Cumberland County County Administrator's Recommended Budget

Fiscal Year

July 1, 2015 through June 30, 2016

March 13, 2015

DATE:	**March 13, 2015**
TO:	**Cumberland County Board of Supervisors**
FROM:	**Vivian Seay Giles**
RE:	**FY 2015-2016 County Administrator's Recommended Budget**

Enclosed is the County Administrator's Recommended Budget for the fiscal year July 1, 2015 through June 30, 2016 (FY 2016) as required by Va. Code § 15.2-407. In addition to the recommended budget, the information required by Va. Code § 15.2-2504, as well as other financial data, is provided for your reference:

- Balance Sheet at June 30, 2014 from the FY2014 Audited Financial Report.
- Monthly Financial Report to Council for March 2015.
- Treasurer's Accountability Report at March 11, 2015.
- Outstanding Debt Balances Summary FY15.
- Cumberland County Outstanding Debt Obligations.
- Cumberland County Outstanding Principal Balances (chart).
- Cumberland County Annual Debt Service Payments (chart).
- Cumberland County Capital Improvement Program FY2015-16 to FY2019-20.

Preparation of the budget this year was particularly challenging as we face declining real property tax revenues and a reduction in Host Agreement revenue. In the face of those declines, we must continue to meet the regulatory demands of our offices, serve the citizens and schools of Cumberland County, and maintain our facilities.

The following needs and objectives were identified during the current fiscal year, but due to budget constraints, none are included in the recommended budget:

1. A full-time position in the administration office to assist in multiple departments. The cost of this position, including benefits, would total approximately $41,000.
2. A full-time position in the utilities department to assist primarily with sewer line maintenance. The cost of this position, including benefits, would total approximately $30,000.
3. An additional deputy in the sheriff's department. The cost of this position, including benefits, would total approximately $53,000.
4. Capital projects, including waste water line repairs and vehicle acquisitions.

Notes and Assumptions

1. A ten percent increase in utility rates will be effective no later than July 1, 2015.
2. All capital projects selected by the Board to be undertaken in fiscal year 2016 will be funded with general fund reserves. The County Administrator's Recommended Budget does not include funding for any capital improvement items.
3. Because the Information Technology (IT) Manager is responsible for installation and maintenance of IT equipment, all EDP purchases should be made through the IT department. Accordingly, the IT budget for EDP equipment assumes the purchase of EDP equipment for all departments.

Changes from Current Fiscal Year

1. Funding for Piedmont Regional Jail (PRJ) was decreased to $220,000. At the current performance level, FY 2015 total expected payments to PRJ of approximately $205,000 will fall approximately $65,000 under budget.
2. Recommended funding levels for all outside agencies and organizations are equal to FY2015 recommendations except for the Cumberland County Public Schools.
3. Recommended funding to the Cumberland County Public Schools is $50,000 more than the FY2015 recommendation but $50,000 less than the amount ultimately funded.
4. A salary adjustment of 5% for one employee, in the amount of $1,716, is included for the completion of a professional certification program.
5. The amount of $2,100 was added to the Southside Virginia Community College budget request to fund the adult GED program. This item was not included in the FY15 budget but was later funded by Board.
6. Some salary lines have changed for the following reasons:
   a. Salary coding was divided for some individuals who serve more than one department. For audit purposes, this is a more accurate reflection of the work performed.
   b. A support staff position was moved from the Accounting Department budget to the County Administrator budget as a result of the reassignment of duties to that position. For audit purposes, this is a more accurate reflection of the work performed.
   c. Funding for the Grants Administrator position was moved from Zoning and Planning to the County Administrator budget as a result of the duties assigned to that position. For audit purposes, this is a more accurate reflection of the work performed.
7. Funding is included for a part-time position in the Accounting Department, but the intent is that this position would also be available to assist other departments.
8. The total recommended budget of $28,400,847 is **$308,543 less than** the total FY15 originally-adopted budget of $28,709,390.
9. Total general fund expenditures in the attached budget of $13,711,921 are less than those in the originally-adopted FY2015 budget (prior to capital expenditures) of $14,035,541. This constitutes a **budget expenditure decrease of $323,620**.

COUNTY OF CUMBERLAND, VIRGINIA

PROPOSED BUDGET FOR FISCAL YEAR

JULY 1, 2015 through JUNE 30, 2016

GENERAL FUND REVENUE ESTIMATES

GENERAL FUND REVENUES	
REVENUE FROM LOCAL SOURCES	
General Property Taxes	8,383,500
Other Local Taxes	1,338,000
Permits, Privilege Fees & Reg.	59,328
Fines & Forfeitures	145,000
Revenue from Use of Money & Property	48,000
Charges for Services	105,160
Miscellaneous Revenue	1,164,400
General Fund Reserve	0
Reserve - Host Agreement	369,666
TOTAL REVENUE FROM LOCAL SOURCES	11,613,054
REVENUE FROM COMMONWEALTH	2,098,867
GRAND TOTAL GENERAL FUND REVENUE	**13,711,921**

GENERAL FUND EXPENDITURES

GENERAL FUND EXPENDITURES	
General Government Administration	1,279,544
Judicial Administration	460,234
Public Safety	2,162,311
Public Works	1,348,620
Health	128,543
Education - Comm. College	37,558
Parks, Recreational & Cultural	204,243
Community Services	175,760
Non-departmental Expenditures	12,600
TOTAL GENERAL FUND EXPENDITURES	5,809,413
TRANSFERS TO OTHER FUNDS	
Transfer to School Fund	3,774,419
Transfer to Social Services Fund	312,844
Transfer to Comp. Services Act	100,000
Transfer to Debt Services Fund	3,633,931
Transfer to Utilities Fund	0
Transfer to IDA Fund	81,314
Transfer to Capital Projects	0
TOTAL TRANSFERS TO OTHER FUNDS	7,902,508
GRAND TOTAL GENERAL FUND EXPENDITURES	**13,711,921**

COUNTY OF CUMBERLAND, VIRGINIA
PROPOSED BUDGET FOR FISCAL YEAR
JULY 1, 2015 through JUNE 30, 2016

OTHER FUND REVENUE ESTIMATES		OTHER FUND EXPENDITURES	
SCHOOL OPERATING FUND REVENUES		**SCHOOL OPERATING FUND EXPENDITURE**	
Local Funding	3,774,419		
Miscellaneous Funding	290,743		
StateFunding	8,793,858		
Federal Funding	1,727,141		
Total School Operating Fund Revenues	**14,586,161**	Total School Operating Fund Expenditures	**14,586,161**
SOCIAL SERVICES FUND REVENUES		**SOCIAL SERVICES FUND EXPENDITURES**	
Local Funding	312,844		
State Funding	153,318		
Federal Funding	785,624		
Total Social Services Fund Revenues	**1,251,786**	Total Social Services Fund Expenditures	**1,251,786**
COMPREHENSIVE SERVICES ACT (CSA) FUND REVENUES		**COMPREHENSIVE SERVICES ACT (CSA) FUND EXPENDITURES**	
Local Funding	100,000		
State Funding	350,000		
Total CSA Fund Revenues	**450,000**	Total CSA Fund Expenditures	**450,000**
CAPITAL IMPROVEMENTS PROGRAM REVENUES		**CAPITAL IMPROVEMENTS PROGRAM EXPENDITURES**	
Local Funding	**0**	Total Capital Improvements Program Expenditures	**0**
UTILITIES OPERATING FUND REVENUES		**UTILITIES OPERATING FUND EXPENDITURES**	
Local Funding	**407,842**	Total Utilities Operating Fund Expenditures	**407,842**
INDUSTRIAL DEVELOPMENT AUTHORITY FUND REVENUES		**INDUSTRIAL DEVELOPMENT AUTHORITY FUND EXPENDITURES**	
Local Funding	**125,314**	Total Industrial Development Authority Fund Expenditures	**125,314**
DEBT SERVICE FUND REVENUES		**DEBT SERVICE FUND EXPENDITURES**	
Local Funding	**3,657,931**	Total Debt Service Fund Expenditures	**3,657,931**
HEALTH INSURANCE FUND REVENUES		**HEALTH INSURANCE FUND EXPENDITURES**	
Local Funding	**2,067,400**	Total Health Insurance Fund Expenditures	**2,067,400**
ASSET FORFEITURE FUND REVENUES		**ASSET FORFEITURE FUND EXPENDITURES**	
Local Funding	**25,000**	Total Asset Forfeiture Fund Expenditures	**25,000**
SPECIAL WELFARE FUND REVENUES		**SPECIAL WELFARE FUND EXPENDITURES**	
Local Funding	**20,000**	Total Special Welfare Fund Expenditures	**20,000**
GRAND TOTAL OTHER FUND REVENUE ESTIMATES	**22,591,434**	**GRAND TOTAL OTHER FUND EXPENDITURES**	**22,591,434**

TOTAL BUDGET **(Grand Total Other Fund Expenditures** 22,591,434 **plus Total General Fund Expenditures** 5,809,413 **)** **28,400,847**

COUNTY OF CUMBERLAND, VIRGINIA **Exhibit 3**

Balance Sheet - Governmental Funds
At June 30, 2014

		General		Nonmajor County Capital Projects		Total Governmental Funds
ASSETS						
Cash and cash equivalents	$	4,596,588	$	430	$	4,597,018
Restricted assets		396,934		-		396,934
Receivables (Net of allowance for uncollectibles):						
Property taxes, including penalties		4,119,767		-		4,119,767
Accounts receivable		57,674		-		57,674
Due from component units		873,429		-		873,429
Due from other funds		70,000		-		70,000
Due from other governmental units		459,549		-		459,549
Total assets	$	10,573,941	$	430	$	10,574,371
LIABILITIES						
Accounts payable	$	121,923	$	-	$	121,923
Total liabilities	$	121,923	$	-	$	121,923
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	$	4,053,195	$	-	$	4,053,195
FUND BALANCES						
Restricted:						
Debt service	$	396,934		-	$	396,934
Assigned:						
Capital projects		-		430		430
Unassigned:						
General		6,001,889		-		6,001,889
Total fund balances	$	6,398,823	$	430	$	6,399,253
Total liabilities, deferred inflows and fund balances	$	10,573,941	$	430	$	10,574,371

Detailed explanation of adjustments from balance sheet to government-wide statement of net postion:

Total Fund Balances per Balance Sheet	$	6,399,253
When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the County as a whole.		30,825,596
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.		(564,603)
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current-period expenditures. Those assets (for example, receivables) are offset by unearned revenues in the governmental funds and thus are not included in the fund balance.		955,944
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities (total $38,149,449 less derivative instrument liability $349,759). All liabilities--both current and long-term--are reported in the statement of net position.		(37,799,690)
Net position of general government activities	$	(183,500)

The accompanying notes to financial statements are an integral part of this statement.

** GENERAL FUND REVENUES**

Monthly Financial Report To Council For March 2015

	Estimated 2014/2015 Budget to Date	Actual 2014/2015 Budget to Date	(Over) or Under Budget to Date
Revenue			
Balance Forward		4,603,978.88	
Fund Revenue	40,730,269.39	28,301,186.75	12,429,082.64
Total Revenue	40,730,269.39	32,905,165.63	7,825,103.76
Expenditures			
* Board of Supervisors *	44,266.93	31,280.76	12,986.17
* County Administrator *	229,418.51	163,847.86	65,570.65
* Legal Services *		5,168.00	(5,168.00)
* Independent Auditor *	33,500.00	32,400.00	1,100.00
* Commissioner of Revenue *	228,078.00	157,695.47	70,382.53
* License Bureau *			
* Treasurer *	272,504.07	190,758.23	81,745.84
* Accounting *	125,580.14	91,001.24	34,578.90
* Data Processing *	272,623.00	273,135.44	(512.44)
* Electoral Board *	25,352.93	11,838.21	13,514.72
* Registrar *	82,886.00	57,259.27	25,626.73
* Circuit Court *	14,310.00	11,350.05	2,959.95
* General District Court *	9,735.00	7,210.78	2,524.22
* Magistrate *	2,069.00	857.17	1,211.83
* Clerk of Circuit Court *	214,469.53	148,069.56	66,399.97
* Law Library *		570.41	(570.41)
* Commonwealth's Attorney *	209,511.46	143,642.65	65,868.81
* Sheriff *	1,446,882.58	1,069,818.75	377,063.83
* School Resource Officer *	62,802.00	43,943.67	18,858.33
* E911 *	61,150.00	195,707.00	(134,557.00)
Cumberland Vol.FIRE DEPT	48,556.67	39,500.00	9,056.67
Cartersville Volun.	35,131.67	26,075.00	9,056.67
Cumberland Vol. Rescue Squad	25,875.00	51,750.00	(25,875.00)
Prince Edward Vol. Rescue Squad	8,000.00	8,000.00	
Randolph Fire Dept.	50,056.66	41,000.00	9,056.66
Cartersville Vol. Rescue Squad	37,320.00	37,320.00	
* ODEMSA *		985.00	(985.00)
* Forestry Service *	8,705.00	8,705.34	(.34)
* Emergency Services *		3,000.00	(3,000.00)
* Probation Office *	1,644.00	612.25	1,031.75
* Correction & Detention *	285,522.00	204,408.57	81,113.43
* Building Inspections *	127,470.32	87,661.33	39,808.99
* Animal Control *	99,828.17	68,229.53	31,598.64
* Medical Examiner *	200.00	20.00	180.00
* Refuse Disposal *	618,255.00	408,881.28	209,373.72
* General Properties *	723,839.10	482,399.13	241,439.97
* Supplement of Local Health Dept *	94,543.00	47,219.90	47,323.10
* Chapter 10 Board - Crossroads *	34,000.00	34,000.00	
* CSA Management *	31,845.22	17,764.54	14,080.68
* Community Colleges *	2,691.00	4,765.00	(2,074.00)
* Recreation *	88,971.34	57,740.63	31,230.71
* Local Library *	115,450.00	115,450.00	

** GENERAL FUND REVENUES**

Monthly Financial Report To Council For March 2015

	Estimated 2014/2015 Budget to Date	Actual 2014/2015 Budget to Date	(Over) or Under Budget to Date
Expenditures			
* Planning Commission *	9,250.00	3,400.07	5,849.93
* Planning/Zoning Dept. *	123,787.00	84,420.30	39,366.70
* Community & Economic Developmnt *	12,052.00	12,052.00	
* Board of Zoning Appeals *	1,850.00		1,850.00
Clothes Closet	610.00	351.83	258.17
* Buckingham Cattlemans Assoc *	1,500.00	1,500.00	
* Farmville Area Chamber of Commerc	1,500.00	1,500.00	
* Longwood Small Bus. Dev. Ctr. *	3,000.00	3,000.00	
* Southside Violence Prevention *	5,000.00	5,000.00	
Peter Francisco SWD	7,100.00	7,100.00	
* Agricultural Development *			
* Extension Agents *	48,005.00	23,750.63	24,254.37
* NONDEPARTMENTAL *	8,600.00	10,101.11	(1,501.11)
TRANSFERS	8,838,396.00	5,760,981.50	3,077,414.50
COMMONWEALTH'S ATTORNEY		3,143.80	(3,143.80)
SHERIFF	50,000.00	14,957.40	35,042.60
HEALTH INSURANCE	1,807,700.00	1,297,215.40	510,484.60
DENTAL INSURANCE	259,700.00	71,256.92	188,443.08
PATIENT CENTERED OUTCOME FEE(PCOR)		400.00	(400.00)
* Administration *	1,251,786.00	784,979.30	466,806.70
	287,899.76	142,210.44	145,689.32
	15,179,464.00	8,624,264.26	6,555,199.74
	1,353,254.50	604,844.38	748,410.12
* Sheriff's Office *	100,000.00	98,938.23	1,061.77
Randolph Community Center	11,820.00		11,820.00
ELEMENTARY SCHOOL	597,006.00	601,028.68	(4,022.68)
* Elementary School - Lit Loan *	231,667.00	231,666.67	.33
* COPS97 Loan *	376,069.00	374,268.74	1,800.26
* High/Middle School - VPSA Loan *	953,401.00	953,200.88	200.12
PUBLIC FACILITY NOTE 2009	394,190.00	326,732.84	67,457.16
* AMERESCO *	137,978.00	137,978.00	
* SunTrust Loan-HS/MS *	249,364.00	1,223,980.00	(974,616.00)
* Suntrust Loan - Courthouse *	1,488,974.00	249,350.40	1,239,623.60
	450,000.00	269,137.65	180,862.35
* SEWER FUND - Enterprise Fund *	347,143.83	185,676.22	161,467.61
* WATER FUND - ENTERPRISE FUND *	90,495.00	92,421.71	(1,926.71)
COMMUNITY CENTER PURCHASE	258,664.00	209,919.50	48,744.50
MADISON INDUSTRIAL PARK		80,085.00	(80,085.00)
	20,000.00	16,873.03	3,126.97
Total Expenditure	40,730,269.39	26,888,728.91	13,841,540.48
Total Revenues			
Less Total Expenditures		6,016,436.72	(6,016,436.72)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	* TREASURER'S ACCOUNTABILITY *				
100-0000	**ASSETS**				
100-0105	CASH IN OFFICE	1,000.00			1,000.00
100-0115	C&F BANK - CHECKING	655,067.68	4,807,150.05	4,816,671.54-	645,546.19
100-0120	C&F BANK - INVESTMENT ACCT	399,801.74	2,187,557.82		2,587,359.56
100-0121	C&F BANK - SAVINGS ACCT	1,000.00			1,000.00
100-0122	C&F BANK-IPR ACCOUNT	14,050.84	.32		14,051.16
100-0124	ESSEX BANK - CD	2,200,000.00			2,200,000.00
100-0125	C&F BANK-FAF(JUSTICE)	22,886.46		2,706.36-	20,180.10
100-0126	C&F BANK-FAF (TREASURY)	2,707.20			2,707.20
100-0128	NEW HORIZON BANK-MONEY MKT	680,746.66			680,746.66
100-0129	C&F BANK-MONEY MARKET ACCT	141,924.97	32.66		141,957.63
100-0131	FIRST BANK	104,031.02	13.48		104,044.50
100-0137	LOCAL GOV INVESTMENT POOL	5,267.44			5,267.44
100-0140	RIVER COMM BANK - CERT. OF DEPOSIT	360,075.95			360,075.95
100-0141	FIRST BANK/SEWER RESERVE	123,301.00	15.98		123,316.98
100-0142	FIRST BANK/WATER RESERVE	17,989.71	2.33		17,992.04
100-0143	C&F BANK/ASSET FORFEITURE (SAF)	69,941.57		7,256.48-	62,685.09
100-0144	C&F BANK-IDA RD OES DSR	42,875.58			42,875.58
100-0145	C&F BANK-GOVERNOR'S SCHOOL FUND	83,514.19	149,151.89	64,136.64-	168,529.44
100-0146	C&F BANK-WATERLINE EXT DSR ACCT	3,540.54			3,540.54
100-0155	RETURNED CHECKS	1,034.21			1,034.21
100-0160	E & S CONTROL BOND ESCROW	13,401.66			13,401.66
	ASSETS	4,944,158.42	7,143,924.53	4,890,771.02-	7,197,311.93
	TOTAL ASSETS	4,944,158.42	7,143,924.53	4,890,771.02-	7,197,311.93
300-0000	**REVENUE FUND BALANCES**				
300-0100	GENERAL FUND BALANCE	3,599,369.50-	852,997.00	3,120,688.01-	5,867,060.51-
300-0120	ECONOMIC DEVELOPMENT FUND	38,871.00-			38,871.00-
300-0150	ASSET FORFEITURE FUND BALANCE	83,393.67-	2,439.98	2,178.72-	83,132.41-
300-0170	HEALTH INSURANCE FUND	814,283.73-	196,241.14	192,095.41-	810,138.00-
300-0201	SOCIAL SERVICES FUND BALANCE		93,564.98	93,599.45-	34.47-
300-0203	NCLB FUND	42,880.34	4,473.80		47,354.14
300-0204	SCHOOL CONTINGENCY FUND				
300-0205	SCHOOL FUND BALANCE		1,342,841.27	1,352,109.16-	9,267.89-
300-0207	GOVERNOR'S SCHOOL FUND (GSSV)	83,514.19-	64,136.64	149,151.89-	168,529.44-
300-0302	CAPITAL PROJECTS FUND BALANCE	35,611.14-		17.76-	35,628.90-
300-0401	DEBT SERVICE FUND		17,336.97	17,336.97-	
300-0500	COMPREHENSIVE SERVICES ACT	13,304.54-	56,302.80	22.73-	42,975.53
300-0501	UTILITY FUND (WATER/SEWER)	20,308.53	23,300.91	39,761.71-	3,847.73
300-0515	SEWER RESERVE FUND (DSR)	123,301.00-		15.98-	123,316.98-
300-0540	WATER RESERVE FUND	17,989.71-		2.33-	17,992.04-
300-0545	WATERLINE EXT DSR FUND	3,540.54-			3,540.54-
300-0550	IDA OES RD DSR FUND	42,875.58-			42,875.58-
300-0580	IPR FUND BALANCE	14,050.84-		.32-	14,051.16-
300-0715	IDA FUND BALANCE	84,785.36-	73,867.80	2,500.00-	13,417.56-
300-0733	SPECIAL WELFARE FUND BALANCE	14,593.60-	154.00	649.50-	15,089.10-
	REVENUE FUND BALANCES	4,906,295.53-	2,727,657.29	4,970,129.94-	7,148,768.18-
	TOTAL PRIOR YR FUND BALANCE	4,906,295.53-	2,727,657.29	4,970,129.94-	7,148,768.18-
	TOTAL REVENUE				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
	TOTAL EXPENDITURE				
	TOTAL CURRENT FUND BALANCE				
	TOTAL LIABILITIES AND FUND BALANCE	4,906,295.53-	2,727,657.29	4,970,129.94-	7,148,768.18-
400-0000	**OTHER FUND BALANCES**				
400-0105	OVERPAYMENTS		1,258.17	1,333.19-	75.02-
400-0110	PREPAID TAXES	23,116.73-		10,213.87-	33,330.60-
400-0140	COMMONWEALTH DEBIT ACCOUNT				
400-0150	COMMONWEALTH CREDIT ACCOUNT	90.00-	823.25	1,215.22-	481.97-
400-0160	EROSION & SED CONTROL BOND ESCROW	13,401.66-			13,401.66-
400-0216	ATTORNEY FEES	1,254.50-			1,254.50-
	OTHER FUND BALANCES	37,862.89-	2,081.42	12,762.28-	48,543.75-
		37,862.89-	2,081.42	12,762.28-	48,543.75-
500-0000	**UNCOLLECTED TAXES**				
500-0010	PUBLIC SERVICE CORP. TAXES PP/RE	20.74		20.74-	
500-0079	UNCOLLECTED 2014 REAL ESTATE TAX	393,135.23		41,822.76-	351,312.47
500-0080	UNCOLLECTED 2013 REAL ESTATE TAXES	221,037.07		10,753.99-	210,283.08
500-0081	UNCOLLECTED 2012 REAL ESTATE TAXES	126,654.56		4,820.20-	121,834.36
500-0082	UNCOLLECTED 2011 REAL ESTATE TAXES	74,630.80		1,891.40-	72,739.40
500-0083	UNCOLLECTED 2010 REAL ESTATE TAXES	40,421.78		1,357.58-	39,064.20
500-0084	UNCOLLECTED 2009 REAL ESTATE TAXES	16,758.63		447.61-	16,311.02
500-0085	UNCOLLECTED 2008 REAL ESTATE TAXES	11,925.46	81.82	177.79-	11,829.49
500-0086	UNCOLLECTED 2007 REAL ESTATE TAXES	8,970.55		36.88-	8,933.67
500-0087	UNCOLLECTED 2006 REAL ESTATE TAXES	5,334.70			5,334.70
500-0150	UNCOLLECTED 2005/2000 REAL ESTATE	9,321.45		299.97-	9,021.48
500-0153	2009 VEHICLE LICENSE TAX				
500-0154	2010 VEHICLE LICENSE TAX	6,776.76		92.00-	6,684.76
500-0155	2011 VEHICLE LICENSE TAX	8,262.32		92.00-	8,170.32
500-0156	2012 VEHICLE LICENSE TAX	8,673.76	46.00	420.76-	8,299.00
500-0157	2013 VEHICLE LICENSE TAX	15,619.24	23.00	1,347.65-	14,294.59
500-0158	2014 VEHICLE LICENSE TAX	73,443.91	69.00	15,109.04-	58,403.87
500-0172	UNCOLL. 2009 PERSONAL PROPERTY TAX				
500-0173	UNCOLL. 2010 PERSONAL PROPERTY TAX	37,749.08		349.92-	37,399.16
500-0174	UNCOLL. 2011 PERSONAL PROPERTY TAX	40,261.18		156.96-	40,104.22
500-0175	UNCOLL. 2012 PERSONAL PROPERTY TAX	43,435.46	204.14	932.77-	42,706.83
500-0176	UNCOLL. 2013 PERSONAL PROPERTY TAX	72,502.68	193.20	5,013.04-	67,682.84
500-0177	UNCOLL. 2014 PERSONAL PROPERTY TAX	404,783.48	562.45	85,164.23-	320,181.70
500-0200	RESERVE UNCOLLECTED COUNTY TAXES	1,619,718.84-	170,258.07	1,130.39-	1,450,591.16-
500-0400	UNCOLL MISC FEES	3,693.57			3,693.57
500-0401	RESERVE-MISC FEES	3,693.57-			3,693.57-
500-0800	UNCOLLECTED WATER CHARGES	14,245.74	10,181.54	12,350.38-	12,076.90
500-0810	RESERVE UNCOLLECTED WATER CHARGES	14,245.74-	12,350.38	10,181.54-	12,076.90-
500-0900	UNCOLLECTED SEWER CHARGES	26,277.68	20,643.44	26,240.27-	20,680.85
500-0910	RESERVE UNCOLLECTED SEWER CHARGES	26,277.68-	26,240.27	20,643.44-	20,680.85-
500-1009	UNCOLLECTED 2009 ROLLBACK TAX				
500-1010	UNCOLLECTED 2010 ROLLBACK TAX				
500-1011	UNCOLLECTED 2011 ROLLBACK TAX				
500-1012	UNCOLLECTED 2012 ROLLBACK TAX				
500-1013	UNCOLLECTED 2013 ROLLBACK TAX				
500-1014	UNCOLLECTED 2014 ROLLBACK TAX				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
500-1099	RESERVE-UNCOLLECTED ROLLBACK TAXES				
	UNCOLLECTED TAXES		240,853.31	240,853.31-	
	COMMONWEALTH REIMB-PPTRA				
510-2009	COMMONWEALTH REIMB-2009	871,735.92			871,735.92
510-2010	COMMONWEALTH REIMB-2010	871,735.92		16.82-	871,719.10
510-2011	COMMONWEALTH REIMB-2011	864,376.95			864,376.95
510-2012	COMMONWEALTH REIMB-2012	873,536.77	168.24	8.13-	873,696.88
510-2013	COMMONWEALTH REIMB-2013	865,761.59	137.90	81.92-	865,817.57
510-2014	COMMONWEALTH REIMB-2014	875,349.95	466.93	1,093.08-	874,723.80
510-9999	ESTIMATED COMMONWEALTH RESERVE	5,222,497.10-	1,199.95	773.07-	5,222,070.22-
	COMMONWEALTH REIMB-PPTRA		1,973.02	1,973.02-	
			242,826.33	242,826.33-	
600-0000	**STATE ACCOUNTS**				
600-0173	UNCOLL. STATE INCOME TAX-2014				
600-0174	UNCOLL. STATE INCOME TAX-2013				
600-0185	ESTIMATED STATE INCOME TAX-2015	45,821.00	250.00	46,071.00-	
600-0186	ESTIMATED STATE INCOME TAX-2014	45,821.00-	46,171.00	350.00-	
600-0190	RESERVE UNCOLLECTED STATE TAXES		600.00	600.00-	
	STATE ACCOUNTS		47,021.00	47,021.00-	
			47,021.00	47,021.00-	
700-0000	**DEBT FUNDS**				
700-0151	CERT OF PARTICIPATION -ELEM 97	1,015,000.00			1,015,000.00
700-0221	LITERARY LOAN - ELEMENTARY SCHOOL	1,999,999.94			1,999,999.94
700-0222	HIGH SCH/MIDDLE SCH-SUNTRUST LOAN	17,905,000.00			17,905,000.00
700-0226	SEWER LOAN - FARMERS HOME ADM	1,405,905.07			1,405,905.07
700-0227	WATERLINE EXT LOAN-USDA	937,097.23			937,097.23
700-0231	COURTHOUSE LOAN-SUNTRUST	1,818,000.00			1,818,000.00
700-0236	PUBLIC FACILITIES NOTE-2009	4,135,000.00			4,135,000.00
700-0237	VPSA	8,186,778.00			8,186,778.00
700-0239	IDA RD LOAN-OES PROPERTY	1,910,484.22			1,910,484.22
700-0240	AMERESCO LOAN	1,056,145.00			1,056,145.00
700-0250	RESERVE DEBT FUND	40,369,409.46-			40,369,409.46-
	DEBT FUNDS				

