17.82	36,000-	3,000	7.69-	
TOTAL - CATEGORICAL 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											
041040-0001		18,887,671-									
041040-0002											
		18,887,671-									
--TOTAL DEPARTMENT--		18,887,671-									
TOTAL - NON-REVENUE RECEIPTS		18,887,671-									

1/12/2016 COUNTY OF FREDERICK
 FUND #-010 NON-REVENUE RECEIPTS

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		Prior Years FY/2014	Prior Years FY/2015	Amended Budget	Current Year Actual On 2016/01	Year Projected Expenditure	Inc./Dec.	%	Dept Request FY/2017	Inc./Dec.	%	Admin Request 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											
051020-0005	REVENUE SHARING TRUST FUND	9-	11-									
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 ELEMENTARY 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 PD 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 - TRANSFERS	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	

FY 2016-2017 BUDGET SUMMARY - GENERAL FUND

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
1101	Board of Supervisors	263,362	276,628	13,266	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)

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

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Travel Dues & Assoc. Memberships	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	127,258	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

Dept Code	Department	2015-2016 Original Budget	2016-2017 Proposed Budget	Difference	Significant Budget Changes	Increase (Decrease)
					year lease - Total = \$111,000	
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 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	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 8,000 5,000 56,741 (21,164) 95,976 5,000 60,000

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (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

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
2105	J & D Court	23,950	48,815	24,865	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	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 - 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

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
3102	Sheriff	11,644,337	14,839,395	3,195,058	Salaries and Fringes 17 NEW DEPUTIES & 1 CRIME PREVENTION SPEC. = \$993,883	1,389,819
					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 units for new deputies \$131,999	106,747
					Vehicle Fuels and Lubricants	(28,402)
					Police Supplies - Tasers, electronic gun racks for 100 vehicles; supples for new vehicles \$184,105	399,385
					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	

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</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	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

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					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 employees; Gear Clean contract; K-9 vet services	50,336
					Internet Access	800
					Motor Vehicle Insurance - inc. insurance on new vehicles	2,450
					K-9 Maintenance/Dog Food	1,000
					Vehicle & Powered Equip. Supplies - includes equipment 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, equipment for new Fire Marshals	96,009
					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	

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					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)

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					Other Contractual Services - Hauling contract - 3.8% anticipated increase	45,722
					Gasoline	(4,501)
					Electrical Services	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	624
					Travel	2,000
					Dues & Assoc. Memberships	20
					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
					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	10,000
					Other Contractual Services - Millwood	1,000

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					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
4305	Animal Shelter	621,381	668,176	46,795	Salaries and Fringes	18,079
					Professional Health Services	2,000
					Citizen Assistance Program - Spay/Neuter	(5,432)
					Other Contractual Services	2,300
					Gasoline	(500)
					Electrical Services	348

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					Heating Services Water and Sewer Postage and Telephone Cat Food Laundry Supplies Uniforms Other Operating Supplies-includes 12 replacement cat condos @ \$42,000 Travel	(2,160) (300) (480) 200 6,500 (760) 28,000 (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		
5316	Social Services Admin.	5,159,258	5,316,120	156,862	Salaries and Fringes Contract Services - Legal Other Contractual Services Telephone Insurance Contribution - The Laurel Center - increase in request Dues & Assoc. Memberships Motor Vehicles - replacement vehicle Lease/Rent of Equipment Lease/Rent of Building	177,162 4,000 5,000 1,800 1,000 2,000 300 25,000 (4,400) (55,000)
5317	Public Assistance	1,819,698	2,023,552	203,854	Auxiliary Grant AFDC - Foster Care	(35,000) 180,000

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					Adoption Subsidy Independent Living - Basic	60,000 (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 Coord. 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

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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 Printing and Binding Advertising Contractual Services Trips & Excursions Contracted Rental Food Supplies Medical and Lab. Supplies Repair & Maint. Supplies Uniforms Educational & Rec. Supplies Other Operating Supplies Merchandise for Resale Awards Dues & Assoc. Memberships Treadmills - replace eight due to age	398,410 40,680 46,681 86,949 20,095 6,000 10,337 3,054 500 7,854 21,443 165 6,000 5,915 6,285 26,392
7109	Clearbrook Park	434,999	528,622	93,623	Salaries and Fringes Repair & Maintenance - Equipment Repair & Maintenance - Vehicle Repair & Maintenance - Bldg. & Grounds Central Stores - Gasoline Electrical Services Heating Services Fire Insurance Laundry Supplies Repair & Maintenance Supplies Vehicle & Powered Equipment Supplies Recreation Supplies Other Operating Supplies Road & Street Materials Merchandise for Resale	(4,814) 401 159 (28,410) (2,888) 3,750 (600) 85 (752) 13,988 (7,485) (8,668) (4,653) 160 (6,000)

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					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	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

<u>Dept Code</u>	<u>Department</u>	<u>2015-2016 Original Budget</u>	<u>2016-2017 Proposed Budget</u>	<u>Difference</u>	<u>Significant Budget Changes</u>	<u>Increase (Decrease)</u>
					Professional Services - Website Development	880
					Professional Services - Ozone	(14,468)
					Printing and Binding	881
					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)
8104	Zoning Board	6,368	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

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

Total General Fund 154,813,644 184,327,280 29,513,636

Capital Items Total \$5,267,176

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

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
11010 BOARD OF SUPERVISORS											
0000 BOARD OF SUPERVISORS											
1000 BOARD OF SUPERVISORS											
1001 COMPENSATION OF MEMBERS	123,247	124,781	127,426	68,963		127,427	127,427				
1003 RECEPTIONIST	11,940	12,583	14,300	7,415		14,950	14,950				
1005 OVERTIME											
1006 COMPENSATION OF COMMITTEE MEMB	1,380	1,260	2,800	840		2,800	2,800				
1009 MERIT RESERVE											
..PERSONAL SERVICES....	<u>136,567</u>	<u>138,624</u>	<u>144,526</u>	<u>77,218</u>		<u>145,177</u>	<u>145,177</u>				
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.	6,563	6,348	6,517	3,530		6,517	6,517				
2005 HOSPITAL/MEDICAL PLANS	5,853	6,303	9,120	3,414		10,500	10,500				
2006 GROUP INSURANCE	686	712	731	396		731	731				
2008 SHORT & LONG TERM DISABILITY											
2011 WORKER'S COMPENSATION - COMMO	70	72	81	41		76	76				
..EMPLOYEE BENEFITS....	<u>23,614</u>	<u>24,031</u>	<u>27,505</u>	<u>13,279</u>		<u>28,716</u>	<u>28,716</u>				
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	150				
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											
..PURCHASED SERVICES...	<u>33,889</u>	<u>35,889</u>	<u>38,650</u>	<u>7,845</u>		<u>46,070</u>	<u>46,070</u>				
4000 INTERNAL SERVICES											
4001 DATA PROCESSING SERVICES											
4003 CENTRAL STORES-COPIES	2,263	3,004	3,000	1,914		3,000	3,000				
..INTERNAL SERVICES....	<u>2,263</u>	<u>3,004</u>	<u>3,000</u>	<u>1,914</u>		<u>3,000</u>	<u>3,000</u>				
5200 COMMUNICATION											
5204 POSTAGE AND TELEPHONE	4,098	5,024	7,300	755		7,300	7,300				
5300 INSURANCE											
5305 MOTOR VEHICLE INSURANCE											
5401 OFFICE SUPPLIES	11,945	12,278	12,947	5,489		12,100	12,100				
5408 VEHICLE TIRES AND PARTS											
5410 UNIFORMS & WEARING APPAREL											
5411 BOOKS AND SUBSCRIPTIONS	1,729	2,099	1,500	1,463		2,000	2,000				
5413 OTHER OPERATING SUPPLIES	2,923	10,808	3,000	701		3,000	3,000				
5506 TRAVEL	2,221	450	5,000	150-		6,765	6,765				
5800 MISCELLANEOUS											
5801 DUES AND ASSOC. MEMBERSHIPS	17,626	17,098	22,500	19,732		22,500	22,500				
..OTHER CHARGES.....	<u>40,542</u>	<u>47,757</u>	<u>52,247</u>	<u>27,990</u>		<u>53,665</u>	<u>53,665</u>				
8001 MACHINERY AND EQUIPMENT											

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	----- Prior	Years -----	----- Current Year -----			-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT											
8007 INTEGRATED TECHNOLOGY EQUIPMEN		174,365									
8700 LAND											
8800 BUILDINGS											
..CAPITAL OUTLAY.....		174,365									
TOTAL FOR DEPT	<u>236,875</u>	<u>423,670</u>	<u>265,928</u>	<u>128,246</u>		<u>276,628</u>	<u>276,628</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- 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
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											
1005	OVERTIME											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....	<u>457,061</u>	<u>532,550</u>	<u>564,086</u>	<u>302,370</u>		<u>569,088</u>	<u>569,088</u>				
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....	<u>135,729</u>	<u>143,108</u>	<u>160,798</u>	<u>92,000</u>		<u>179,470</u>	<u>179,470</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES						8,000	8,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	2,020										
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING		274	1,200	712		2,000	2,000				
3007	ADVERTISING											
	..PURCHASED SERVICES...	<u>2,020</u>	<u>274</u>	<u>1,200</u>	<u>712</u>		<u>10,000</u>	<u>10,000</u>				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES - COPIES											
5200	COMMUNICATION											
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.....	<u>14,180</u>	<u>15,121</u>	<u>26,991</u>	<u>17,844</u>		<u>30,838</u>	<u>30,838</u>				
8000	LEASE AND RENTALS											

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	Prior	Years	Current		FY/2017 Budget Year			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 Request	County Admin Recommends	Adopted Budget
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATION EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT											
8007 INTEGRATED TECHNOLOGY EQUIPMEN						8,500	8,500				
8008 CAPITAL LEASES											
8800 BUILDINGS											
.. CAPITAL OUTLAY.....						8,500	8,500				
TOTAL FOR DSPT	<u>608,990</u>	<u>691,053</u>	<u>753,075</u>	<u>412,926</u>		<u>797,896</u>	<u>797,896</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year -----			-- 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
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...	<u>160,435</u>	<u>184,673</u>	<u>178,435</u>	<u>109,296</u>		<u>238,237</u>	<u>238,237</u>				
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	16,491		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....	<u>56,778</u>	<u>62,936</u>	<u>64,692</u>	<u>33,062</u>		<u>92,252</u>	<u>92,252</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	257	1,776	2,000	66		2,100	2,100				
3004	REPAIRS/MAINT.- EQUIPMENT			250			250	250				
3006	PRINTING & BINDING	231		250			250	250				
3007	ADVERTISING			200			200	200				
	.. PURCHASED SERVICES...	<u>488</u>	<u>1,776</u>	<u>2,700</u>	<u>66</u>		<u>2,800</u>	<u>2,800</u>				
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES	896	792	1,275	638		1,275	1,275				
	.. INTERNAL SERVICES.....	<u>896</u>	<u>792</u>	<u>1,275</u>	<u>638</u>		<u>1,275</u>	<u>1,275</u>				
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	OTHER OPERATING	169	272	300	262		200	200				
5506	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.....	<u>10,352</u>	<u>7,339</u>	<u>8,825</u>	<u>4,233</u>		<u>13,000</u>	<u>13,000</u>				
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
TOTAL FOR DEPT		<u>228,949</u>	<u>257,816</u>	<u>255,927</u>	<u>147,295</u>		<u>347,564</u>	<u>347,564</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year -----			-- 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
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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	12,320	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....	<u>211,348</u>	<u>223,541</u>	<u>261,841</u>	<u>129,591</u>		<u>321,543</u>	<u>321,543</u>				
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			181	50		620	620				
2011	WORKER'S COMPENSATION -COMMO	240	247	257	157		319	319				
2013	EDUCATION - TUITION ASSISTANCE											
	.. EMPLOYEE BENEFITS....	<u>67,642</u>	<u>70,614</u>	<u>83,583</u>	<u>34,892</u>		<u>125,953</u>	<u>125,953</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	3,372	2,067	2,740	542		13,420	13,420				
3004	REPAIR AND MAINTENANCE-EQUIP.											
3005	MAINTENANCE SERVICE CONTRACTS											
3006	PRINTING AND BINDING	215										
3007	ADVERTISING		50	2,000	840		9,600	9,600				
3010	OTHER CONTRACTUAL SERVICES						16,868	16,868				
	.. PURCHASED SERVICES....	<u>3,587</u>	<u>2,117</u>	<u>4,740</u>	<u>1,382</u>		<u>39,888</u>	<u>39,888</u>				
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.....	<u>23,985</u>	<u>25,144</u>	<u>21,096</u>	<u>7,979</u>		<u>24,298</u>	<u>24,298</u>				
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
9001 LEASE/RENT OF EQUIPMENT	4,542	4,256	4,800	1,712		4,440	4,440				
..OTHER USES OF FUNDS..	<u>4,542</u>	<u>4,256</u>	<u>4,800</u>	<u>1,712</u>		<u>4,440</u>	<u>4,440</u>				
TOTAL FOR DEPT	<u>311,104</u>	<u>325,672</u>	<u>376,060</u>	<u>175,556</u>		<u>516,122</u>	<u>516,122</u>				

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
12080 INDEPENDENT AUDITOR											
0000 INDEPENDENT AUDITOR											
3000 CONTRACTED SERVICES											
3002 PROFESSIONAL SERVICES-OTHER	63,500	63,500	66,000			66,000	66,000				
..PURCHASED SERVICES...	63,500	63,500	66,000			66,000	66,000				
TOTAL FOR DEPT	63,500	63,500	66,000			66,000	66,000				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
12090	COMMISSIONER OF THE REVENUE										
0000	COMMISSIONER OF THE REVENUE										
1000	PERSONNEL SERVICES										
1001	790,804	842,422	900,402	491,705		938,449	938,449				
1003	14,830	8,272									
1005	OVERTIME										
1009	MERIT RESERVE										
	805,634	850,694	900,402	491,705		938,449	938,449				
	.. PERSONAL SERVICES....										
2000	FRINGE BENEFITS										
2001	58,803	61,831	68,570	35,565		71,260	71,260				
2002	89,974	87,638	95,532	50,960		99,569	99,569				
2005	119,743	140,744	152,000	74,103		178,500	178,500				
2006	9,401	9,829	10,715	5,716		11,168	11,168				
2008		266	275	340		840	840				
2011	4,203	3,659	3,218	1,798		3,423	3,423				
2013	EDUCATION - TUITION ASSISTANCE										
	282,124	303,967	330,310	168,482		364,760	364,760				
	.. EMPLOYEE BENEFITS....										
3000	CONTRACTUAL SERVICES										
3002	PROFESSIONAL SERVICES-OTHER										
3004		616	1,200			700	700				
3005	964	445	1,600			600	600				
3006	PRINTING AND BINDING										
3007	236	522	500			1,000	1,000				
3010	9,682	5,472	13,000	4,096		12,000	12,000				
	10,882	7,055	16,800	4,096		14,800	14,800				
	.. PURCHASED SERVICES....										
4000	INTERNAL SERVICES										
4001	DATA PROCESSING SERVICES										
4003	1,687	1,362	2,200	1,045		1,600	1,600				
	1,687	1,362	2,200	1,045		1,600	1,600				
	.. INTERNAL SERVICES....										
5200	COMMUNICATION										
5204	13,392	28,067	33,000	8,009		30,000	30,000				
5300	INSURANCE										
5305	1,305	1,409	1,400	1,448		1,500	1,500				
5400	MATERIALS AND SUPPLIES										
5401	41,178	10,846	11,217	3,762		13,000	13,000				
5408	VEHICLE AND POWERED EQUIPMENT										
5411	2,653	2,996	2,800	1,391		3,200	3,200				
5415	OTHER EXPENSES										
5500	TRAVEL										
5506	4,923	10,078	11,000	7,696		10,200	10,200				
5800	MISCELLANEOUS										
5801	1,180	1,800	1,600	1,325		1,900	1,900				
	64,631	54,896	61,617	23,631		59,800	59,800				
	.. OTHER CHARGES.....										