Cumberland County

Outstanding Debt Balances Summary FY15

	Principal Balance
Elem School COPS	$ 1,015,000
Literary Loan-Elem Sch	$ 1,999,998
HS/MS Loan-Suntrust	$ 17,905,000
Sewer-FHA	$ 1,405,905*
Waterline Extension Loan	$ 921,661
CH Loan-Suntrust	$ 1,818,000
Public Facilities Loan	$ 4,135,000
VPSA Loan	$ 8,186,778
IDA Loan-RD	$ 1,922,168
Ameresco Loan	$ 1,056,143
TOTAL	**$40,365,653**

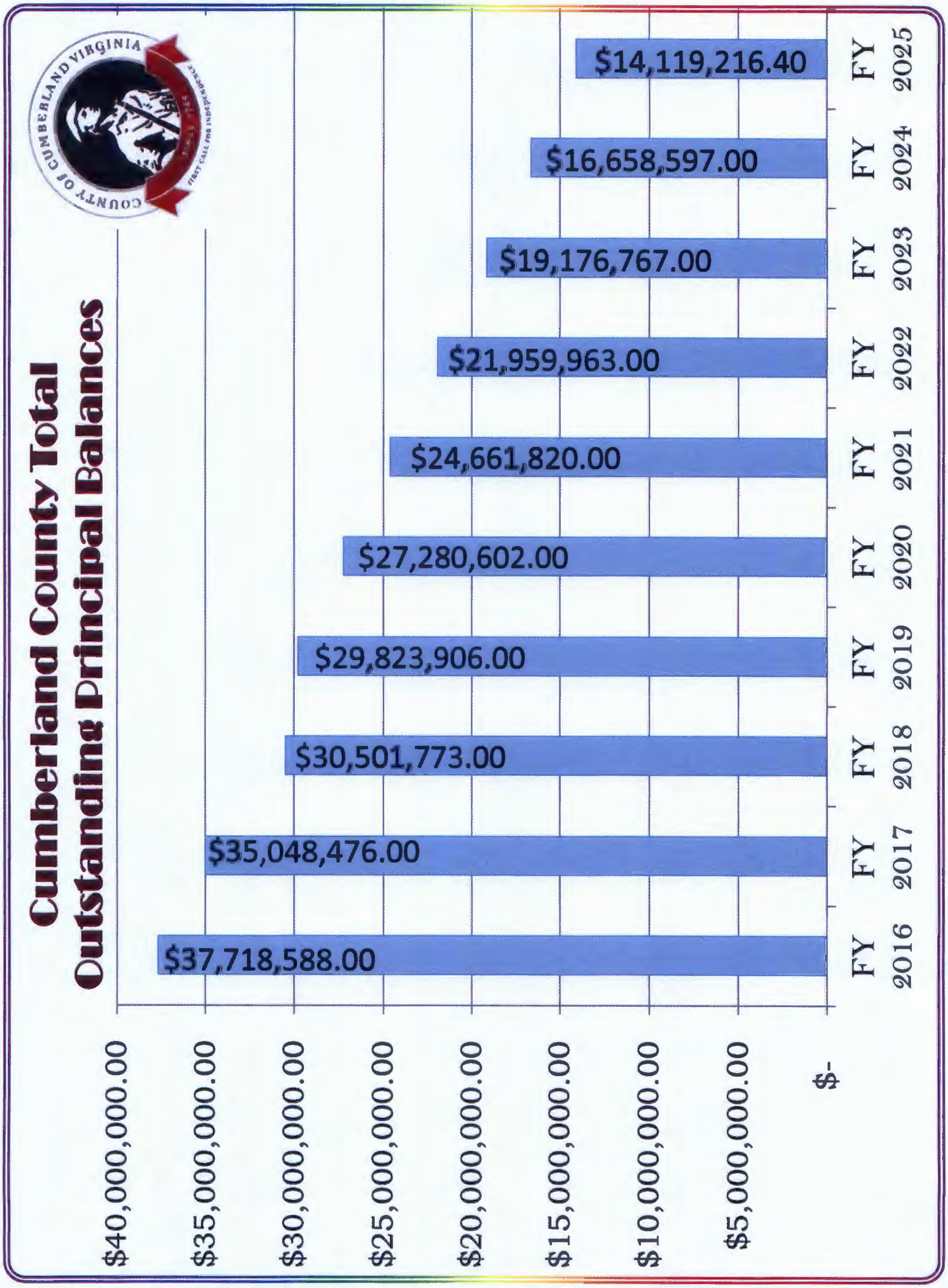
*Balance as of 12/31/14

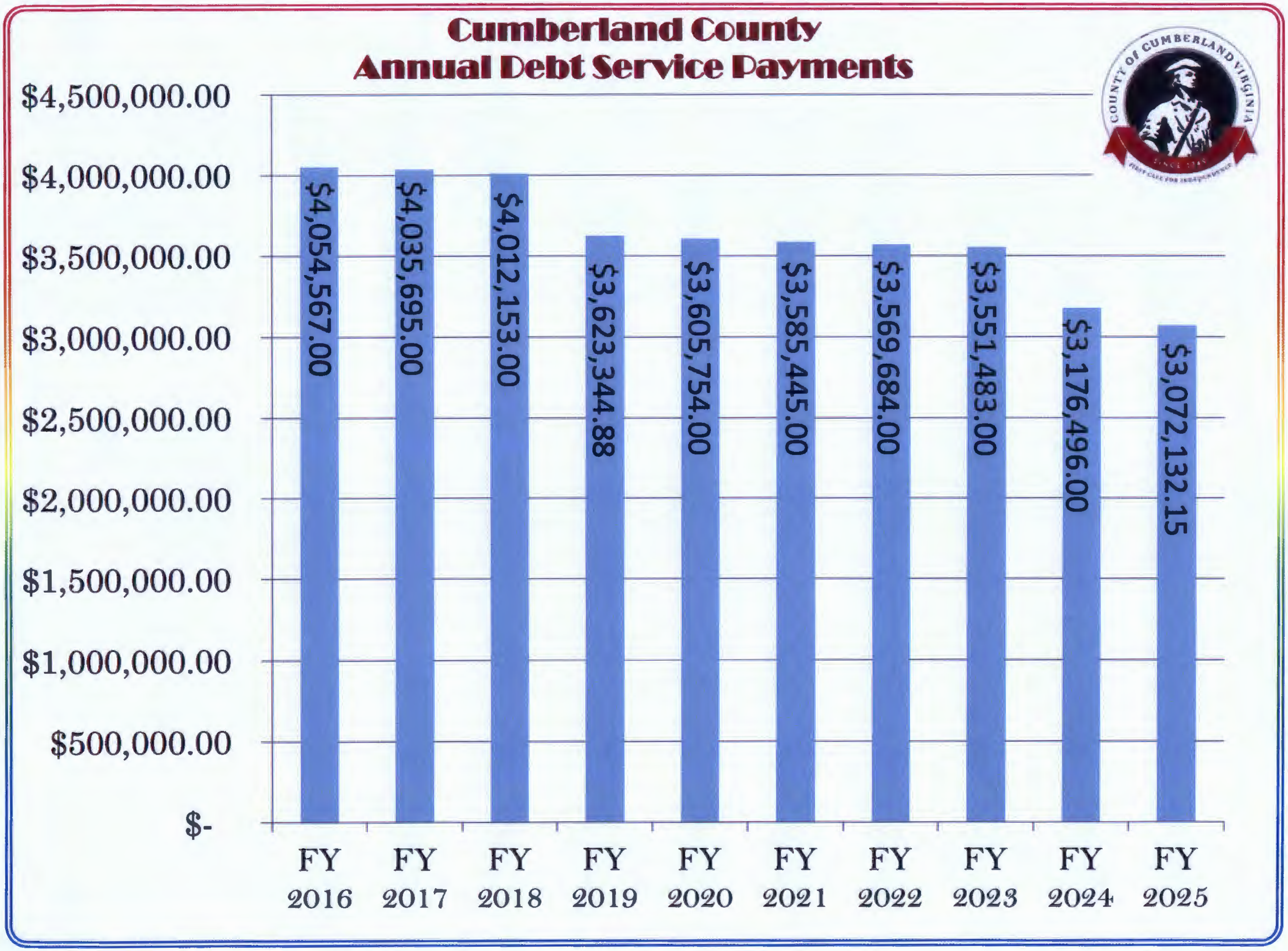
Cumberland County

Outstanding Debt Obligations

Number	Description	Outstanding Loan Balance at 06/30/2015	Interest Rate	Maturity Date	Debt Service FY 2016
1	Elementary School COPS 97	$1,015,000.00	4.8% - 6.375% variable	7/15/2017	$ 369,665.63
2	Literary Loan - Elementary School	$1,999,998.00		2/23/2027	$ 226,666.67
3	HS/MS Loan - Suntrust	$17,905,000.00	2.96%	12/23/2029	$ 1,485,632.00
4	Sewer Loan - FHA *	$1,405,905.00		6/23/2036	$ 117,800.00
5	Waterline Extension Loan	$921,661.00		6/23/2053	$ 35,388.00
6	CH Loan - Suntrust	$1,818,000.00	2.31%	7/15/2022	$ 248,581.85
7	Public Facilities Loan	$4,135,000.00	4.8175%	11/1/2029	$ 389,184.41
8	VPSA Loan	$8,186,778.00	5.1%	7/15/2027	$ 937,500.60
9	IDA Loan - Rural Development	$1,922,168.00		6/23/2050	$ 102,240.00
10	Ameresco Loan	$1,056,143.00	4.875%	8/30/2023	$ 141,908.00
		$40,365,653.00			**$ 4,054,567.16**

* Loan Balance is as of 12/31/2014


Cumberland County Total
Outstanding Principal Balances
COUNTY OF CUMBERLAND VIRGINIA
FIRST CALL FOR INDEPENDENCE
$40,000,000.00
$35,000,000.00
$30,000,000.00
$25,000,000.00
$20,000,000.00
$15,000,000.00
$10,000,000.00
$5,000,000.00
$-
$37,718,588.00
$35,048,476.00
$30,501,773.00
$29,823,906.00
$27,280,602.00
$24,661,820.00
$21,959,963.00
$19,176,767.00
$16,658,597.00
$14,119,216.40
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025


Cumberland County
Annual Debt Service Payments
$4,500,000.00
$4,000,000.00
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
$4,054,567.00
$4,035,695.00
$4,012,153.00
$3,623,344.88
$3,605,754.00
$3,585,445.00
$3,569,684.00
$3,551,483.00
$3,176,496.00
$3,072,132.15
FY 2016
FY 2017
FY 2018
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025

Cumberland County Capital Improvement Program
FY 2015-16 to FY 2019-20

Project Description & Ranking	CIP Comm. Evaluation	Planning Comm. Ranking	Total Est. Cost Updated with PC rec.	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Expected Sources of Funds
COUNTY ADMINISTRATION									
Incenerator-Animal Control	16	4	$ 18,364			18,364			General Funds
New Cat House Addition	15	1	$ 25,000	25,000					General Funds
New Used Animal Control Truck	14	2	$ 15,000	15,000					General Funds
DSS parking lot paving	18	4	$ 33,571				33,571		General Funds
Jail Environmental Hazard Abatment	15	PC rec. sale/5	$ 61,000	61,000					General Funds
Infrastructure update/replacement (Switches, Routers)	16	1	$ 140,000	20,000	20,000	20,000	20,000	20,000	General Funds
New Upgrade County Wireless Connections	14	3	$ 20,000			20,000			General Funds
New Three new Deputy patrol vehicles per year	12	3	$100,000 every 2 years	33,000	66,000	33,000	66,000		General Funds
New Two used Maintenance trucks with snow plows	17	2	$ 30,000	30,000					General Funds
New Heat/AC in gym at CEAC	16	2	$ 45,000	45,000					General Funds
New Transfer Station upgrades	14	2 for sheds/3 for gates	$ 26,000	14,000	12,000				General Funds
EMERGENCY SERVICES									
Engine 42 Payment (Have been previously making these payments, should only have 3 years left) Randolph Fire	14	1	$ 33,859	11,820	11,820	10,219			General Funds
New Truck Payment 42-Randolph Fire	14	2	$ 6,213	6,213					General Funds
New Cartersville Fire Station Project	17	1	$ 635,000	127,000	127,000	127,000	127,000	127,000	General Funds
Cartersville Ambulance Replacement	15	1	$ 200,000	50,000	50,000	50,000	50,000		General Fund/Grants
3,000 Gal. Tanker Purchase-Randolph Fire	13	1	$ 250,000	50,000	50,000	50,000	50,000	50,000	General Fund / Grants
UTILITIES									
Water Tower Painting	14	2	$ 50,000.00		50,000				General Funds/increase water & sewer rates
New Man Hole Rehabilitation	23	2	PC deferred rec. until study completed						General Funds/increase water & sewer rates
New Back Up Sewer Pumps	16	1	$ 20,000.00	6,000	4,000	6,000	4,000		General Funds/increase water & sewer rates
New 4X4 Tractor & Bush Hog	18	5	PC rec. contract						General Funds/increase water & sewer rates
New 17,000 Water Tank	16	1	$ 45,000.00	45,000					General Funds/increase water & sewer rates
	TOTAL		$ 1,539,008	$ 488,033	$ 336,820	$ 328,583	$ 313,000	$ 197,000	

Ranking: (1) Required & Urgent, (2) Highly desirable, (3) Desirable, (4) Marginally beneficial, (5) Not justified

GENERAL FUND REVENUE

Item #	Title	Department Request	County Admin. Recommends	ADOPTED
1,101	Real Estate Taxes	-5,530,000	-5,530,000	0
1,102	Real/Personal Public Service	-710,000	-710,000	0
1,103	Personal Property Taxes	-1,794,500	-1,794,500	0
1,104	Machinery & Tools	-85,000	-85,000	0
1,106	Penalties & Interest	-264,000	-264,000	0
1,201	Local Sales & Use Taxes	-765,000	-765,000	0
1,202	Consumer Utility Taxes	-172,000	-172,000	0
1,203	Business License Taxes	-32,000	-107,000	0
1,204	Franchise License Taxes	-16,000	-16,000	0
1,205	Motor Vehicle License Taxes	-233,000	-233,000	0
1,207	Taxes on Recordation & Wills	-45,000	-45,000	0
1,301	Animal License	-8,000	-8,328	0
1,303	Permits & Other Licenses	-51,000	-51,000	0
1,401	Court Fines & Forfeitures	-145,000	-145,000	0
1,501	Revenue from Use of Money	-31,000	-31,000	0
1,502	Revenue from Use of Property	-17,000	-17,000	0
1,601	Court Costs	-47,360	-47,360	0
1,602	Commonwealth's Attorney Fees	-800	-800	0
1,603	Charges for Law Enforcement	-40,000	-40,000	0
1,606	Charges for Other Protection	-100	-100	0
1,608	Charges for Sanitation Removal	-500	-500	0
1612 & 1613	Charges for Parks & Recreation	-15,100	-15,100	0
1,616	Charges for Planning / Community Development	-1,300	-1,300	0
1,899	Miscellaneous	-1,146,400	-1,146,400	0
1,901	Recovered Costs	0	0	0
2,308	DMV License Agent	-18,000	-18,000	0
4,104	Proceeds from Use of Credit	0	0	0
4,105	Transfers	0	0	0
2,101	Services Charges	-40,000	-40,000	0
2,201	Non-Categorical Aid	-921,135	-921,135	0
2301-2307	Shared Expenses (State Revenue)	-1,068,732	-1,068,732	0
2,404	State Grant Funds	-40,000	-40,000	0
3,301	Federal Grant Funds	-29,000	-29,000	0

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
					FUND 100 - GENERAL FUND REVENUE						
					1101 - REAL ESTATE TAXES						
	Real Estate Taxes - 2015							-5,530,000	-5,530,000		53,135
	Real Estate Taxes - 2014			-5,760,000	-5,137,924	-5,583,135	-2,543,807				
001101- 0072	Real Estate Taxes - 2013	-5,720,000	-5,452,117		-75,600	-75,600	-81,397				
001101- 0073	Real Estate Taxes - 2012		-118,753		-45,600	-45,600	-39,141				
001101-0074	Real Estate Taxes - 2011		-66,768		-24,000	-24,000	-26,192				
001101-0075	Real Estate Taxes - 2010 and prior		-69,594		-12,000	-12,000	-19,152				
TOTAL - REAL ESTATE TAXES		**-5,720,000**	**-5,707,232**	**-5,760,000**	**-5,295,124**	**-5,740,335**	**-2,709,689**	**-5,530,000**	**-5,530,000**	**0**	**53,135**
					1102 - REAL/PERSONAL PUBLIC SERVICE						
001102-0001	Public Service Corp. Taxes	-585,000	-656,851	-585,000	-585,000	-585,000	-401,074	-710,000	-710,000		-125,000
TOTAL - REAL/PERSONAL PUB SVC		**-585,000**	**-656,851**	**-585,000**	**-585,000**	**-585,000**	**-401,074**	**-710,000**	**-710,000**	**0**	**-125,000**
					1103 - PERSONAL PROPERTY TAXES						
New #	Personal Prop. Taxes - 2015			-1,750,000	-1,750,000	-1,750,000		-1,750,000	-1,750,000		0
001103-0082	Personal Prop. Taxes - 2014	-1,735,000	-1,659,638				-1,318,699				0
001103-0082	Personal Prop. Taxes - 2013		-67,698				-65,893				0
001103-0083	Personal Prop. Taxes - 2012		-8,941				-5,536				0
001103-0084	Personal Prop. Taxes - 2011		-3,824				-2,361				0
001103-0085	Personal Prop. Taxes - 2010 and prior		-2,985				-307				0
001103-0116	Other Personal Property Taxes		-2,365				-1,293				0
001103-0200	Mobile Home Taxes 2015							-38,000	-38,000		-38,000
	Mobile Home Taxes - 2014			-40,000	-40,000	-40,000	-26,252				40,000
001103-0202	Mobile Home Taxes - 2013	-50,000	-45,564				-2,029				0
001103-0203	Mobile Home Taxes - 2012		-4,415				-635				0
001103-0204	Mobile Home Taxes - 2011		542				-231				0
001103-0205	Mobile Home Taxes - 2010 and prior		-1,558				-6				0
001103-0300	Airplane Taxes - 2015							-6,500	-6,500		-6,500
	Airplane Taxes - 2014			-7,200	-7,200	-7,200	-6,006				7,200
001103-0302	Airplane Taxes - 2013	-6,800	-8,563								0
001103-0303	Airplane Taxes - 2012										0
001103-0304	Airplane Taxes - 2011										0
001103-0305	Airplane Taxes - 2010										0
TOTAL - PERSONAL PROPERTY		**-1,791,800**	**-1,805,009**	**-1,797,200**	**-1,797,200**	**-1,797,200**	**-1,429,248**	**-1,794,500**	**-1,794,500**	**0**	**2,700**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND REVENUE											
1104 - MACHINERY & TOOLS											
	Machinery & Tools - 2015							-85,000	-85,000		-5,000
	Machinery & Tools - 2014			-80,000	-80,000	-80,000	-94,873				
001104-0082	Machinery & Tools - 2013	-80,000	-82,063				-1,106				0
001104-0083	Machinery & Tools - 2012		-1,473				-99				0
001104-0084	Machinery & Tools - 2011		-1,801				-41				0
TOTAL - MACHINERY & TOOLS		**-80,000**	**-85,337**	**-80,000**	**-80,000**	**-80,000**	**-96,119**	**-85,000**	**-85,000**	**0**	**-5,000**
1106 - PENALTIES & INTEREST											
001106-0001	Tax Penalties	-115,000	-123,398	-115,000	-115,000	-115,000	-55,037	-115,000	-115,000		0
001106-0002	Tax Interest	-105,000	-113,331	-125,000	-125,000	-125,000	-59,356	-125,000	-125,000		0
001106-0003	Processing Fees	-24,000	-23,792	-24,000	-24,000	-24,000	-5,438	-24,000	-24,000		0
001106-0004	Newspaper Ad Fee										0
TOTAL - PENALTIES & INTEREST		**-244,000**	**-260,521**	**-264,000**	**-264,000**	**-264,000**	**-119,831**	**-264,000**	**-264,000**	**0**	**0**
1201 - LOCAL SALES & USE TAXES											
001201-0001	Local Sales Tax	-375,000	-374,785	-365,000	-365,000	-365,000	-214,239	-375,000	-375,000		-10,000
002201-0007	Communications Tax	-395,000	-352,345	-390,000	-390,000	-390,000	-193,073	-390,000	-390,000		0
TOTAL - LOCAL SALES & USE		**-770,000**	**-727,130**	**-755,000**	**-755,000**	**-755,000**	**-407,312**	**-765,000**	**-765,000**	**0**	**-10,000**
1202 - CONSUMER UTILITY TAXES											
001202-0001	Consumer Utility Tax - Electric	-177,000	-171,742	-174,000	-174,000	-174,000	-82,311	-172,000	-172,000		2,000
TOTAL - CONSUMER UTILITY TAX		**-177,000**	**-171,742**	**-174,000**	**-174,000**	**-174,000**	**-82,311**	**-172,000**	**-172,000**	**0**	**2,000**
1203 - BUSINESS LICENSE TAXES											
001203-0001	Business Licenses	-75,000	-73,971	-75,000	-75,000	-75,000	-6,903	-75,000	-75,000		0
001203-0002	Penalty on Business License						0				0
001203-0003	Interest on Business License		-627				-22				0
001203-0007	Utility Business Tax	-32,000	-33,024	-32,000	-32,000	-32,000	-13,800	-32,000	-32,000		0
TOTAL - BUSINESS LICENSE TAX		**-107,000**	**-107,622**	**-107,000**	**-107,000**	**-107,000**	**-20,725**	**-32,000**	**-107,000**	**0**	**0**
					-16,000						
001204-0003	Bank Franchise Tax	-10,000	-17,555	-8,500	-8,500	-8,500		-16,000	-16,000		-7,500
TOTAL - FRANCHISE LICENSE TAX		**-10,000**	**-17,555**	**-8,500**	**-8,500**	**-8,500**	**0**	**-16,000**	**-16,000**	**0**	**-7,500**
1205 - MOTOR VEHICLE LICENSE TAXES											
001205-2010	Motor Vehicle License - 2010 and prior		-2,559				-119				0
001205-2011	Motor Vehicle License - 2011		-2,383				-268				0
001205-2012	Motor Vehicle License - 2012		-15,061				-1,650				0
001205-2013	Motor Vehicle License - 2013	-230,000	-206,826				-12,099				0
001205-2014	Motor Vehicle License - 2014						-154,811				
New Number	Motor Vehicle License - 2015							-233,000	-233,000		-233,000
TOTAL - MOTOR VEHICLE LICENSE		**-230,000**	**-226,829**	**0**	**0**	**0**	**-168,947**	**-233,000**	**-233,000**	**0**	**-233,000**
1207 - TAXES ON RECORDATION & WILLS											
001207-0001	Recordation Taxes	-41,000	-47,247	-43,000	-43,000	-43,000	-25,520	-43,000	-43,000		0
001207-0002	County Probate Tax	-2,000	-1,935	-2,000	-2,000	-2,000	-819	-2,000	-2,000		0
TOTAL - RECORDATION & WILLS		**-43,000**	**-49,182**	**-45,000**	**-45,000**	**-45,000**	**-26,339**	**-45,000**	**-45,000**	**0**	**0**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND REVENUE											
1301 - ANIMAL LICENSES											
001301-2010											
001301-2011	Dog Licenses - 2011										0
001301-2012	Dog Licenses - 2012										0
001301-2013	Dog Licenses - 2013	-8,800	-289				-390		-328		-328
001301-2014	Dog Licenses - 2014		-7,199	-8,800	-8,800	-8,800	-1,462				
001301-2015	Dog Licenses - 2015							-8,000	-8,000		800
TOTAL - ANIMAL LICENSE		**-8,800**	**-7,488**	**-8,800**	**-8,800**	**-8,800**	**-1,852**	**-8,000**	**-8,328**	**0**	**472**
1303 - PERMITS & OTHER LICENSES											
001303-0004	Land Use Application	-6,000	-11,280	-6,000	-6,000	-6,000	-4,880	-6,000	-6,000		0
001303-0005	Transfer Fees	-400	-370	-300	-300	-300	-173	-300	-300		0
001303-0007	Zoning Permits & Applications	-3,000	-5,841	-5,000	-5,000	-5,000	-1,322	-5,000	-5,000		0
001303-0008	Building Permits	-45,000	-32,188	-37,000	-37,000	-37,000	-18,928	-37,000	-37,000		0
001303-0009	Re-Inspection Fees - Bldg Insp		-140								0
001303-0010	Mileage Reimbursement		-36								0
001303-0011	Plat Fees										0
001303-0024	Erosion & Sediment Cont. Permit	-1,000	-650	-1,000	-1,000	-1,000	-560	-1,000	-1,000		0
001303-0031	Festival Permit										0
001303-0035	BLDG Code Investigative Fees										0
001303-0040	Zoning Variance/Appeals	-1,200									0
001303-0041	Conditional Use Permit	-3,000	-575	-1,500	-1,500	-1,500	-1,650	-1,500	-1,500		0
001303-0042	Rezoning Application										0
001303-0043	New Address Fees	-200	-168	-200	-200	-200	-120	-200	-200		0
001303-0044	Admin Fee - Building Inspection		-101				-248				0
TOTAL - PERMITS/OTHER LICENSE		**-59,800**	**-51,349**	**-51,000**	**-51,000**	**-51,000**	**-27,881**	**-51,000**	**-51,000**	**0**	**0**
1401 - COURT FINES & FORFEITURES											
001401-0001	Court Fines and	-145,000	-155,961	-145,000	-150,000	-150,000	-68,761	-145,000	-145,000		5,000
TOTAL - COURT FINES & FORFEIT.		**-145,000**	**-155,961**	**-145,000**	**-150,000**	**-150,000**	**-68,761**	**-145,000**	**-145,000**	**0**	**5,000**
1501 - REVENUE FROM USE OF MONEY											
001501-0001	Interest on Investments	-31,000	-46,011	-31,000	-31,000	-31,000	-17,688	-31,000	-31,000		0
TOTAL - USE OF MONEY		**-31,000**	**-46,011**	**-31,000**	**-31,000**	**-31,000**	**-17,688**	**-31,000**	**-31,000**	**0**	**0**
1502 - REVENUE FROM USE OF PROPERTY											
001502-0001	Rental of General Property	-3,000	-2,920	-3,000	-3,000	-3,000	-756	-3,000	-3,000		0
001502-0002	Rent Recreational Properties										0
001502-0005	Sale of Sheriff Vehicles				-5,000	-5,000					5,000
001502-0006	Sale of Surplus	-3,000		-3,000	-3,000	-3,000		-3,000	-3,000		0
001502-0007	Recycling of Salvage and Surplus	-3,000	-3,677	-3,000	-3,000	-3,000	-3,429	-3,000	-3,000		0
001502-0008	OES Sale to IDA						-500				0
001502-0009	Rent-Old DSS Building	-9,600	-2,400				-4,685	-8,000	-8,000		-8,000
TOTAL - USE OF PROPERTY		**-18,600**	**-8,997**	**-9,000**	**-14,000**	**-14,000**	**-9,370**	**-17,000**	**-17,000**	**0**	**-3,000**