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	----- Prior	Years -----	----- Current Year -----			-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
9001 LEASE/RENT OF EQUIPMENT											
TOTAL FOR DEPT	<u>1,164,958</u>	<u>1,217,974</u>	<u>1,311,329</u>	<u>688,959</u>		<u>1,379,409</u>	<u>1,379,409</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- 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
12100	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											
1006	COMPENSATION OF BOARD - OF AS	3,500	5,000	3,000			6,000	6,000				
1009	MERIT RESERVE											
	..PERSONAL SERVICES....	<u>98,536</u>	<u>98,552</u>	<u>189,008</u>	<u>58,633</u>		<u>219,340</u>	<u>219,340</u>				
2000	FRINGE BENEFITS											
2001	F.I.C.A.	7,452	7,424	17,212	4,184		16,780	16,780				
2002	RETIREMENT - V.S.R.S.	8,927	8,549	15,916	5,015		18,816	18,816				
2005	HOSPITAL/MEDICAL PLANS	11,707	12,306	30,400	11,712		42,000	42,000				
2006	GROUP INSURANCE	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....	<u>30,723</u>	<u>31,312</u>	<u>70,010</u>	<u>22,302</u>		<u>85,355</u>	<u>85,355</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES											
3004	REPAIR AND MAINTENANCE-EQUIP.	2,938	1,268	2,200	518		3,000	3,000				
3005	MAINTENANCE SERVICE CONTRACTS						1,200	1,200				
3006	PRINTING/BINDING						6,000	6,000				
3007	ADVERTISING	257	1,015	1,500			2,000	2,000				
3010	OTHER CONTRACTUAL	4,000	4,000	4,800	4,000		5,000	5,000				
	..PURCHASED SERVICES...	<u>7,195</u>	<u>6,283</u>	<u>8,500</u>	<u>4,518</u>		<u>17,200</u>	<u>17,200</u>				
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES- GAS	1,430	314	1,600	684		2,000	2,000				
	..INTERNAL SERVICES....	<u>1,430</u>	<u>314</u>	<u>1,600</u>	<u>684</u>		<u>2,000</u>	<u>2,000</u>				
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	1,800				
5400	MATERIAL AND SUPPLIES											
5401	OFFICE SUPPLIES	9,625	7,292	11,800	3,753		7,700	7,700				
5411	BOOKS & SUBSCRIPTIONS	544	1,862	1,200			2,200	2,200				
5506	TRAVEL	2,142	2,640	5,100	4,077		3,300	3,300				
5801	DUES/MEMBERSHIPS	495	925	1,400	675		1,300	1,300				
	..OTHER CHARGES.....	<u>15,204</u>	<u>14,365</u>	<u>26,500</u>	<u>10,509</u>		<u>29,300</u>	<u>29,300</u>				
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.....		<u>19,684</u>									
TOTAL FOR DEPT		<u>153,088</u>	<u>170,510</u>	<u>295,618</u>	<u>96,646</u>		<u>353,195</u>	<u>353,195</u>				

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		----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Bndget Department Request	Year ----- County Admin Recommends	Year ----- Adopted Budget	-- FY/2018 Budget Department Request	Year ----- County Admin Recommends	Year ----- Adopted Budget
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....	<u>622,389</u>	<u>675,723</u>	<u>735,563</u>	<u>398,433</u>		<u>735,569</u>	<u>735,569</u>				
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....	<u>214,870</u>	<u>223,425</u>	<u>242,864</u>	<u>125,890</u>		<u>257,801</u>	<u>257,801</u>				
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				
	.. PURCHASED SERVICES...	<u>133,730</u>	<u>144,842</u>	<u>193,500</u>	<u>57,800</u>		<u>197,800</u>	<u>197,800</u>				
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	BOOKS AND SUBSCRIPTIONS	1,330	2,124	1,850	1,023		2,100	2,100				
5415	OTHER EXPENSES	94										
5500	TRAVEL - LOCAL CONVENTION											
5506	TRAVEL	3,775	6,001	6,000	174		6,000	6,000				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	1,610	1,595	1,600	1,670		1,600	1,600				
	.. OTHER CHARGES.....	<u>128,557</u>	<u>123,359</u>	<u>139,914</u>	<u>54,776</u>		<u>139,776</u>	<u>139,776</u>				
8001	MACHINERY AND EQUIPMENT						45,000	45,000				
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year -----		-- FY/2018 Budget Year -----			
	Expenditure	Expenditure		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
8007 INTEGRATED TECHNOLOGY EQUIPMEN ..CAPITAL OUTLAY.....						45,000	45,000				
TOTAL FOR DEPT	<u>1,099,546</u>	<u>1,167,359</u>	<u>1,311,841</u>	<u>646,899</u>		<u>1,375,946</u>	<u>1,375,946</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----			-- 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
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											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....	<u>540,048</u>	<u>571,020</u>	<u>600,388</u>	<u>325,212</u>		<u>600,393</u>	<u>600,393</u>				
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				
2006	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....	<u>157,646</u>	<u>162,956</u>	<u>179,957</u>	<u>91,813</u>		<u>189,369</u>	<u>189,368</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	70	140	1,000	70		500	500				
3004	REPAIR AND MAINTENANCE-EQUIP.		500	500			500	500				
3005	MAINTENANCE SERVICE CONTRACTS	429	480	290			500	500				
3006	PRINTING AND BINDING	1,015	970	3,000	1,456		2,000	2,000				
3007	ADVERTISING	1,953	2,102	4,000	112		3,000	3,000				
	..PURCHASED SERVICES...	<u>3,467</u>	<u>4,192</u>	<u>8,790</u>	<u>1,638</u>		<u>6,500</u>	<u>6,500</u>				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES	2,470	3,300	3,000	2,115		4,000	4,000				
	..INTERNAL SERVICES....	<u>2,470</u>	<u>3,300</u>	<u>3,000</u>	<u>2,115</u>		<u>4,000</u>	<u>4,000</u>				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,662	2,816	3,800	879		3,800	3,800				
5306	SURETY BONDS	49	43	75	42		75	75				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	5,802	3,428	8,350	2,473		5,000	5,000				
5410	UNIFORMS & WEARING APPAREL											
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											
5506	TRAVEL	2,837	2,665	6,000	22		6,000	6,000				
5800	MISCELLANEOUS											
5801	DUBS AND ASSOC. MEMBERSHIPS	2,293	2,293	3,800	1,490		3,500	3,500				
	..OTHER CHARGES.....	<u>15,909</u>	<u>13,578</u>	<u>29,025</u>	<u>5,232</u>		<u>22,375</u>	<u>22,375</u>				
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
TOTAL FOR DEPT		<u>719,540</u>	<u>755,046</u>	<u>821,160</u>	<u>426,010</u>		<u>822,636</u>	<u>822,636</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----			-- 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
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		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		7,248	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											
	..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	50,750				
3004	REPAIR & MAINT. - VEHICLE		1,137	6,750			7,000	7,000				
3005	MAINTENANCE SERVICE CONTRACTS	129,690	174,015	198,774	132,363		287,144	287,144				
3006	PRINTING/BINDING	43	132	480			480	480				
3007	ADVERTISING											
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	582	412		276							
	..INTERNAL SERVICES....	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				
5506	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				
8000	LEASES AND RENTALS											
8001	LEASE/RENT OF EQUIPMENT											
8002	FURNITURE AND FIXTURES											

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	----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----		-- 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
8005 MOTOR VEHICLES AND EQUIPMENT											
8007 INTEGRATED TECH. EQUIP.	331,003	36,853	8,000			111,000	111,000				
..CAPITAL OUTLAY.....	331,003	36,853	8,000			111,000	111,000				
9001 LEASE/RENT OF EQUIPMENT	84,392										
..OTHER USES OF FUNDS..	84,392										
TOTAL FOR DEPT	<u>1,392,955</u>	<u>1,156,352</u>	<u>1,195,550</u>	<u>633,866</u>		<u>1,417,139</u>	<u>1,417,139</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- FY/2018 Budget Year ----			
		Expenditure	Expenditure	Amended	Actual On	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Request	Recommends	Budget	Request	Recommends	Budget
12220	MANAGEMENT INFORMATION SYSTEMS										
0000	MANAGEMENT INFORMATION SYSTEMS										
1000	PERSONNEL SERVICES										
1001	DIRECTOR - MIS	293,703	307,554	305,501	152,529	358,475	358,475				
1005	OVERTIME										
1009	MERIT RESERVE										
	..PERSONAL SERVICES....	<u>293,703</u>	<u>307,554</u>	<u>305,501</u>	<u>152,529</u>	<u>358,475</u>	<u>358,475</u>				
2000	FRINGE BENEFITS										
2001	F.I.C.A.	21,852	22,797	22,728	11,002	26,898	26,898				
2002	RETIREMENT - V.R.S.	33,453	30,675	33,013	15,656	38,034	38,034				
2005	HOSPITAL/MEDICAL PLANS	24,144	23,792	34,200	11,197	42,000	42,000				
2006	GROUP INSURANCE	3,495	3,441	3,703	1,756	4,266	4,266				
2008	SHORT & LONG TERM DISABILITY				132	475	475				
2011	WORKER'S COMPENSATION	294	307	302	153	358	358				
2013	EDUCATION - TUITION ASSISTANCE										
	..EMPLOYEE BENEFITS....	<u>83,238</u>	<u>81,012</u>	<u>93,946</u>	<u>39,896</u>	<u>112,031</u>	<u>112,031</u>				
3000	CONTRACTUAL SERVICES										
3002	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	15,117	16,564	15,283	4,449	28,378	28,378				
3006	PRINTING AND BINDING										
3007	ADVERTISING										
	..PURCHASED SERVICES...	<u>41,465</u>	<u>41,278</u>	<u>49,158</u>	<u>16,249</u>	<u>63,478</u>	<u>63,478</u>				
4000	INTERNAL SERVICES										
4003	CENTRAL STORES - COPIES			50		50	50				
	..INTERNAL SERVICES....			<u>50</u>		<u>50</u>	<u>50</u>				
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	11,900	11,144	13,080	13,080				
5305	MOTOR VEHICLE INSURANCE										
5306	SURETY BONDS										
5401	OFFICE SUPPLIES	30,235	13,518	28,937	11,179	35,100	35,100				
5411	BOOKS AND SUBSCRIPTIONS			200		200	200				
5413	OTHER OPERATING SUPPLIES	4,905	12,219	17,380	2,207	7,830	7,830				
5506	TRAVEL			700	845	700	700				
5801	DUES AND ASSOC. MEMBERSHIPS										
	..OTHER CHARGES.....	<u>45,819</u>	<u>37,999</u>	<u>61,417</u>	<u>26,768</u>	<u>60,910</u>	<u>60,910</u>				
8000	CAPITAL OUTLAY										
8001	MACHINERY AND EQUIPMENT										
8002	FURNITURE AND FIXTURES										
8005	MOTOR VEHICLES AND EQUIPMENT										
8007	INTEGRATED TECHNOLOGY EQUIPMEN		32,416			11,000	11,000				
	..CAPITAL OUTLAY.....		<u>32,416</u>			<u>11,000</u>	<u>11,000</u>				

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	----- Prior	Years -----	----- Current			-- FY/2017 Budget Year ----		-- 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
9001 LEASE/RENT OF EQUIPMENT	24,711	21,018	21,100	12,261		21,100	21,100				
..OTHER USES OF FUNDS..	<u>24,711</u>	<u>21,018</u>	<u>21,100</u>	<u>12,261</u>		<u>21,100</u>	<u>21,100</u>				
TOTAL FOR DEPT	<u>488,936</u>	<u>521,277</u>	<u>531,172</u>	<u>247,703</u>		<u>627,044</u>	<u>627,044</u>				

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		--- Prior	Years	---		Current	Year	---		FY/2017 Budget Year		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	
12240	OTHER												
0000	OTHER												
1000	PERSONNEL SERVICES												
1001	TEMPORARY DIRECTOR												
2000	FRINGE BENEFITS												
2001	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...	<u>126,682-</u>	<u>310</u>										
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	PRINTING AND BINDING												
3010	OTHER CONTRACTUAL SERVICES	15,992	21,940	20,000	11,270		26,808	26,808					
	..PURCHASED SERVICES...	<u>208,718</u>	<u>303,820</u>	<u>336,747</u>	<u>126,697</u>		<u>314,558</u>	<u>314,558</u>					
4000	INTERNAL SERVICES												
4003	CENTRAL STORES-COPIES												
5204	TELEPHONE & POSTAGE		2										
5300	INSURANCE												
5302	FIRE INSURANCE	1,327	2,160	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	LINE OF DUTY PROGRAM	95,783	100,922	103,000	76,419		120,000	120,000					
5400	MATERIALS AND SUPPLIES												
5415	OTHER EXPENSES	210,887	263,424	344,447	138,043		401,800	401,800					
5506	TRAVEL												
5600	ECONOMIC DEVELOPMENT INCENTIVE												
5604	CONTRIBUTIONS TO CIVIC AND COM	1,742,214	1,272,497	1,626,949	1,381,566		1,811,113	1,811,113					
5800	MISCELLANEOUS												
5801	DUES AND ASSOC. MEMBERSHIPS												
5808	INTEREST AND TAX REFUNDS	497,478	226,368	493,080	493,080								
	..OTHER CHARGES.....	<u>2,603,186</u>	<u>1,960,313</u>	<u>2,671,476</u>	<u>2,190,317</u>		<u>2,438,913</u>	<u>2,438,913</u>					
8000	LEASES AND RENTALS												
8001	EQUIPMENT MAIL MACHINE		6,429										
8002	FURNITURE AND FIXTURES												
8003	COMMUNICATIONS EQUIPMENT												
	..CAPITAL OUTLAY.....		<u>6,429</u>										
9001	LEASE/RENT OF EQUIPMENT	2,367	710	2,400	380		2,400	2,400					
	..OTHER USES OF FUNDS..	<u>2,367</u>	<u>710</u>	<u>2,400</u>	<u>380</u>		<u>2,400</u>	<u>2,400</u>					
TOTAL FOR DEPT		<u>2,687,589</u>	<u>2,271,582</u>	<u>3,010,623</u>	<u>2,317,394</u>		<u>2,755,871</u>	<u>2,755,871</u>					

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	Department Request	FY/2017 Budget County Admin Recommends	Year ----- Adopted Budget	Department Request	FY/2018 Budget County Admin Recommends	Year ----- Adopted Budget
13010 ELECTORAL BOARD AND OFFICIALS											
0000 ELECTORAL BOARD AND OFFICIALS											
1000 PERSONNEL SERVICES											
1003 PART TIME/EXTRA HELP	10,945	10,605	10,486	9,475		12,000	12,000				
1005 OVERTIME											
1006 COMPENSATION OF BOARD OF ELECT	33,916	46,007	41,974	29,764		47,830	47,830				
1009 MERIT RESERVE											
..PERSONAL SERVICES....	<u>44,861</u>	<u>56,612</u>	<u>52,460</u>	<u>39,239</u>		<u>59,830</u>	<u>59,830</u>				
2000 FRINGE BENEFITS											
2001 FICA	1,637	1,601	1,592	1,159		1,724	1,724				
2008 SHORT & LONG TERM DISABILITY											
2011 WORKER'S COMPENSATION	11	17	21	13		23	23				
..EMPLOYEE BENEFITS....	<u>1,648</u>	<u>1,618</u>	<u>1,613</u>	<u>1,172</u>		<u>1,747</u>	<u>1,747</u>				
3000 CONTRACTUAL SERVICES											
3004 REPAIR AND MAINTENANCE-EQUIP.	2,033		10,000			12,000	12,000				
3005 MAINTENANCE SERVICE CONTRACTS	17,753	17,753	21,000	17,753		22,000	22,000				
3007 ADVERTISING	464	338	800	200		1,000	1,000				
3010 OTHER CONTRACTUAL SERVICES	7,832	10,034	11,500	7,656		19,400	19,400				
..PURCHASED SERVICES...	<u>28,082</u>	<u>28,125</u>	<u>43,300</u>	<u>25,609</u>		<u>54,400</u>	<u>54,400</u>				
4000 INTERNAL SERVICES											
5204 POSTAGE AND TELEPHONE	378	627	3,704	241		5,160	5,160				
5300 INSURANCE											
5400 MATERIALS AND SUPPLIES											
5401 OFFICE SUPPLIES	4,795	4,107	27,786	25,069		4,988	4,988				
5411 BOOKS AND SUBSCRIPTIONS											
5506 TRAVEL	1,303	1,137	3,040	728		3,752	3,752				
5800 MISCELLANEOUS											
5801 DUES AND ASSOC. MEMBERSHIPS	125	125	160	160		150	150				
..OTHER CHARGES.....	<u>6,601</u>	<u>5,996</u>	<u>34,690</u>	<u>26,198</u>		<u>14,050</u>	<u>14,050</u>				
8001 MACHINERY AND EQUIPMENT						297,333	297,333				
8002 FURNITURE AND FIXTURES											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
8009 MISCELLANEOUS EQUIPMENT											
..CAPITAL OUTLAY.....						<u>297,333</u>	<u>297,333</u>				
9000 LEASES AND RENTALS											
9001 LEASE/RENTAL OF EQUIPMENT	2,088	2,088	2,100	1,852		2,400	2,400				
..OTHER USES OF FUNDS..	<u>2,088</u>	<u>2,088</u>	<u>2,100</u>	<u>1,852</u>		<u>2,400</u>	<u>2,400</u>				
TOTAL FOR DEPT	<u>83,280</u>	<u>94,439</u>	<u>134,163</u>	<u>94,070</u>		<u>429,760</u>	<u>429,760</u>				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
13020 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....	<u>105,054</u>	<u>107,347</u>	<u>115,077</u>	<u>60,479</u>		<u>121,653</u>	<u>121,653</u>				
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....	<u>31,649</u>	<u>32,620</u>	<u>38,611</u>	<u>18,024</u>		<u>42,010</u>	<u>42,010</u>				
3000 CONTRACTUAL SERVICES											
3004 REPAIR AND MAINT.EQUIPMENT											
3005 MAINTENANCE SERVICE CONTRACTS											
3007 ADVERTISING			500			500	500				
3010 OTHER CONTRACTUAL SERVICES											
..PURCHASED SERVICES...			<u>500</u>			<u>500</u>	<u>500</u>				
4000 INTERNAL SERVICES											
5204 POSTAGE AND TELEPHONE	4,282	4,985	6,000	4,722		7,360	7,360				
5400 MATERIALS AND SUPPLIES											
5401 OFFICE SUPPLIES	2,738	1,522	5,200	632		6,836	6,836				
5407 REPAIR AND MAINTENANCE SUPPLIE											
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.....	<u>9,122</u>	<u>8,611</u>	<u>13,650</u>	<u>6,795</u>		<u>16,676</u>	<u>16,676</u>				
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
8009 MISCELLANEOUS 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..	<u>1,014</u>	<u>1,496</u>	<u>2,100</u>	<u>522</u>		<u>2,400</u>	<u>2,400</u>				
TOTAL FOR DEPT	<u>146,839</u>	<u>150,074</u>	<u>169,938</u>	<u>85,820</u>		<u>183,239</u>	<u>183,239</u>				

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		----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----			-- 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
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
21010	CIRCUIT COURT											
0000	CIRCUIT COURT											
1009	MERIT RESERVE											
3000	CONTRACTUAL SERVICES											
3010	JURY-OTHER CONTRACTUAL SERVICE	3,648	8,940	8,300	1,530		9,500	9,500				
	..PURCHASED SERVICES...	<u>3,648</u>	<u>8,940</u>	<u>8,300</u>	<u>1,530</u>		<u>9,500</u>	<u>9,500</u>				
6005	CITY OF WINCHESTER - CIRCU	52,941	54,492	53,000	60,597		56,000	56,000				
	..MATERIALS & SUPPLIES.	<u>52,941</u>	<u>54,492</u>	<u>53,000</u>	<u>60,597</u>		<u>56,000</u>	<u>56,000</u>				
8002	FRUNITURE AND FIXTURES											
TOTAL FOR DEPT		<u>56,589</u>	<u>63,432</u>	<u>61,300</u>	<u>62,127</u>		<u>65,500</u>	<u>65,500</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- FY/2018 Budget Year ----			
		Expenditure	Expenditure	Actual On	Projected	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
21020	GENERAL DISTRICT COURT										
0000	GENERAL DISTRICT COURT										
1000	PERSONNEL SERVICES										
1003	PART TIME/EXTRA HELP	5,090	7,280	7,000	3,530	34,400	34,400				
1005	OVERTIME										
1009	MERIT RESERVE										
	..PERSONAL SERVICES....	5,090	7,280	7,000	3,530	34,400	34,400				
2001	F.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	2,666	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										
5801	DUES AND ASSOC. MEMBERSHIPS	96	176	325	25	400	400				
	..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				
TOTAL FOR DEPT		11,498	15,326	18,518	6,898	58,199	58,199				

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	Prior Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	FY/2017 Budget Year			FY/2018 Budget Year			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget	
21050 JUVENILE AND DOMESTIC COURT												
0000 JUVENILE AND DOMESTIC COURT												
1003 PART TIME/EXTRA HELP	336	2,568	3,500	840		25,100	25,100					
1005 OVERTIME												
1009 MERIT RESERVE												
..PERSONAL SERVICES...	336	2,568	3,500	840		25,100	25,100					
2000 FRINGE BENEFITS-GRANT												
2001 FICA-GRANT	26	196	200	64		1,920	1,920					
2002 RETIREMENT-V.S.R.S.-GRANT												
2005 HOSPITAL/MEDICAL-GRANT												
2006 GROUP INSURANCE - GRANT												
2011 WORKER'S COMPENSATION-GRANT		2		1		25	25					
2013 EDUCATION - TUITION ASSISTANCE												
..EMPLOYEE BENEFITS...	26	198	200	65		1,945	1,945					
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					
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 TRAVEL	745		2,000			2,000	2,000					
5800 MISCELLANEOUS												
5801 DUES AND ASSOC. MEMBERSHIPS	35		500			500	500					
..OTHER CHARGES.....	5,551	3,634	9,100	585		8,500	8,500					
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 FOR DEPT	13,558	15,400	23,950	5,031		48,815	48,815					

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----		-- 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 Request	County Admin Recommends	Adopted Budget
21060											
0000											
1000											
1001	384,530	406,336	433,798	223,769		443,902	443,902				
1003	61,510	54,488	74,000	38,923		81,000	81,000				
1005				37							
1006											
1009											
	<u>446,040</u>	<u>460,824</u>	<u>507,798</u>	<u>262,729</u>		<u>524,902</u>	<u>524,902</u>				
2000											
2001	32,228	33,312	37,363	18,064		38,422	38,422				
2002	43,786	41,503	46,027	23,725		47,098	47,098				
2005	57,608	56,057	79,800	36,431		94,500	94,500				
2006	4,575	4,655	5,162	2,661		5,282	5,282				
2008		138	579	190		650	650				
2011	446	461	543	263		525	525				
	<u>138,643</u>	<u>136,126</u>	<u>169,474</u>	<u>81,334</u>		<u>186,477</u>	<u>186,477</u>				
3000											
3002	2,418		4,000	1,799		4,000	4,000				
3004	148	495	1,000			1,000	1,000				
3005	2,960	2,960	8,400			8,400	8,400				
3006			6,000			6,000	6,000				
3007											
3010			7,500			7,500	7,500				
	<u>5,526</u>	<u>3,455</u>	<u>26,900</u>	<u>1,799</u>		<u>26,900</u>	<u>26,900</u>				
5200											
5204	5,543	4,121	8,200	3,463		8,200	8,200				
5306	56	49	75	54		75	75				
5400											
5401	37,519	34,112	77,937	17,704		78,000	78,000				
5415											
5506		2,803	825	716		1,200	1,200				
5800											
5801	345	345	575	820		575	575				
	<u>43,463</u>	<u>41,430</u>	<u>87,612</u>	<u>22,457</u>		<u>88,050</u>	<u>88,050</u>				
8000											
8001											
8002											
8007											
8800											
8900											
9001	7,015	7,179	10,000	2,360		10,000	10,000				
	<u>7,015</u>	<u>7,179</u>	<u>10,000</u>	<u>2,360</u>		<u>10,000</u>	<u>10,000</u>				
TOTAL FOR DEPT	<u>640,687</u>	<u>649,014</u>	<u>801,784</u>	<u>370,679</u>		<u>836,329</u>	<u>836,329</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
		Expenditure	Expenditure	Amended	Actual On	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Request	Recommends	Budget	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
21080	LAW LIBRARY										
0000	LAW LIBRARY										
5400	MATERIALS AND SUPPLIES										
5411	BOOKS AND SUBSCRIPTIONS	10,748	10,288	12,000		12,000	12,000				
	..OTHER CHARGES.....	10,748	10,288	12,000		12,000	12,000				
TOTAL FOR DEPT		10,748	10,288	12,000		12,000	12,000				

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
21090											
0000											
8005 MOTOR VEHICLES											
TOTAL FOR DEPT											

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	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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	Prior Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	FY/2017 Budget		FY/2018 Budget			
						Department Request	County Admin Recommends	Department Request	County Admin Recommends	Adopted Budget	
22010 COMMONWEALTH'S ATTORNEY											
0000 COMMONWEALTH'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....	<u>898,525</u>	<u>907,604</u>	<u>990,842</u>	<u>513,327</u>		<u>1,053,848</u>	<u>1,053,848</u>				
2000 FRINGE BENEFITS											
2001 F. I. C. A.	62,032	62,608	71,662	33,264		75,938	75,938				
2002 RETIREMENT - V. S. R. S.	89,989	85,337	90,804	49,187		100,673	100,673				
2005 HOSPITAL/MEDICAL PLANS	94,479	117,988	109,440	68,303		136,500	136,500				
2006 GROUP INSURANCE	9,402	9,571	10,185	5,517		11,291	11,291				
2008 SHORT & LONG TERM DISABILITY		188	550	122		670	670				
2011 WORKER'S COMPENSATION - COMMO	825	817	891	462		948	948				
2012 CLOTHING ALLOWANCE			100								
2013 EDUCATION - TUITION ASSISTANCE						5,000	5,000				
..EMPLOYEE BENEFITS....	<u>256,727</u>	<u>276,509</u>	<u>283,632</u>	<u>156,855</u>		<u>331,020</u>	<u>331,020</u>				
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...	<u>2,816</u>	<u>3,092</u>	<u>23,050</u>	<u>2,809</u>		<u>22,000</u>	<u>22,000</u>				
4000 INTERNAL SERVICES											
4001 DATA PROCESSING SERVICES											
4003 CENTRAL STORES-COPIES	810	702	1,200	359		1,200	1,200				
..INTERNAL SERVICES....	<u>810</u>	<u>702</u>	<u>1,200</u>	<u>359</u>		<u>1,200</u>	<u>1,200</u>				
5200 COMMUNICATION											
5204 POSTAGE AND TELEPHONE	2,364	2,646	3,500	936		3,500	3,500				
5305 MOTOR VEHICLE INSURANCE	435	470	600	483		600	600				
5306 SURETY BONDS		86	500	424		500	500				
5309 LAW ENFORCEMENT											
5400 MATERIALS AND SUPPLIES											
5401 OFFICE SUPPLIES	12,659	13,779	17,556	10,223		20,000	20,000				
5408 VEHICLE AND POWERED EQUIPMENT	181	247	500			500	500				
5409 POLICE SUPPLIES		225	500			500	500				
5410 UNIFORMS AND WEARING APPAREL			300			300	300				
5411 BOOKS AND SUBSCRIPTIONS	5,271	2,151	7,000	927		5,000	5,000				
5413 OTHER OPERATING SUPPLIES	8,963	3,140	28,633	277		1,000	1,000				
5415 OTHER EXPENSES			100								

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	Prior Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	FY/2017 Budget Year			FY/2018 Budget Year		
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
5506 TRAVEL	13,143	12,015	13,000	6,306							
5800 MISCELLANEOUS						15,000	15,000				
5801 DUES AND ASSOC. MEMBERSHIPS	3,060	3,685	5,000	1,585		5,000	5,000				
..OTHER CHARGES.....	46,076	38,444	77,189	21,161		51,900	51,900				
8000 LEASES AND RENTALS											
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT											
8007 INTEGRATED TECHNOLOGY EQUIPMEN	33,383	61,212	7,750	7,748		10,000	10,000				
..CAPITAL OUTLAY.....	33,383	61,212	7,750	7,748		10,000	10,000				
9001 LEASE/RENT OF EQUIPMENT	5,101	5,477	5,800	1,846		5,800	5,800				
..OTHER USES OF FUNDS..	5,101	5,477	5,800	1,846		5,800	5,800				
TOTAL FOR DEPT	1,243,438	1,293,040	1,389,463	704,105		1,475,768	1,475,768				

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	Prior Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	FY/2017 Budget Year		FY/2018 Budget Year			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
22020											
0000											
1000											
1001	75,312	75,875	85,133	48,424		89,398	89,398				
1005											
1009											
	75,312	75,875	85,133	48,424		89,398	89,398				
2000											
2001	5,332	5,288	6,513	3,442		6,839	6,839				
2002	7,487	7,888	9,033	5,138		9,485	9,485				
2005	7,410	10,584	18,240	4,127		21,000	21,000				
2006	782	885	1,013	576		1,064	1,064				
2008	24	57	170			200	200				
2011	75	77	85	48		89	89				
	21,110	24,779	35,054	13,331		38,677	38,677				
3002											
3004			320			350	350				
3005											
3007											
			320			350	350				
4003											
5101											
5200											
5204	2,037	1,957	3,600	1,307		2,500	2,500				
5400											
5401	3,990	3,610	2,000	1,193		3,600	3,600				
5411											
5413											
5415											
5506			1,480			1,480	1,480				
5800											
5801	95	95	225			225	225				
	6,122	5,662	7,305	2,500		7,805	7,805				
8001											
8002											
8007											
TOTAL FOR DEPT	102,544	106,316	127,812	64,255		136,230	136,230				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- 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
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								
1008	REORGANIZATION											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....	<u>7,027,065</u>	<u>7,312,968</u>	<u>7,842,614</u>	<u>4,174,259</u>		<u>8,542,631</u>	<u>8,542,631</u>				
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....	<u>2,377,687</u>	<u>2,483,066</u>	<u>2,826,972</u>	<u>1,378,313</u>		<u>3,327,252</u>	<u>3,327,252</u>				
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...	<u>310,683</u>	<u>336,494</u>	<u>327,849</u>	<u>220,531</u>		<u>363,441</u>	<u>363,441</u>				
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....	<u>363,054</u>	<u>291,806</u>	<u>364,968</u>	<u>125,676</u>		<u>295,423</u>	<u>295,423</u>				
5101	UTILITIES	101	128	192	55		144	144				
5200	COMMUNICATIONS											
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											
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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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
5309 LAW ENFORCEMENT	310	340	1,500			1,500	1,500				
5400 MATERIALS AND SUPPLIES											
5401 OFFICE SUPPLIES	486,476	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		83,136	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	227,356		1,008,723	1,008,723				
8000 LEASES AND RENTALS											
8001 MACHINERY AND EQUIPMENT	22,245	3,780				31,416	31,416				
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT	525,833	587,223	603,375	337,652		1,259,080	1,259,080				
8007 INTEGRATED TECHNOLOGY EQUIPMEN	13,026										
8800 BUILDINGS											
..CAPITAL OUTLAY.....	561,104	591,003	603,375	337,652		1,290,496	1,290,496				
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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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget	
31040		911 SYSTEM										
0000		911 SYSTEM										
5200		COMMUNICATION										
5204		POSTAGE AND TELEPHONE										
5400		MATERIALS AND SUPPLIES										
5413		OTHER OPERATING SUPPLIES										
5415		OTHER EXPENSES										
TOTAL FOR DEPT												

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	Prior	Years	Current			FY/2017 Budget Year			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 Request	County Admin Recommends	Adopted Budget
32020											
0000											
2005	40,931	73,676	73,676	66,308		73,676	73,676				
2013											
	40,931	73,676	73,676	66,308		73,676	73,676				
3010											
5305											
5408											
5506						13,200	13,200				
5604	837,261	913,906	1,125,236	827,142		821,219	821,219				
	837,261	913,906	1,125,236	827,142		834,419	834,419				
TOTAL FOR DEPT	878,192	987,582	1,198,912	893,450		908,095	908,095				

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	----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----			-- 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
32030											
0000	AMBULANCE AND RESCUE SERVICE										
3002	PROFESSIONAL SVC - FIREHALL DE	340,622									
	..PURCHASED SERVICES...	340,622									
5404	VACCINATION PROGRAM										
5604	CONTRIBUTIONS TO AMBULANCE AND	396,770	395,029	395,200	307,200	396,800	396,800				
	..OTHER CHARGES.....	396,770	395,029	395,200	307,200	396,800	396,800				
TOTAL FOR DEPT		737,392	395,029	395,200	307,200	396,800	396,800				