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FUND 100 - GENERAL FUND REVENUE											
1601 - COURT COSTS											
001601-0003	Sheriff's Fees	-360	-360	-360	-360	-360	-360	-360	-360		0
001601-0004	Law Library Fees	-1,000	-1,362	-1,000	-1,000	-1,000	-484	-1,000	-1,000		0
001601-0005	DNA Analysis Fees		-111				-32				0
001601-0007	Courthouse Maintenance Fees	-7,000	-8,363	-7,000	-7,000	-7,000	-3,164	-7,000	-7,000		0
001601-0008	Jail Admission Fee	-1,200	-1,274	-1,200	-1,200	-1,200	-291	-1,000	-1,000		200
001601-0009	Courthouse Security Fund	-34,000	-40,795	-34,000	-34,000	-34,000	-15,290	-34,000	-34,000		0
001601-0010	Non-Consecutive Jail Time										0
001601-0011	Blood Test/DNA Fee										0
001601-0012	DOC Reproduction Costs	0	-3,478				-1,877				0
001601-0014	Court Appointed Atty	-2,400	-2,488	-3,000	-3,000	-3,000	-1,502	-3,000	-3,000		0
001601-0015	INTEREST-COURT CLERKS		-1,738	-1,000	-1,000	-1,000	-677	-1,000	-1,000		0
TOTAL - COURT COSTS		**-45,960**	**-59,969**	**-47,560**	**-47,560**	**-47,560**	**-23,677**	**-47,360**	**-47,360**	**0**	**200**
1602 - COMMONWEALTH'S ATTORNEY FEES											
001602-0001	Commonwealth Attorney's Fee	-13,260	-836	-1,000	-1,000	-1,000	-386	-800	-800		200
TOTAL - COMM ATTY FEES		**-13,260**	**-836**	**-1,000**	**-1,000**	**-1,000**	**-386**	**-800**	**-800**	**0**	**200**
1603 - CHARGES FOR LAW ENFORCEMENT											
001603-0003	Security Service Reimbursement	-40,000	-42,765	-40,000	-40,000	-40,000	-20,779	-40,000	-40,000		0
TOTAL - CHARGES FOR LAW ENF.		**-40,000**	**-42,765**	**-40,000**	**-40,000**	**-40,000**	**-20,779**	**-40,000**	**-40,000**	**0**	**0**
1606 - CHARGES FOR OTHER PROTECTION											
001606-0001	Animal Protection Fees	-100	-90	-100	-100	-100	0	-100	-100		0
TOTAL - OTHER PROTECTION		**-100**	**-90**	**-100**	**-100**	**-100**	**0**	**-100**	**-100**	**0**	**0**
-500											
001608-0002	Sanitation & Waste	-500	-905	-500	-500	-500	-421	-500	-500		0
001608-0007	Host Agreement Fees	-500,000	-500,000	-500,000	-500,000	-500,000	0	0	-369,666		130,334
TOTAL - SANITATION REMOVAL		**-500,500**	**-500,905**	**-500,500**	**-500,500**	**-500,500**	**-421**	**-500**	**-370,166**	**0**	**130,334**
1612 & 1613 - CHARGES FOR PARKS & RECREATION											
001612-0001	Recreation Fees										0
001612-0010	Mens League - Softball										0
001612-0011	Mens League - Basketball	-3,640	-3,362	-3,500	-3,500	-3,500		-3,500	-3,500		0
001612-0020	Gate Receipt - Mens Softball										0
001612-0021	Gate Receipt - Mens Basketball		-260								0
001613-0001	Recreation Fees										0
001613-0020	Youth League Fees - Football	-9,000	-2,305	-9,000	-2,300	-2,300	-2,795	-2,300	-2,300		0
001613-0021	Youth League Fees - Baseball	-2,000	-7,656	-2,000	-2,000	-2,000		-2,000	-2,000		0
001613-0022	Youth League Fees - Soccer	-5,000		-5,000	0	0	-50				0
001613-0023	Youth League Fees - Cheering	-1,500	-395	-1,500	-300	-300	-630	-300	-300		0
001613-0024	Youth League Fees - Basketball	-1,000	-1,755	-1,500	-1,500	-1,500	-890	-1,500	-1,500		0
001613-0025	Youth League Fees - Softball	-2,000	-2,903	-2,000	-2,000	-2,000	-50	-2,000	-2,000		0
001613-0030	Youth League - Gate Receipts		-4,541	-5,000	-3,500	-3,500	-3,716	-3,500	-3,500		0
001613-0035	Concessions Receipts - Youth League	-12,000	-5,321	-12,000	0	0	-1,954				0
001613-0040	Youth League - Fund Raisers		-1,474	-3,000	0	0	-3,529				0
TOTAL - PARKS & RECREATION		**-36,140**	**-29,972**	**-44,500**	**-15,100**	**-15,100**	**-13,614**	**-15,100**	**-15,100**	**0**	**0**

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FUND 100 - GENERAL FUND REVENUE											
1616 - CHARGES FOR PLANNING / COMMUNITY DEVELOPMENT											
001616-0001	Sale of Maps, Surveys,						0				0
001616-0002	Sale of Publications						0				0
001616-0003	Survey Review Fee						0				0
001616-0004	Site Plan Review Fee	-500		-500	-500	-500	-300	-500	-500		0
001616-0005	Subdivision/Lot Line Adjustment	-500	-170	-500	-500	-500	-415	-500	-500		0
001616-0006	Plat (Boundary/Physical)/DOT	-300		-300	-300	-300	0	-300	-300		0
001616-0007	Vacation of Plat	-300		-300	-300	-300	0	0	0		300
001616-0008	Special Temporary Use Permit						0	0	0		0
001616-0009	PDR Application Fee						0				0
TOTAL - PLANNING & COMM DEV		**-1,600**	**-170**	**-1,600**	**-1,600**	**-1,600**	**-715**	**-1,300**	**-1,300**	**0**	**300**
1899 - MISCELLANEOUS											
001899-0001	Primary Filing Fees						0				0
001899-0002	Henrico County - Annual Payment	-1,131,900	-1,131,900	-1,131,900	-1,131,900	-1,131,900	-1,131,900	-1,131,900	-1,131,900		0
001899-0008	Teen Awareness Program						0				0
001899-0013	Miscellaneous Revenue	-10,000	-10,737	-10,000	-10,000	-10,000	-2,561	-8,000	-8,000		2,000
001899-0015	Misc Rev - Comm of Revenue	-1,200	-490	-1,200	-1,200	-1,200	-22	-500	-500		700
001899-0016	Misc Rev - GIS		-500		-1,000	-1,000	-1	-500	-500		500
001899-0018	Refunds & Reimbursements		-26,763	-2,000	-2,000	-2,000	-17,571	-5,000	-5,000		-3,000
001899-0020	Telephone Calls	-1,200	-2,269	-1,200	-1,200	-1,200	-260	-500	-500		700
001899-0022	Insurance Recoveries	0	-25,231		0	0	-2,370				0
001899-0023	Fax and copies		-52				-20				0
001899-0024	Health Department						0				0
001899-0033	Patriot Day Contributions						0				0
001899-0035	Miscellaneous Reimb - Allied						0				0
001899-0040	Contributions - Project Lifesaver						0				0
001899-0041	Medic Alert Prog - Recovered						0				0
001899-0042	Donations to Sheriff's Office						-1,000				
001899-0099	Cancelled Checks						0				0
001899-0100	Rollover Balance						0				0
001899-0110	Reserve				0	-125,078	0	0	0		125,078
TOTAL - MISCELLANEOUS		**-1,144,300**	**-1,197,942**	**0**	**-1,147,300**	**-1,272,378**	**-1,155,705**	**-1,146,400**	**-1,146,400**	**0**	**125,078**

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FUND 100 - GENERAL FUND REVENUE											
1901 - RECOVERED COSTS											
001901-0001	Henrico County - Cobbs Creek						0				0
001901-0002	Payments From Other Counties						0				0
TOTAL - RECOVERED COSTS		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2101 - SERVICES CHARGES											
002101-0001	Payment in Lieu of Taxes	-56,000	-39,210	-45,000	-45,000	-45,000	-13,968	-40,000	-40,000		5,000
TOTAL - SERVICE CHARGES		**-56,000**	**-39,210**	**-45,000**	**-45,000**	**-45,000**	**-13,968**	**-40,000**	**-40,000**	**0**	**5,000**
2201 - NON-CATEGORICAL AID											
002201-0001	ABC Profits						0				0
002201-0002	Wine Taxes						0				0
002201-0004	Rental Tax - DMV	-200	-591	-200	-200	-200	-349	-400	-400		-200
002201-0005	Mobile Home Titling Tax	-16,000	-18,973	-16,000	-16,000	-16,000	-3,636	-15,000	-15,000		1,000
002201-0006	Tax on Deeds	-12,000	-13,902	-14,000	-14,000	-14,000	-9,227	-14,000	-14,000		0
002201-0008	Rolling Stock Tax		-294				-202				0
002201-0011	Recordation Taxes	-14,000	-25,074	-16,000	-20,000	-20,000	-9,776	-20,000	-20,000		0
002201-0012	Biosolids Monitor Reimbursements	-5,000									0
002201-0014	Animal Friendly Plates		-61				0				0
002201-1999	PPTRA-State Share	-871,735	-871,736	-871,735	-871,735	-871,735	-697,389	-871,735	-871,735		0
TOTAL - NON-CATEGORICAL AID		**-918,935**	**-930,631**	**-917,935**	**-921,935**	**-921,935**	**-720,579**	**-921,135**	**-921,135**	**0**	**800**
2301 - 2307 - SHARED EXPENSES (STATE REVENUE)											
002301-0001	Commonwealth's Attorney	-163,265	-166,547		-156,000	-156,000	-78,952	-156,000	-156,000		0
002302-0001	Sheriff's Fees	-561,533	-562,743		-561,533	-561,533	-279,735	-561,533	-561,533		0
002303-0001	Commissioner of Revenue	-80,353	-75,520		-76,000	-76,000	-37,501	-76,000	-76,000		0
002304-0001	Treasurer	-90,798	-90,326		-93,000	-93,000	-47,183	-93,000	-93,000		0
002305-0001	Medical Examiner	0					0				0
002306-0001	Registrar	-36,560	-36,689		-35,000	-35,000	-38,199	-38,199	-38,199		-3,199
002307-0001	Clerk of Circuit Court	-146,819	-156,073		-144,000	-144,000	-71,984	-144,000	-144,000		0
TOTAL - SHARED EXPENSE (STATE)		**-1,079,328**	**-1,087,898**	**0**	**-1,065,533**	**-1,065,533**	**-553,554**	**-1,068,732**	**-1,068,732**	**0**	**-3,199**
2308 - DMV LICENSE AGENT											
002308-0001	Shared Exp. DMV License Agent	-16,000	-20,303	-18,000	-18,000	-18,000	-8,510	-18,000	-18,000		0
TOTAL - DMV LICENSE AGENT		**-16,000**	**-20,303**	**-18,000**	**-18,000**	**-18,000**	**-8,510**	**-18,000**	**-18,000**	**0**	**0**

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FUND 100 - GENERAL FUND REVENUE											
2404 - STATE GRANT FUNDS											
002404-0002	Emergency Services Grants										0
002404-0007	Litter Control Grant		-6,366				-6,357				0
002404-0009	Spay and Neuter Funds		-13				-24				0
002404-0010	Abandoned Vehicle Program										0
002404-0012	Fire Programs Grant		-58,858				-31,943				0
002404-0013	Emergency Medical Services		-10,126				0				0
002404-0016	Other Grants						0				0
002404-0017	Historic Resources						0				0
002404-0018	Tobacco Indem & Revitalization						0				0
002404-0019	Records Preserv Grant - Circuit Ct		-7,675				0				0
002404-0020	Highway Safety Grant - Sheriff		-36,283				-16,417				0
002404-0021	Law Enforcement Block Grant		-1,740				0				0
002404-0022	WIRELESS E-911 PAYMENT						-24,631	-40,000	-40,000		-40,000
002404-0023	Dept of Emerg Mgt - Reverse 911		-41,803				0				0
002404-0024	Emergency						0				0
002404-0027	Hazards Planning Grant						0				0
002404-0028	Rescue Squad Assistance Grant						0				0
002404-0029	Grants - State Board of Elections						0				0
002404-0030	SCAAP (Regional Jail)						0				0
002404-0040	Juvenile Electronic Monitoring						0				0
002404-0050	Juvenile Detention Center						0				0
TOTAL - STATE GRANT FUNDS		0	-162,864	0	0	0	-79,372	-40,000	-40,000	0	-40,000
3301 - FEDERAL GRANT FUNDS											
003301-0001	Highway Safety Grant						0				0
003301-0005	Social Svcs Cost Allocation		-29,283		-27,000	-27,000	0	-29,000	-29,000		-2,000
003301-0009	Justice Assistance Grants						0				0
003301-0010	Disaster Assistance						0				0
003301-0015	DOJ - SCAAP Grant						-522				0
003301-0016	ODP Grant (Homeland Security)						0				0
003301-0017	OJP Technology Grant						0				0
003301-0018	RD Grant - Water Project						0				0
003301-0019	Rural Development Grant						0				0
003301-0020	TEA 21 Grant						0				0
003301-0021	Law Enforcement Terrorist Prevention						0				0
003301-0022	COPS Grants		-50,000				0				0
003301-0023	SCAAP (Regional Jail)						0				0
003301-0024	Emergency Management Grant		-7,083				0				0
003301-0025	Registrar-Poll						0				0
TOTAL -		0	-86,366	0	-27,000	-27,000	-522	-29,000	-29,000	0	-2,000

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FUND 100 - GENERAL FUND REVENUE											
4104 - PROCEEDS FROM USE OF CREDIT											
004104-0006	Proceeds From Rev Anticipation Note						0				0
004104-0008	Proceeds From VACo/VML Comm Paper						0				0
004104-0009	Proceeds From Line of Credit						0				0
TOTAL - PROCEEDS FROM CREDIT		0	0	0	0	0	0	0	0	0	0
4105 - TRANSFERS											
004105-0004	Transfer from Econ Dev. Fund						0				0
004105-0005	Transfer from Law Library Fund						0				0
004105-0006	Transfer from Courthouse Maint Fund						0				0
004105-0007	Transfer from Capital Projects Fund						0				0
004105-0009	Transfer from Social Services Fund						0				0
004105-0010	Transfer from School Fund						0				0
004105-0012	Transfer from Utilities Fund						0				0
004105-0015	Transfer from IDA						0				0
004105-0016	Transfer from Health Ins. Fund						0				0
004105-0017	Transfer from Water Fund						0				0
004105-0019	Transfer from Landfill Escrow Fund						0				0
004105-0020	Transfer from E911						0				0
TOTAL - TRANSFERS		0	0	0	0	0	0	0	0	0	0
FUND TOTAL - GENERAL FUND		-13,873,123	-14,186,506	-11,436,695	-13,196,252	-13,766,541	-8,178,949	-13,266,927	-13,711,921	0	-103,480

GENERAL ADMINISTRATION
100

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	11010	Board of Supervisors	$ 41,638	$ 41,638	$ -
100	12100	County Administrator	$ 280,228	$ 285,404	$ -
100	12210	Legal Services	$ -	$ -	$ -
100	12240	Independent Auditor	$ 34,500	$ 34,500	$ -
100	12310	Commissioner of Revenue	$ 232,849	$ 232,849	$ -
100	12320	Assessor	$ -	$ -	$ -
100	12330	Equalization Board	$ -	$ -	$ -
100	12340	License Bureau	$ -	$ -	$ -
100	12410	Treasurer	$ 271,985	$ 271,985	$ -
100	12430	Accounting	$ 114,271	$ 130,418	$ -
100	12440	Grant Writing/Administration	$ -	$ -	$ -
100	12510	Data Processing	$ 217,180	$ 173,196	$ -
100	13100	Electoral Board	$ 25,141	$ 25,141	$ -
100	13200	Registrar	$ 84,412	$ 84,412	$ -
			$ 1,302,204	$ 1,279,544	$ -

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FUND 100 - GENERAL FUND EXPENDITURES											
11010 - BOARD OF SUPERVISORS											
1100	Salaries & Wages - Regular	31,200	31,200	31,200	31,200	31,200	15,600	31,200	31,200		0
2100	FICA	2,387	2,387	2,387	2,387	2,387	1,194	2,387	2,387		0
2210	VRS	0						0			0
2300	Hospital/Medical Plans	0						0			0
2330	Post Empl Benefits-Hospital/Medical	0						0			0
2600	Unemployment Insurance	0						0			0
2710	Workers Compensation - Self	34	34		34	34	51	51	51		17
3100	Professional Services	0						0			0
3110	Professional Health Services	0						0			0
3500	Printing & Binding	150						0			0
3600	Advertising	5,000	7,468		5,000	5,000	1,524	2,500	2,500		-2,500
3800	Purchase of Svcs from Other Gov Entity	0						0			0
5210	Postal Services	0						0			0
5230	Telecommunications	0						0			0
5305	Motor Vehicle Insurance	0						0			0
5307	Public Officials Liability Insurance	2,600	2,216		2,500	2,500	2,500	2,500	2,500		0
5510	Travel - Mileage	0						0			0
5530	Travel - Subsistence & Lodging	0						0			0
5540	Travel - Convention & Education	0						0			0
5600	Contributions to Other Entities	0						0			0
5810	Dues and Association Members	2,200	3,246		2,800	2,800	2,654	2,800	2,800		0
6001	Office Supplies	200	117		100	100		100	100		0
6002	Food Supplies and Food Service	100	24		100	100	12	100	100		0
6011	Uniforms & Wearing Apparel	0						0			0
6012	Books & Subscriptions	0						0			0
6014	Other Operating Supplies	0					88	0			0
8002	Furniture & Fixtures	0						0			0
8003	Communications Equipment	0						0			0
8016	Contingency	0	15				40	0			0
	DEPT TOTAL - BOS	43,871	46,707	33,587	44,121	44,121	23,663	41,638	41,638	0	-2,483

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
					FUND 100 - GENERAL FUND EXPENDITURES						
					12100 - COUNTY ADMINISTRATOR						
1100	Salaries & Wages - Regular	167,816	161,662	168,286	168,286	168,286	87,244	214,488	213,619		45,333
1300	Part Time Salaries & Wages	0									0
2100	FICA	12,838	10,351	12,874	12,874	12,874	4,889	16,408	16,342		3,468
2210	VRS	18,930	18,390	18,983	18,983	18,983	8,506	20,913	20,828		1,845
2300	Hospital/Medical Plans	12,900	11,475	12,900	12,900	12,900	5,899	12,900	18,900		6,000
2400	Group Insurance	806	782	808	808	808	423	1,030	1,025		217
2710	Worker's Comp. - Self Insured	184	184	184	184	184	290	290	290		106
3100	Professional Services	0									0
3310	Repair & Maintenance - Contractual	0									0
3320	Maintenance Service Contracts	900	795	900	900	900	1,590	800	800		-100
3500	Printing & Binding	500	959	500	500	500	510	1,000	1,000		500
5210	Postal Services	1,000	200		200	200	200	500	500		300
5230	Telecommunications	2,020	3,162	2,200	2,200	2,200	1,651	2,400	2,400		200
5306	Surety Bonds	0									0
5510	Travel - Mileage	0	204								0
5530	Travel - Subsistence & Lodging	0	55				621	1,000	1,000		1,000
5540	Travel - Convention & Education	1,200	2,411	1,200	1,200	1,200	678	1,200	1,400		200
5810	Dues & Association Memberships	600	1,030	900	900	900	1,573	1,500	1,600		700
6001	Office Supplies	1,500	1,609	400	400	400	386	1,000	1,000		600
6002	Food Supplies & Food Service	100		0							0
6008	Veh. & Powered Equip Fuels						100	800	800		800
6009	Veh. & Pow. Equip Supplies						1,139	2,000	2,000		2,000
6012	Books & Subscriptions	500	403	500	500	500	1,063	2,000	1,900		1,400
8002	Furniture & Fixtures	0									0
8016	Contingency	0					3				0
	DEPT TOTAL - COUNTY ADMIN	**221,793**	**213,672**	**220,635**	**220,835**	**220,835**	**116,765**	**280,228**	**285,404**	**0**	**64,569**
					12210 - LEGAL SERVICES						
012210-3150	Legal Services										0
012210-1100	Salaries & Wages - Regular										0
012200-2100	FICA										0
012200-2210	VRS										0
012200-2300	Hospital/Medical Plans										0
012200-2400	Group Insurance										0
012200-2710	Worker's Comp. - Self Insured										0
012210-3155	Legal Services - Bond/Outside Counsel								0		0
012200-3500	Printing & Binding										0
012200-5210	Postal Services										0
012200-5230	Telecommunications										0
012200-5510	Travel - Mileage										0
012200-5540	Travel - Convention & Education										0
012200-5810	Dues & Association Memberships										0
012200-6001	Office Supplies										0
012200-6002	Food Supplies & Food Service										0
012200-6012	Books & Subscriptions										0
012200-8002	Furniture & Fixtures										0
012200-8007	EDP Equipment										0
	DEPT TOTAL - LEGAL SERVICES								**0**		

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
	FUND 100 - GENERAL FUND EXPENDITURES										
	12240 - INDEPENDENT AUDITOR										
3100	PROFESSIONAL SERVICES	0									0
3120	Accounting & Auditing Services	33,500	33,700	33,500	33,500	33,500	0	34,500	34,500		1,000
	DEPT TOTAL - INDEPENDENT AUDITOR	**33,500**	**33,700**	**33,500**	**33,500**	**33,500**		**34,500**	**34,500**	**0**	**1,000**
	12310 - COMMISSIONER OF THE REVENUE										
1100	Salaries & Wages - Regular	169,905	164,112	163,886	163,886	163,886	81,943	165,602	165,602		1,716
1300	Part-time Salaries & Wages	750		975	975	975	690	975	975		0
2100	FICA	13,055	12,103	12,612	12,612	12,612	6,017	12,669	12,669		57
2210	VRS	19,165	18,383	18,486	18,486	18,486	7,989	16,146	16,146		-2,340
2300	Hospital/Medical Plans	12,300	11,550	11,400	11,400	11,400	6,250	18,000	18,000		6,600
2400	Group Insurance	816	782	787	787	787	404	78	78		-709
2710	Workers Comp - Self Insured	187	187				270	270	270		270
3100	Professional Services	2,300	1,944	2,300	2,300	2,300	90	2,300	2,300		0
3310	Repair & Maintenance - Contractual	0	160	160	160	160		160	160		0
3500	Printing & Binding	4,000	2,525	4,000	4,000	4,000	179	4,000	4,000		0
3600	Advertising	100	207	100	100	100		100	100		0
5210	Postal Services	4,500	3,183	4,500	4,500	4,500	2,987	4,500	4,500		0
5230	Telecommunications	1,800	1,329	1,800	1,800	1,800	580	1,800	1,800		0
5240	DMV Communications	1,500	1,232	1,500	1,500	1,500	268	1,500	1,500		0
5510	Travel - Mileage	0						0			0
5540	Travel - Convention & Education	1,000	870	1,000	1,000	1,000	1,132	1,000	1,000		0
5810	Dues & Association Memberships	1,200	450	1,200	1,200	1,200	535	1,200	1,200		0
6001	Office Supplies	2,200	2,486	2,200	2,200	2,200	906	2,200	2,200		0
6002	Food Supplies & Food Service	0						0			0
6012	Books & Subscriptions	350	408	350	350	350	124	350	350		0
8002	Furniture & Fixtures	0									0
8007	EDP Equipment	0	1,100	0							0
9201	State Budget Cuts	0									0
	DEPT TOTAL - COMMISS. OF REVENUE	**235,128**	**223,011**	**227,256**	**227,256**	**227,256**	**110,364**	**232,849**	**232,849**	**0**	**5,593**
	12320 - ASSESSOR										
3100	Professional Services	92,000	130,078								0
3500	Printing & Binding	0									0
3600	Advertising	0									0
5210	Postal Services	0	4,320								0
5230	Telecommunications	0									0
6001	Office Supplies	0	934								0
8007	EDP Equipment	0									0
	DEPARTMENT TOTAL - ASSESSOR	**92,000**	**135,332**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	12330 - EQUALIZATION BOARD										
3200	Temporary Help Service Fees	1,200	1,100								0
3600	Advertising	300									0
	DEPT TOTAL - EQUALIZATION BOARD	**1,500**	**1,100**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
	FUND 100 - GENERAL FUND EXPENDITURES										
	12340 - LICENSE BUREAU										
1100	Salaries & Wages - Regular	0									0
1300	Part-time Salaries & Wages	0									0
2100	FICA	0									0
2710	Workers Comp. - Self Insured	0									0
3100	Professional Services	0									0
3310	Repair & Maintenance Contracual	0									0
3500	Printing & Binding	0									0
3600	Advertising	0									0
5210	Postal Services	0									0
5230	Telecommunications	0									0
5510	Travel - Mileage	0									0
5540	Travel - Convention & Education	0									0
5810	Dues & Association Memberships	0									0
6001	Office Supplies	0									0
6012	Books & Subscriptions	0									0
8002	Furniture & Fixtures	0									0
	DEPT TOTAL - LICENSE BUREAU	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
	12410 - TREASURER										
1100	Salaries & Wages - Regular	181,997	183,556	185,774	185,774	185,774	93,737	187,475	187,475		1,701
1300	Part-time Salaries & Wages	0									0
2100	FICA	13,923	12,457	14,212	14,212	14,212	6,599	14,342	14,342		130
2210	VRS	20,529	20,705	20,955	20,955	20,955	9,139	18,279	18,279		-2,676
2300	Hospital/Medical Plans	19,800	19,800	19,800	19,800	19,800	9,050	18,900	18,900		-900
2400	Group Insurance	873	881				462	88	88		88
2710	Workers Comp. - Self Insured	200	200	200	200	200	307	307	307		107
3100	Professional Services	1,080	985	1,080	1,080	1,080	705	1,080	1,080		0
3160	Credit Card Processing	500	-290	500	500	500	260	500	500		0
3200	Temporary Help Services	0									0
3310	Repair & Maintenance - Contractual	500	966	500	500	500	35	500	500		0
3320	Maintenance Service Contracts	600	1,158	600	600	600	75	600	600		0
3500	Printing & Binding	8,200	7,988	8,200	8,200	8,200	4,774	8,200	8,200		0
3600	Advertising	650	445	650	650	650	183	650	650		0
5210	Postal Services	13,150	12,901	13,150	13,150	13,150	7,442	13,150	13,150		0
5230	Telecommunications	1,300	1,331	1,300	1,300	1,300	647	1,300	1,300		0
5240	DMV Communications	850	732	850	850	850	201	850	850		0
5250	DMV Stop Fees	200	-70	200	200	200	440	200	200		0
5510	Travel - Mileage	0									0
5540	Travel - Convention & Education	1,400	828	1,400	1,400	1,400	715	1,400	1,400		0
5810	Dues & Association Memberships	775	505	775	775	775	900	775	775		0
5840	Court Process Fees	800	420	800	800	800	20	800	800		0
6001	Office Supplies	1,250	1,335	1,250	1,250	1,250	704	1,250	1,250		0
6007	Repair & Maintenance Supplies	0		0							0
6012	Books & Subscriptions	140	34	140	140	140	34	140	140		0
6014	Other Operating Supplies	1,200	1,170	1,200	1,200	1,200	934	1,200	1,200		0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8007	EDP Equipment	0	729								0
9201	State Budget Cuts	0									0
	DEPARTMENT TOTAL - TREASURER	**269,917**	**268,766**	**273,536**	**273,536**	**273,536**	**137,363**	**271,985**	**271,985**	**0**	**-1,551**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
	FUND 100 - GENERAL FUND EXPENDITURES										
	12430 - ACCOUNTING										
1100	Salaries & Wages - Regular	112,508	100,388	108,532	108,532	108,532	37,803	75,607	75,607		-32,925
1300	Part-Time Salaries & Wages	0						0	15,000		15,000
2100	FICA	8,607	6,947	8,303	8,303	8,303	2,569	5,784	6,931		-1,372
2210	VRS	12,691	10,629	12,242	12,242	12,242	3,686	7,372	7,372		-4,870
2300	Hospital/Medical Plans	15,199	12,149	13,700	13,700	13,700	6,450	12,900	12,900		-800
2320	COBRA Benefits	0									0
2350	Flex Benefit Plan Administration	2,000	2,214	2,500	2,000	2,000	973	2,000	2,000		0
2400	Group Insurance	540	449	521	521	521	193	363	363		-158
2710	Worker's Comp. - Self Insured	124	124		124	124	125	125	125		1
3100	Professional Services	0	20,356	0				0			0
3110	Professional Health Services	0	-								0
3200	Temporary Help Service Fees	0	1,262								0
3320	Maintenance Service Contracts	850	820	820	820	820		820	820		0
3500	Printing & Binding	1,750	1,429	1,500	1,500	1,500	98	1,500	1,500		0
3800	Purchase of Svcs from other Gov entity	0									0
5210	Postal Services	3,250	2,499	3,250	3,250	3,250	2,120	3,250	3,250		0
5230	Telecommunications	1,200	1,240	1,200	1,200	1,200	509	1,200	1,200		0
5510	Travel - Mileage	0									0
5540	Travel - Convention & Education	750	834	750	750	750	75	750	750		0
5670	Background/License Checks	0	54	20			70				0
5810	Dues & Association Memberships	1,000	902	1,000	1,000	1,000	535	1,000	1,000		0
6001	Office Supplies	1,200	1,237	1,500	1,200	1,200	971	1,500	1,500		300
6002	Food Service & Food Supplies	50									0
6007	Repair & Maintenance	0									0
6012	Books & Subscriptions	100	222	200	200	200	34	100	100		-100
6014	Other Operating Supplies	0									0
8002	Furniture & Fixtures	0									0
8007	EDP Equipment	0									0
8012	Computer Software	0									0
8013	Postage Meter	0									0
8016	Contingency	0									0
	DEPARTMENT TOTAL - ACCOUNTING	**161,819**	**163,755**	**156,038**	**155,342**	**155,342**	**56,211**	**114,271**	**130,418**	**0**	**-24,924**
	12440 - GRANT WRITING / ADMINISTRATION										
1100	Salaries & Wages - Regular	0									0
2100	FICA	0									0
2210	VRS	0									0
2300	Hospital/Medical Plans	0									0
2400	Group Insurance	0									0
2710	Worker's Comp. - Self Insured	0									0
3320	Maintenance Service contract	0									0
3500	Printing & Binding	0									0
5210	Postal Services	0									0
5230	Telecommunications	0									0
5510	Travel - Mileage	0									0
5540	Travel - Convention & Education	0									0
5810	Dues & Association Memberships	0									0
6001	Office Supplies	0									0
6002	Food Service & Food Supplies	0									0
6012	Books & Subscriptions	0									0
6014	Other Operating Supplies	0									0
8002	Furniture & Fixtures	0									0
	DEPARTMENT TOTAL - GRANT WRITING	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
	FUND 100 - GENERAL FUND EXPENDITURES										
	12510 - DATA PROCESSING										
1100	Salaries & Wages - Regular	110,922	47,626	49,328	49,328	49,328	24,664	49,328	49,328		0
1300	Part-Time Salary & Wages	0						17,600	0		0
2100	FICA	8,486	3,181	3,774	3,774	3,774	1,617	5,120	3,774		0
2210	VRS	12,512	5,240	5,564	5,564	5,564	2,405	6,525	4,809		-755
2300	Hospital/Medical Plans	6,000	5,500	6,600	6,600	6,600	3,300	6,600	6,600		0
2400	Group Insurance	532	223	237	237	237	122	237	237		0
2710	Worker's Comp. - Self Insured	122	122		122	122	81	120	120		-2
3100	Professional Services	0	24,404	5,000	5,000	5,000	20,149	10,000	5,000		0
3200	Temporary Help Service Fees	0									0
3310	Repair & Maintenance - Contractual	10,896	84								0
3320	Maintenance Service Contracts	10,000	23,000	12,000	10,000	10,000	15,136	50,000	50,000		40,000
3500	Printing & Binding	0	37								0
3600	Advertising	0					178		178		178
3800	Purchase of Svcs from other Gov entity	0	20								0
5210	Postal Services	200	34								0
5230	Telecommunications	9,275	8,251	9,275	9,275	9,275	5,649	9,000	9,000		-275
5240	DMV Communications	0									0
5305	Motor Vehicle Insurance	0									0
5510	Travel - Mileage	250	257	300	300	300		400	400		100
5540	Travel - Convention & Education	0	148	200	200	200	189	5,500	0		-200
5810	Dues & Association Memberships	0	80					100	100		100
6001	Office Supplies	300	1,188	250	250	250	245	250	250		0
6002	Food Service & Food Service	0	45	50	50	50		50	50		0
6007	Repair & Maintenance Supplies	500	193	250	250	250	13	250	250		0
6008	Vehicle & Powered Equipment Fuel	0									0
6009	veh. & power equip. supplies	0									0
6012	Books & Subscriptions	100		100	100	100	135	100	100		0
6014	Other Operating Supplies	800	4,945	1,000	1,000	1,000	668	1,000	1,000		0
8002	Furniture & Fixtures	0									0
8007	EDP Equipment	350	25,193	40,000	40,000	40,000	116,124	50,000	40,000		0
8012	Computer Software	500	1,465	2,000	22,000	22,000		5,000	2,000		-20,000
8013	Postage Meter	0									0
8016	Contingency	0									0
	DEPT TOTAL - DATA PROCESSING	**171,745**	**151,236**	**135,928**	**154,050**	**154,050**	**190,675**	**217,180**	**173,196**	**0**	**19,146**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
	FUND 100 - GENERAL FUND EXPENDITURES										
	13100 - ELECTORAL BOARD										
1300	Part-time Salaries & Wages	6,014	6,179		6,000	6,000	3,097	6,000	6,000		0
2100	FICA	461	473		461	461	237	459	459		-2
2710	Workers Comp. - Self Insured	7	7		7	7	10	7	7		0
3160	Other Contractual Services	300			300	300		300	300		0
3200	Temporary Help Service	8,750	3,756		8,750	8,750	3,210	8,750	8,750		0
3310	Repair & Maintenance - Contractual	6,400	1,956	6,400	6,400	6,400	2,724	6,400	6,400		0
3500	Printing & Binding	2,000	519	2,000	2,000	2,000	641	2,000	2,000		0
3600	Advertising	100		100	100	100		100	100		0
5110	Electrical Services	0									0
5210	Postal Services	100	86	100	100	100	23	100	100		0
5230	Telecommunications	100		100	100	100		100	100		0
5420	Lease/Rent of Buildings	0									0
5510	Travel - Mileage	500	186	500	500	500	382	500	500		0
5540	Travel - Convention & Education	0	211								0
5810	Dues & Association Memberships	125	125	125	125	125	125	125	125		0
6001	Office Supplies	200		200	200	200		200	200		0
6002	Food Service & Food Service	0									0
6014	Other Operating Supplies	100		100	100	100		100	100		0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8007	EDP Equipment	0									0
	DEPT TOTAL - ELECTORAL BOARD	**25,157**	**13,498**	**9,625**	**25,143**	**25,143**	**10,449**	**25,141**	**25,141**	**0**	**-2**
	13200 - REGISTRAR										
1100	Salaries & Wages - Regular	45,857	46,810	46,897	46,897	46,897	23,448	46,897	46,897		0
1300	Part-time Salaries & Wages	13,300	13,485	13,300	14,300	14,300	7,396	16,225	16,225		1,925
2100	FICA	4,526	4,056	4,605	4,605	4,605	2,082	4,829	4,829		224
2210	VRS	5,173	5,280	5,290	5,290	5,290	2,286	4,572	4,572		-718
2300	Hospital/Medical Plans	7,200	7,200	7,200	7,200	7,200	3,600	7,200	7,200		0
2400	Group Insurance	220	225	225	225	225	116	225	225		0
2710	Workers Comp. - Self Insured .	63	63				95	95	95		95
3310	Repair & Maintenance - Contractual	0									0
3320	Maintenance Service Contracts	1,300	1,188	1,300	1,300	1,300	594	1,300	1,300		0
3500	Printing & Binding	0									0
3600	Advertising	300	102	300	300	300	102	300	300		0
5210	Postal Services	800	462	800	800	800	196	800	800		0
5230	Telecommunications	1,200	1,276	1,200	1,200	1,200	521	1,200	1,200		0
5510	Travel - Mileage	0					56				0
5540	Travel - Convention & Education	0	313				431				0
5810	Dues & Association Memberships	170	170	170	170	170		170	170		0
6001	Office Supplies	600	298	599	599	599		599	599		0
6002	Food Supplies and Food Service	0									0
6014	Other Operating Supplies	0									0
8002	Furniture & Fixtures	0									0
	DEPARTMENT TOTAL - REGISTRAR	**80,708**	**80,928**	**81,886**	**82,886**	**82,886**	**40,923**	**84,412**	**84,412**	**0**	**1,526**

200

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	21100	Circuit Court	$ 15,310	$ 25,810	$ -
100	21200	General District Court	$ 14,210	$ 14,210	$ -
100	21300	Magistrate	$ 2,069	$ 2,125	$ -
100	21600	Clerk of Circuit Court	$ 218,525	$ 213,029	$ -
100	21800	Law Library	$ 1,000	$ 1,000	$ -
100	22100	Commonwealth's Attorney	$ 236,468	$ 204,060	$ 40,350
			$ 487,582	$ 460,234	$ 40,350

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
21100 - CIRCUIT COURT											
1100	Salaries & Wages - Regular	11,000	10,000	10,000	10,000	10,000		11,000	21,500		11,500
3100	Professional Services	1,500	-685	1,500	1,500	1,500		1,500	1,500		0
3170	Jurors & Witnesses	1,500	960	1,500	1,500	1,500	150	1,500	1,500		0
3171	Jury Commissioners	360	300	360	360	360	120	360	360		0
3310	Repair & Caintenance - Contractual	0									0
3320	Maintenance Service Contracts	0									0
3500	Printing & Binding	0									0
5210	Postal Services	200		200	200	200		200	200		0
5230	Telecommunications	700	629	700	700	700	255	700	700		0
5510	Travel - Mileage	0									0
5530	Travel - Subsistence & Lodging	0									0
5540	Travel - Convention & Education	0									0
5810	Dues & Association Memberships	0									0
6001	Office Supplies	0									0
6002	Food Supplies & Food	50	24	50	50	50	17	50	50		0
6011	Uniforms & Wearing	0									0
6012	Books & Subscriptions	0									0
8002	Furniture & Fixtures	0									0
DEPT TOTAL - CIRCUIT COURT		15,310	11,228	14,310	14,310	14,310	542	15,310	25,810	0	11,500
21200 - GENERAL DISTRICT COURT											
3150	Legal Services	2,500	2,160		2,500	2,500	4,430	7,000	7,000		4,500
3310	Repair & Maintenance - Contractual	0									0
3320	Maintenance Service Contracts	1,660	337		1,660	1,660		1,660	1,660		0
3600	ADVERTISING	0									0
5210	Postal Services	50	60		75	75		50	50		-25
5230	Telecommunications	2,100	2,389		2,400	2,400	956	2,400	2,400		0
5540	Travel - Convention & Education	0									0
5810	Dues & Association Memberships	40	100		100	100	40	100	100		0
6001	Office Supplies	75	77				110				0
6004	Medical & Lab Supplies		1,395								0
6011	Uniforms & Wearing Apparel	20									0
6012	Books & Subscriptions	0									0
6014	Other Operating Supplies	0			3,000	3,000		3,000	3,000		0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
DEPT TOTAL - GEN DISTRICT COURT		6,445	6,518	0	9,735	9,735	5,536	14,210	14,210	0	4,475

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
21300 - MAGISTRATE											
1300	Part-time Salaries & Wages	0									0
2210	FICA	0									0
3320	Maintenance Service Contracts	0									0
5210	Postal Services	44	44	44	44	44	48	44	100		56
5230	Telecommunications	1,500	1,254	1,500	1,500	1,500	508	1,500	1,500		0
5420	Lease/Rent of Buildings	0									0
5810	Dues & Association Memberships	0									0
6001	Office Supplies	525	411	525	525	525	105	525	525		0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8007	EDP Equipment	0									0
DEPT TOTAL - MAGISTRATE		2,069	1,709	2,069	2,069	2,069	661	2,069	2,125	0	56
21600 - CLERK OF CIRCUIT COURT											
1100	Salaries & Wages - Regular	157,638	157,529	153,330	153,330	153,330	76,613	154,888	154,888		1,558
1300	Part-time Salaries & Wages	2,800							2,800		2,800
2100	FICA	12,274	11,676	11,730	11,730	11,730	5,702	11,849	12,063		333
2210	VRS	17,782	17,450	17,296	17,296	17,296	7,470	15,102	15,102		-2,194
2300	Hospital/Medical Plans	17,400	17,400	11,700	17,400	17,400	5,850	11,700	11,700		-5,700
2400	Group Insurance	757	743	736	736	736	377	743	743		7
2710	Workers Comp. - Self Insured	173	173				253	253	253		253
3100	Professional Services	11,510	13,281	11,510	3,000	3,000	0	11,510	3,000		0
3172	Record Books & Restoration	2,000	18,583	2,000	2,000	2,000		2,000	2,000		0
3200	Temporary help services	0									0
3310	Repair & Maintenance - Contractual	250		250	250	250		250	250		0
3320	Maintenance Service Contracts	3,600	3,573	3,600	3,600	3,600	1,307	3,600	3,600		0
3500	Printing & Binding	500	400	500	500	500	414	500	500		0
3600	Advertising	0	103								0
5210	Postal Services	1,300	1,262	1,300	1,300	1,300		1,300	1,300		0
5230	Telecommunications	2,350	2,262	2,350	2,350	2,350	860	2,350	2,350		0
5307	Public Officials Liability Insurance	0									0
5510	Travel - Mileage	100		100	100	100		100	100		0
5540	Travel - Convention & Education	0		0							0
5810	Dues & Association Memberships	380	320	380	380	380		380	380		0
6001	Office Supplies	2,000	2,598	1,999	1,999	1,999	359	2,000	2,000		1
6002	Food Supplies & Food Service	0									0
6012	Books & Subscriptions	0	185								0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8007	EDP Equipment	0	99								0
8012	Computer Software	0									0
9201	State Budget Cuts	0									0
DEPT TOTAL - CLERK CIRCUIT COURT		232,813	247,637	218,780	215,971	215,971	99,205	218,525	213,029	0	-2,942

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
21800 - LAW LIBRARY											
6012	Books & Subscriptions	1,000	716	1,000			261	1,000	1,000		1,000
DEPT TOTAL - LAW LIBRARY		1,000	716	1,000	0	0	261	1,000	1,000	0	1,000
22100 - COMMONWEALTH'S ATTORNEY											
1100	Salaries & Wages - Regular	146,507	154,065	154,733	154,733	154,733	76,201	154,732	154,732		-1
1300	Part-time Salaries & Wages	0		25,600				25,600	0		0
2100	FICA	11,208	11,518	13,796	13,796	13,796	5,179	13,795	11,837		-1,959
2210	VRS	16,526	16,996	17,454	17,454	17,454	7,543	15,086	15,086		-2,368
2300	Hospital/Medical Plans	11,700	10,450	10,800	10,800	10,800	5,700	11,700	11,700		900
2400	Group Insurance	703	711	743	743	743	381	743	743		0
2710	Workers Comp. - Self Insured	62	62				20	62	62		62
3100	Professional Services						4,020				
3170	Juror and Witnesses	250	652	250	250	250	0	250	250		0
3310	Repair & Maintenance - Contractual	400		400	400	400	39	400	400		0
3320	Maintenance Service Contracts	3,650	114	3,650	3,650	3,650	247	3,650	1,050		-2,600
3600	Advertising	100	1,738	100	100	100		100	100		0
5210	Postal Services	200	552	200	200	200		200	200		0
5230	Telecommunications	1,400	50	1,400	1,400	1,400	723	1,600	1,600		200
5510	Travel - Mileage	300	1,852	300	300	300	269	300	300		0
5540	Travel - Convention & Education	1,000	261	1,000	1,000	1,000	300	1,000	1,000		0
5570	Special prosecutions & transcripts	2,000	1,189	2,000	2,000	2,000	120	2,000	2,000		0
5810	Dues & Association Memberships	500	363	500	500	500	300	500	500		0
6001	Office Supplies	1,200	250	1,200	1,200	1,200	841	1,600	1,600		400
6012	Books & Subscriptions	900	1,241	900	900	900		900	900		0
8002	Furniture & Fixtures	350	1,221	2,000	1,000	1,000		1,000	0		-1,000
8007	EDP Equipment	14,984		500	500	500		1,250	0		-500
9201	State Budget Cuts	0	13,107								0
9999	Grants	0									0
DEPT TOTAL - COMMONWEALTH ATTY		213,940	216,392	237,526	210,926	210,926	101,883	236,468	204,060	0	-6,866
JUDICIAL ADMINISTRATION TOTAL		471,577	484,200	473,685	453,011	453,011	208,098	487,582	460,334	0	7,223