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		----- Prior Years -----		----- Current Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
		Expenditure	Amended	Actual On	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	Bndget	2016/01	Request	Recommends	Budget	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----
33010	JAIL									
0000	JAIL									
5605	COUNTY SHARE-JUVENILE DETENTIO	4,862,278	5,302,908	3,928,558	5,730,726	5,730,726				
	..OTHER CHARGES.....	4,862,278	5,302,908	3,928,558	5,730,726	5,730,726				
TOTAL FOR DEPT		4,862,278	5,302,908	3,928,558	5,730,726	5,730,726				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Department Request	County Admin Recommends	Year ----- Adopted Budget	-- FY/2018 Budget Department Request	County Admin Recommends	Year ----- Adopted Budget
33030											
0000											
1001											
1003	56,939	64,338	68,480	27,532		68,500	68,500				
1005											
1009											
	56,939	64,338	68,480	27,532		68,500	68,500				
2000											
2001	3,955	4,608	5,835	1,914		5,240	5,240				
2002	5,902	6,338	7,266	2,604		7,268	7,268				
2005	16,373	17,793	18,240	8,317		21,000	21,000				
2006	616	711	815	292		815	815				
2008	82	198	220	33		450	450				
2011	57	677	1,381	567		1,411	1,411				
	26,985	30,325	33,757	13,727		36,184	36,184				
3002	23,009	21,557	30,358	9,405		34,600	34,600				
3007											
3010	1,638	1,685	2,400	1,100		2,400	2,400				
	24,647	23,242	32,758	10,505		37,000	37,000				
5204	2,756	2,374	4,240	1,333		4,500	4,500				
5401	3,252	9,184	7,250	4,469		4,000	4,000				
5404											
5413	6,657	20,488									
5506	50	30	350			600	600				
5800											
5810											
	12,715	32,076	11,840	5,802		9,100	9,100				
8002											
8007											
TOTAL FOR DEPT	121,285	149,981	146,835	57,566		150,784	150,784				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----			-- 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
34010	INSPECTIONS											
0000	INSPECTIONS											
1000	PERSONNEL SERVICES											
1001	PERMIT MANAGER	709,945	761,885	793,574	428,712		787,522	787,522				
1003	PART-TIME	14,185	6,140	25,000	14,063		20,000	20,000				
1005	OVERTIME		14									
1007	INCENTIVE PAY											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....	<u>724,144</u>	<u>768,025</u>	<u>818,574</u>	<u>442,775</u>		<u>807,522</u>	<u>807,522</u>				
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	SHORT & LONG TERM DISABILITY		53	150	38		500	500				
2011	WORKER'S COMPENSATION - COMMO	11,889	13,935	14,713	7,782		14,843	14,843				
2013	EDUCATION - TUITION ASSISTANCE											
	..EMPLOYEE BENEFITS....	<u>267,184</u>	<u>285,395</u>	<u>294,326</u>	<u>160,512</u>		<u>317,136</u>	<u>317,136</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES-OTHER	4,390	4,072	8,499			10,000	10,000				
3004	REPAIR AND MAINTENANCE-EQUIP.	5,886	3,742	5,500	2,353		5,880	5,880				
3005	MAINTENANCE SERVICE CONTRACTS	535	535	4,765			750	750				
3006	PRINTING AND BINDING	463	385	500	263		500	500				
3007	ADVERTISING											
3010	OTHER CONTRACTUAL SERVICES											
	..PURCHASED SERVICES...	<u>11,274</u>	<u>8,734</u>	<u>19,264</u>	<u>2,616</u>		<u>17,130</u>	<u>17,130</u>				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES - GASOLINE	19,209	13,322	21,000	6,019		15,000	15,000				
	..INTERNAL SERVICES....	<u>19,209</u>	<u>13,322</u>	<u>21,000</u>	<u>6,019</u>		<u>15,000</u>	<u>15,000</u>				
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	6,114	6,291	8,000	2,398		8,000	8,000				
5300	INSURANCE											
5305	MOTOR VEHICLE INSURANCE	4,350	4,226	5,500	4,826		5,500	5,500				
5306	SURETY BONDS	21	25	60	24		60	60				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	23,441	8,778	9,024	4,885		9,000	9,000				
5408	VEHICLE AND POWERED EQUIPMENT											
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											

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	----- Prior Years -----			----- Current Year -----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
5801 DUES AND ASSOC. MEMBERSHIPS	970	1,110	1,015	610		1,015	1,015				
5806 RESERVE FOR CONTINGENCIES											
..OTHER CHARGES.....	42,188	23,637	32,449	13,958		31,575	31,575				
8000 LEASES AND RENTALS											
8001 LEASE/RENT OF EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT	20,952	23,579	53,632	52,780		54,000	54,000				
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
..CAPITAL OUTLAY.....	20,952	23,579	53,632	52,780		54,000	54,000				
9001 LEASE/RENT OF EQUIPMENT			3,534			3,534	3,534				
..OTHER USES OF FUNDS..			3,534			3,534	3,534				
TOTAL FOR DEPT	1,084,951	1,122,692	1,242,779	678,660		1,245,897	1,245,897				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget	
35030												
0000												
3000												
3001												
TOTAL FOR DEPT												

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		----- Prior	Years -----	-----	Current	Year -----	FY/2017 Budget Year -----			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
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	134,458	181,288	70,001		181,288	181,288				
1005	OVERTIME	809,529	1,257,121	1,604,531	647,350		1,604,531	1,604,531				
1007	INCENTIVE PAY	127,135	248,700	295,180	161,230		451,841	451,841				
1009	MERIT RESERVE											
	.. PERSONAL SERVICES....	<u>4,793,330</u>	<u>5,693,616</u>	<u>6,853,447</u>	<u>3,318,420</u>		<u>7,804,040</u>	<u>7,804,040</u>				
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 PLANS	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	WORKERS COMPENSATION - COMMO	172,168	241,999	336,728	142,739		374,431	374,431				
2013	EDUCATION-TUITION ASSISTANCE		7,274	6,200	2,382		2,500	2,500				
	.. EMPLOYEE BENEFITS....	<u>1,634,262</u>	<u>1,859,382</u>	<u>2,316,411</u>	<u>1,094,120</u>		<u>2,875,223</u>	<u>2,875,223</u>				
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				
	.. PURCHASED SERVICES....	<u>133,036</u>	<u>154,491</u>	<u>226,053</u>	<u>82,132</u>		<u>316,276</u>	<u>316,276</u>				
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - GASOLINE	42,406	32,362	48,000	13,580		48,000	48,000				
	.. INTERNAL SERVICES....	<u>42,406</u>	<u>32,362</u>	<u>48,000</u>	<u>13,580</u>		<u>48,000</u>	<u>48,000</u>				
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		4,884	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	41,831	30,752	2,049		30,713	30,713				
5407	REPAIR AND MAINTENANCE SUPPL	17,958	37,690	31,445	4,579		30,656	30,656				
5408	VEHICLE AND POWERED EQUIPMENT	92,215	26,442	60,000	7,289		100,800	100,800				

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends
5409 POLICE SUPPLIES	1,809	4,380	3,700	171		13,356	13,356			
5410 UNIFORMS & WEARING APPAREL	136,621	115,265	213,960	70,201		375,292	375,292			
5411 BOOKS AND SUBSCRIPTIONS	26,807	26,412	44,201	23,471		35,948	35,948			
5413 OTHER OPERATING SUPPLIES	29,682	45,932	48,196	21,500		140,113	140,113			
5415 OTHER EXPENSES										
5506 TRAVEL	17,517	23,648	40,300	14,631		47,000	47,000			
5600 PAYMENTS TO OTHER MUNIC										
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										
5801 DUES AND ASSOC. MEMBERSHIPS	2,198	2,213	3,375	1,174		3,375	3,375			
5806 RESERVE FOR CONTINGENCIES										
..OTHER CHARGES.....	<u>473,392</u>	<u>418,215</u>	<u>594,130</u>	<u>186,028</u>		<u>898,857</u>	<u>898,857</u>			
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.....	<u>292,777</u>	<u>97,445</u>	<u>56,837</u>	<u>57,010</u>		<u>687,250</u>	<u>687,250</u>			
9001 LEASE/RENT OF EQUIPMENT	9,897	10,523	10,878	4,061		407,644	407,644			
..OTHER USES OF FUNDS..	<u>9,897</u>	<u>10,523</u>	<u>10,878</u>	<u>4,061</u>		<u>407,644</u>	<u>407,644</u>			
TOTAL FOR DEPT	<u>7,379,100</u>	<u>8,266,034</u>	<u>10,105,756</u>	<u>4,755,351</u>		<u>13,037,290</u>	<u>13,037,290</u>			

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	---- Current Actual On 2016/01	Year ---- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted 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....	<u>663,092</u>	<u>677,787</u>	<u>788,596</u>	<u>372,997</u>		<u>784,534</u>	<u>784,534</u>				
2000 FRINGE BENEFITS											
2001 P.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....	<u>260,039</u>	<u>258,856</u>	<u>292,419</u>	<u>142,129</u>		<u>314,407</u>	<u>314,407</u>				
3002 PROFESSIONAL SERVICES - OTHER	412	210	300			300	300				
3004 REPAIR 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....	<u>80,237</u>	<u>111,336</u>	<u>104,300</u>	<u>57,603</u>		<u>121,992</u>	<u>121,992</u>				
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											
5410 UNIFORMS AND WEARING APPAREL	733	665	3,025	384		3,025	3,025				
5411 BOOKS AND SUBSCRIPTIONS	105	164	664	98		664	664				
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.....	<u>131,404</u>	<u>113,551</u>	<u>232,528</u>	<u>44,661</u>		<u>230,781</u>	<u>230,781</u>				
8001 MACHINERY AND EQUIPMENTS											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											

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	----- Prior	Years -----	----- Current Year -----			-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
8007 INTEGRATED TECHNOLOGY EQUIPMEN						839,000	839,000				
8700 LAND											
8800 BUILDINGS											
8900 IMPROVEMENTS OTHER THAN BUILDI ..CAPITAL OUTLAY.....						839,000	839,000				
9001 LEASE/RENT OF EQUIPMENT	211,864	73,708	18,996	6,780		78,996	78,996				
..OTHER USES OF FUNDS..	211,864	73,708	18,996	6,780		78,996	78,996				
TOTAL FOR DEPT	1,346,636	1,235,238	1,436,839	624,170		2,369,710	2,369,710				

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	----- Prior Years -----		----- Current Year -----			-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure FY/2014	Expenditure FY/2015	Amended Bndget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
41020 ROAD ADMINISTRATION											
0000 ROAD ADMINISTRATION											
1009 MERIT RESERVE											
3006 PRINTING & BINDING											
3007 ADVERTISING											
3010 OTHER CONTRACTUAL SERVICES	13,279	19,987	28,500	2,830		28,500	28,500				
..PURCHASED SERVICES...	13,279	19,987	28,500	2,830		28,500	28,500				
5204 POSTAGE AND TELEPHONE											
5400 MATERIALS AND SUPPLIES											
5413 OTHER OPERATING SUPPLIES											
5415 OTHER EXPENSES											
8001 MACHINERY AND EQUIPMENT											
TOTAL FOR DEPT	13,279	19,987	28,500	2,830		28,500	28,500				

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		----- Prior	Years -----	-----	Current	Year -----	-- FY/2017 Budget Year ----		-- 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
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
41040	STREET LIGHTS/STAR FORT FEES											
0000	STREET LIGHTS/STAR FORT FEES											
3002	STAR FORT RESTORATION	8,295	8,062	8,200	8,250		8,200	8,200				
	..PURCHASED SERVICES...	8,295	8,062	8,200	8,250		8,200	8,200				
5100	UTILITIES	27,800	30,059	35,000	14,034		35,000	35,000				
5101	ELECTRICAL SERVICES											
	..OTHER CHARGES.....	27,800	30,059	35,000	14,034		35,000	35,000				
TOTAL FOR DEPT		36,095	38,121	43,200	22,284		43,200	43,200				

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	Prior Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	FY/2017 Budget Year			FY/2018 Budget Year			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget	
42010 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....	<u>227,427</u>	<u>241,287</u>	<u>247,741</u>	<u>147,066</u>		<u>247,744</u>	<u>247,744</u>					
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....	<u>87,823</u>	<u>92,932</u>	<u>97,682</u>	<u>52,165</u>		<u>102,816</u>	<u>102,816</u>					
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												
3010 OTHER CONTRACTUAL SERVICES												
..PURCHASED SERVICES...	<u>3,834</u>	<u>3,726</u>	<u>5,288</u>	<u>1,827</u>		<u>4,553</u>	<u>4,553</u>					
4000 INTERNAL SERVICES												
4003 CENTRAL STORES - GASOLINE	5,270	4,335	9,750	1,609		6,525	6,525					
..INTERNAL SERVICES....	<u>5,270</u>	<u>4,335</u>	<u>9,750</u>	<u>1,609</u>		<u>6,525</u>	<u>6,525</u>					
5200 COMMUNICATION												
5204 POSTAGE AND TELEPHONE	2,933	3,126	4,800	1,607		4,800	4,800					
5300 INSURANCE												
5305 MOTOR VEHICLE INSURANCE	1,305	1,409	1,305	1,448		2,200	2,200					
5400 MATERIALS AND SUPPLIES												
5401 OFFICE SUPPLIES	6,976	3,770	7,149	2,882		5,101	5,101					
5407 REPAIR/MAINTENANCE SUPPLIES												
5408 VEHICLE AND POWERED EQUIPMENT												
5411 BOOKS AND SUBSCRIPTIONS			250			250	250					
5412 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.....	<u>14,193</u>	<u>10,010</u>	<u>17,654</u>	<u>7,103</u>		<u>16,501</u>	<u>16,501</u>					

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT			26,632	26,632		28,000	28,000				
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
8009											
8900 IMPROVEMENTS OTHER THAN BUILDI ..CAPITAL OUTLAY.....			25,632	26,632		28,000	28,000				
TOTAL FOR DEPT	338,547	352,290	404,747	236,402		406,139	406,139				

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		----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----		-- 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
42030	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											
	..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		36,536	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											
2011	WORKER'S COMPENSATION - COMMO	16,671	19,054	20,420	10,669		21,776	21,776				
	..EMPLOYEE BENEFITS....	76,089	81,052	85,852	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											
3004	REPAIR & MAINTENANCE - EQUIP.	17,908	19,466	43,743	29,414		106,736	106,736				
3005	MAINTENANCE SERVICE CONTRACTS	153	153	670			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				
	..PURCHASED SERVICES...	514,127	553,337	625,171	173,332		728,416	728,416				
4003	CENTRAL STORES - GASOLINE	7,837	6,683	12,714	2,120		8,213	8,213				
	..INTERNAL SERVICES....	7,837	6,683	12,714	2,120		8,213	8,213				
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											
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											
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	11,344				
5410	UNIFORMS	229	270	700			350	350				
5411	BOOKS AND SUBSCRIPTIONS	120	112	195	128		130	130				
5412	EDUCATIONAL & RECREATIONAL SUP	2,428	4,311	3,375	418		3,375	3,375				
5413	OTHER OPERATING SUPPLIES	10,209	2,587	845	442		1,469	1,469				
5415	OTHER EXPENSES(RECYCLING GRANT			500	109							
5416	POSTER COMPETITION											
5506	TRAVEL			1,000			3,000	3,000				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
5801 DUES AND ASSOC. MEMBERSHIPS	295	300	335	212		355	355				
..OTHER CHARGES.....	<u>49,161</u>	<u>62,214</u>	<u>60,411</u>	<u>13,298</u>		<u>62,304</u>	<u>62,304</u>				
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 EQUIPME											
8700 LAND											
8800 BUILDINGS											
8900 IMPROVEMENTS OTHER THAN BUILDI	427,828					540,650	540,650				
..CAPITAL OUTLAY.....	<u>427,828</u>	<u>43,468</u>	<u>17,475</u>	<u>17,475</u>		<u>559,450</u>	<u>559,450</u>				
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..	<u>7,026</u>	<u>6,050</u>	<u>7,040</u>	<u>6,331</u>		<u>7,340</u>	<u>7,340</u>				
TOTAL FOR DEPT	<u>1,500,738</u>	<u>1,182,549</u>	<u>1,262,624</u>	<u>498,918</u>		<u>1,943,329</u>	<u>1,943,329</u>				

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	----- Prior Years -----		----- Current Year -----			-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
42040 REFUSE DISPOSAL											
0000 REFUSE DISPOSAL											
1009 MERIT RESERVE											
3000 CONTRACTUAL SERVICES											
3009 COUNTY PAYMENTS - CITIZENS COL	328,772	330,983	423,360	203,013		569,160	569,160				
3010 OTHER CONTRACTUAL SERVICES											
..PURCHASED SERVICES...	328,772	330,983	423,360	203,013		569,160	569,160				
5810 EEOC Claims											
8000											
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
TOTAL FOR DEPT	328,772	330,983	423,360	203,013		569,160	569,160				

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	Prior Expenditure FY/2014	Years Expenditure FY/2015	Amended Budget	Current Actual On 2016/01	Year Projected Expenditure	FY/2017 Budget Year		FY/2018 Budget Year			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	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	11,596				
1005 OVERTIME		181									
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	484		887	887				
2011 WORKER'S COMPENSATION		328	316	341		661	661				
..EMPLOYEE BENEFITS....		776	1,354	825		1,548	1,548				
3000 CONTRACTED SERVICES											
3004 REPAIR AND MAINTENANCE-VEHICLE	1,706	448	2,300	993		2,300	2,300				
3006 PRINTING AND BINDING		226	800			800	800				
3007 ADVERTISING			1,340			1,340	1,340				
3010 OTHER CONTRACTED SERVICES											
..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	816		1,215	1,215				
..INTERNAL SERVICES....	2,035	1,040	1,755	816		1,215	1,215				
5204 POSTAGE AND TELEPHONE			100			200	200				
5214 LITTERTHON PROGRAM											
5300 INSURANCE											
5305 MOTOR VEHICLE INSURANCE	435	470	450	965		965	965				
5400 MATERIALS & SUPPLIES											
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									
5412 EDUCATIONAL SUPPLIES		1,090	625			625	625				
5413 OTHER OPERATING SUPPLIES	150	675	500	219		625	625				
5500 TRAVEL											
5506 TRAVEL	22										
5600 CONTRIBUTIONS TO CIVIC & COMMU											
5604 OTHER PAYMENTS TO CIVIC ORGAN											
..OTHER CHARGES.....	2,609	4,106	4,698	1,236		5,588	5,588				
8005 MOTOR VEHICLES AND EQUIPMENT		13,260									
..CAPITAL OUTLAY.....		13,260									
TOTAL FOR DEPT	6,350	25,707	25,821	10,200		24,387	24,387				