PUBLIC SAFETY
300

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	31200	Sheriff	$ 1,475,779	$ 1,465,014	$ -
100	31250	School Resource Officer	$ 62,028	$ 62,028	$ -
100	31400	E-911 System	$ 24,600	$ 23,100	$ -
100	32221	Cumberland Volunteer Fire Dept.	$ 39,500	$ 39,500	$ -
100	32222	Cartersville Volunteer Fire Dept.	$ 76,150	$ 26,075	$ -
100	32301	Cumberland Volunteer Rescue Squad	$ 120,000	$ -	$ -
100	32302	Prince Edward Volunteer Ressue Squad	$ 9,000	$ 8,000	$ -
100	32303	Randolph Fire Dept.	$ 41,000	$ 41,000	$ -
100	32304	Cartersville Volunteer Rescue Squad	$ 37,970	$ 37,970	$ -
100	32305	ODEMSA	$ -	$ -	$ -
100	32306	Chesterfield Med-Flight Program	$ 1,300	$ -	$ -
100	32400	Forestry Service	$ 8,705	$ 8,705	$ -
100	32500	Emergency Services	$ 3,000	$ 3,000	$ -
100	32600	Communications Supervisor			$ -
100	33300	Probation Office	$ 1,644	$ 1,644	$ -
100	33400	Correction & Detention	$ -	$ 235,000	$ -
100	34100	Building Inspection	$ 128,183	$ 110,822	$ -
100	35100	Animal Control	$ 100,853	$ 100,253	$ -
100	35300	Medical Examiner	$ 200	$ 200	$ -
			$ 2,129,912	$ 2,162,311	$ -

Account Number	Description	FY14 Adopted	FY 13-14 Actual at 2014/06	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY15 Recommened less FY14 Adopted = Difference	FY 14-15 Actual at 2014/12	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
					FUND 100 - GENERAL FUND EXPENDITURES							
					31200 - SHERIFF							
1100	Salaries & Wages - Regular	774,970	771,531	798,219	798,219	798,219	23,249	392,863	798,219	798,219		0
1103	Salary & Wages - Overtime	0					0					0
1105	Salary & Wages - Selective Enforcement	100,000	127,400	100,000	100,000	100,000	0	68,079	100,000	100,000		0
1110	Salary & Wages - Private Security	40,000	58,940	40,000	40,000	40,000	0	21,698	40,000	40,000		0
1300	Part-time Salaries & Wages	80,000	82,140	80,000	80,000	80,000	0	48,770	100,000	90,000		10,000
2100	FICA	76,115	73,562	76,115	76,115	76,115	0	37,935	79,424	78,659		2,544
2210	VRS	87,417	87,508	87,417	87,424	87,424	7	38,496	77,826	77,826		-9,598
2300	Hospital/Medical Plans	94,699	103,724	94,699	101,198	101,198	6,499	48,699	100,000	100,000		-1,198
2400	Group Insurance	3,720	3,729	3,720	3,720	3,720	0	1,933	3,831	3,831		111
2500	Disability Insurance		97					150	302	302		302
2600	Unemployment Insurance	0					0					0
2710	Workers Comp. - Self Insured	12,216	19,212	12,216	12,216	12,216	0	21,281	21,281	21,281		9,065
3100	Professional Services	0					0	2,647				0
3110	Professional Health Services	0					0					0
3310	Repair & Maintenance - Contractual	0					0					0
3320	Maintenance Service Contracts	3,000	2,891	3,000	3,000	3,000	0	775	3,000	3,000		0
3600	Advertising	300	551	300	300	300	0	184	300	300		0
5210	Postal Services	1,000	996	1,200	1,200	1,200	200	440	1,200	1,200		0
5230	Telecommunications	22,000	20,155	22,000	22,000	22,000	0	7,975	22,000	22,000		0
5305	Motor Vehicle Insurance	9,500	11,266	12,000	12,000	12,000	2,500	14,195	14,195	14,195		2,195
5307	Public Officials Liability Insurance	0					0					0
5309	Other Liability Insurance	4,030	3,896	4,100	4,100	4,100	70	3,973	4,100	4,100		0
5410	Lease/Rent of Equipment	0					0					0
5510	Travel - Mileage	0					0	161				0
5540	Travel - Convention & Education	11,845	287	11,845	500	500	-11,345	305	700	700		200
5550	Extradition of Prisoners	0	-726				0	274				0
5640	Crime Solvers	0					0					0
5810	Dues & Association Memberships	980	11,044	1,000	12,000	12,000	11,020	12,933	14,000	14,000		2,000
6001	Office Supplies	2,750	4,125	2,700	2,700	2,700	-50	1,922	2,700	2,700		0
6002	Food Supplies & Food Service	500	557	500	500	500	0	533	1,000	1,000		500
6004	Medical & Laboratory Supplies	500	900	500	500	500	0		500	500		0
6005	Laundry, Housekeeping & Janitorial	0					0					0
6007	Repair & Maintenance Supplies	0					0					0
6008	Vehicle & Powered Equipment Fuel	52,000	65,538	52,000	52,000	52,000	0	25,158	52,000	52,000		0
6009	Vehicle & Powered Equip. Supplies	18,000	38,475	50,000	25,250	25,250	7,250	8,248	25,250	25,250		0
6010	Police Supplies	2,000	1,746	2,000	2,000	2,000	0	815	2,000	2,000		0
6011	Uniforms & Wearing Apparel	6,000	2,854	6,000	6,000	6,000	0	5,435	6,000	6,000		0
6012	Books & Subscriptions	50	126	150	150	150	100		150	150		0
6014	Other Operating Supplies	0	169	100	100	100	100	15	100	100		0
6031	DARE Program	0					0					0
6032	Investigative Supplies	2,000	1,218	2,000	2,000	2,000	0	359	2,000	2,000		0
6033	Project Lifesaver Equip/Training	0					0					0
8002	Furniture & Fixtures	0					0		2,500	2,500		2,500
8003	Communications Equipment	0					0	70				0
8004	Animals	1,200	2,121	1,200	1,200	1,200	0	576	1,200	1,200		0
8005	Motor Vehicles & Equipment	0					0					0
8007	EDP Equipment	0					0					0
8012	Computer Software	0					0					0
9998	DCJS Grant	0					0					0
9999	Matching Grant Funds	0	45,343				0	1,045				0
DEPARTMENT TOTAL - SHERIFF		1,406,792	1,541,375	1,464,981	1,446,392	1,446,392	39,601	767,942	1,475,779	1,465,014	0	18,621

Account Number	Description	FY14 Adopted	FY 13-14 Actual at 2014/06	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY15 Recommened less FY14 Adopted = Difference	FY 14-15 Actual at 2014/12	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES												
31250 - SCHOOL RESOURCE OFFICER												
1100	Salaries & Wages - Regular	50,412	50,412	50,412	51,925	51,925	1,513	25,962	51,925	51,925		0
2100	FICA	3,857	3,865	3,857	3,972	3,972	116	1,981	3,972	3,972		0
2210	VRS	5,686	5,687	5,686	5,857	5,857	171	2,531	5,063	5,063		-794
2300	Hospital/Medical Plans	799	799	799	799	799	0	399	799	799		0
2400	Group Insurance	242	242	242	249	249	7	128	249	249		0
5309	Other Liability Insurance	20	36	20			-20	18	20	20		20
DEPARTMENT TOTAL - SCHOOL RESOURCE OFFICER		61,016	61,041	61,016	62,803	62,802	1,787	31,019	62,028	62,028	0	-774
31400 - E911 SYSTEM												
1100	Salary & Wages	0					0					0
2100	FICA	0					0					0
2210	VRS	0					0					0
2300	Hospital & Medical Plans	0					0					0
2400	Group Insurance	0					0					0
3100	Professional Services						0					0
3310	Repair & Maintenance - Contractual	3,710		2,500	2,500	2,500	-1,210	40,028	5,000	5,000		2,500
3320	Maintenance Service Contracts	8,005	1,050	1,000	1,000	1,000	-7,005	4,699				-1,000
3500	Printing & binding						0					0
3600	Advertising						0					0
5110	Electrical Services	1,964	964	2,200	2,200	2,200	236	805	2,500	2,500		300
5120	Heating Services						0	42	200	200		200
5210	Postal Services						0					0
5230	Telecommunications	10,284	5,447	11,000	11,000	11,000	716	4,348	11,000	10,000		-1,000
5510	Travel - Mileage			100	100	100	100		100	100		0
5540	Travel - Convention & Education			250	250	250	250	212				-250
5810	Dues & Association Memberships						0		300	300		300
6001	Office Supplies						0		100	100		100
6002	Food Supplies & Food Service						0					0
6007	Repair & Maintenance Supplies			1,000	1,000	1,000	1,000		1,000	1,000		0
6012	Books and Subscriptions						0					0
8001	Machinery & Equipment			400	400	400	400		500	500		100
8002	Furniture & Fixtures						0					0
8007	EDP Equipment						0		0	0		0
8012	Computer Software			500	500	500	500					-500
8203	Telecommunications equipment	205	205				-205		400	400		400
8209	Road signs	1,033	1,033	2,200	2,200	2,200	1,167		3,000	2,500		300
9405	E-911 Expenditures						0		500	500		500
9999	Matching Grant Funds						0					0
DEPARTMENT TOTAL - E911 SYSTEM		25,201	8,699	21,150	21,150	21,150	-4,051	50,134	24,600	23,100	0	1,950

Account Number	Description	FY14 Adopted	FY 13-14 Actual at 2014/06	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY15 Recommened less FY14 Adopted = Difference	FY 14-15 Actual at 2014/12	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES												
32221 - CUMBERLAND VOLUNTEER FIRE DEPARTMENT												
5650	Contrib.to Civic/Comm.Organizations	39,500	39,500	39,500	39,500	39,500	0	19,750	39,500	39,500		0
5652	Grant	0					0					0
5653	Dept of Fire Programs Grant	0					0					0
DEPARTMENT TOTAL - CUMBERLAND FIRE DEPT		**39,500**	**39,500**	**39,500**	**39,500**	**39,500**	**0**		**39,500**	**39,500**	**0**	**0**
32222 - CARTERSVILLE VOLUNTEER FIRE DEPARTMENT												
5650	Contrib.to Civic/Comm.Organizations	26,075	26,075	60,000	26,075	26,075	0	13,038	76,150	26,075		0
5652	Grant	0					0					0
5653	Dept of Fire Programs Grant	0					0					0
DEPT TOTAL - CARTERSVILLE FIRE DEPT		**26,075**	**26,075**	**60,000**	**26,075**	**26,075**	**0**	**13,038**	**76,150**	**26,075**	**0**	**0**
32301 - CUMBERLAND VOLUNTEER RESCUE SQUAD												
5650	Contrib to Civic/Comm.Organizations	25,875	25,288	26,650	25,875	25,875	0	12,938	120,000	0		-25,875
5652	Grant	0					0					0
DEPT TOTAL - CUMBERLAND RESCUE SQUAD		**25,875**	**25,288**	**26,650**	**25,875**	**25,875**	**0**	**12,938**	**120,000**	**0**	**0**	**-25,875**
32302 - PRINCE EDWARD VOLUNTEER RESCUE SQUAD												
5650	Contrib.to Civic/Comm.Organizations	8,000	8,000	8,500	8,000	8,000	0	4,000	9,000	8,000		0
DEPT TOTAL - PRINCE EDWARD RESCUE SQUAD		**8,000**	**8,000**	**8,500**	**8,000**	**8,000**	**0**	**4,000**	**9,000**	**8,000**	**0**	**0**
32303 - RANDOLPH FIRE DEPARTMENT												
5650	Contrib.to Civic/Comm.Organizations	41,000	41,000	69,713	41,000	41,000	0	20,500	41,000	41,000		0
5652	Grants	0					0					0
5653	Dept of Fire Program Grants	0					0					0
5665	Distribution of Donations Recd	0					0					0
DEPT TOTAL - RANDOLPH FIRE DEPT		**41,000**	**41,000**	**69,713**	**41,000**	**41,000**	**0**	**20,500**	**41,000**	**41,000**	**0**	**0**
32304 - CARTERSVILLE VOLUNTEER RESCUE SQUAD												
5650	Contrib.to Civic/Comm.Organizations	37,320	37,320	38,900	37,320	37,320	0	18,660	37,970	37,970		650
5652	Grants	0					0					0
DEPT TOTAL - CARTERSVILLE RESCUE SQ		**37,320**	**37,320**	**38,900**	**37,320**	**37,320**	**0**	**18,660**	**37,970**	**37,970**	**0**	**650**
32305 - ODEMSA												
5652	Contrib. to Civic/Comm. Organizations	0	0	985	0		0					0
DEPARTMENT TOTAL - ODEMSA		**0**	**0**	**985**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
32306 - CHESTERFIELD MED-FLIGHT PROGRAM												
5650	Contrib.to Civic/Comm.Organizations	0	0	1,100	0		0		1,300			0
DEPARTMENT TOTAL - ODEMSA		**0**	**0**	**1,100**	**0**	**0**	**0**	**0**	**1,300**	**0**	**0**	**0**
32400 - FORESTRY SERVICE												
5650	Contrib.to Civic/Comm.Organizations	8,705	8,705		8,705	8,705	0	8,705	8,705	8,705		0
DEPARTMENT TOTAL - FORESTRY SERVICE		**8,705**	**8,705**	**0**	**8,705**	**8,705**	**0**	**8,705**	**8,705**	**8,705**	**0**	**0**

Account Number	Description	FY14 Adopted	FY 13-14 Actual at 2014/06	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY15 Recommened less FY14 Adopted = Difference	FY 14-15 Actual at 2014/12	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES												
32500 - EMERGENCY SERVICES												
3100	Professional Services	0			0		0					0
3110	Professional Health Services	0					0					0
3310	Repair & Maintenance - Contractual	0					0					0
3320	Maintenance Service Contracts	0					0					0
3600	Advertising	0					0					0
5230	Telecommunications	0					0					0
5410	Lease/Rent of Equipment	0					0					0
5510	Travel - Mileage	0					0					0
5540	Travel - Convention & Education	0					0					0
5650	Contrib to Civic/Comm Organizations	0					0		3,000	3,000		3,000
5660	Emergency Services Committee	0					0					0
5810	Dues & Association Memberships	0					0					0
6001	Office Supplies	0					0					0
6002	Food Supplies & Food Service	0					0					0
6004	Medical & Laboratory Supplies	0					0					0
6007	Repair & Maintenance Supplies	0					0					0
6008	Vehicle & Powered Equipment	0					0					0
6009	Vehicle & Powered Equipment	0					0					0
6012	Books & Subscriptions	0					0					0
6014	Other Operating Supplies	0					0					0
8003	Communications Equipment	0		3,000	0		0					0
8005	Motor Vehicles & Equipment	0					0					0
8007	EDP Equipment	0					0					0
8012	Computer Software	0					0					0
9999	Grants	0					0					0
DEPARTMENT TOTAL - EMERGENCY SERVICES		**0**	**0**	**3,000**	**0**	**0**	**0**		**3,000**	**3,000**	**0**	**0**
32600 - COMMUNICATIONS SUPERVISOR												
1100	Salaries & Wages - Regular	0					0					0
2100	FICA	0					0					0
2210	VRS	0					0					0
2300	Hospital/Medical Plans	0					0					0
2400	Group Insurance	0					0					0
2710	Worker's Comp. - Self Insured	0					0					0
5540	Travel - Convention & Education	0					0					0
8005	Motor Vehicles & Equipment	0					0					0

Account Number	Description	FY14 Adopted	FY 13-14 Actual at 2014/06	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY15 Recommened less FY14 Adopted = Difference	FY 14-15 Actual at 2014/12	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
						FUND 100 - GENERAL FUND EXPENDITURES						
						33300 - PROBATION OFFICE						
5210	Postal Services	44	48	44	44	44	0		44	44		0
5230	Telecommunications	1,200	1,019	1,200	1,200	1,200	0	406	1,200	1,200		0
5420	Lease/Rent of Buildings	0					0					0
5540	Travel - Convention & Education	200	161	200	200	200	0		200	200		0
6001	Office Supplies	0	88				0			200		200
6003	Agricultural Supplies	0					0					0
6005	Laundry, Housekeeping & Janitorial	0					0					0
8002	Furniture & Fixtures	200		200	200	200	0		200			-200
DEPARTMENT TOTAL - PROBATION OFFICE		1,644	1,316	1,644	1,644	1,644	0	406	1,644	1,644	0	0
						33400 - CORRECTION & DETENTION						
3100	Profes. Services (Needs Assessment)	0					0					0
3800	Purchase of Svcs from other Gov entity	15,000	29,728		15,000	15,000	0	36,855		15,000		0
3810	Piedmont Regional - Adult Detention	94,000	256,857		270,000	270,000	176,000	100,758		220,000		-50,000
3820	SCAAP (Piedmont Regional Jail)	0					0					0
9999	Grants	0					0					0
DEPT TOTAL - CORRECTION & DETENTION		109,000	286,585	0	285,000	285,000	176,000		0	235,000	0	0
						34100 - BUILDING INSPECTIONS						
1100	Salaries & Wages - Regular	80,849	80,849	83,633	83,633	83,633	2,784	44,316	88,632	74,923		-8,710
1300	Part-time Salaries & Wages	0					0					0
2100	FICA	6,185	5,474	6,398	6,398	6,398	213	3,030	6,780	5,732		-666
2210	VRS	9,120	9,120	9,434	9,434	9,434	314	4,321	8,642	7,305		-2,129
2300	Hospital/Medical Plans	13,200	12,900	12,900	12,900	12,900	-300	6,450	12,900	12,900		0
2400	Group Insurance	388	388	401	401	401	13	218	425	360		-41
2710	Workers Comp. - Self Insured	844	844	0			-844	1,303	1,303	1,303		1,303
3310	Repair & Maintenance - Contractual	800					-800					0
3320	Maintenance Service Contracts	0					0					0
3500	Printing & Binding	250	424	450	450	450	200		450	450		0
3600	Advertising	0					0					0
3800	Purchase of Svcs from other Gov entity	0					0					0
5210	Postal Services	350	346	400	400	400	50		400	400		0
5230	Telecommunications	1,200	1,098	1,200	1,200	1,200	0	438	1,200	1,200		0
5305	Motor Vehicle Insurance	453	490	490	490	490	37	490	490	490		0
5307	Public Officials Liability Insurance	0					0					0
5510	Travel - Mileage	0					0					0
5540	Travel - Convention & Education	0		200	200	200	200		410	410		210
5810	Dues & Association Memberships	280	163	280	280	280	0	90	280	280		0
5830	Refunds of Revenue	0					0					0
5840	Surcharge Fee - Building Permits	1,000	724	1,000	1,000	1,000	0	391	1,000	1,000		0
6001	Office Supplies	650	347	650	650	650	0	111	650	650		0
6002	Food Supplies & Food Service	120	137	120	120	120	0	28				-120
6007	Repair & Maintenance Supplies	100	100	100	100	100	0		220	220		120
6008	Veh.&Powered Equip - fuels	2,000	2,140	3,200	2,200	2,200	200	913	2,200	2,200		0
6009	Veh.&Powered Equip. - supplies	1,000	125	1,700	1,700	1,700	700	48	1,700	500		-1,200
6011	Uniforms & Wearing Apparel	210	200	210	210	210	0		0			-210
6012	Books & Subscriptions	500	216	500	500	500	0		500	500		0
7001	Machinery and Equipment	0					0					0
8002	Furniture & Fixtures	0					0					0
8005	Motor Vehicles & Equipment	0					0					0
8007	EDP Equipment	0					0					0
8012	Computer Software	0					0					0
DEPT TOTAL - BUILDING INSPECTIONS		119,499	116,085	123,266	122,266	122,266	2,767	62,147	128,183	110,822	0	-11,444

Account Number	Description	FY14 Adopted	FY 13-14 Actual at 2014/06	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY15 Recommened less FY14 Adopted = Difference	FY 14-15 Actual at 2014/12	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES												
35100 - ANIMAL CONTROL												
1100	Salaries & Wages - Regular	46,000	51,749	34,685	34,685	34,685	-11,315	17,343	34,685	34,685		0
1300	Part-time Salaries & Wages	0					0	3,906	19,600	19,600		19,600
2100	FICA	3,519	3,762	2,653	2,653	2,653	-866	1,583	4,153	4,153		1,500
2210	VRS	5,189	4,827	3,912	3,912	3,912	-1,277	1,691	3,382	3,382		-530
2300	Hospital/Medical Plans	7,900	7,350	5,700	5,700	5,700	-2,200	2,850	5,700	5,700		0
2400	Group Insurance	221	205	166	166	166	-55	85	166	166		0
2710	Worker's Comp. - Self-Insured	811	811				-811	583	811	811		811
3100	Professional Services	0	2,744				0	5,510				0
3110	Professional Health Services	600	543	2,000	2,000	2,000	1,400	1,001	2,500	2,500		500
3160	Other Contractual Services	500	200	500	3,000	3,000	2,500		0			-3,000
3180	Pest Control	400		400	400	400	0		400	400		0
3200	Temporary Help Service Fees	0					0					0
3310	Repair & Maintenance - Contractual	1,000	1,200	1,000	1,000	1,000	0	4,170	1,000	2,500		1,500
3320	Maintenance Service Contracts	0					0					0
3500	Printing & Binding	150	37	150	150	150	0		200	200		50
3600	Advertising	150		150	150	150	0	64	150	150		0
3800	Purchase of Svcs from Other Gov entity	0					0					0
5110	Electrical Services	0					0					0
5120	Heating Services	3,500	1,886	3,500	3,500	3,500	0	355	3,500	2,000		-1,500
5210	Postal Services	50	10	50	50	50	0		50	50		0
5230	Telecommunications	1,600	1,305	1,600	1,600	1,600	0	477	1,600	1,000		-600
5305	Motor Vehicle Insurance	906	980	906	906	906	0	906	906	906		0
5307	Public Officials Liability Insurance	0					0					0
5510	Travel - Mileage	0					0					0
5540	Travel - Convention & Education	450	330	450	450	450	0		1,000	1,000		550
5810	Dues & Association Memberships	200	135	200	200	200	0	45	200	200		0
5820	Claims & Bounties	0					0					0
6001	Office Supplies	400	280	400	400	400	0	120	400	400		0
6002	Food Supplies & Food Service	1,000	1,156	1,000	1,000	1,000	0	804	2,000	2,000		1,000
6003	Agricultural Supplies	400		400	400	400	0		400	400		0
6004	Medical & Laboratory Supplies	1,500	2,093	1,500	1,500	1,500	0	261	1,500	1,500		0
6005	Laundry, Housekeeping and Janitorial	500	480	500	500	500	0	279	700	700		200
6007	Repair & Maintenance Supplies	1,000	2,441	1,000	1,000	1,000	0	11	1,000	1,000		0
6008	Veh.&Pow.Equip - FUELS	8,000	8,731	8,000	8,000	8,000	0	3,664	8,000	8,000		0
6009	Veh.&Pow.Equip.SUPPLIES	2,500	4,829	3,500	3,800	3,800	1,300	1,270	3,800	3,800		0
6010	Police Supplies	450		400	400	400	-50		400	400		0
6011	Uniforms & Wearing Apparel	400	317	400	400	400	0	50	600	600		200
6012	Books & Subscriptions	50	10	50	50	50	0		50	50		0
6014	Other Operating Supplies	810	1,633	800	800	800	-10	991	2,000	2,000		1,200
8002	Furniture & Fixtures	0					0					0
8003	Communications Equipment	0					0					0
8005	Motor Vehicles & Equipment	0					0					0
DEPT TOTAL - ANIMAL CONTROL		90,156	100,044	75,973	78,772	78,772	-11,384	48,019	100,853	100,253	0	21,481
35300 - MEDICAL EXAMINER												
3110	Professional Health Services	0	120	200	200	200	200		200	200		0
DEPT TOTAL - MEDICAL EXAMINER		0	120	200	200	200	200	0	200	200	0	0
PUBLIC SAFETY TOTAL		1,999,782	2,301,153	1,996,578	2,204,702	2,204,701	204,920	1,037,508	2,129,912	2,162,311	0	4,610

PUBLIC WORKS
400

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	42400	Refuse Disposal	$ 595,409	$ 619,130	$ -
100	42450	Landfill - CCLDC	$ -	$ -	$ -
100	42600	Litter Grant	$ -	$ -	$ -
100	42700	Recycling	$ -	$ -	$ -
100	43200	General Properties	$ 729,250	$ 729,490	$ -
			$ 1,324,659	$ 1,348,620	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
42400 - REFUSE DISPOSAL											
1100	Salaries & Wages - Regular	93,314	92,539	98,114	98,114	98,114	49,057	73,202	102,827		4,713
1300	Part-time Salaries & Wages	1,000	10,030	12,000	4,000	4,000	11,089	12,000	12,000		8,000
2100	FICA	7,215	7,098	8,424	8,424	8,424	4,228	6,518	8,784		360
2210	VRS	10,526	10,526	11,067	11,067	11,067	4,783	7,137	10,026		-1,041
2300	Hospital/Medical Plans	23,400	23,400	29,100	29,100	29,100	11,700	17,400	17,400		-11,700
2400	Group Insurance	448	448	471	471	471	242	351	494		23
2710	Worker's Comp. - Self-Insured	4,722	4,722		4,722	4,722	7,083	7,100	7,100		2,378
3100	Professional Services	48,000	60,113	71,320	45,000	45,000	15,842	45,000	45,000		0
3110	Professional Health Services	300	272		300	300	169		300		0
3160	Other Contractual Services	332,000	447,039		360,000	360,000	95,606	370,000	360,000		0
3200	Temporary Help Services	0									0
3310	Repair & Maintenance -	8,000			5,000	5,000		5,000	5,000		0
3500	Printing & Binding	0									0
3600	Advertising	0									0
3800	Purchase of Svcs from Other	20,000	51,852	28,000	28,000	28,000	2,930	28,000	28,000		0
5110	Electrical Services	2,000	1,763	2,000	2,000	2,000	725	2,000	2,000		0
5120	Heating Services	500	497	500	500	500	94	500	500		0
5210	Postal Services	100		100	100	100		100	100		0
5230	Telecommunications	1,300	1,746	1,300	1,300	1,300	668	1,300	1,300		0
5250	Prior FY Telecommunications	0									0
5305	Motor Vehicle Insurance	0									0
5410	Lease/Rent of Equipment	3,000		3,000	3,000	3,000		3,000	3,000		0
5510	Travel - Mileage	0									0
5540	Travel-Convention & Education	0									0
5840	Surcharge Fee - Building	0									0
6001	Office Supplies	100	41	100	100	100		100	100		0
6003	Agricultural Supplies	3,500	1,634	3,500	3,500	3,500	20	3,500	2,000		-1,500
6005	Laundry, Housekeeping &	0	7					0			0
6007	Repair and Maintenance	2,000	405	2,000	2,000	2,000	79	6,000	6,000		4,000
6008	Veh.&Pow.Equip. - fuels	0					35				0
6009	Veh.&Pow.Equip. - supplies	0	74								0
6011	Uniforms & wearing apparel	1,200	995	1,200	1,200	1,200	268	1,200	1,200		0
6014	Other Operating Supplies	0					10				0
8001	Machinery & Equipment	1,000		1,000	1,000	1,000		2,000	2,000		1,000
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8092	Haz Mat/Tire Disposal Day	0					3,560	4,000	4,000		4,000
DEPT TOTAL - REFUSE DISPOSAL		563,625	715,201	273,196	608,898	608,898	208,188	595,409	619,130	0	10,232
42450 - LANDFILL - CCLDC											
1300	Part Time Salaries & Wages	0									
DEPT TOTAL - LANDFILL CCLDC		0	0	0	0	0		0	0	0	0

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
43200 - GENERAL PROPERTIES											
1100	Salaries & Wages - Regular	299,121	243,493	302,186	306,186	306,186	126,366	306,186	298,560		-7,626
1300	Part-time Salaries & Wages	0					10,621	12,000	15,000		15,000
2100	FICA	22,883	16,855	23,117	23,423	23,423	9,504	24,341	23,987		564
2210	VRS	33,741	27,368	34,087	34,538	34,538	12,321	29,853	29,110		-5,428
2300	Hospital/Medical Plans	53,400	47,500	53,400	53,400	53,400	24,200	49,500	56,700		3,300
2400	Group Insurance	1,436	1,164	1,450	1,450	1,450	622	1,470	1,433		-17
2710	Workers Compensation - Self-	5,913	5,913	5,913	5,913	5,913	7,490	7,500	7,500		1,587
3100	Professional Services	0									0
3110	Professional Health Services	200	133	200	200	200		200	200		0
3160	Other Contractual Services	4,000	20	4,000	4,000	4,000		4,000	4,000		0
3180	Pest Control	1,500	1,750	1,500	1,500	1,500	750	1,500	1,500		0
3200	Temporary Help Service Fees	0						0			0
3310	Repair & Maintenance -	4,000	7,883	4,000	4,000	4,000	3,054	4,000	4,000		0
3320	Maintenance Service Contracts	5,100	1,869	6,500	6,500	6,500		6,500	6,500		0
3500	Printing & Binding	0									0
3600	Advertising	0	388								0
3800	Purchase of Svcs from Other	0									0
5110	Electrical Services	68,000	92,094	71,000	71,000	71,000	32,602	71,000	71,000		0
5120	Heating Services	15,000	16,340	18,000	18,000	18,000	10,414	18,000	18,000		0
5130	Sewer Hook-Up Fees	0									0
5131	Sewer User Charges	42,000	48,089	48,000	48,000	48,000	23,223	48,000	48,000		0
5134	Water user charges	20,000	13,831	20,000	20,000	20,000	3,891	15,000	10,000		-10,000
5210	Postal Services	0	21	50	50	50					-50
5230	Telecommunications	4,700	5,340	5,400	5,400	5,400	2,013	5,400	5,400		0
5302	Fire Insurance	0									0
5304	Other Property Insurance	11,000	9,137	11,000	11,000	11,000	11,000	11,000	11,000		0
5305	Motor Vehicle Insurance	6,600	3,919	6,600	6,600	6,600	7,142	7,200	7,200		600
5308	General Liability Insurance	5,000	4,557	5,000	5,000	5,000	5,000	5,000	5,000		0
5310	Excess Liability Insurance	0						0	0		0
5410	Lease/Rent of Equipment	500	377	800	800	800	430	1,000	1,000		200
5510	Travel - Mileage	0									0
5540	Travel - Convention & Educat	500		500	500	500		500	500		0
5810	Dues & Association	100	45	100	100	100	45	100	100		0
6001	Office Supplies	300	96	299	299	299	8	300	300		1
6002	Food Supplies and Food	0									0
6003	Agricultural Supplies	500	72	500	500	500	39	500	500		0
6005	Laundry, Housekeeping &	5,000	4,992	5,000	5,000	5,000	1,439	5,000	5,000		0
6007	Repair & Maintenance Supplies	11,000	9,836	11,000	11,000	11,000	8,975	11,000	14,800		3,800
6008	Veh.&Pow.Equip.-fuels	11,500	10,864	12,500	12,500	12,500	4,540	12,500	12,500		0
6009	Veh.&Pow.Equip. - supplies	7,000	10,740	13,000	13,000	13,000	11,972	13,000	13,000		0
6011	Uniforms & Wearing Apparel	2,600	2,897	2,600	2,600	2,600	1,265	2,700	2,700		100
6013	Educational Supplies-Repair	40,000	78,260	45,000	45,000	45,000	25,587	45,000	45,000		0
6014	Other Operating Supplies	2,000	340	2,000	2,000	2,000		2,000	2,000		0
6022	Courthouse-Repair & Maint	1,000	978	1,000	1,000	1,000	1,524	3,000	3,000		2,000
8001	Machinery & Equipment	5,000	1,486	5,000	5,000	5,000		5,000	5,000		0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8005	Motor Vehicles & Equipment	0									0
8007	EDP Equipment	0									0
9999	Matching Grant Funds	0									0
DEPT TOTAL - GENERAL PROPERTIES		690,593	668,647	720,702	725,459	725,459	346,037	729,250	729,490	0	4,031
PUBLIC WORKS TOTAL		1,254,218	1,383,848	993,898	1,334,357	1,334,357	554,225	1,324,659	1,348,620	0	14,263

HEALTH
500

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	51200	Supplement of Local Health Dept.	$ -	$ 94,543	$ -
100	51405	Piedmont Senior Resources	$ -	$ -	$ -
100	51407	Central Virginia Health Planning	$ -	$ -	$ -
100	51408	Piedmont Regional Disability Services Board	$ -	$ -	$ -
100	52500	Chapter 10 Board - Crossroads	$ 34,000	$ 34,000	$ -
100	52600	State and Local Hospitalization Program	$ -	$ -	$ -
			$ 34,000	$ 128,543	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
51200 - SUPPLEMENT OF LOCAL HEALTH DEPARTMENT											
5,610	Payment to State Health Department	79,441	79,259	94,543	94,543	94,543	23,584		94,543		0
6,004	Medical & Laboratory Supplies	0									0
DEPT TOTAL - HEALTH DEPARTMENT		**79,441**	**79,259**	**94,543**	**94,543**	**94,543**	**23,584**	**0**	**94,543**	**0**	**0**
51405 - PIEDMONT SENIOR RESOURCES											
5,650	Contributions to Civic/Comm. Org.	0									0
DEPT TOTAL - PIEDMONT SENIOR RES		**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
51407 - CENTRAL VIRGINIA HEALTH PLANNING											
5,650	Contributions to Civic/Comm. Org.	0									0
DEPT TOTAL - CENTRAL VA HEALTH		**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
51408 - PIEDMONT REGIONAL DISABILITY SERVICES BOARD											
5,650	Contributions to Civic/Comm. Org.	0									0
DEPT TOTAL - PIED REG DISABILITY		**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
52500 - CHAPTER 10 BOARD - CROSSROADS											
5,620	Payment to Mental Health Services	34,000	34,000	36,000	34,000	34,000	17,000	34,000	34,000		0
DEPARTMENT TOTAL - CROSSROADS		**34,000**	**34,000**	**36,000**	**34,000**	**34,000**	**17,000**	**34,000**	**34,000**	**0**	**0**
52600 - STATE AND LOCAL HOSPITALIZATION PROGRAM											
5,712	Hospitalization - Inpatient	0									0
DEPT TOTAL - STATE/LOCAL HOSP		**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
HEALTH TOTAL		**113,441**	**113,259**	**130,543**	**128,543**	**128,543**	**40,584**	**34,000**	**128,543**	**0**	**0**

Education - Comm. College
600

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	61230	CSA Management	$ 30,675	$ 32,377	$ -
100	68000	Community Colleges - SVCC	$ 3,081	$ 5,181	$ -
			$ 33,756	$ 37,558	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
61230 - CSA MANAGEMENT											
1100	Salary & Wages - Regular	0									0.00
1300	Part Time Salary & Wages	29,440	29,916	31,066	31066	31066	8,912	28000	28000		-3,066.00
2100	FICA	2,252	2,241	2,377	2377	2377	682		2142		-235.00
2210	VRS	0									0.00
2300	Hospital/Medical Plans	0									0.00
2400	Group Insurance	0									0.00
2710	Workers Comp - Self Insured	32	32		32	32	53	75	75		43.00
3100	Professional Services	0	2,688								0.00
3320	Maintenance Service contract	60		60	60	60	2,000	500	60		0.00
3500	Printing & Binding	50		50	50	50		50	50		0.00
3800	Purchase of Svcs from other Gov Entity	0									0.00
5210	Postal Services	150	46	150	150	150		150	150		0.00
5230	Telecommunications	1,300	1,238	1,300	1300	1300	508	1300	1300		0.00
5510	Travel - Mileage	0									0.00
5540	Travel - Convention & Education	250	361	300	300	300		300	300		0.00
5810	Dues & Associataion Memberships	0									0.00
6001	Office Supplies	300	110	300	300	300		300	300		0.00
6002	Food Service & Food Supplies	0									0.00
6012	Books & Subscriptions	0									0.00
8002	Furniture & Fixtures	0									0.00
DEPT TOTAL - CSA MANAGEMENT		33,834	36,632	35,603	35,635	35,635	12,155	30,675	32,377	0	-3,258
68000 - COMMUNITY COLLEGES - SVCC											
5650	Contribution to Civic/Comm. Org	2,588	6,449	2,691	2691	2691	2,691	3081	5181		2,490.00
DEPARTMENT TOTAL - SVCC		2,588	6,449	2,691	2,691	2,691	2,691	3,081	5,181	0	2,490
TION AND COMMUNITY COLLEGE		36,422	43,081	38,294	38,326	38,326	14,846	33,756	37,558	0	-768

PARKS, REC., & CULTURAL
700

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	71311	Special Olympics	$ -	$ -	$ -
100	71312	Youth League	$ -	$ -	$ -
100	71500	Recreation	$ 91,293	$ 88,793	$ -
100	73100	Local Library	$ 119,060	$ 115,450	$ -
100	73200	Tri-County Life Learners	$ -	$ -	$ -
			$ 210,353	$ 204,243	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
71500 - RECREATION											
1,100	Salary & Wages - Regular	31,769	31,769	32,969	32,969	32,969	17,310	34,769	34,769		1,800
1,300	Part-time salary & wages	0									0
2,100	FICA	2,430	2,321	2,522	2,522	2,522	1,272	2,660	2,660		138
2,210	VRS	0					1,413	3,390	3,390		3,390
2,300	Hospital/Medical Plans	0						0	0		0
2,400	Group Insurance	0					71	167	167		167
2,710	Workers Compensation	639	639		639	639	987	987	987		348
3,100	Professional Services	0									0
3,160	Other Contractual Services	0									0
3,200	Temporary Help Service Fees	8,890	10,827	8,890	8,890	8,890	3,475	10,000	7,500		-1,390
3,310	Repair & Maintenance - Contractual	0									0
3,320	Maintenance service contracts	0									0
3,500	Printing & Binding	0									0
3,600	Advertising	0									0
5,110	Electrical Services	3,000	2,676	2,000	2,000	2,000	1,304	2,800	2,800		800
5,131	Sewer User Charges	7,542	7,542	7,550	7,550	7,550	3,771	7,550	7,550		0
5,210	Postal Services	0									0
5,230	Telecommunications	720	610	720	720	720	254	720	720		0
5,308	General Liability Insurance	0									0
5,310	Excess Liability Insurance	0									0
5,410	Lease/Rent of Equipment	0	238								0
5,510	Travel - Mileage	0									0
5,540	Travel - Convention & Education	0		500	0	0					0
5,670	Background/License Checks	450		450	450	450		450	450		0
5,580	Transportation	0	104								0
5,810	Dues & Association Memberships	1,000	545	1,000	1,000	1,000	545	1,000	1,000		0
5,830	Refunds of Revenue	0									0
6,001	Office Supplies	0	67	300	300	300	23	300	300		0
6,002	Food Supplies & Food Service	0	3,965	6,000	0	0					0
6,003	Agricultural Supplies	0									0
6,005	Laundry & Housekeeping Supplies	0	29								0
6,007	Repair & Maintenance Supplies	500		1,000	500	500		500	500		0
6,008	Vehicle & powered fuel	0					61	600	600		600
6,009	Vehicle & powered equipment	0						600	600		600
6,011	Uniforms & Wearing Apparel	0									0
6,014	Other Operating Supplies	0									0
8,001	Machinery & Equipment	0									0
8,002	Furniture & Fixtures	0									0
8,005	Motor Vehicles & Equipment	0									0
8,093	Sporting/Special Events	0									0
8,094	Youth League - Football	7,240	7,548	7,300	7,300	7,300	8,174	7,300	7,300		0
8,095	Youth League - Baseball	5,110	9,421	5,500	5,500	5,500	2,660	5,500	5,500		0
8,096	Youth League - Soccer	2,800	1,435	2,800	2,800	2,800		2,800	2,800		0
8,097	Youth League - Cheerleading	1,000	1,543	1,000	1,000	1,000	299	1,000	1,000		0
8,098	Youth League - Basketball	1,500	4,001	1,500	1,500	1,500	280	1,500	1,500		0
8,099	Youth League - Softball	4,100	2,581	6,000	4,100	4,100	773	4,100	4,100		0
8,100	Adult League - Mens Softball	0									0
8,101	Adult League - Mens Basketball	2,600		2,600	2,600	2,600		2,600	2,600		0
DEPARTMENT TOTAL -		81,290	87,861	90,601	82,340	82,340	42,672	91,293	88,793	0	6,453

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
73100 - LOCAL LIBRARY											
5,650	Contributions to Civic/Comm. Org.	115,450	115,450	115,450	115,450	115,450		119,060	115,450		0
9,999	Matching Grant Funds	0									0
DEPARTMENT TOTAL -		115,450	115,450	115,450	115,450	115,450	0	119,060	115,450	0	0
73200 - TRI-COUNTY LIFE LEARNERS											
5,650	Contributions to Civic/Comm. Org.	0	0	2,500	0						0
DEPARTMENT TOTAL -		0	0	2,500	0	0	0	0	0	0	0
PARKS, REC & CULTURAL TOTAL		196,940	203,511	208,551	197,790	197,790	42,672	210,353	204,243	0	6,453

COMMUNITY DEVELOPMENT
800

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	81100	Planning Commission	$ 9,250	$ 7,650	$ -
100	81100	Planning / Zoning Department	$ 122,694	$ 86,927	$ -
100	81120	Biosolids / Code Enforcement	$ -	$ -	$ -
100	81130	PDR Program	$ -	$ -	$ -
100	81200	Community & Economic Development	$ 12,052	$ 12,052	$ -
100	81210	IDA	$ -	$ -	$ -
100	81220	Wireless Authority	$ -	$ -	$ -
100	81400	Board of Zoning Appeals	$ 1,850	$ 550	$ -
100	81511	Bright Hope Day Care Center	$ -	$ -	$ -
100	81512	Historic Society	$ -	$ -	$ -
100	81513	Clothes Closet	$ -	$ 610	$ -
100	81514	STEPS, INC.	$ -	$ -	$ -
100	81516	Commonwealth Regional Council	$ -	$ -	$ -
100	81617	Resource Conservation & Development	$ -	$ -	$ -
100	81518	Prince Edward Cannery	$ 500	$ -	$ -
100	81520	Piedmont Area Transit	$ -	$ -	$ -
100	81523	Buckingham Cattlemen's Association	$ 1,500	$ 1,500	
100	81535	Farmville Area Chamber of Commerce	$ 1,500	$ 1,500	$ -
100	81541	Longwood Small Business Development	$ 3,000	$ 3,000	$ -
100	81542	Southside Violence Prevention	$ 7,500	$ 5,000	$ -
100	81543	Longwood Center for Visual Arts	$ -	$ -	$ -
100	82401	Peter Fransisco Soil & Water	$ 7,500	$ 7,100	$ -
100	82402	Southeast Rural Community Assistance	$ -	$ -	$ -
100	83500	Extention Agents	$ 49,871	$ 49,871	$ -
100	89000	Local Aid to the Commonwealth	$ -	$ -	$ -
			$ 217,217	$ 175,760	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
81100 - PLANNING COMMISSION											
1100	Salaries & Wages - Regular	6,200	3,450	5,000	5,000	5,000	2,105	5,000	5,000		0
3100	Professional Services	0									0
3150	Legal Services	0									0
3500	Printing & Binding	0									0
3600	Advertising	2,600	1,201	2,600	2,600	2,600	354	2,600	1,000		-1,600
5210	Postal Services	700	200	700	700	700	700	700	700		0
5230	Telecommunications	0									0
5510	Travel - Mileage	100		100	100	100		100	100		0
5530	Travel - Subsistence & Lodging	0									0
5540	Travel - Convention & Education	500		500	500	500		500	500		0
5810	Dues & Association Memberships	0		100	100	100		100	100		0
6001	Office Supplies	150		150	150	150	84	150	150		0
6002	Food Supplies & Food Service	100		100	100	100		100	100		0
6007	Repair & Maintenace Supplies	0									0
6012	Books & Subscriptions	0									0
6014	Other Operating Supplies	0									0
8001	Machinery & Equipment	0									0
8002	Furniture & Fixtures	0									0
DEPT TOTAL - PLANNING COMMISSION		10,350	4,851	9,250	9,250	9,250		9,250	7,650	0	-1,600

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FUND 100 - GENERAL FUND EXPENDITURES											
81110 - PLANNING / ZONING DEPARTMENT											
1100	Salaries & Wages - Regular	77,931	80,696	87,222	87,222	87,222	43,641	87,283	61,861		-25,361
1300	Part-time Salaries & Wages	0									0
2100	FICA	5,962	5,831	6,672	6,672	6,672	3,196	6,677	4,732		-1,940
2210	VRS	8,791	8,945	10,013	10,013	10,013	4,255	8,510	6,031		-3,982
2300	Hospital/Medical Plans	11,100	9,225	6,000	6,000	6,000	3,000	6,000	0		-6,000
2400	Group Insurance	374	381	419	419	419	215	419	297		-122
2500	Disability		139				118	285	285		285
2710	Worker's Comp. - Self-Insured	1,761	1,761		1,761	1,761	109		200		-1,561
3100	Professional Services	0	9,725	5,400	5,400	5,400		5,400	5,400		0
3150	Legal Services	0									0
3320	Maintenance Service Contracts	2,000	3,720	3,500	2,200	2,200	1,747	3,720	3,720		1,520
3500	Printing & Binding	2,344	2,072	100	100	100		100	100		0
3600	Advertising	0	613								0
5210	Postal Services	800	109	600	600	600		600	600		0
5230	Telecommunications	1,400	1,369	1,400	1,400	1,400	517	1,400	1,400		0
5510	Travel - Mileage	200	90	200	200	200	208	500	500		300
5530	Travel - Subsistence & Lodging	0	500								0
5540	Travel - Convention & Education	1,000	748	1,000	1,000	1,000	797	1,000	1,000		0
5810	Dues & Association Memberships	500	230	500	500	500		500	500		0
5830	Refunds of Revenue	0									0
6001	Office Supplies	400	502	400	200	200	186	200	200		0
6002	Food Supplies & Food Service	0									0
6007	Repair & Maintenance Supplie	0									0
6012	Books & Subscriptions	82	199	50	100	100	34	100	100		0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
DEPT TOTAL - PLANNING/ZONING		114,644	126,855	123,476	123,787	123,787		122,694	86,927	0	-36,860

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
					FUND 100 - GENERAL FUND EXPENDITURES						
					81200 - COMMUNITY & ECONOMIC DEVELOPMENT						
1100	Salaries & Wages - Regular	0									0
1300	Part-time Salaries & Wages	0									0
2100	FICA	0									0
2210	VRS	0									0
2300	Hospital/Medical Plans	0									0
2400	Group Insurance	0									0
2710	Worker's Comp. - Self-Insured	0									0
3100	Professional Services	0									0
3200	Temporary Help Service Fees	0									0
3310	Repair & Maintenance - Contractual	0									0
3320	Maintenance Service Contracts	0									0
3500	Printing & Binding	0									0
3600	Advertising	0									0
5210	Postal Services	0									0
5230	Telecommunications	0	50								0
5510	Travel - Mileage	0									0
5530	Subsistence and Lodging	0									0
5540	Travel - Convention & Education	0									0
5810	Dues & Association Memberships	0			10,052	10,052	10,052	10,052	10,052		0
6001	Office Supplies	0									0
6002	Food Supplies & Food Service	0									0
6011	Uniforms & Wearing Apparel	0									0
6012	Books & Subscriptions	0									0
8002	Furniture & Fixtures	0									0
8003	Communications Equipment	0									0
8007	EDP Equipment	0									0
9990	Abandoned Vehicle Program	0									0
9992	Bicycle Plan	0									0
9993	Tour Bus Trips	0									0
9994	Lee's Retreat	0									0
9995	Virginia's Heartland	0									0
9996	Patriot Day	2,000	2,000		2,000	2,000	2,000	2,000	2,000		0
9997	Heart of VA Festival - Sponsorship	0									0
9998	Small Business Seminars	0									0
9999	Matching Grant Funds	0									0
DEPT TOTAL - COMMUNITY DEVELOPMENT		2,000	2,050	0	12,052	12,052		12,052	12,052	0	0

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FUND 100 - GENERAL FUND EXPENDITURES											
81210 - IDA											
3150	Legal Counsel	0									0
3160	RAN Issuance Expense	0									0
3600	Advertising	0									0
6001	Office Supplies	0									0
6014	Other Operating Supplies	0									0
DEPARTMENT TOTAL - IDA		0	0	0	0	0		0	0	0	0
81220 - WIRELESS AUTHORITY											
5650	Contrib. to Civic/Comm. Org.	0									0
DEPT TOTAL - WIRELESS AUTHORITY		0	0	0	0	0		0	0	0	0
81400 - BOARD OF ZONING APPEALS											
1100	Salaries	1,000	210	1,000	1,000	1,000	0	1,000	350		-650
3600	Advertising	500		500	500	500	0	500	100		-400
5210	Postal Services	300		300	300	300	0	300	100		-200
5510	Travel - mileage	0									0
5530	Travel - Subsistense & lodging	0									0
5540	Travel - Convention & Education	0									0
6001	Office Supplies	25		25	25	25	25	25	0		-25
6002	Food Supplies & Food Service	25		25	25	25	25	25	0		-25
8002	Furniture & Fixtures	0									0
DEPT TOTAL - BOARD OF ZONING APPEALS		1,850	210	1,850	1,850	1,850		1,850	550	0	-1,300

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
81512 - HISTORIC SOCIETY											
5650	Contributions to Civic/Comm. Org.	0									0
DEPT TOTAL - HISTORIC SOCIETY		0	0	0	0	0		0	0	0	0
81513 - CLOTHES CLOSET											
5110	Electrical Services	0									0
5230	Telecommunications	600	610		610	610	254		610		0
5420	Lease/Rent of Buildings	0									0
5650	Contributions to Civic/Comm. Org.	0									0
DEPT TOTAL - CLOTHES CLOSET		600	610	0	610	610		0	610	0	0
81514 - STEPS, INC.											
5580	Transportation	0									0
5650	Contributions to Civic/Comm. Org.	0									0
DEPARTMENT TOTAL - STEPS		0	0	0	0	0		0	0	0	0
81516 - COMMWEALTH REGIONAL COUNCIL											
5650	Contributions to Civic/Comm. Org.	0									0
5653	GIS	0									0
DEPARTMENT TOTAL - CRC		0	0	0	0	0		0	0	0	0
81517 - RESOURCE CONSERVATION & DEVELOPMENT											
5650	Contributions to Civic/Comm. Org.	0		905							0
DEPARTMENT TOTAL - RC & D		0	0	905	0	0		0	0	0	0
81518 - PRINCE EDWARD CANNERY											
5650	Contributions to Civic/Comm.Org.	0		500							0
DEPT TOTAL - PRINICE EDWARD CANNERY		0	0	500	0	0		0	0	0	0
81520 - PIEDMONT AREA TRANSIT											
5650	Contributions to Civic/Comm. Org.	0									0
DEPT TOTAL - PIEDMONT AREA TRANSIT		0	0	0	0	0		0	0	0	0
81523- BUCKINGHAM CATTLEMAN											
							1,500	1,500	1,500		1,500
DEPT TOTAL - BUCKINGHAM CATTLEMAN		0	0	0	0	0	1,500	1,500	1,500	0	1,500
81535 - FARMVILLE AREA CHAMBER OF COMMERCE											
5650	Contributions to Civic/Comm. Org	1,500	1,500	1,500	1,500	1,500	750	1,500	1,500		0
DEPT TOTAL - FARMVILLE CHAMBER		1,500	1,500	1,500	1,500	1,500		1,500	1,500	0	0
81541 - LONGWOOD SMALL BUSINESS DEVELOPMENT											
5650	Contributions to Civic/Comm. Org.	3,000	3,000	3,000	3,000	3,000	1,500	3,000	3,000		0
DEPT TOTAL - LONGWOOD SMALL BUS.		3,000	3,000	3,000	3,000	3,000		3,000	3,000	0	0
81542 - SOUTHSIDE VIOLENCE PREVENTION											
5650	Contributions to Civic/Comm. Org.	5,000	5,000	7,500	5,000	5,000	2,500	7,500	5,000		0
DEPT TOTAL - SOUTHSIDE VIOLENCE PREV		5,000	5,000	7,500	5,000	5,000		7,500	5,000	0	0
81543 - LONGWOOD CENTER FOR VISUAL ARTS											
5650	Contributions to Civic/Comm. Org.	0									0
DEPARTMENT TOTAL - LCVA		0	0	0	0	0		0	0	0	0
81550 - VIRGINIA LEGAL AID SOCIETY											
5650	Contributions to Civic/Comm. Org.	0						4,172	0		0
DEPARTMENT TOTAL - LCVA		0	0	0	0	0		4,172	0	0	0
82401 - PETER FRANCISCO SOIL & WATER											
5650	Contributions to Civic/Comm. Org.	6,895	6,895	10,100	7,100	7,100	3,550	7,500	7,100		0
DEPT TOTAL - PETER FRANCISCO SOIL & WATER		6,895	6,895	10,100	7,100	7,100		7,500	7,100	0	0