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year --			-- 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 Request	County Admin Recommends	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									
1009 MERIT RESERVE											
..PERSONAL SERVICES....	<u>376,857</u>	<u>383,837</u>	<u>420,449</u>	<u>199,628</u>		<u>427,903</u>	<u>427,903</u>				
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 HOSPITAL/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 DISABILITY		69	200	150		300	300				
2011 WORKER'S COMPENSATION - COMMO	8,365	8,508	9,330	4,302		9,243	9,243				
..EMPLOYEE BENEFITS....	<u>144,177</u>	<u>145,001</u>	<u>162,371</u>	<u>76,020</u>		<u>174,065</u>	<u>174,065</u>				
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											
3007 ADVERTISING											
3010 OTHER CONTRACTUAL SERVICES											
..PURCHASED SERVICES...	<u>2,896</u>	<u>2,131</u>	<u>2,250</u>	<u>2,096</u>		<u>1,650</u>	<u>1,650</u>				
4003 CENTRAL STORES - COPIES	3,460	2,576	4,650	1,152		4,650	4,650				
..INTERNAL SERVICES....	<u>3,460</u>	<u>2,576</u>	<u>4,650</u>	<u>1,152</u>		<u>4,650</u>	<u>4,650</u>				
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		1,600	1,600				
5408 VEHICLE & POWERED EQUIP. SUPPL	171	53	750	36		750	750				
5506 TRAVEL		125	250	199		250	250				
..OTHER CHARGES.....	<u>10,497</u>	<u>6,708</u>	<u>11,424</u>	<u>5,982</u>		<u>9,100</u>	<u>9,100</u>				
8001 MACHINERY & EQUIPMENT											
8002 FURNITURE & FIXTURES											
8005 MOTOR VEHICLES&EQUIPMENT			27,963	27,964							
8800 BUILDINGS											
8900 IMPROVEMENTS OTHER THAN BUILDI											
..CAPITAL OUTLAY.....			<u>27,963</u>	<u>27,964</u>							
TOTAL FOR DEPT	<u>537,887</u>	<u>540,253</u>	<u>629,107</u>	<u>312,842</u>		<u>617,368</u>	<u>617,368</u>				

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		----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----			
		Expenditure	Expenditure	Amended	Actual On	Year -----	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	Budget	2016/01	Projected	Request	Recommends	Budget	Request	Recommends	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											
3008	LAUNDRY AND DRY CLEANING											
3010	OTHER CONTRACT SERVICES-CAB	17,615	12,322	22,800	1,530		23,400	23,400				
	..PURCHASED SERVICES...	<u>179,236</u>	<u>128,519</u>	<u>239,439</u>	<u>52,087</u>		<u>220,900</u>	<u>220,900</u>				
4003	CENTRAL STORES - COPIES											
5100	UTILITIES											
5101	ELECTRICAL SERVICES-CAB	250,650	276,405	291,000	128,017		328,000	328,000				
5102	HEATING SERVICES-CAB	13,336	13,417	50,420	3,190		45,500	45,500				
5103	WATER AND SEWAGE SERVICES-CAB	19,249	19,987	39,500	9,969		39,000	39,000				
5204	POSTAGE AND TELEPHONE-CAB	772	768	5,800	1,008		5,800	5,800				
5300	INSURANCE											
5301	BOILER INSURANCE-CAB	3,631	3,572	5,500	3,678		5,500	5,500				
5302	FIRE INSURANCE-CAB	32,447	39,792	54,278	38,172		54,278	54,278				
5305	MOTOR VEHICLE INSURANCE											
5400	MATERIALS AND SUPPLIES-CAB	15,227	14,437	42,500	4,578		27,500	27,500				
5401	OFFICE SUPPLIES-CAB			3,000			3,000	3,000				
5403	AGRICULTURAL SUPPLIES-CAB	1,049	1,148	4,600	56		4,600	4,600				
5405	JANITORIAL SUPPLIES-CAB	28,331	32,390	36,500	11,689		38,500	38,500				
5407	REPAIR & MAINT.SUPPLIES-CAB	3,657	1,498	16,000	189		16,000	16,000				
5408	VEHICLE AND POWERED EQUIPMENT	1,530	1,266	7,500			5,000	5,000				
5410	UNIFORMS & WEARING APPAREL-CAB			1,200			1,200	1,200				
5413	OTHER OPERATING SUPPLIES-CAB	1,395	1,629	3,200	398		3,200	3,200				
5415	OTHER EXPENSES-CAB			500			500	500				
5506	TRAVEL											
5600	CONTRIBUTIONS TO OTHER ENTIT											
5605	COUNTY SHARE-CT.COMPLEX MAINT.	325,361	311,665	680,000	311,657		680,000	680,000				
	..OTHER CHARGES.....	<u>696,635</u>	<u>717,974</u>	<u>1,241,498</u>	<u>512,601</u>		<u>1,257,578</u>	<u>1,257,578</u>				
6000	PAYMENT TO JOINT OPERATIONS											
6001	JOINT COURTHOUSE COMPLEX - COU											
8001	MACHINERY&EQUIP.-CAB	35,375					155,260	155,260				
8002	FURNITURE AND FIXTURES											
8003												
8005	MOTOR VEHICLE & EQUIPMENT -PSB											
8007	IT EQUIPMENT-CAB						26,035	26,035				
8011	ALTERATIONS TO OLD BUILDINGS											

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	-----	Prior	Years	-----	Current	Year	-----	-- FY/2017 Budget Year ----		-- FY/2018 Budget Year ----		
	Expenditure	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
8800 BUILDINGS												
8900 IMPROVE. OTHER THAN BLDGS. -CAB							42,260	42,260				
..CAPITAL OUTLAY.....	35,375						223,555	223,555				
9001 LEASE/RENT OF EQUIPMENT												
TOTAL FOR DEPT	911,246	846,493		1,480,937	564,686		1,702,033	1,702,033				

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	-----	Years	-----	Current	Year	FY/2017 Budget		FY/2018 Budget			
	Prior Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget	Department Request	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 HBLP	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											
..PERSONAL SERVICES....	<u>258,715</u>	<u>284,271</u>	<u>324,938</u>	<u>171,572</u>		<u>329,511</u>	<u>329,511</u>				
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....	<u>112,538</u>	<u>118,768</u>	<u>133,586</u>	<u>65,548</u>		<u>137,542</u>	<u>137,542</u>				
3000 CONTRACTED SERVICES											
3001 PROFESSIONAL HEALTH SERVICES	7,562	10,520	10,500	5,105		12,500	12,500				
3002 PROFESSIONAL SERVICES - OTHER	14,030	14,585	27,232	6,280		21,800	21,800				
3003 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				
3006 PRINTING AND BINDING	855	565	1,000	100		1,000	1,000				
3007 ADVERTISING	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...	<u>36,543</u>	<u>37,681</u>	<u>61,157</u>	<u>17,453</u>		<u>55,025</u>	<u>55,025</u>				
4000 INTERNAL SERVICES											
4003 CENTRAL STORES-COPIES	1,433	1,039	1,625	367		1,125	1,125				
..INTERNAL SERVICES....	<u>1,433</u>	<u>1,039</u>	<u>1,625</u>	<u>367</u>		<u>1,125</u>	<u>1,125</u>				
5100 UTILITIES											
5101 ELECTRICAL SERVICES	19,233	19,332	23,052	11,432		23,400	23,400				
5102 HEATING SERVICES	10,557	8,128	9,500	1,226		9,840	9,840				
5103 WATER AND SEWER	5,443	8,113	6,900	4,593		6,600	6,600				
5200 COMMUNICATION											
5204 POSTAGE AND TELEPHONE	92	78	1,600	22		1,120	1,120				
5300 INSURANCE											
5301 BOILER INSURANCE	264	260	400	267		400	400				
5302 FIRE INSURANCE	1,948	2,020	2,500	2,062		2,500	2,500				
5305 MOTOR VEHICLE INSURANCE	1,305	1,878	1,700	1,448		1,700	1,700				
5306 SURETY BONDS	49	43	55	42		55	55				
5308 GENERAL LIABILITY INSURANCE											
5400 MATERIALS AND SUPPLIES											
5401 OFFICE SUPPLIES	4,717	2,084	1,780			1,780	1,780				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ---- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
5402 DOG FOOD	3,686	1,875	5,100	1,674		5,300	5,300				
5404 MEDICAL AND LABORATORY SUPPL	6,081	4,805	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										
TOTAL FOR DEPT	528,293	530,110	650,106	309,057		668,176	668,176				

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
51010 LOCAL HEALTH DEPARTMENT											
0000 LOCAL HEALTH DEPARTMENT											
5600 CONTRIBUTIONS TO OTHER ENIT											
5601 PAYMENT TO LOCAL HEALTH DEPAR	301,959	301,000	301,000	150,500		393,867	393,867				
..OTHER CHARGES.....	301,959	301,000	301,000	150,500		393,867	393,867				
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
TOTAL FOR DEPT	301,959	301,000	301,000	150,500		393,867	393,867				

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	----- Prior Years -----		---- Current Year ----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted 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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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year -----			-- FY/2018 Budget Year -----		
		Expenditure	Expenditure	Actual On	Projected	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
52050	CHAPTER 10 BOARD										
0000	CHAPTER 10 BOARD										
5600	CONTRIBUTION TO OTHER ENTIT										
5602	PAYMENT TO MENTAL HEALTH AND	318,263	318,000	159,000		343,440	343,440				
	..OTHER CHARGES.....	318,263	318,000	159,000		343,440	343,440				
TOTAL FOR DEPT		318,263	318,000	159,000		343,440	343,440				

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53010 F. I. C. A.
 2001 F. I. C. A.

TOTAL FOR DEPT

----- Prior Years -----	----- Current Year -----	-- FY/2017 Budget Year --			-- 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 Request	County Admin Recommends	Adopted Budget
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
53050 AREA AGENCY ON THE AGING											
0000 AREA AGENCY ON THE AGING											
5600 CONTRIBUTIONS TO CIVIC AND COM											
5605 LOCAL CONTRIBUTION	60,930	60,000	60,000	30,000		66,000	66,000				
..OTHER CHARGES	60,930	60,000	60,000	30,000		66,000	66,000				
6000 PAYMENT TO JOINT OPERATIONS											
TOTAL FOR DEPT	60,930	60,000	60,000	30,000		66,000	66,000				

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	----- Prior	Years -----	----- Current			-- FY/2017 Budget		Year ----	-- FY/2018 Budget		
	Expenditure	Expenditure	Amended	Actual On	Year ----	Department	County Admin	Adopted	Department	County Admin	Adopted
	FY/2014	FY/2015	Budget	2016/01	Projected	Request	Recommends	Budget	Request	Recommends	Budget
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
53060											
	PROPERTY TAX RELIEF FOR THE EL										
0000	PROPERTY TAX RELIEF FOR THE EL										
5800	MISCELLANEOUS										
5805	EXONERATION OF PROPERTY TAXES	497,134	501,253	520,000		520,000	520,000				
	..OTHER CHARGES.....	497,134	501,253	520,000		520,000	520,000				
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
TOTAL FOR DEPT		497,134	501,253	520,000		520,000	520,000				

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
53070 SERVICE ADMINISTRATION											
0000 SERVICE ADMINISTRATION											
TOTAL FOR DEPT											

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ---- Projected Expenditure	-- FY/2017 Budget Department Request	County Admin Recommends	Year ---- Adopted Budget	-- FY/2018 Budget Department Request	County Admin Recommends	Year ---- Adopted Budget
53160 DEPARTMENT OF SOCIAL SERVICES											
0000 DEPARTMENT OF SOCIAL SERVICES											
1001 SALARIES	2,374,735	2,742,130	3,256,293	1,563,959		3,313,262	3,313,262				
1005 ON CALL COMPENSATION/OT	8,719	32,070	29,700	13,382		29,700	29,700				
1006 BOARD COMPENSATION	1,550	2,050	4,800	900		4,800	4,800				
..PERSONAL SERVICES....	<u>2,385,004</u>	<u>2,776,250</u>	<u>3,290,793</u>	<u>1,578,241</u>		<u>3,347,762</u>	<u>3,347,762</u>				
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											
..EMPLOYEE BENEFITS....	<u>906,730</u>	<u>1,058,825</u>	<u>1,239,565</u>	<u>583,801</u>		<u>1,359,758</u>	<u>1,359,758</u>				
3001 PROFESSIONAL SERVICES-OTHER											
3002 CONTRACT SERVICES-LEGAL	82,638	83,913	91,000	44,571		95,000	95,000				
3005 MAINTENANCE SERVICE CONTRACTS	13,263	9,745	15,500	12,438		15,500	15,500				
3007 ADVERTISEMENT	3,297	2,267	1,500	527		1,500	1,500				
3010 CONTRACTUAL SERVICES-NON LEGAL	41,010	83,551	50,000	30,813		55,000	55,000				
..PURCHASED SERVICES...	<u>140,208</u>	<u>179,476</u>	<u>158,000</u>	<u>88,349</u>		<u>167,000</u>	<u>167,000</u>				
4002 GASOLINE/REPAIRS-VEHICLES	30,055	19,760	28,000	10,634		28,000	28,000				
..INTERNAL SERVICES....	<u>30,055</u>	<u>19,760</u>	<u>28,000</u>	<u>10,634</u>		<u>28,000</u>	<u>28,000</u>				
5201 POSTAGE	26,078	30,122	30,000	10,576		30,000	30,000				
5202 TELECOMMUNICATIONS	13,449	29,892	33,200	16,331		35,000	35,000				
5300 INSURANCE	7,513	7,942	9,160	9,158		9,500	9,500				
5401 OFFICE SUPPLIES	50,493	61,131	70,000	22,472		70,000	70,000				
5405 TRAINING	1,626	1,470	3,000	190		3,000	3,000				
5506 TRAVEL	5,879	3,258	5,000	1,417		5,000	5,000				
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											
..OTHER CHARGES.....	<u>112,996</u>	<u>141,459</u>	<u>157,560</u>	<u>66,519</u>		<u>162,000</u>	<u>162,000</u>				
8005 MOTOR VEHICLES&EQUIPMENT	21,790	17,721				25,000	25,000				
8007 INTEGRATED TECH. EQUIPMENT	98,175	5,200									
..CAPITAL OUTLAY.....	<u>119,965</u>	<u>22,921</u>				<u>25,000</u>	<u>25,000</u>				
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..	<u>258,699</u>	<u>264,834</u>	<u>285,340</u>	<u>78,662</u>		<u>226,600</u>	<u>226,600</u>				
TOTAL FOR DEPT	<u>3,953,657</u>	<u>4,463,525</u>	<u>5,159,258</u>	<u>2,406,206</u>		<u>5,316,120</u>	<u>5,316,120</u>				

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		----- Prior	Years -----	Amended	Current	Year -----	-- FY/2017 Budget Year ----		-- FY/2018 Budget Year ----	
		Expenditure	Expenditure	Budget	Actual On	Projected	Department	County Admin	Department	County Admin
		FY/2014	FY/2015		2016/01	Expenditure	Request	Recommends	Request	Recommends
								Adopted	Adopted	Adopted
								Budget	Budget	Budget
53170	PUBLIC ASSISTANCE						90,000	90,000		
0000	PUBLIC ASSISTANCE	103,570	87,142	125,000	32,233		600	600		
5804	AUXILIARY GRANT			600	1,552-					
5808	TANF MANUAL CHECKS						530,000	530,000		
5810	TANF EMERGENCY ASSISTANCE	342,288	358,696	350,000	252,806		670,000	670,000		
5811	AFDC- FOSTER CARE	490,852	629,931	610,000	343,299		10,000	10,000		10,000
5812	ADOPTION SUBSIDY	5,332	4,072	10,000	3,650		400,000	400,000		
5813	GENERAL RELIEF	274,860	422,398	400,000	170,913					
5817	SPECIAL NEEDS ADOPTION	684								
5819	REFUGEE RESETTLEMENT		1,932							
5820	ADOPTION INCENTIVE									
5824	OTHER PURCHASED SERVICES	20,000								
5825	STRENGTHENING FAMILIES INNOV.						6,753	6,753		
5828		7,093	7,250	6,753	6,269		94,146	94,146		
5829	FAMILY PRESERVATION	62,782	65,472	94,146	42,537		400	400		
5833	ADULT SERVICES			400			4,600	4,600		
5848	TANF-UP MANUAL CHECKS	1,895	590	4,600			4,586	4,586		
5861	ILF EDUCATION&TRAINING	643	1,388	5,732	788		3,500	3,500		
5862	INDEPENDENT LIVING-BASIC	900	3,225	3,500	825		42,000	42,000		
5864	FOSTER PARENT RESPITE CARE	24,789	35,576	42,000	12,641					
5866	PROMOTING SAFE AND STABLE									
5867	WINGS TO SUCCESS GRANT						120,000	120,000		
5871	VIEW WORKING&TRANS. CHILD CARE	127,044	104,775	120,000	34,092		27,000	27,000		
5872	VIEW PURCHASE SERVICE	19,033	21,718	27,000	1,697					
5873	FOSTER PARENT TRAINING-LOCAL S									
5878	HEAD 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 100%	7,113	6,688	11,000	2,840		8,967	8,967		
5890	QUALITY INITIATIVE CHILD CARE	7,422	10,972	8,967	4,560					
5895	ADULT PROTECTIVE SERVICES									
5900	VOCA GRANT	1,496,300	1,761,825	1,819,698	907,598		2,023,552	2,023,552		
	..OTHER CHARGES.....									
	TOTAL FOR DEPT	1,496,300	1,761,825	1,819,698	907,598		2,023,552	2,023,552		