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
83500 - EXTENSION AGENTS											
1100	Salaries & Wages - Regular	32,320	32,779	33,499	33,499	33,499	8,053	34,466	34,466		967
1300	Part-time Salaries & Wages	9,454	9,454	10,971	10,971	10,971	2,637	11,805	11,805		834
2210	VRS	0									0
2400	Group Insurance	0									0
3200	Temporary Help Service Fees	0									0
5110	Electrical Services	1,500	1,771	1,500	1,500	1,500	702	1,500	1,500		0
5133	Water testing program	0									0
5230	Telecommunications	1,400	1,279	1,400	1,400	1,400	523	1,400	1,400		0
5510	Travel - Mileage	0									0
5540	Travel - Convention & Education	500	350	500	500	500	140	500	500		0
5810	Dues and Association Memberships	200	170	135	135	135	80	200	200		65
6001	Office Supplies	0									0
6002	Food Supplies and Food Service	0									0
8003	Communications Equipment	0									0
8007	EDP Equipment	0									0
DEPT TOTAL - EXTENSION AGENTS		45,374	45,803	48,005	48,005	48,005	12,135	49,871	49,871	0	1,866
89000 - LOCAL AID TO THE COMMONWEALTH											
1000	Payment to Commonwealth	0									0
DEPT TOTAL - LOCAL AID TO COMMONWEALTH		0	0	0	0	0		0	0	0	0
COMMUNITY SERVICES TOTAL		191,213	196,774	206,086	236,604	212,154	12,135	215,217	175,760	0	-37,894

NONDEPARTMENTAL
900

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	90000	Nondepartmental	$ 12,600	$ 12,600	$ -
			$ 12,600	$ 12,600	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 100 - GENERAL FUND EXPENDITURES											
90000 - NONDEPARTMENTAL											
1000	Town of Farmville Sales Tax		2,629	2600	2600	2600	1,266	2600	2600		0.00
1001	Town of Farmville - License Tax		7,020	6000	6000	6000	2,072	5000	5000		-1,000.00
1005	To Balance to Bank Statement										0.00
1010	Primary Filing Fee										0.00
1020	General Fund Reserve										0.00
1030	Erroneous Assessments		238				2,255	5000	5000		5,000.00
1040	Courthouse Project Reserve										0.00
1050	School Project Reserve										0.00
1060	Miscellaneous Projects Reserve	1,465									0.00
DEPT TOTAL - NONDEPARTMENTAL		1,465	9,887	8,600	8,600	8,600	5,593	12,600	12,600	0	4,000
TOTAL NONDEPARTMENTAL		1,465	9,887	8,600	8,600	8,600	5,593	12,600	12,600	0	4,000

TRANSFERS
9000

Fund	Item	Item Description	Department Request	County Admininistrator Recommended	ADOPTED
100	93100	Transfers	$ -	$ 7,902,508	$ -
100	95200	Debt Service	$ -	$ -	$ -
100	95300	CHS Lease	$ -	$ -	$ -
100	95400	VACO/VML Short Term Loan	$ -	$ -	$ -
100	95500	CVB Line of Credit	$ -	$ -	$ -
			$ -	$ 7,902,508	$ -

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
	FUND 100 - GENERAL FUND EXPENDITURES										
	93100 - TRANSFERS										
093100-9201	Transfer to School Fund	3,924,419	3,884,530	3,924,419	3,724,419	3,824,419	1,199,741		3,774,419		-50,000
093100-9202	Transfer to Capital Projects	11,820	16,175		0	111,820	708,826		0		-111,820
093100-9203	Transfer to Social Services	310,135	307,279	312,844	312,844	312,844	69,701		312,844		0
093100-9205	Transfer to Economic Development										0
093100-9206	Transfer to School Contingency										0
093100-9207	Transfer to Special Welfare										0
093100-9208	Transfer to E911 Fund										0
New #	Transfer to Utilities Fund	0							0		0
093100-9220	Transfer to Sewer Fund										0
093100-9221	Transfer to Water Fund	0	0								0
093100-9222	Transfer to Comp Svcs Act Fund	100,000	160,000		100,000	100,000	100,000		100,000		0
093100-9223	Transfer to Law Library Fund										0
093100-9225	Transfer to IDA Fund	83,464	83,464		84,664	84,664	84,664		81,314		-3,350
093100-9226	Transfer to Water Reserve Fund	0									0
093100-9227	Transfer to Debt Service Fund	3,839,460	3,831,518		3,807,643	3,807,643	2,959,531		3,633,931		-173,712
	TOTAL TRANSFERS -	**8,269,298**	**8,282,966**	**4,237,263**	**8,029,570**	**8,241,390**	**5,122,463**	**0**	**7,902,508**	**0**	**-338,882**
	95200 - DEBT SERVICE										
095200-9110	RAN - Principal payment										0
095200-9120	RAN - Interest & Other Fiscal Charges										0
095200-9130	RAN - Issuance Expense										0
	DEPARTMENT TOTAL -	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
	95300 - CHC LEASE										
095300-9110	Principal Payment										0
095300-9120	Interest & Other Fiscal Charges										0
	DEPARTMENT TOTAL -	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
	95400 - VACO/VML SHORT TERM LOAN										
095400-9120	Interest & Other Fiscal Charges										0
	DEPARTMENT TOTAL -	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
	95500 - CVB LINE OF CREDIT										
095500-9120	Interest & Other Fiscal Charges										0
	DEPARTMENT TOTAL -	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**

ASSET FORFEITURE FUND - 150

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 150 - ASSET FORFEITURE REVENUE FUND											
001501-0001	Interest - State		-105								0
001501-0002	Interest - Federal		-71								0
001899-0013	Miscellaneous Revenue										0
002402-0001	Asset Forfeiture Revenue (State)		-1,995		-50000	-50000			-25000		25000
003301-0012	Drug Forfeiture Revenue (Federal)	-30,000									0
ASSET FORFEITURE FUND TOTAL		**-30000**	**-2171**	**0**	**-50000**	**-50000**		**0**	**-25000**	**0**	**25000**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 150 - ASSET FORFEITURE FUND EXPENDITURES											
22100 - COMMONWEALTH'S ATTORNEY											
022100-9407	Expend - Comm Attorney (State)		0				3,024				0
022100-9500	Expend - Comm Attorney (Fed)		3,993								0
DEPT TOTAL - COMMONWEALTH'S ATTY		0	3,993	0	0	0	3,024	0	0	0	0
31200 - SHERIFF											
031200-9407	Expenditures - Sheriff (State)	30,000			50000	50000	6,411		25000		-25000
031200-9500	Expenditures - Sheriff (Fed)		22,772								0
DEPARTMENT TOTAL - SHERIFF		**30,000**	**22,772**	0	**50,000**	**50,000**	6,411	0	25,000	0	-25,000
ASSET FORFEITURE FUND TOTAL		**30000**	**26765**	**0**	**50000**	**50000**	**9,435**	**0**	**25,000**	**0**	**-25,000**

HEALTH INSURANCE FUND - 170

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND 170 - HEALTH INSURANCE REVENUE FUND											
1902 - HEALTH INSURANCE CONTRIBUTIONS											
001902-0005	County Contribution	-501,209	-194,008		-470,000	-470,000		-470,000	-470,000		0
001902-0006	School Contribution	-1,200,000	-693,152		-1,380,000	-1,380,000		-1,380,000	-1,380,000		0
001902-0007	VPA Contribution	-103,117	-45,231		-107,000	-107,000		-107,000	-107,000		0
TOTAL - HEALTH INS. CONTR.		-1,804,326	-932,391	0	-1,957,000	-1,957,000		-1,957,000	-1,957,000		0
2000 - DENTAL INSURANCE CONTRIBUTIONS											
002000-0001	Dental Contribution - County	-30,000	-10,887		-26,400	-26,400		-26,400	-26,400		0
002000-0002	Dental Contribution - School	-74,000	-39,699		-78,000	-78,000		-78,000	-78,000		0
002000-0003	Dental Contribution - VPA	-5,200	-2,640		-6,000	-6,000		-6,000	-6,000		0
TOTAL - DENTAL INS. CONTR.		-109,200	-53,226	0	-110,400	-110,400		-110,400	-110,400		0
2002 - BALANCE FORWARD											
002002-0001	Balance Forward	0									0
TOTAL - BALANCE FORWARD		0									0
HEALTH INSURANCE FUND TOTAL		-1,913,526	-985,617	0	-2,067,400	-2,067,400		-2,067,400	-2,067,400	0	0

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND 170 - HEALTH INSURANCE FUND EXPENDITURES											
62100 - HEALTH INSURANCE											
062100-2300	Health Insurance Claims	1,804,326			1,680,000	1,680,000		1,680,000	1,680,000		0
062100-2302	Warrants-County Health Ins.		510,905								0
062100-2303	Warrants-School Health Ins.		1,066,647								0
DEPT TOTAL - HEALTH INS CLAIMS		1,804,326	1,577,552	0	1,680,000	1,680,000		1,680,000	1,680,000		0
63100 - DENTAL INSURANCE											
063100-2300	Dental Insurance Claims	109,200			132,000	132,000		132,000	132,000		0
063100-2302	County Dental Ins. Payment		36,581								0
063100-2303	School Dental Ins. Payment		70,781								0
DEPT TOTAL - DENTAL INS CLAIMS		109,200	107,362	0	132,000	132,000		132,000	132,000		0
6411 PCORI FEES											
063100-2302	County Dental Ins Payment		110								0
063100-2303	School Dental Ins. Payment		546								0
DEPT TOTAL - DENTAL INS CLAIMS		0	656	0	0	0					0
93100 - TRANSFERS											
093100-9203	Transfer to Social Services	0									0
093100-9211	Transfer to General Fund	0									0
093100-9220	Transfer to Utilities Fund	0									0
	Increase (Decrease) in Fund Balance				255,400	255,400		255,400	255,400		0
DEPT TOTAL - TRANSFERS		0	0	0	0	0		255,400	255,400		255,400
HEALTH INSURANCE FUND TOTAL		1,913,526	1,684,914	0	2,067,400	2,067,400		2,067,400	2,067,400	0	255,400

SCHOOL FUND - 205

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 205 - SCHOOL FUND REVENUE											
1501-1901 - MISCELLANEOUS REVENUE											
001501-0002	INTEREST ON COPS97										
001803-0002	Rebates and Refunds	-221,023	-301,869								
001899-0005	Sale of Supplies (copies, etc.)										
001899-0010	School Insurance Adjustments										
001899-0012	School Tuition Reimbursements										
001899-0013	Miscellaneous Revenue		-975		-297,417	-297,417		-290,743	-290,743		6,674
001899-0014	Dental Trip Reimbursement										
001899-0015	Rental of Property		-1,478								
001899-0020	Dominion Educational Partner										
001899-0099	Cancelled Checks - School										
001901-0002	Other Payment from Another										
TOTAL - MISCELLANEOUS REVENUE		**-221,023**	**-304,322**	**0**	**-297,417**	**-297,417**		**-290,743**	**-290,743**		**6,674**

SCHOOL FUND - 205											
Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
2402 - STATE EDUCATION											
002402-0001	State Sales Tax	-8,177,009	-739,616		-8,902,441	-8,902,441		-8,793,858	-8,793,858		108,583
002402-0002	Basic School Aid		-1,893,232								
002402-0003	ISAEP										
002402-0005	Regular Foster Child										
002402-0006	Adult GED Funding										
002402-0007	Gifted and Talented		-20,343								
002402-0008	Remedial Education		-94,195								
002402-0009	Enrollment Loss										
002402-0010	Student Achievement										
002402-0011	Compensation Supplement		-40,037								
002402-0012	Special Education SOQ		-191,928								
002402-0013	Composite Index Transition										
002402-0014	Textbook Payments		-39,681								
002402-0015	State Food Payments										
002402-0016	SOL Training										
002402-0017	Vocational Education SOQ		-26,976								
002402-0018	Vocational Education Other										
002402-0019	Truancy Prevention										
002402-0020	Project Graduation										
002402-0021	FICA - Instructional		-118,076								
002402-0022	FICA - Non-instructional										
002402-0023	VRS - Instructional		-196,792								
002402-0024	VRS - Non-instructional										
002402-0025	Group Life - Instructional		-7,518								
002402-0026	Group Life - Non-instructional										
002402-0028	Early Reading Initiative		-17,871								
002402-0032	Additional Construction & Op										

SCHOOL FUND - [illegible]											
Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
002402-0033	State Lottery for School										
002402-0034	Additional Lottery										
002402-0035	Prior Year Lottery										
002402-0039	PLUGGEDINVA (LOTTERY FUNDS)										
002402-0040	Adult Literacy										
002402-0041	Group Life										
002402-0043	ADDL RETIREMENT INFLATION P		-50,731								
002402-0045	Dropout Prevention										
002402-0046	Homebound Instruction		-4,146								
002402-0047	Health Incentive										
002402-0049	Special Ed - Inservice										
002402-0050	Special Ed - Vocational Ed										
002402-0052	Vocational Ed - Catagorical										
002402-0053	Vocational Ed - Occupational										
002402-0054	Vocational Ed - Conference										
002402-0055	GOVERNOR'S YDA										
002402-0056	Non Group Life										
002402-0057	SOL Teaching Material										
002402-0058	Salary Supplement Payments										
002402-0059	Special Ed - Foster Child										
002402-0060	Additional Teachers		-15,000								
002402-0061	Electronic Classroom										
002402-0062	School Report Card										
002402-0063	Tobacco Learning Grant										
002402-0064	Staff Development										
002402-0065	At-Risk										
002402-0066	Maintenance Supplement										
002402-0067	Additional Teachers										
002402-0070	School Salary Supplements										
002402-0071	Remedial Summer										
002402-0072	Industry Certification Costs		-91								
002402-0073	Staff Development - Old										
002402-0074	Remediation Program										
002402-0075	Reduced K-3										
002402-0076	Technology										
002402-0077	Reg. Tuition										
002402-0078	Reading Intervention (recov)										
002402-0079	Gear Up Grant										
002402-0080	Technology Resource										
002402-0081	At Risk 4 Yr Olds										
002402-0082	Homework Assistance										
002402-0083	SOL Algebra Readiness										
002402-0084	CTE IT ACADEMY										
002402-0085	Lottery Funding										
002402-0090	Mentor Teacher										
002402-0091	CLINICAL FACULTY & MENTOR T										
002402-0092	WORKPLACE READINESS SKILLS										
002402-0095	State Aid - School Construction										
002402-0097	Misc. State Funds										
002402-0098	Race to GED										
002402-0099	English - Second Language										
002402-0347	School Breakfast Incentive										
002403-0004	ACADEMIC REVIEWS (I-READY)										
002403-0052	YOUTH DEVELOPMENT ACADEMY		-57,626								
002403-0062	EPIPEN GRANTS										
002403-0074	GOV HEALTH SCIENCES GRANT										
002403-0090	HOLD HARMLESS SALES TAX										
002403-0099	NATL BOARD CERTIFICATION BO		-2,500								
	TOTAL	-8,177,009	-3,516,359	0	-8,902,441	-8,902,441		-8,793,858	-8,793,858		108,583

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SCHOOL FUND - 205											
3302 - FEDERAL EDUCATION											
003302-0001	Basic Adult Education	-1,738,566			-1,561,149	-1,561,149		-1,727,141	-1,727,141		-165,992
003302-0002	Chapter I		-199,647								
003302-0003	Chapter II		-36,554								
003302-0006	Title 6B -ARRA										
003302-0007	Title III										
003302-0010	Improving Basic Prog										
003302-0013	School Food Programs/NSLP										
003302-0017	Title V		-257,970								
003302-0018	Title VI										
003302-0019	Title VI-B										
003302-0020	Sliver Grant		-113,174								
003302-0021	Rural & Low Income										
003302 0023	PROJ. GRAD. SUMMER 2013 GRA		-13,175								
003302-0024	Vocational Federal Funds										
003302-0025	Title II-Ed Tech		-1,552								
003302-0026	Title II - Ed. For Econ Sec										
003302-0027	Title II - Teacher Quality										
003302-0028	Drug Free Schools										
003302-0029	Literary Foundation Grant										
003302-0032	Preschool Incentive										
003302-0033	Assistive Technology										
003302-0034	Reimbursement Cost Sub For										
003302-0035	School to Work (VBEP Grant)		-520								
003302-0036	School Reform										
003302-0037	Literary Challenge Grant										
003302-0038	Reading Excellence Act										
003302-0039	Class Size Reduction										
003302-0040	School Renovation Grant										
003302-0041	Ed Tech Formula Grant										
003302-0042	Reading First										
003302-0043	Substiture Teacher										
003302-0045	Title IV Part B-21										
003302-0046	Adult Literacy Services-Fed										
003302-0050	Jr. ROTC Payments										
003302-0055	Gear Grant		-37,145								
003302-0056	E-Rate										
003302-0059	Project Hope Grant		-52,327								
003302-0060	Troops For Teachers										
003302-0062	Community Facilities Grant										
003302-0065	Tobacco Indemnification Grant										
003302-0066	Teacher Recruitment Grant										
003302-0067	Teacher Training										
003302-0068	Improving Teacher Quality										
003302-0069	Calculator Grant										
003302-0073	Special Ed-Preschool										
003302-0087	21st Century Learning Grant		-118,057								
003302-0097	SNP Equipment										
003302-0098	Innovative Programs										
003302-0099	Other Federal Funds										
003302-0104	Idea 611										
003302-0105	Comprehensive School										
003302-0106	High School That Work GrantT		-1,985								
003302-0107	AARA Ed Tech Grant										
003302-0365	Language Acquisition Grant		-7,978								

SCHOOL FUND - 205											
Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
4105 - FUND TRANSFERS											
004105-0001	Transfer from General Fund	-3,924,419	-1,502,500	-3,924,419	-3,724,419	-3,824,419		-3,924,419	-3,774,419		50,000
004105-0005	Transfer from Textbook										0
	TOTAL -	-3,924,419	-1,502,500	-3,924,419	-3,724,419	-3,824,419		-3,924,419	-3,774,419		50,000
SCHOOL FUND TOTAL REVENUE		-14,061,017	-6,163,265	-3,924,419	-14,485,426	-14,585,426		-14,736,161	-14,586,161	0	-735

SCHOOL FUND - 205											
Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 205 - SCHOOL FUND EXPENDITURES											
61100 - SCHOOL FUND EXPENDITURES											
061100-9301	School Instruction	14,061,017	14,585,426	3,924,419	14,485,426	14,585,426			14,586,161		735
061100-9302	School Technology										0
SCHOOL FUND TOTAL EXPENDITURES		14,061,017	14,585,426	3,924,419	14,485,426	14,585,426		0	14,586,161	0	735

CAPITAL IMPROVEMENT FUND

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 302 - CAPITAL IMPROVEMENTS FUND REVENUE											
1501 - INTEREST ON BANK DEPOSITS											
001501-0001	Interest Revenue		-42				0				0
DEPOSITS											0
1899 - MISCELLANEOUS REVENUE											
001899-0002	EAC Project Revenue						0				0
001899-0005	Host Agreement Fees (Landfill)						0				0
001899-0013	Miscellaneous						0				0
001899-0020	Reservoir Proj. Contractual (Hanging)						0				0
TOTAL - MISCELLANEOUS REVENUE											0
2404 - STATE GRANT FUNDS											
002404-0002	State Grants						0				0
002404-0003	Compensation Board-Tech Trust						0				0
002404-0004	Water Assistance Grant-Health						0				0
002404-0005	Tobacco Health & Comm Revitalization						0				0
002404-0006	VA DEQ Water Grant						0				0
002404-0007	Dept of Emergency Mgmt						0				0
TOTAL - STATE GRANT FUNDS											0
3000 - FEDERAL GRANT FUNDS											
003308-0001	Grants Rural						0				0
003308-0002	EPA Grant (Drinking Water)						0				0
003308-0003	RD Grant-Water Utilities						0				0
003308-0004	TEA Grant						0				0
TOTAL - FEDERAL GRANT FUNDS											0
4104 - PROCEEDS FROM INDEBTNESS											
04104-0002	Proceeds from USDA Loan (waterline)						0				0
INDEBTNESS											0
4105 - FUND TRANSFERS											
004105-0001	Fund	-11,820	-11,820		0	-111,820	11,820		0		111,820
004105-0002	Fund						0				0
004105-0003	Balance Forward						0				0
004105-0004	Utilities Fund						0				0
004105-0005	Fund						0				0
004105-0305	Fund - VML						0				0
TOTAL - FUND TRANSFERS		-11,820	-11,820	0	0	-111,820	11,820				111,820
CAPITAL IMPROVEMENT FUND TOTAL		-11,820	-11,820	0	0	-111,820	11,820	0	0	0	111,820

CAPITAL IMPROVEMENT FUND

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
FUND [illegible] - CAPITAL PROJECTS FUND EXPENDITURES											
093100-9211	Transfer to General Fund						0				0
093100-9505	Transfer To Water Fund						0				0
New #	Server Replacement			100,000			0				0
New #	Computer Infrastructure Update			100,000			0	140,000			0
New #	Computer Upgrade - Wireless Connections							20,000			
New #	IBM Financial Server Replacement			60,000			0				0
New #	E911 replacement						0				0
New #	Jail Environmental Hazard Abatment			49,000			0	61,000			0
New #	Jail/Museum Renovations			553,970			0				0
New #	Structure improvement/repairs						0				0
094113-3310	Ballfield Repair & Maint - Contr						0				0
New #	Mechanical replacement fund						0	45,000			0
New #	Admin lighting/HVAC			45,900			0				0
094114-3100	Computer Upgrade						0				0
094114-6007	Repair & Maint. Suppl.						0				0
New #	Incinerator - Animal Control			18,364			0	18,364			0
New #	Registrar Voting Machines			42,000			0				0
New #	Water Tower Paint			42,000			0	50,000			0
New #	Water Tank (17,000 gallon)							45,000			
094114-8007	EDP Equipment						0				0
094114-8012	Computer Software						0				0
New #	Property Mgmt/Access Control						0				0
094117-3310	Transfer Station Upgrades						0	26,000			0
094118-3100	Comprehensive Plan Update						0				0
094125-3100	GIS Mapping						0				0
094125-3320	Maintenance Service Contracts						0				0
094125-5210							0				0
094125-5230	Telecommunication						0				0
094125-6001	Office Supplies						0				0
094135-3100	Utilities - Water						0				0
094135-3600							0				0
094135-8014	New Construction						0				0
New #	DSS Parking Lot Paving			33,571			0	33,571			0
094165-3100	TEA-21 Courthouse Project						0				0
094167-3100	Water Reservoir Project						0				0
New #	Sewer - Infrastructure repairs/maintenance								0		
094182-3100	Sewer - Professional Services						0				0
094182-8001	Sewer-Machinery & Equip - Pumps						0	20,000			0
094182-8014	Sewer - New Constr - New Bldg.						0				0
New #	Sewer - Tractor and Bush Hog										