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		Actual On		Projected	Department	County Admin	Adopted	Department	County Admin
	FY/2014	FY/2015	Budget	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
64010											
COMMUNITY COLLEGES											
0000											
COMMUNITY COLLEGES											
5600											
CONTRIBUTIONS TO OTHER ENTIT											
5604	56,493	56,000	56,000	28,000		78,819	78,819				
CONTRIBUTION TO LORD FAIRFAX C											
..OTHER CHARGES.....	56,493	56,000	56,000	28,000		78,819	78,819				
TOTAL FOR DEPT	56,493	56,000	56,000	28,000		78,819	78,819				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	---- Current Actual On 2016/01	Year ---- Projected Expenditure	Department Request	-- FY/2017 Budget Year ---- County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
71010	PARKS AND RECREATION ADMINISTR										
0000	PARKS AND RECREATION ADMINISTR										
1000	PERSONNEL SERVICES										
1001	270,754	285,096	407,904	210,809		355,982	355,982				
1003			173,852	142,901							
1005	NO LONGER USED										
1009											
	<u>270,754</u>	<u>285,096</u>	<u>581,756</u>	<u>353,710</u>		<u>355,982</u>	<u>355,982</u>				
	.. PERSONAL SERVICES....										
2000	FRINGE BENEFITS										
2001	19,408	20,746	44,245	14,447		27,233	27,233				
2002	30,839	30,249	42,920	20,944		37,770	37,770				
2002	30,839	30,249	42,920	20,944		37,770	37,770				
2005	49,883	57,796	59,465	39,790		63,000	63,000				
2006	3,222	3,393	4,813	2,349		4,236	4,236				
2008				55							
2008				55							
2011	3,281	2,927	11,016	6,909		5,769	5,769				
2011	3,281	2,927	11,016	6,909		5,769	5,769				
2013						9,012	9,012				
2013						9,012	9,012				
	<u>106,633</u>	<u>115,111</u>	<u>162,459</u>	<u>84,494</u>		<u>147,020</u>	<u>147,020</u>				
	.. EMPLOYEE BENEFITS....										
3000	CONTRACTUAL SERVICES										
3002		1,680	2,000			51,000	51,000				
3002		1,680	2,000			51,000	51,000				
3004	REPAIR AND MAINTENANCE-EQUIP.										
3005	7,768	8,250	10,337	1,800		8,400	8,400				
3005	7,768	8,250	10,337	1,800		8,400	8,400				
3006	19,399	22,219	34,900	7,172							
3006	19,399	22,219	34,900	7,172							
3007	28,766	30,121	46,000	16,037							
3007	28,766	30,121	46,000	16,037							
3010						59,400	59,400				
3010						59,400	59,400				
	<u>55,933</u>	<u>62,270</u>	<u>93,237</u>	<u>25,009</u>		<u>59,400</u>	<u>59,400</u>				
	.. PURCHASED SERVICES...										
4000	INTERNAL SERVICES										
4001	DATA PROCESSING SERVICES										
4003	CENTRAL STORES-COPIES										
5200	COMMUNICATION										
5204	9,033	32,679	50,498	11,693		35,225	35,225				
5204	9,033	32,679	50,498	11,693		35,225	35,225				
5300	INSURANCE										
5306	153	135	135	147		135	135				
5306	153	135	135	147		135	135				
5308	GENERAL LIABILITY INSURANCE										
5400	MATERIALS AND SUPPLIES										
5401	48,478	12,770	26,432	4,698		10,100	10,100				
5401	48,478	12,770	26,432	4,698		10,100	10,100				
5404			1,500	267							
5404			1,500	267							
5407			500	197							
5407			500	197							
5408	VEHICLE AND POWERED EQUIPMENT										
5410			8,452	211							
5410			8,452	211							
5411	179	229	500	304		229	229				
5411	179	229	500	304		229	229				
5412	RECREATION SUPPLIES										
5413	25,195	35,894	28,572	19,624		42,037	42,037				
5413	25,195	35,894	28,572	19,624		42,037	42,037				
5415	11,382	10,359	5,000	2,866		6,420	6,420				
5415	11,382	10,359	5,000	2,866		6,420	6,420				
5500	TRAVEL										
5500						32,250	32,250				
5506	544	20,785	28,900	15,450							
5506	544	20,785	28,900	15,450							

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- 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
5604	WINC.-FRED. CO. YOUTH FOOTBALL		25,000	27,388	12,012		25,000	25,000				
5800	MISCELLANEOUS											
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	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	LEASE/RENT OF LAND											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
8700	LAND						84,000	84,000				
8800	BUILDINGS						655,000	655,000				
8900	IMPROVEMENTS OTHER THAN BUILDI											
	..CAPITAL OUTLAY.....						739,000	739,000				
9001	LEASE/RENT OF EQUIPMENT	5,853	5,728	6,000	1,501		4,690	4,690				
9003	LEASE/RENT OF LAND			1			1	1				
	..OTHER USES OF FUNDS..	5,853	5,728	6,001	1,501		4,691	4,691				
TOTAL FOR DEPT		534,137	607,026	1,028,460	536,634		1,459,364	1,459,364				

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		----- Prior	Years -----	----- Current		Year -----		-- FY/2017 Budget Year -----		-- 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
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
71030	PARKS MAINTENANCE											
0000	PARKS MAINTENANCE											
1000	PERSONNEL SERVICES											
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	AGRICULTURAL SUPPLIES	41,032	45,498	45,307	10,951		45,351	45,351				
5404	MEDICAL SUPPLIES	1,660	3,134									
5405	LAUNDRY/HOUSEKEEPING AND JANIT											
5407	REPAIR AND MAINTENANCE SUPPL	388	348									
5408	VEHICLE AND POWERED EQUIPMENT											
5410	UNIFORMS AND WEARING APPAREL	9,798	8,176									
5411	BOOKS AND SUBSCRIPTIONS											
5412	EDUCATIONAL AND RECREATIONAL	12,505	12,042									
5413	OTHER OPERATING SUPPLIES	1,103		1,808								
5414	MERCHANDISE FOR RESALE	5,435	6,086									
5415	PROCESSING FEES											
5500	TRAVEL											

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	----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----			-- 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 Request	County Admin Recommends	Adopted Budget
5506 TRAVEL	3,780										
5800 MISCELLANEOUS											
5801 DUES AND ASSOC. MEMBERSHIPS	3,360	3,015									
5890 OPERATIONAL TRANSFERS											
5899 CAPITAL TRANSFERS											
..OTHER CHARGES.....	<u>95,993</u>	<u>90,652</u>	<u>59,011</u>	<u>22,679</u>		<u>57,711</u>	<u>57,711</u>				
8000 LEASES AND RENTALS											
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT	10,000										
8006 CONSTRUCTION VEHICLES AND EQUI						45,000	45,000				
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
8011 ALTERATIONS TO OLD BUILDINGS											
8800 BUILDINGS											
8900 IMPROVEMENTS OTHER THAN BUILDI		4,000	297,000	8,521							
..CAPITAL OUTLAY.....	<u>10,000</u>	<u>4,000</u>	<u>297,000</u>	<u>8,521</u>		<u>45,000</u>	<u>45,000</u>				
9002 LEASE/RENT OF BUILDING											
TOTAL FOR DEPT	<u>1,494,661</u>	<u>1,570,785</u>	<u>1,382,644</u>	<u>572,091</u>		<u>1,127,045</u>	<u>1,127,045</u>				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
71040 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				
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	4,318	496		7,372	7,372				
5405 LAUNDRY, HOUSEKEEPING, AND JANIT											
5407 REPAIR & MAINTENANCE SUPPLIES			500	141		1,000	1,000				
5410 UNIFORMS / ADMINISTRATION	41,662	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				
..OTHER CHARGES.....	124,653	138,938	209,963	86,766		271,516	271,516				

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	Expenditure FY/2014	Expenditure FY/2015	Amended Budget	Actual On 2016/01	Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
8000 LEASES AND RENTALS											
8001 MACHINERY AND EQUIPMENT						26,392	26,392				
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
8900 IMPROVEMENTS OTHER THAN BUILDI ..CAPITAL OUTLAY.....						26,392	26,392				
9000 LEASES AND RENTALS											
TOTAL FOR DEPT	<u>1,426,781</u>	<u>1,562,265</u>	<u>2,145,839</u>	<u>1,102,890</u>		<u>2,794,050</u>	<u>2,794,050</u>				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Year ---- Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Year ---- Adopted Budget
71090 CLEARBROOK PARK											
0000 CLEARBROOK PARK											
1000 PERSONNEL SERVICES											
1003 EXTRA HELP	127,403	119,975	139,899	100,874		135,647	135,647				
1005 NO LONGER USED EXTRA HELP	196	601	500	405							
1009 MERIT RESERVE											
..PERSONAL SERVICES....	<u>127,599</u>	<u>120,576</u>	<u>140,399</u>	<u>101,279</u>		<u>135,647</u>	<u>135,647</u>				
2000 FRINGE BENEFITS											
2001 F. I. C. A.	8,604	6,626	10,741	6,299		10,377	10,377				
2005 HOSPITAL/MEDICAL PLANS											
2011 WORKER'S COMPENSATION - COMMO	2,522	2,360	3,103	2,539		3,405	3,405				
..EMPLOYEE BENEFITS....	<u>11,126</u>	<u>8,986</u>	<u>13,844</u>	<u>8,838</u>		<u>13,782</u>	<u>13,782</u>				
3004 REPAIR AND MAINTENANCE-EQUIP.	25,106	70,348	70,502	14,588		49,043	49,043				
3010 OTHER CONTRACTUAL SERVICES	2,077	2,235	3,700	206		3,700	3,700				
..PURCHASED SERVICES...	<u>27,183</u>	<u>72,583</u>	<u>74,202</u>	<u>14,794</u>		<u>52,743</u>	<u>52,743</u>				
4003 CENTRAL STORES - GASOLINE	427	3,335	5,388	1,175		2,500	2,500				
..INTERNAL SERVICES....	<u>427</u>	<u>3,335</u>	<u>5,388</u>	<u>1,175</u>		<u>2,500</u>	<u>2,500</u>				
5100 UTILITIES											
5101 ELECTRICAL SERVICES	21,838	29,341	26,250	16,383		30,000	30,000				
5102 HEATING SERVICES	2,240	1,245	2,500	476		1,900	1,900				
5103 WATER AND SEWAGE SERVICES	14,734	19,757	20,149	9,328		20,149	20,149				
5200 COMMUNICATION											
5204 POSTAGE AND TELEPHONE	2,986										
5300 INSURANCE											
5302 FIRE INSURANCE	942	1,028	945	1,825		1,030	1,030				
5308 GENERAL LIABILITY INSURANCE											
5400 MATERIALS AND SUPPLIES											
5403 AGRICULTURAL SUPPLIES											
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 VEHICLES/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 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								
..OTHER CHARGES.....	<u>146,004</u>	<u>159,040</u>	<u>212,775</u>	<u>74,425</u>		<u>184,600</u>	<u>184,600</u>				
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				
8006 CONSTRUCTION VEHICLES AND EQUI											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
8700 LAND											

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
8800 BUILDINGS	24,468										
8900 IMPROVEMENTS OTHER THAN BUILDINGS ..CAPITAL OUTLAY.....	<u>37,223</u>	<u>23,301</u>	<u>37,432</u>	<u>37,433</u>	<u>134,700</u>	<u>134,700</u>					
9001 LEASE/RENT OF EQUIPMENT ..OTHER USES OF FUNDS..			<u>6,390</u>	<u>4,644</u>	<u>4,650</u>	<u>4,650</u>					
			<u>6,390</u>	<u>4,644</u>	<u>4,650</u>	<u>4,650</u>					
TOTAL FOR DEPT	<u>349,562</u>	<u>387,821</u>	<u>490,430</u>	<u>242,588</u>	<u>528,622</u>	<u>528,622</u>					

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted 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....	<u>131,537</u>	<u>142,211</u>	<u>145,993</u>	<u>93,842</u>		<u>145,493</u>	<u>145,493</u>				
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....	<u>13,178</u>	<u>14,566</u>	<u>14,394</u>	<u>8,714</u>		<u>14,782</u>	<u>14,782</u>				
3000 CONTRACTUAL SERVICES											
3002 PROFESSIONAL SERVICES-OTHER											
3004 REPAIR AND MAINTENANCE-EQUIP.	21,959	49,799	37,029	3,016		46,445	46,445				
3010 OTHER CONTRACTUAL SERVICES						3,000	3,000				
..PURCHASED SERVICES...	<u>21,959</u>	<u>56,656</u>	<u>45,477</u>	<u>3,016</u>		<u>49,445</u>	<u>49,445</u>				
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			3,700	3,700				
5103 WATER AND SEWER SERVICES	10,361	10,700	13,437	5,149		13,437	13,437				
5200 COMMUNICATION											
5204 POSTAGE AND TELEPHONE	4,103										
5300 INSURANCE											
5302 FIRE INSURANCE	1,879	1,991	1,880	2,048		1,992	1,992				
5308 GENERAL 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.....	<u>172,764</u>	<u>157,397</u>	<u>187,519</u>	<u>74,523</u>		<u>198,678</u>	<u>198,678</u>				
8001 MACHINERY AND EQUIPMENT	21,193	33,241	13,057	13,058		107,500	107,500				
8002 FURNITURE AND FIXTURES											
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									
..CAPITAL OUTLAY.....	<u>30,355</u>	<u>63,991</u>	<u>37,432</u>	<u>37,433</u>		<u>132,500</u>	<u>132,500</u>				

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	----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----			-- 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
9001 LEASE/RENT OF EQUIPMENT			98	98		7,000	7,000				
..OTHER USES OF FUNDS..			98	98		7,000	7,000				
TOTAL FOR DEPT	369,793	434,821	430,913	217,626		547,898	547,898				

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		----- Prior Years -----		----- Current Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
		Expenditure	Amended	Actual On	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	Budget	2016/01	Request	Recommends	Budget	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----
73020	REGIONAL LIBRARY									
0000	REGIONAL LIBRARY									
3000	CONTRACTURAL SERVICES									
3002	PROFESSIONAL SERVICES									
5600	CONTRIBUTIONS-WASHINGTON EAR									
5605	HANDLEY LIBRARY	826,050	862,665	431,333	942,357	942,357				
	..OTHER CHARGES.....	<u>826,050</u>	<u>862,665</u>	<u>431,333</u>	<u>942,357</u>	<u>942,357</u>				
8800	BUILDINGS									
TOTAL FOR DEPT		<u>826,050</u>	<u>862,665</u>	<u>431,333</u>	<u>942,357</u>	<u>942,357</u>				

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		----- Prior	Years -----								
		Expenditure	Expenditure	Amended	Current	Year -----	-- FY/2017 Budget Year ----	-- FY/2018 Budget Year ----			
		FY/2014	FY/2015	Budget	Actual On	Projected	Department	County Admin	Adopted	Department	County Admin
					2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends
											Adopted
											Budget
81010	PLANNING										
0000	PLANNING										
1000	PERSONNEL SERVICES										
1001	PLANNING & DEVELOPMENT DIRECTO	693,483	721,014	719,447	397,933		765,904	765,904			
1003	EXTRA HELP			6,566			7,320	7,320			
1005	OVERTIME										
1006	COMPENSATION OF PLANNING COMMI	27,360	28,080	28,080	15,210		28,080	28,080			
1009	MERIT RESERVE										
	..PERSONAL SERVICES....	<u>720,843</u>	<u>749,094</u>	<u>754,093</u>	<u>413,143</u>		<u>801,304</u>	<u>801,304</u>			
2000	FRINGE BENEFITS										
2001	F. I. C. A.	52,862	54,443	57,477	29,148		60,833	60,833			
2002	RETIREMENT - V. S. R. S.	77,901	73,885	76,254	39,430		81,263	81,263			
2005	HOSPITAL/MEDICAL PLANS	84,467	102,869	100,320	58,068		136,000	136,000			
2006	GROUP INSURANCE	8,139	8,287	8,552	4,422		9,114	9,114			
2008	SHORT & LONG TERM DISABILITY	12	524	720	308		985	985			
2011	WORKER'S COMPENSATION -COMMO	2,134	3,051	3,086	1,691		3,208	3,208			
2013	EDUCATION - TUITION ASSISTANCE										
	..EMPLOYEE BENEFITS....	<u>225,515</u>	<u>243,059</u>	<u>246,409</u>	<u>133,067</u>		<u>291,403</u>	<u>291,403</u>			
3000	CONTRACTUAL SERVICES										
3001	WARRIOR DRIVE CONSTRUCTION										
3002	PROFESSIONAL SERVICES-OTHER	7,567	5,279	25,000	2,631		25,000	25,000			
3003	TEMPORARY HELP SERVICES FEES										
3004	REPAIR AND MAINTENANC-EQUIP.	2,264	1,236	5,600	502		5,600	5,600			
3005	MAINTENANCE SERVICE CONTRACTS	2,739	890	3,000			3,000	3,000			
3006	PRINTING AND BINDING	128	389	5,000	282		5,000	5,000			
3007	ADVERTISING	9,961	9,111	12,000	4,595		12,000	12,000			
3010	OTHER CONTRACTUAL SERVICES										
	..PURCHASED SERVICES...	<u>22,659</u>	<u>16,905</u>	<u>50,600</u>	<u>8,010</u>		<u>50,600</u>	<u>50,600</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....	<u>2,091</u>	<u>1,416</u>	<u>4,000</u>	<u>432</u>		<u>4,000</u>	<u>4,000</u>			
5200	COMMUNICATION										
5204	POSTAGE AND TELEPHONE	9,957	10,654	11,000	3,250		11,000	11,000			
5300	INSURANCE										
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		45	45			
5308	GENERAL LIABILITY INSURANCE										
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								
5411	BOOKS AND SUBSCRIPTIONS	1,948	2,860	4,000	1,204		4,000	4,000			

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget	-- FY/2018 Budget Year ---- Department Request	County Admin Recommends	Adopted Budget
5413 OTHER OPERATING SUPPLIES	4,904	11,662	15,150	4,056		15,150	15,150				
5500 TRAVEL											
5506 TRAVEL	3,240	5,649	10,000	3,450		10,000	10,000				
5600 CONTRIBUTIONS TO OTHER ENTIT											
5604 ECONOMIC DEVELOPMENT COMMI											
5605 CITY TRANSPORTATION											
5800 MISCELLANEOUS											
5801 DUES AND ASSOC. MEMBERSHIPS	2,213	2,253	3,000	1,306		3,000	3,000				
.OTHER CHARGES.....	<u>38,190</u>	<u>43,501</u>	<u>70,178</u>	<u>19,553</u>		<u>68,484</u>	<u>68,484</u>				
8000 LEASES AND RENTALS											
8001 MACHINERY AND EQUIPMENT											
8002 FURNITURE AND FIXTURES											
8003 COMMUNICATIONS EQUIPMENT											
8005 MOTOR VEHICLES AND EQUIPMENT											
8007 INTEGRATED TECHNOLOGY EQUIPMEN											
9001 LEASE/RENT OF EQUIPMENT											
TOTAL FOR DEPT	<u>1,009,298</u>	<u>1,053,975</u>	<u>1,125,280</u>	<u>574,215</u>		<u>1,215,791</u>	<u>1,215,791</u>				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----			-- 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
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....	<u>251,219</u>										
2000	FRINGE BENEFITS											
2001	F.I.C.A.	18,827										
2002	RETIREMENT-VRSR	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....	<u>63,655</u>										
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...	<u>54,694</u>										
4000	INTERNAL SERVICES											
4003	CENTRAL STORES - COPIES	30										
	..INTERNAL SERVICES....	<u>30</u>										
5101	UTILITIES	4,578										
5200	COMMUNICATION											
5204	POSTAGE & TELEPHONE	5,644										
5305	MOTOR VEHICLE INSURANCE	870										
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	2,671										
5408	VEHICLE EQUIPMENT SUPPLIES											
5411	BOOKS AND SUBSCRIPTIONS	16,338										
5413	OTHER OPERATING SUPPLIES	24,374										
5415	OTHER EXPENSES											
5500	TRAVEL											
5506	TRAVEL	14,387										
5600	CONTRIBUTIONS	1,653,825										
5800	MISCELLANEOUS											
5801	DUES & MEMBERSHIPS	3,155										
5880	CONTRIBUTION TO BDA (PD31)		1,569,223	575,489			610,260	610,260				
	..OTHER CHARGES.....	<u>1,725,842</u>	<u>1,569,223</u>	<u>575,489</u>			<u>610,260</u>	<u>610,260</u>				

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	----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----			
	Expenditure	Expenditure	Amended	Actual On	Year -----	Department	County Admin	Adopted	Department	County Admin	Adopted
	FY/2014	FY/2015	Budget	2016/01	Projected	Request	Recommends	Budget	Request	Recommends	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		29,904									
..OTHER USES OF FUNDS..		29,904									
TOTAL FOR DEPT	2,125,344	1,569,223	575,489			610,260	610,260				

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		----- Prior	Years -----	----- Current		-- FY/2017 Budget Year ----		-- 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
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				
2001	FICA	64	28	193	71		193	193				
	.. EMPLOYEE BENEFITS....	64	28	193	71		193	193				
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											
5401	OFFICE SUPPLIES	18		200			200	200				
5500	TRAVEL											
5506	TRAVEL											
	.. OTHER CHARGES.....	121	45	1,300	521		1,300	1,300				
TOTAL FOR DEPT		2,859	1,407	6,368	2,410		6,368	6,368				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----		-- FY/2018 Budget Year ----			
		Expenditure	Expenditure	Actual On	Projected	Department	County Admin	Adopted	Department	County Admin	Adopted
		FY/2014	FY/2015	2016/01	Expenditure	Request	Recommends	Budget	Request	Recommends	Budget
		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
81060	BUILDING APPEALS BOARD										
0000	BUILDING APPEALS BOARD										
1000	PERSONNEL SERVICES										
1006	COMPENSATION OF MEMBERS		100			150	150				
	..PERSONAL SERVICES....		100			150	150				
2001	F.I.C.A.		4								
	..EMPLOYEE BENEFITS....		4								
3000	CONTRACTUAL SERVICES										
3002	PROFESSIONAL SERVICES-OTHER					270	270				
3007	ADVERTISING					50	50				
	..PURCHASED SERVICES...					320	320				
4000	INTERNAL SERVICES										
4003	CENTRAL STORES-COPIES										
5200	COMMUNICATION										
5204	POSTAGE AND TELEPHONE					30	30				
5401	OFFICE SUPPLIES					50	50				
	..OTHER CHARGES.....					80	80				
TOTAL FOR DEPT			104			550	550				

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget	
81060 BUILDING APPEALS BOARD												
0000 BUILDING APPEALS BOARD												
1000 PERSONNEL SERVICES												
1006 COMPENSATION OF MEMBERS		100	150			150	150					
..PERSONAL SERVICES....		100	150			150	150					
2001 P.I.C.A.												
..EMPLOYEE BENEFITS....		4										
3000 CONTRACTUAL SERVICES												
3002 PROFESSIONAL SERVICES-OTHER			270			270	270					
3007 ADVERTISING			50			50	50					
..PURCHASED SERVICES...			320			320	320					
4000 INTERNAL SERVICES												
4003 CENTRAL STORES-COPIES												
5200 COMMUNICATION												
5204 POSTAGE AND TELEPHONE			30			30	30					
5401 OFFICE SUPPLIES			50			50	50					
..OTHER CHARGES.....			80			80	80					
TOTAL FOR DEPT		104	550			550	550					

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	----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	----- Amended Budget	----- Current Actual On 2016/01	----- Year ----- Projected Expenditure	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----			
						Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget	
81070 N. S. V. REGIONAL COMMISSIONS												
0000 N. S. V. REGIONAL COMMISSIONS												
1000 PERSONNEL SERVICES												
1006 COMPENSATION OF MEMBERS												
5600 CONTRIBUTION TO OTHER ENTIT												
5604 N. S. V. REGIONAL COMMISSION	43,622	44,085	45,301	22,651		45,915	45,915					
..OTHER CHARGES.....	<u>43,622</u>	<u>44,085</u>	<u>45,301</u>	<u>22,651</u>		<u>45,915</u>	<u>45,915</u>					
TOTAL FOR DEPT	<u>43,622</u>	<u>44,085</u>	<u>45,301</u>	<u>22,651</u>		<u>45,915</u>	<u>45,915</u>					

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
82030 SOIL AND WATER CONSERVATION DI											
0000 SOIL AND WATER CONSERVATION DI											
5604 LORD FAIRFAX SOIL DISTRICT	7,650	7,000	7,000	7,000		11,250	11,250				
..OTHER CHARGES.....	7,650	7,000	7,000	7,000		11,250	11,250				
TOTAL FOR DEPT	7,650	7,000	7,000	7,000		11,250	11,250				

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		----- Prior	Years -----	----- Current	Year -----	-- FY/2017 Budget Year ----			-- 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
83010	AGRICULTURE											
0000	AGRICULTURE											
1000	PERSONNEL SERVICES											
1001	COMPENSATION OF EXTENSION AGEN	81,505	85,224	88,237	47,796		88,238	88,238				
1003	P/T COMP OF GYPSY MOTH - TECH											
1005	OVERTIME											
1009	MERIT RESERVE											
	..PERSONAL SERVICES....	<u>81,505</u>	<u>85,224</u>	<u>88,237</u>	<u>47,796</u>		<u>88,238</u>	<u>88,238</u>				
2000	FRINGE BENEFITS											
2001	F. I. C. A.	5,540	5,827	6,749	3,274		6,750	6,750				
2002	RETIREMENT - V. S. R. S.	9,283	9,042	9,362	5,071		9,362	9,362				
2005	HOSPITAL/MEDICAL PLANS	27,893	30,640	31,788	16,597		36,000	36,000				
2006	GROUP INSURANCE	970	1,014	1,050	569		1,050	1,050				
2008	SHORT & LONG TERM DISABILITY											
2011	WORKER'S COMPENSATION - COMMO	82	85	87	48		88	88				
	..EMPLOYEE BENEFITS....	<u>43,768</u>	<u>46,608</u>	<u>49,036</u>	<u>25,559</u>		<u>53,250</u>	<u>53,250</u>				
3000	CONTRACTUAL SERVICES											
3002	PROFESSIONAL SERVICES - OTHER	63,371	71,396	83,128	17,816		87,278	87,278				
3004	REPAIR AND MAINTENANCE-EQUIP.			320	320		250	250				
3005	MAINTENANCE CONTRACT											
3007	ADVERTISING											
	..PURCHASED SERVICES...	<u>63,371</u>	<u>71,396</u>	<u>83,448</u>	<u>18,136</u>		<u>87,528</u>	<u>87,528</u>				
4000	INTERNAL SERVICES											
4001	DATA PROCESSING SERVICES											
4003	CENTRAL STORES-COPIES											
5200	COMMUNICATION											
5204	POSTAGE AND TELEPHONE	2,301	2,681	2,400	1,472		2,500	2,500				
5400	MATERIALS AND SUPPLIES											
5401	OFFICE SUPPLIES	5,642	5,362	4,880	2,117		5,000	5,000				
5411	BOOKS AND SUBSCRIPTIONS	478	512	525	250		525	525				
5413	OTHER OPERATING SUPPLIES											
5415	OTHER EXPENSES - 4-H CAMP		3,825	3,825			3,825	3,825				
5500	TRAVEL											
5506	TRAVEL	1,293	1,328	2,500	222		2,500	2,500				
5800	MISCELLANEOUS											
5801	DUES AND ASSOC. MEMBERSHIPS	690	1,020	750	695		1,150	1,150				
	..OTHER CHARGES.....	<u>10,404</u>	<u>14,728</u>	<u>14,880</u>	<u>4,756</u>		<u>15,500</u>	<u>15,500</u>				
8000	LEASES AND RENTALS											
8001	MACHINERY AND EQUIPMENT											
8002	FURNITURE AND FIXTURES											
8003	COMMUNICATIONS EQUIPMENT											
8007	INTEGRATED TECHNOLOGY EQUIPMEN											
9002	LEASE/RENT OF BUILDING	1,512	1,584	1,664	1,584		1,664	1,664				
	..OTHER USES OF FUNDS..	<u>1,512</u>	<u>1,584</u>	<u>1,664</u>	<u>1,584</u>		<u>1,664</u>	<u>1,664</u>				
TOTAL FOR DEPT		<u>200,560</u>	<u>219,540</u>	<u>237,265</u>	<u>97,831</u>		<u>246,180</u>	<u>246,180</u>				

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
91010 DEBT SERVICE											
0000 DEBT SERVICE											
9101 PRINCIPAL AND INTEREST											
9201 INTEREST											
TOTAL FOR DEPT											

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	----- Prior	Years -----	Amended	----- Current	Year -----	-- FY/2017 Budget Year ----			-- FY/2018 Budget Year ----		
	Expenditure	Expenditure		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
91020											
	FRINGE BENEFITS										
0000	FRINGE BENEFITS										
2001	F. I. C. A.										
2002	RETIREMENT - V. S. R. S.										
2005	HOSPITAL/MEDICAL PLANS										
2006	GROUP INSURANCE										
2011	WORKER'S COMPENSATION - COMMO										
TOTAL FOR DEPT											

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		----- Prior Years -----		----- Current Year -----		-- FY/2017 Budget Year ----			-- 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
92010	TRANSFERS											
	0000 TRANSFERS											
	5800 MISCELLANEOUS											
	5803 TAX REFUNDS											
	5880 REGULAR TRANSFERS	78,511,013	83,268,606	92,983,614	48,852,096		105,470,866	105,470,866				
	5890 OPERATIONAL TRANSFERS				136,911							
	..OTHER CHARGES.....	<u>78,511,013</u>	<u>83,268,606</u>	<u>92,983,614</u>	<u>48,989,007</u>		<u>105,470,866</u>	<u>105,470,866</u>				
	TOTAL FOR DEPT	<u>78,511,013</u>	<u>83,268,606</u>	<u>92,983,614</u>	<u>48,989,007</u>		<u>105,470,866</u>	<u>105,470,866</u>				

1/14/2016 COUNTY OF FREDERICK
 FUND #-010 GENERAL OPERATING FUND

- B U D G E T -

E X P E N S E

ACCOUNTING PERIOD 2016/01

PAGE 93

GL067KD

		----- Prior Expenditure FY/2014	Years ----- Expenditure FY/2015	Amended Budget	----- Current Actual On 2016/01	Year ----- Projected Expenditure	Department Request	County Admin Recommends	Adopted Budget	Department Request	County Admin Recommends	Adopted Budget
93010	TRANSFERS/CONTINGENCY											
0000	TRANSFERS/CONTINGENCY											
2011	WORKER'S COMP FOR WELLNESS	455	585									
	..EMPLOYEE BENEFITS....	455	585									
5800	MISCELLANEOUS											
5807	RESERVE FOR MERIT/COLA INCREAS	33,005	34,430				1,416,687	1,416,687				
5890	OPERATIONAL CONTINGENCY			1,188,337			500,000	500,000				
5899	CAPITAL TRANSFERS											
	..OTHER CHARGES.....	33,005	34,430	1,188,337			1,916,687	1,916,687				
TOTAL FOR DEPT		33,460	35,015	1,188,337			1,916,687	1,916,687				
FUND	TOTAL	137,384,588		161,312,594				184,327,280				
FUND	TOTAL		143,441,596		83,664,724		184,327,280					
FINAL	TOTAL	137,384,588		161,312,594				184,327,280				
FINAL	TOTAL		143,441,596		83,664,724		184,327,280					

FY 2016-2017 CAPITAL REQUEST SUMMARY - GENERAL FUND

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
1201 - County Administrator	8007	FOIA Tracking System with social media archiving ability	8,500	8,500
1213 - Treasurer	8001	Folder/Inserter	45,000	45,000
1220 - Information Technology	8007	Server & virtual environment 5 year refresh - 5 year lease	111,000	111,000
1222 - MIS	8007	Replace batteries in UPS System at PSB	11,000	11,000
1301 - Electoral Board	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
2201 - Commonwealth Attorney	8007	Litigation Support Equipment	10,000	10,000

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
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	54,000
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	