CAPITAL IMPROVEMENT FUND

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommend less FY15 Adopted = Difference
094190-8001	Cumb. Fire - Machinery & Equip						0				0
094190-8005	Cumb. Fire -Motor Vehicles & Equ						0				0
094195-8005	Cartersville Fire-Motor Vehicles						0				0
New #	Cartersville Vol. Rescue Squad, Inc.			200,000			0	200,000			0
New #	Cartersville Fire Department - Fire Station						0	635,000			
New #	Cartersville Fire-Bay door replacement						0				0
094251-8101	Cartersville Rescue-Door replacement						0				0
094200-3100	Old Elementary School - LPJ compl						0				0
094224-3100	Industrial Park - New/Expansion						0				0
094325-8005	Gen. Properties-Motor Vehicles						0				0
094327-8005	Sheriff-Motor Vehicles & Equip					100,000	0	100,000			-100,000
094327-8014	Sheriff-Impound Lot						0				0
New #	Courthouse Sally Port						0				0
094339-8005	ESC - Motor Vehicles & Equipment						0				0
094340-3310	Library-Repair & Maint Contr						0				0
New #	Library Vending Branch			36,177			0				0
New #	Library New Building			1,247,975			0				0
094380-8001	Randolph Fire-Machinery & Equip			225,373			0	6,213			0
094380-8005	Randolph Fire-Motor Vehicles	11,820	11,820	11,820		11,820	-11,820	11,820			-11,820
New #	Randolph Fire - Tanker Purchase							250,000			
094470-8001	Social Svcs-Machinery & Equip						0				0
094500-8003	Communications Equipment						0				0
094550-3310	County Bldgs-Repair & Maint						0				0
New #	Admin/Courthouse complex-parking			126,000			0				0
New #	Fleet Update/Snow Removal						0	30,000			0
New #	Admin/Courthouse parking-seal&stripe						0				0
095110-8001	School-Machinery & Equipment						0				0
New #	School-Track Resurfacing						0				0
New #	Animal Control - Feline Containment Area						0	25,000			0
New #	School-Elementary HVAC		4,355	1,100,000			0				0
New #	School-Elementary Tile Floor			211,670			0				0
New #	HS/MS - Old Pod Maintenance						0				0
New #	Animal Control - Truck						0	15,000			0
095115-3310	Vo-Tech Roof Replacement						0				0
New #	Football Grandstands			151,000			0				0
New #	Elementary roof, Gutters, Bus Shop roof Replacement			466,518			0				0
095120-3310	Old Jail Preservation						0				0
095140-3310	Registrar's Office-Repair & Maint						0				0
CAPITAL IMPROVEMENT FUND TOTAL		11,820	16,175	4,821,338	0	111,820	-11,820	1,731,968	0	0	-111,820

DEBT SERVICES FUND - 401

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 401 - DEBT SERVICE FUND REVENUE											
001501-0001	Interest on COPS97	-15,000	-24,347	-12,000	-24,000	-24,000			-24,000		0
001501-0002	Interest on CHC-DSR	0									0
001501-0003	Interest (VML/VACo Direct Loan)	0									0
01899-0001	Misc. Revenue										0
002402-0085	Lottery Funding	0									0
002402-0095	State Aid - School Construc	0									0
004104-0001	Proceeds from VML/VACO Comm	0									0
004104-0002	Proceeds from VACo/VML Direct	0									0
004104-0003	Debt Service Transfer (DSF)	0									0
004104-0004	Proceeds from Public Facility	0									0
04104-0005	Proceeds form suntrust HS/MS Loan										0
04104-0006	Proceeds from suntrust CH Loan										0
04104-0007	Termination Payment-Wells Fargo										0
004105-0100	Transfer from General Fund	-3,839,460	-2,935,469		-3,807,643	-3,807,643			-3,633,931		173,712
004105-0205	Transfer From School Fund	0									0
004105-0301	Transfer from School Constr	0									0
004105-0715	Transfer from IDA Fund	0									0
DEBT SERVICE FUND TOTAL		-3,854,460	-2,959,816	-12,000	-3,831,643	-3,831,643		0	-3,657,931	0	173,712

DEBT SERVICES FUND - 401

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 401 - DEBT SERVICE FUND EXPENDITURES											
67100 - VOTECH CENTER											
067100-9110	Redemption of Principal										0
067100-9120	Interest and Other Fiscal Charges										0
DEPARTMENT TOTAL -		**0**	**0**	**0**	**0**	**0**					0
67200 - ELEMENTARY SCHOOL - LITERARY LOAN											
067200-9110	Redemption of Principal	166,667	166,667	231,667	231,667	231,667		166,667	166,667		-65,000
067200-9120	Interest and Other Fiscal Charges	70,000	70,000					60,000	60,000		60,000
DEPARTMENT TOTAL -		**236,667**	**236,667**	**231,667**	**231,667**	**231,667**		**226,667**	**226,667**		-5,000
67400 - COPS97 LOAN											
067400-9110	Redemption of Principal	280,000	280,000	374,269	374,269	374,269	300,000	315,000	315,000		-59,269
067400-9120	Interest and Other Debt Charges	92,756	94,534		1,800	1,800	41,916	54,666	54,666		52,866
DEPARTMENT TOTAL -		**372,756**	**374,534**	**374,269**	**376,069**	**376,069**	**341,916**	**369,666**	**369,666**		-6,403
67500 - HIGH/MIDDLE SCHOOL - VPSA											
067500-9110	Principal Payment	514,810	514,810	526,360	526,360	526,360	526,360	538,514	538,514		12,154
067500-9120	Interest	452,691	453,391	426,141	427,041	427,041	219,782	398,987	399,687		-27,354
DEPARTMENT TOTAL -		**967,501**	**968,201**	**952,501**	**953,401**	**953,401**	**746,142**	**937,501**	**938,201**	**0**	**-15,200**
DEPARTMENT TOTAL -		**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
67700 - PUBLIC FACILITY NOTE 2009											
067700-9110	Principal Payment	180,000	180,000	190,000	190,000	190,000	190,000	195,000	195,000		5,000
067700-9120	Interest	213,694	213,066	204,190	204,190	204,190	103,459	194,184	194,184		-10,006
067700-9150	Local Councel Fees	0									0
067700-9160	Bond Councel Fees	0									0
067700-9170	Issuance & Underwirting Cost	0									0
067700-9180	Bankers Acceptance Fee	0									0
DEPARTMENT TOTAL -		**393,694**	**393,066**	**394,190**	**394,190**	**394,190**	**293,459**	**389,184**	**389,184**	**0**	**-5,006**
67800 - AMERESCO											
067800-9110	Principal Payment	75,271	75,271	82,742	82,742	82,742	82,742	90,685	0		-82,742
067800-9120	Interest	58,887	58,887	55,236	55,236	55,236	55,236	51,223	**0**		-55,236
DEPARTMENT TOTAL -		**134,158**	**134,158**	**137,978**	**137,978**	**137,978**	**137,978**	**141,908**	**0**	**0**	**-137,978**
95700 - COURTHOUSE 2012 (SUNTRUST)											
095700-9110	Principal Payment	200,000	920,000	205,000	205,000	205,000	945,000	209,000	209,000		4,000
095700-9120	Interest and Other Fiscal Charges	49,041	571,198	44,364	44,364	44,364	278,980	39,582	39,582		-4,782
095700-9150	Local Councel Fees										0
095700-9160	Bond Councel Fees										0
095700-9170	Insurance Underwriting Costs										0
095700-9180	Other Closing Costs										0
DEPARTMENT TOTAL -		**249,041**	**1,491,198**	**249,364**	**249,364**	**249,364**	**1,223,980**	**248,582**	**248,582**	**0**	**-782**
95600 - MS/HS 2012 (SUNTRUST)											
095600-9110	Principal Payment	920,000	200,000	945,000	945,000	945,000	205,000	970,000	970,000		25,000
095600-9120	Interest and Other Fiscal Charges	571,576	49,041	543,974	543,974	543,974	23,366	515,632	515,632		-28,342
DEPARTMENT TOTAL -		**1,491,576**	**249,041**	**1,488,974**	**1,488,974**	**1,488,974**	**228,366**	**1,485,632**	**1,485,632**	**0**	**-3,342**
DEBT SERVICE FUND TOTAL		**3,854,460**	**3,855,933**	**3,828,943**	**3,831,643**	**3,831,643**	**2,971,841**	**3,799,139**	**3,657,931**	**0**	**-173,712**

SOCIAL SERVICES FUND - 201

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 201 - SOCIAL SERVICES REVENUE FUND											
001899-0098	Refunds & Reimbursements		-1,058								0
001899-0099	Cancelled Checks - Social Services		-280				0				0
002401-0002	Social Services - State Funds	-140,480	-181,305	-153317.95	-153318	-153318			-153318		0
003305-0007	Social Services - Federal Funds	-771,161	-297,121	-785624.02	-785624	-785624			-785624		0
003305-0009	ARRA Federal Funds										0
003305-0011	FEMA										0
003305-0015	Rev Max Funds										0
004105-0001	Transfer from General Fund	-310,135	-94,194	-312844.04	-312844	-312844			-312844		0
004105-0002	Transfer from Health Insurance Fund										0
SOCIAL SERVICES FUND TOTAL		-1,221,776	-573,958	-1,251,786	-1,251,786	-1,251,786	0	0	-1,251,786	0	0

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 201 - SOCIAL SERVICES FUND EXPENDITURES											
053100-5799	Social Services Fund Expenditures	1,221,776	1,249,578	1251786	1251786	1251786	596,046	1,251,786	1251786		0
SOCIAL SERVICES FUND TOTAL		1,221,776	1,249,578	1,251,786	1,251,786	1,251,786	596,046	1,251,786	1,251,786	0	0

CSA FUND - 500

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 500 - CSA FUND REVENUE											
001899-0013	Miscellaneous Income										0
001899-0099	Cancelled Checks - CSA										0
002404-0013	State Revenue	-350,000	-61,783								0
002404-0015	Administrative Funds		-8,700								0
002404-0016	State/Local Foster Care Reimb		-230	-350000	-350000	-350000			-350000		0
004105-0001	Transfers from General Fund	-100,000	-102,777	-150000	-100000	-100000			-100000		0
CSA FUND TOTAL		**-450,000**	**-173,490**	**-500,000**	**-450,000**	**-450,000**		**0**	**-450,000**	**0**	**0**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 500 - CSA FUND EXPENDITURES											
053900-3841	CSA Expenditures	450,000	454,655		450,000	450,000	256,710		450,000		0
CSA FUND TOTAL		**450,000**	**454,655**	**0**	**450,000**	**450,000**	**256,710**	**0**	**450,000**	**0**	**0**

UTILITIES FUND - 501

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommend less FY15 Adopted = Difference
FUND 501 - UTILITY FUND REVENUE											
1501 - INTEREST REVENUE											
001501-0001	Interest Revenue	-1,000	-51		-1,000	-1,000			0		1,000
	TOTAL -	**-1,000**	**-51**	**0**	**-1,000**	**-1,000**		**0**	**0**	**0**	**1,000**
1619 - CHARGES & FEES											
001619-0001	Sewer Charges (receivable)	-235,000	-211,661		-235,000	-235,000	-117,000		-258,500		-23,500
001619-0002	Sewer User Agreements	-4,000			-4,000	-4,000	-80		0		4,000
001619-0003	Water Charges	-125,000	-101,838		-150,000	-150,000	-52,337		-123,642		26,358
001619-0004	Water Use Agreements	-4,000			-4,000	-4,000	-50		-2,500		1,500
	TOTAL -	**-368,000**	**-313,499**	**0**	**-393,000**	**-393,000**		**0**	**-384,642**	**0**	**8,358**
1620 - PENALTY & INTEREST											
001620-0001	Sewer Late Payment Penalty	-3,000	-3,064		-3,000	-3,000	-2,204		-4,500		-1,500
001620-0002	Sewer Late Payment Interest	-2,000	-5,462		-2,000	-2,000	-1,728		-3,500		-1,500
001620-0003	Water Late Payment Penalty										0
001620-0004	Water Late Payment Interest										0
	TOTAL -	**-5,000**	**-8,526**	**0**	**-5,000**	**-5,000**		**0**	**-8,000**	**0**	**-3,000**
1630 - ADMIN FEES/CHARGES											
001630-0001	Dual Service Charge	-9,000	-7,966		-8,000	-8,000	-4,090		-8,200		-200
001630-0002	Single Service Charges	-6,500	-7,154		-6,500	-6,500	-3,535		-7,000		-500
001630-0004	Admin Fee-Open/Revise Acct	-3,000									0
001630-0005	Erroneous System Repairs-Re										0
001630-0007	Water Reconnect Fee	-60									0
001630-0008	Dlqt Notice Posting-Water	-500									0
001630-0009	Deposit-Water & Sewer	-3,600									0
	TOTAL -	**-22,660**	**-15,120**	**0**	**-14,500**	**-14,500**		**0**	**-15,200**	**0**	**-700**
1803 - MISCELLANEOUS											
001803-0001	Miscellaneous										0
	TOTAL -	**-22,660**	**-15,120**	**0**	**-14,500**	**0**		**0**	**-15,200**	**0**	**-700**
State Rev											
002404-0004	SURCAP GRANT-WATER LINE										0
002404-0005	TOBACCO REVENUE										0
	TOTAL -	**-22,660**	**-30,240**	**0**	**-29,000**	**0**		**0**	**-30,400**	**0**	**-1,400**
Fed Rev											
003302-0004	RD GRANT-WATER UTILITIES										0
	TOTAL -	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
4105 - TRANSFERS											
004105-0001	Transfers from General Fund	0									0
004105-0002	Transfer from Water Fund										0
004105-0003	Transfer from Health Ins. Fund										0
004105-0004	Tansfer from capital projects fund										0
004106-0001	Balance Forward										0
	TOTAL -	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
UTILITIES FUND TOTAL		**-396,660**	**-337,196**	**0**	**-413,500**	**-413,500**		**0**	**-407,842**	**0**	**5,658**

UTILITIES FUND - 501

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
					94900 - SEWER OPERATIONAL						
094900-1100	Salaries & Wages - Regular	52,587	38,902	36,302	36,302	36,302	18,222	47,944	36,598		296
094900-1300	Part Time Salaries & Wages	0		8,125	8,125	8,125	4,677	8,500			-8,125
094900-2100	FICA	4,023	2,893	3,399	3,399	3,399	1,826	4,318	2,800		-599
094900-2210	VRS	5,932	3,130	4,095	4,095	4,095	1,777	4,675	3,568		-527
094900-2300	Hospital/Medical Plans	0		5,700	5,700	5,700					-5,700
094900-2400	Group Insurance	252	133	174	174	174	90	230	176		2
094900-2710	Workers Comp - self insured	1,057	1,057	1,230	1,230	1,230	2,689	2,700	2,700		1,470
094900-3100	Professional Services	0					1,100				0
094900-3110	Professional Health Services	300		300	300	300					-300
094900-3150	Legal Services	0									0
094900-3160	Other contractual services	750	525				1,100	2,000	2,000		2,000
094900-3310	Repair & Maintenance - Contractual	4,000	5,911	4,000	2,000	2,000	1,600	2,500	2,500		500
094900-3320	Maintenance Service contracts	9,000		9,000	5,000	5,000	150	5,000	5,000		0
094900-3800	Purchase of Svcs from Other Gov Entity	0									0
094900-5110	Electrical Services	8,000	12,002	11,500	11,500	11,500	3,789	11,500	11,500		0
094900-5120	Heating Services	0									0
094900-5132	New sewer connections	1,500		1,500	1,500	1,500		4,000	0		-1,500
094900-5135	New Water Connections	0									0
094900-5140	Miss Utility	325	298	500	400	400	57	400	100		-300
094900-5210	Postage	0									0
094900-5230	Telecommunications	7,400	7,127	7,400	7,400	7,400	2,755	7,400	5,500		-1,900
094900-5304	Property Insurance	0									0
094900-5305	Motor Vehicle Insurance	453	490	490	490	490	490	490	490		0
094900-5308	General Liability Insurance	0									0
094900-5410	Lease & rent of equipment	0						1,000	1,000		1,000
094900-5510	Travel - Mileage	0									0
094900-5540	Travel Convention & Education	300		300	300	300		300	300		0
094900-5810	Dues and association memberships	300	300	300	300	300	300	300	300		0
094900-5830	Refunds of Revenue	0									0
094900-6001	Office Supplies	50	50	50	50	50		200	0		-50
094900-6002	Food Supplies & Food Service	0									0
094900-6003	Agricultural Supplies	300						500	500		500
094900-6004	Medical/Lab equipment & supplies	0	173	350	350	350					-350
094900-6005	Laundry, housekeeping & janitorial	0	56								0
094900-6007	Repair & Maintenance Supplies	12,000	7,385	12,000	11,000	11,000	16,266	25,000	20,000		9,000
094900-6008	Vehicle & Powered Equipment Fuel	2,500	1,194	2,500	2,500	2,500	62	5,000	200		-2,300
094900-6009	Vehicle & Powered Equipment Supplies	1,500	4,061	2,000	2,000	2,000	2,287	3,000	3,000		1,000
094900-6011	Uniforms & Wearing Apparel	500	157	500	500	500	17	500	500		0
094900-6014	Other Operating Supplies	250		250	250	250		250	250		0
094900-6050	Water treatment chemicals	0	355	2,500	2,500	2,500		0	0		-2,500
094900-6051	Lab chemicals	0									0
094900-8001	Machinery & Equipment	2,000	2,490	2,000	2,000	2,000	172	5,000	2,000		0
094900-8002	Furniture & fixtures	0									0
094900-8003	Communications equipment	0									0
094900-8005	Motor vehicles & equipment	0	111					35,000	0		0
094900-8007	EDP Equipment	0									0
094900-8013											0
094900-9120	Interest & Other Fiscal Charges	104,304	64,105		153,640	153,640	50,570	117,800	117,800		-35,840
094900-9199	Reserve Fund	0			5,000	5,000					-5,000
094900-9401	Sewer Charges to Farmville	55,000	117,472		55,000	55,000	31,840	60,000	60,000		5,000
094900-9402	Amortization Expense	0									0
094900-9403	Depreciation Expense	0	298,181								0
094900-9999	Grants	0									0
DEPARTMENT TOTAL -		274,583	568,558	116,465	323,005	323,005	141,836	355,507	278,781	0	-44,224

UTILITIES FUND - 501

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/30/2014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommended less FY15 Adopted = Difference
					95900 - WATER OPERATIONAL						
095900-1100	Salaries and wages	60,488	60,488	36,302	36,302	36,302	18,222	47,944	14,639		-21,663
095900-1300	Part time-salaries & wages	0		8,125	8,125	8,125	3,947	8,500	17,000		8,875
095900-2100	FICA	4,627	4,027	3,399	3,399	3,399	1,166	4,318	2,420		-979
095900-2210	VRS	6,823	6,823	4,095	4,095	4,095	1,777	4,675	1,427		-2,668
095900-2300	Hospital/Medical plans	12,900	12,650	7,200	7,200	7,200	6,450	12,900	12,900		5,700
095900-2400	Group Insurance	290	290	174	174	174	90	271	152		-22
095900-2710	Workers Comp - Self insured	2,014	2,014				1,095	2,014	2,014		2,014
095900-3100	Professional services	0	940	2,500	2,500	2,500		2,500	1,000		-1,500
095900-3110	Professional health services	0									0
095900-3160	Other contractual services	0					0				0
095900-3200	Temporary help service fees	0									0
095900-3310	Repair & maintenance contractual	0	847	2,500	2,500	2,500	350	10,000	2,500		0
095900-3320	Maintenance service contracts	0	453	1,000	1,000	1,000		1,000	1,000		0
095900-3600	Advertising	0					0				0
095900-3800	Purchase of svcs from other gov entity	2,500	1,498				1,224	2,500	2,500		2,500
095900-5110	Electricity	2,019	3,778				2,194	4,200	4,200		4,200
095900-5120	Heating services	0					0				0
095900-5135	New Water Connections	1,639						5,000	500		500
095900-5140	Miss Utility	0		1,000	1,000	1,000	9	1,000	100		-900
095900-5210	Postal services	0	23								0
095900-5230	Telecommunications	800	1,066	1,000	1,000	1,000	500	1,000	1,000		0
095900-5305	Motor Vehicle Insurance	906	980					980	980		980
095900-5308	General Liability Insurance						281				
095900-5410	Lease/Rental of equipment	0	0					1,500	1,000		1,000
095900-5510	Travel-mileage	0					0				0
095900-5540	Travel Convention & Education	600						600	600		600
095900-5810	Dues & asociation memberships	500						500	500		500
095900-5830											0
095900-6001	Office supplies	0									0
095900-6002	Food supplies & food service	0									0
095900-6003	Agricultural supplies	0	57	500	500	500		500	500		0
095900-6004	Medical/lab equipment & supplies	1,500	3,365	1,500	1,500	1,500		1,500	500		-1,000
095900-6005	Laundry, housekeeping & janitorial	0									0
095900-6007	Repair & maintenance supplies	4,000	3,439	4,000	4,000	4,000	4,744	15,000	7,500		3,500
095900-6008	Vehicle & powered equipment Fuel	5,600	4,308	5,000	5,000	5,000	2,587	5,000	5,000		0
095900-6009	Vehicle & powered equipment	1,500	1,517	1,500	1,500	1,500	392	3,000	1,500		0
095900-6011	Uniforms & wearing apparel	430	993	500	500	500	479	500	500		0
095900-6014	Other operating supplies	250	154	1,000	1,000	1,000	1,073	1,000	1,000		0
095900-6050	Water treatment chemicals	5,000	1,673	5,000	5,000	5,000	1,791	5,000	3,700		-1,300
095900-6051	Lab chemicals	1,200	676	1,200	2,200	2,200		2,200	1,000		-1,200
095900-8001	Machinery & Equipment	0					171	500	500		500
095900-8002	Furniture & fixtures	0									0
095900-8003	Communications equipment	0									0
095900-8005	Motor vehicles & equipment	0		2,000	2,000	2,000		2,000	2,000		0
095900-8007	EDP Equipment	0									0
095900-9120	Interest & other fiscal charges	2,950	-1,903				17,694	35,388	35,388		35,388
095900-9199	Water - DSR	3,540					3,540	3,540	3,540		3,540
095900-9403	Depreciation Expense	0									0
095900-9999	Grants	0									0
DEPARTMENT TOTAL -		122,077	110,156	89,495	90,495	90,495	69,776	186,529	129,061	0	38,566

IDA FUND - 715

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 715 - IDA FUND REVENUE											
001501-0001	Loan	0									0
001501-0006	Green Front	0									0
001899-0001	Property										0
001899-0002	Rent OES Property	-44,000	-44,400	-44000	-44000	-44000		-44000	-44000		0
001899-0003	Business Park	0									0
001899-0007	Sale of Real Estate										0
001899-0008	Misc Revenue		-2,388	-5000	-5000	-5000					5000
002404-0001	Renewable Resource										0
002404-0002	Business		-46,697								0
004105-0001	Fund	-83,464	-88,334		-84664	-84664		-81,314	-81314		3350
004105-0015	Transfer from IDA										0
004106-0001	Balance Forward	0									0
IDA FUND TOTAL		-127,464	-181,819	-49,000	-133,664	-133,664		-125,314	-125,314	0	8,350

IDA FUND - 715

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 715 - IDA FUND EXPENDITURES											
81610 - COMMUNITY CENTER											
081610-3180	Pest Control	0					300	600	600		600
081610-3310	Repair & Maintenance Contractual						7,925	0			0
081610-3320	Maintenance Service Contracts	0									0
081610-3500	Printing & Binding										0
081610-3600	Advertising										0
081610-5120	Heating Services										0
081610-5131	Sewer User Charges		494				902	2000	2000		2000
081610-5134	Water User Charges	10,000	165	10000	10000	10000	303	1000	1000		-9000
081610-5304	Other Property Insurance	5,000	5,152	5200	5200	5200	5,687	5750	5750		550
081610-6002	Food Supplies										0
081610-6003	Agricultural Supplies	0	194	250	250	250		250	250		0
081610-6007	Repair & Maintenance Supplies	0	2,623	5000	5000	5000		2500	2500		-2500
081610-6014	Other Operating Supplies	0	500	750	750	750		750	750		0
081610-9110	Principal Payment	102,240	79,268	102240	102240	102240	51120	102240	102240		0
081610-9150	OES-DSR	10,224	10,224	10224	10224	10224	0	10224	10224		0
DEPARTMENT TOTAL -		**127,464**	**98,620**	**133,664**	**133,664**	**133,664**	**66,237**	**125,314**	**125,314**	**0**	**-8,350**
81620 - INDUSTRIAL PARK											
081620-3100	Professional Services		33,986								0
081620-3150	Legal Services										0
081620-3600	Advertising										0
081620-9900	Grant-Ag Renewable Resources										0
DEPARTMENT TOTAL -		**0**	**33,986**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
93100 - TRANSFERS											
New #	Transfer to Debt Service Fund	0									0
New #	Transfer to CIP Fund	0									0
093100-9211	Transfer to General Fund										0
093100-9215											0
093100-9216											0
094900-9403	Depreciation										0
DEPARTMENT TOTAL -		**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**
IDA FUND TOTAL		**127,464**	**132,606**	**133,664**	**133,664**	**133,664**		**125,314**	**125,314**	**0**	**-8,350**

SPECIAL WELFARE FUND - 733

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 733 - SPECIAL WELFARE FUND REVENUE											
001501-0002	Interest-SW Dedicated Account										0
001899-0005	Special Welfare Dedicated AC										0
001899-0013	Special Welfare Collections	-20,000	-10,920	-20000	-20000	-20000			-20000		0
001899-0100	Rollover Balance										0
002401-0005	Pre-Admission Screening										0
002401-0006	ACR Pre-Screen/Assessment										0
002401-0007	Adult Care Res/Pre-Screening										0
003305-0011	FEMA										0
004105-0010	Transfer from Social Services Fund										0
004105-0020	Transfer from General Fund										0
SPECIAL WELFARE FUND TOTAL		**-20,000**	**-10,920**	**-20,000**	**-20,000**	**-20,000**		**0**	**-20,000**	**0**	**0**

Account Number	Description	FY14 Adopted/Appropriated	FY 14 Actual at 6/302014	FY 14-15 Department Request	FY 14-15 County Administrator Recommended	FY15 Adopted	FY 15 Actual at 12/31/2014	FY 15-16 Department Request	FY 15-16 County Administrator Recommended	FY16 Adopted	FY16 Recommened less FY15 Adopted = Difference
FUND 733 - SPECIAL WELFARE FUND EXPENDITURES											
053010-9404	Special Welfare Expenditures	20,000	19,867	20000	20000	20000	16,606		20000		0
SPECIAL WELFARE FUND TOTAL		**20,000**	**19,867**	**20,000**	**20,000**	**20,000**	**16,606**	**0**	**20,000**	**0**	**0**