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
		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.	60,280	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	

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
	8800	Outdoor Aquatic Renovations	175,000	
	8800	Buildings - Indoor Aquatic Center Design	480,000	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	Mower 11' Cut 60 HP - Replacement	74,500	
	8001	Paint Machine - Replacement	13,200	
	8001	2 Work Carts - replace 2 golf carts	22,000	
	8005	Pickup - Replacement	25,000	134,700
7110 - Sherando Park	8001	Work Cart - Replacement	11,000	
	8001	Dump trailer - replace dump truck	9,000	
	8001	Tractor 60 HP/loader/backhoe - replacement	58,000	
	8001	Infield Drag Self-Propelled - replacement	18,000	
	8001	2 Soccer Goals - 8'x24'	6,000	
	8001	2 Soccer Goals - 6'x18'	5,500	
	8005	Pickup - Replacement	25,000	132,500

Total Capital Requests - General Fund

5,267,176

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
CAPITAL REQUESTS - OTHER FUNDS:				
Fund 11 - NRADC	8001	Steamer	16,000	
	8001	Tilt Skillet	15,000	
	8001	Ice Maker	6,000	
	8001	Replace all HVAC units at annex	65,000	
	8005	15 Passenger Van	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

<u>Dept Code</u>	<u>Department</u>	<u>New Position Plus Fringes</u>	<u>Amount</u>
1202	County Attorney	Assistant County Attorney	65,800
		FICA	5,034
		VRS	6,981
		Health/Dental	10,500
		Life	783
		Worker's Compensation	59
		Disability	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
3102	Sheriff	Deputy I - Patrol 12 x \$36,800	441,600
		Deputy I - ACO 2 x \$36,800	73,600
		Deputy I - SRO 3 x \$36,800	110,400
		Crime Prevention Specialist	36,800
		FICA	50,674
		VRS	70,281
		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

<u>Dept Code</u>	<u>Department</u>	<u>New Position Plus Fringes</u>	<u>Amount</u>
	1 Firefighter position salary + fringes = 56,308	Training Officer FICA VRS Health/Dental Life Worker's Compensation	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	37,300 2,853 3,958 10,500 444 936 220
		1 Position Total Cost	56,211
8101	Planning	Planner FICA VRS Health/Dental Life Worker's Compensation Disability	45,200 3,458 4,796 10,500 538 45 265
		1 Position Total Cost	64,802

47 General Fund Positions Total Cost 2,689,392

FY 2016-2017 NEW POSITION REQUESTS - OTHER FUNDS

<u>Fund Code</u>	<u>Fund</u>	<u>New Position Plus Fringes</u>	<u>Amount</u>
11	NRADC	Correctional Officer - 3 x 36,800	110,400
		FICA	8,446
		VRS	11,713
		Health/Dental	31,500
		Life	1,314
		Worker's Compensation	2,274
		3 Positions Total Cost	165,647
16	Shawneeland	Laborer	26,000
		FICA	1,989
		VRS	2,759
		Health/Dental	10,500
		Life	309
		Worker's Compensation	1,256
		Disability	160
1 Position Total Cost	42,973		
31	EDA	Research Manager	57,000
		FICA	4,361
		VRS	6,048
		Health/Dental	10,500
		Life	678
		Worker's Compensation	57
		Disability	350
1 Position Total Cost	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	SCENARIO D	SCENARIO E	SCENARIO F	SCENARIO G
			2 Cent RE Tax Increase	4 Cent RE Tax Increase	6 Cent RE Tax Increase	6 Cent RE Tax Increase	8 Cent RE Tax Increase
FY 17 Additional Local Tax Revenue	7,858,647	7,858,647	7,858,647	7,858,647	7,858,647	7,858,647	7,858,647
Proposed Revenue from RE Tax Increase	0	0	1,600,000	3,200,000	4,800,000	4,800,000	6,400,000
Change in Fund Balance Funding from current \$7.3 million	0	-7,300,000	0	0	0	-4,800,000	0
FY 17 Additional Funding for Expenditures	7,858,647	558,647	9,458,647	11,058,647	12,658,647	7,858,647	14,258,647
Total additional funding for School Funds from local revenue	4,479,429	318,429	5,391,429	6,303,429	7,215,429	4,479,429	8,127,429
Total additional funding for General Fund from local revenue	3,379,218	240,218	4,067,218	4,755,218	5,443,218	3,379,218	6,131,218
	7,858,647	558,647	9,458,647	11,058,647	12,658,647	7,858,647	14,258,647
Unbudgeted FY 16 RE tax revenue			800,000	1,600,000	2,400,000	2,400,000	3,200,000
	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.	Uses 7.3 million less than current year in fund balance funding to balance FY17 budgets. Distributes net new revenue of 558,647 on 57/43 split.	Uses FY 16 level of fund balance (7.3 million) to balance FY 17 budget. Distributes all new revenue, including 1.6m. from increased taxes on 57/43 split.	Uses FY 16 level of fund balance (7.3 million) to balance FY 17 budget. Distributes all new revenue, including 3.2m. from increased taxes on 57/43 split.	Uses FY 16 level of fund balance (7.3 million) to balance FY 17 budget. Distributes all new revenue, including 4.8m. from increased taxes on 57/43 split.	Uses 4.8 million from tax increased to reduce fund balance funding in FY17 Distributes new revenue of 7.8 million on 57/43 split.	Uses FY 16 level of fund 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

	FY 2016 Original Budget	FY 2017 Proposed Budget	FY17 Increase / (Decrease) to FY16	
Estimated Enrollment	13,166	13,117	(49)	
Estimated Average Daily Membership	13,127	13,078	(49)	
REVENUE				
1 Projected State Revenue				
Subtotal - State Revenue	70,040,965	71,924,226	1,883,261	
2 Projected Federal Revenue				
Subtotal - Federal/Restricted Revenue	4,855,589	4,695,674	(159,915)	
3 Projected Miscellaneous Revenue				
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	1
EXPENSE				
5 Baseline Adjustments				
a Current Salaries & Benefits	\$ 122,352,582	FTE's 1,863.4	\$ 122,583,431	FTE's 1,864.4
b Current Services, Materials, Utilities, Fuel, Capital Outlay	13,896,111		14,373,358	
c VRS Rate Increase	-		479,220	
d Health Insurance Premium Increase	-		1,147,580	
e Payments to Regional Programs	3,370,227		3,553,377	
f Transfers - Textbooks & School Nutrition	469,739		565,345	
g Restricted Programs	7,940,268	74.3	7,755,715	72.3
Subtotal Baseline Adjustments	148,028,927	1,937.7	150,458,027	1,936.7
6 Opening of New Frederick County Middle School			1,210,147	10.0
7 Instructional and Operational Needs				
a Governor's additional teachers initiative			748,000	11.0
b Instructional Goals			1,084,040	17.0
c Technology Initiatives and Sustainability			342,200	1.0
d Facilities Maintenance			832,000	6.0
e Student Transportation			339,000	3.0
f Other Support Departmental Requests			166,000	2.5
Subtotal Instructional and Operational Needs			3,511,240	40.5
8 Compensation Initiative for Staff			4,596,295	
TOTAL EXPENSE	\$ 148,028,927	1,937.7	\$ 159,775,709	1,987.2
			Less additional revenue	(1,726,924)
Budget Shortfall (Revenue less than Expense) = County Request				\$ 10,019,858

Capital Maintenance/Replacement Needs

	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	\$ 5,188,451
	VPSA or Unreserved fund balance

Debt Service

Increase	\$ 1,308,170
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FY16 DECEMBER BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	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 **42,344,282**

Prior Year Funding & Carryforward Amounts

C/F Rose Hill Park	(168,000)
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)

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 <u>(Decrease)</u>
Cash and Cash Equivalents	45,516,491.33	45,388,357.96	128,133.37 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	2,734,603.51	3,637,250.65	(902,647.14)
Streetlights	1,669.36	1,746.18	(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>	<u>(4,723,447.56)</u> (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	<u>2,780,519.05</u>	<u>3,675,021.06</u>	<u>(894,502.01)</u> *B
TOTAL LIABILITIES	3,366,832.35	4,208,879.70	(842,047.35)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	445,170.59	447,768.74	(2,598.15) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	137,071.75	66,131.05	70,940.70 *C
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 *D
Historical Markers	17,330.76	17,295.25	35.51
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	2,042,419.80	4,023,780.67	(1,981,360.87) (3) Attached
Economic Development Incentive	0.00	550,000.00	(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	<u>27,873,273.36</u>	<u>30,154,300.00</u>	<u>(2,281,026.64)</u> (4) Attached
TOTAL EQUITY	<u>32,435,643.88</u>	<u>37,087,011.02</u>	<u>(4,651,367.14)</u>
TOTAL LIAB. & EQUITY	<u>35,802,476.23</u>	<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	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	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @12/31/15	54,706.90	435,280.16	491,139.40	1,061,293.34	2,042,419.80

Designated Other Projects Detail

Administration	218,936.34	
Bridges	1,000.00	
Historic Preservation	108,000.00	12/11/14 Board Action designated \$50,000 for final debt payment
Library	101,206.00	on the Huntsberry property.
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	
BPG Properties/Rt.11 Corridor	330,000.00	
Total	1,061,293.34	

Other Proffers @12/31/15

(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:	<u>Appropriated</u>	FY16 12/31/15 <u>Actual</u>	FY15 12/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	100,608,073.00	42,969,653.96	40,867,986.01	2,101,667.95 (1)
Other local taxes	31,899,849.00	10,102,589.98	9,703,101.22	399,488.76 (2)
Permits & Privilege fees	1,663,682.00	1,258,279.45	868,308.10	389,971.35 (3)
Revenue from use of money and property	160,420.13	105,836.24	129,832.47	(23,996.23) (4)
Charges for Services	2,478,226.00	1,364,380.43	1,198,987.61	165,392.82
Miscellaneous	569,580.87	185,040.40	312,051.28	(127,010.88)
Recovered Costs	1,318,702.58	786,155.46	1,100,235.91	(314,080.45) (5)
Proffers		1,163,151.78	588,237.12	574,914.66 (5)
Intergovernmental:				
Commonwealth	8,900,008.00	11,002,197.74	11,268,998.01	(266,800.27) (6)
Federal	39,000.00	45,950.45	20,357.00	25,593.45 (7)
TOTAL REVENUES	147,637,541.58	68,983,235.89	66,058,094.73	2,925,141.16
 EXPENDITURES:				
General Administration	10,498,436.43	4,682,712.51	4,065,054.95	617,657.56
Judicial Administration	2,434,843.52	1,114,903.07	1,009,481.81	105,421.26
Public Safety	32,687,004.52	16,733,491.87	15,240,421.64	1,493,070.23
Public Works	4,948,422.68	2,043,852.28	1,768,328.75	275,523.53
Health and Welfare	8,177,956.00	3,653,306.00	3,381,365.74	271,940.26
Education	56,000.00	28,000.00	28,000.00	0.00
Parks, Recreation, Culture	6,340,979.24	2,949,379.60	2,727,204.36	222,175.24
Community Development	1,997,260.95	662,606.51	1,518,477.85	(855,871.34)
TOTAL EXPENDITURES	67,140,903.34	31,868,251.84	29,738,335.10	2,129,916.74 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	94,171,951.69	48,988,142.70	42,586,315.75	6,401,826.95 (9)
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
Public Services Current Taxes	1,347,709	1,158,065	189,644
Personal Property	17,876,165	16,574,167	1,301,998
Penalties and Interest	436,530	453,292	(16,761)
Credit Card Chgs./Delinq.Advertising	(9,422)	(5,951)	(3,471)
Adm.Fees For Liens&Distress	178,128	177,888	240
	42,969,654	40,867,986	2,101,668

(2) Other Local Taxes

Local Sales and Use Tax	4,318,674.65	4,147,202.52	171,472.13
Communications Sales Tax	437,357.34	452,404.61	(15,047.27)
Utility Taxes	1,097,756.06	1,099,957.69	(2,201.63)
Business Licenses	930,555.31	944,216.34	(13,661.03)
Auto Rental Tax	55,498.37	48,807.50	6,690.87
Motor Vehicle Licenses Fees	379,788.67	372,646.22	7,142.45
Recordation Taxes	781,606.93	598,515.54	183,091.39
Meals Tax	1,859,103.17	1,822,956.52	36,146.65
Lodging Tax	222,910.97	196,462.06	26,448.91
Street Lights	15,197.70	15,912.32	(714.62)
Star Fort Fees	4,140.81	4,019.90	120.91
Total	10,102,589.98	9,703,101.22	399,488.76

(3)Permits&Privileges

Dog Licenses	18,185.00	21,436.00	(3,251.00)
Land Use Application Fees	9,575.00	7,400.00	2,175.00
Transfer Fees	1,656.00	1,400.17	255.83
Development Review Fees	334,366.14	247,572.72	86,793.42
Building Permits	651,099.38	441,371.06	209,728.32
2% State Fees	11,634.21	9,945.65	1,688.56
Electrical Permits	59,501.00	39,185.00	20,316.00
Plumbing Permits	11,895.00	6,830.00	5,065.00
Mechanical Permits	74,368.00	32,117.50	42,250.50
Sign Permits	2,526.72	1,470.00	1,056.72
Permits for Commercial Burning	50.00	250.00	(200.00)
Explosive Storage Permits	-	200.00	(200.00)
Blasting Permits	210.00	105.00	105.00
Land Disturbance Permits	81,763.00	58,125.00	23,638.00
Septic Haulers Permit	300.00	-	300.00
Sewage Installation License	1,150.00	600.00	550.00
Transfer Development Rights	-	300.00	(300.00)
Total	1,258,279.45	868,308.10	389,971.35

(4) Revenue from use of

Money	79,097.13	79,836.53	(739.40)
Property	26,739.11	49,995.94	(23,256.83)
Total	105,836.24	129,832.47	(23,996.23)

(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	-
Purchasing Card Rebate	124,206.59	98,068.29	26,138.30
Recovered Costs-IT/GIS	313.98	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) *1
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 *2
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

*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

*2

*1 Increase for special needs

*2 Abbott Grant FY15 \$99,064.88

County of Frederick

General Fund

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 *1
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 *2
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) *3
Operational Transfers	136,047.45	139,590.88	(3,543.43) *4
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

ASSETS	FY2016 <u>12/31/15</u>	FY2015 <u>12/31/14</u>	Increase <u>(Decrease)</u>
Cash	7,791,202.66	5,973,556.71	1,817,645.95 *1
GL controls(est.rev/est.exp)	<u>(758,250.33)</u>	<u>(486,482.85)</u>	<u>(271,767.48)</u>
TOTAL ASSETS	<u>7,032,952.33</u>	<u>5,487,073.86</u>	<u>1,545,878.47</u>
LIABILITIES			
Accrued Operating 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>	<u>2,115,099.00</u>	<u>143,805.00</u>
EQUITY			
Fund Balance Reserved			
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> *2
TOTAL EQUITY	<u>4,774,048.33</u>	<u>3,371,974.86</u>	<u>1,402,073.47</u>
TOTAL LIABILITY & EQUITY	<u>7,032,952.33</u>	<u>5,487,073.86</u>	<u>1,545,878.47</u>

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	<u>467,206.40</u>
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

REVENUES:	<u>Appropriated</u>	FY2016 12/31/15 <u>Actual</u>	FY2015 12/31/14 <u>Actual</u>	YTD Actual <u>Variance</u>
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		2,484,424.54	2,172,017.91	312,406.63
Fund Balance Adjusted To Reflect Income Statement 12/31/15		4,754,146.32	3,277,628.84	1,476,517.48

County of Frederick
Fund 12 Landfill
December 31, 2015

ASSETS	FY2016 <u>12/31/15</u>	FY2015 <u>12/31/14</u>	Increase <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 *1
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>	<u>2,605,806.64</u>
TOTAL ASSETS	<u>51,098,935.67</u>	<u>47,049,160.86</u>	<u>4,049,774.81</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 *2
Retainage Payable	0.00	9,244.62	(9,244.62)
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES	<u>12,424,778.40</u>	<u>12,126,691.64</u>	<u>298,086.76</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	143,112.58	(143,112.58) *3
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> *4
TOTAL EQUITY	<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>	<u>4,049,774.81</u>

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	<u>Appropriated</u>	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	<u>6,011,382.00</u>	<u>3,339,844.04</u>	<u>3,069,228.85</u>	<u>270,615.19</u>
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	<u>6,742,852.00</u>	<u>2,179,762.49</u>	<u>2,728,489.35</u>	<u>(548,726.86)</u>
Excess(deficiency)of revenue over expenditures		1,160,081.55	340,739.50	819,342.05
Fund Balance Per General Ledger		<u>27,655,633.72</u>	<u>24,580,175.14</u>	<u>3,075,458.58</u>
FUND BALANCE ADJUSTED		28,815,715.27	24,920,914.64	3,894,800.63