

**A RESOLUTION ADOPTING THE 2018 OPERATING BUDGET  
FOR THE WHITFIELD COUNTY BOARD OF COMMISSIONERS**

WHEREAS, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of funds in a fiscal year; and

WHEREAS, the provisions of O.C.G.A. 36-81-5 have been complied with;

NOW, THEREFORE, BE IT RESOLVED, by the Whitfield County Board of Commissioners, acting in its capacity as the governing authority of Whitfield County, that the 2018 Operating Budget for Whitfield County is as follows:

**GENERAL FUND**

<u>REVENUES</u>		<u>EXPENDITURES</u>	
Taxes	\$38,152,000	General Government	\$8,398,305
Licenses and Permits	468,000	Judicial	6,425,199
Intergovernmental Revenue	3,404,657	Public Safety	16,133,500
Charges for Service	3,071,600	Public Works	6,549,757
Fines and Forfeitures	1,107,000	Health & Welfare	373,000
Investment Income	4,000	Culture & Recreation	1,134,387
Contributions/Donations	3,500	Housing & Development	2,161,592
Miscellaneous Income	999,300	Debt Service	1,939,713
Other Financial Sources	142,800	Other Financing Uses	2,628,470
		Contingency	1,000,000
<b>TOTAL REVENUES</b>	<b>\$47,352,857</b>	<b>TOTAL EXPENDITURES</b>	<b>\$46,743,923</b>
Surplus/Increase in Fund Balance	\$608,934		

**SPECIAL REVENUE FUNDS**

<u>REVENUES</u>		<u>EXPENDITURES</u>	
Other Financial Sources	\$12,928,959		\$13,321,792
	767,076		
<b>TOTAL REVENUES</b>	<b>\$13,696,035</b>	<b>TOTAL EXPENDITURES</b>	<b>\$13,321,792</b>
Surplus/Increase in Fund Balances	\$374,243		

**CAPITAL PROJECTS FUNDS**

<u>REVENUES</u>		<u>EXPENDITURES</u>	
Other Financial Sources	\$15,600,000		\$27,475,463
Fund Balance	1,732,527		
	10,142,936		
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	<b>\$27,475,463</b>	<b>TOTAL EXPENDITURES</b>	<b>\$27,475,463</b>

**DEBT SERVICE FUND**

<u>REVENUES</u>		<u>EXPENDITURES</u>	
	\$610,394		\$610,394
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	<b>\$610,394</b>	<b>TOTAL EXPENDITURES</b>	<b>\$610,394</b>

**PROPRIETARY FUNDS**

<u>REVENUES</u>		<u>EXPENSES</u>	
Other Financial Sources	\$713,993		\$842,860
	128,867		
<b>TOTAL REVENUES &amp; NET POSITION</b>	<b>\$842,860</b>	<b>TOTAL EXPENSES</b>	<b>\$842,860</b>

  
Chairman - Whitfield County Board of Commissioners

ATTEST: 

DATE: 12/11/2017

**GENERAL FUND  
SUMMARY OF REVENUES**

Description	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Proposed Budget FY2018	Approved Budget FY2018	Approved 18 vs Budget 17	% Change
<b>Taxes</b>							
Property Taxes	\$ 23,508,775	\$ 24,648,000	\$ 24,514,600	\$ 25,386,000	\$ 25,386,000	738,000	2.99%
TAVT Tax	1,636,194	1,725,000	1,897,500	1,800,000	1,800,000	75,000	4.35%
Local Option Sales Taxes	9,848,729	9,712,000	9,793,000	9,793,000	9,793,000	81,000	0.83%
Real Estate Transfer Taxes	88,347	70,000	97,700	100,000	100,000	30,000	42.86%
Franchise Taxes	424,218	390,000	422,000	425,000	425,000	35,000	8.97%
Alcoholic Beverage Taxes	397,186	350,000	401,000	400,000	400,000	50,000	14.29%
Financial Institution Taxes	98,180	98,000	104,500	98,000	98,000	-	0.00%
Insurance Premium Taxes		-	-	-	-	-	N/A
AAVT Tax	117,308	120,000	154,000	150,000	150,000	30,000	25.00%
<b>Total Taxes</b>	<b>36,118,937</b>	<b>37,113,000</b>	<b>37,384,300</b>	<b>38,152,000</b>	<b>38,152,000</b>	<b>1,039,000</b>	<b>2.80%</b>
<b>License and Permits</b>							
Alcoholic Beverage Licenses	65,950	64,500	66,000	64,500	64,500	-	0.00%
Zoning/Planning	-	-	7,500	7,500	7,500	7,500	100.00%
Stormwater	10,539	22,000	15,000	15,000	15,000	(7,000)	-31.82%
Land Disturbing Permits	11,130	5,000	11,000	5,000	5,000	-	0.00%
Solicitation/Pawn Shop/Recycler Permits	710	1,000	1,600	1,000	1,000	-	0.00%
Building Inspection Fees	348,189	325,000	450,000	375,000	375,000	50,000	15.38%
<b>Total Licenses and Permits</b>	<b>436,518</b>	<b>417,500</b>	<b>551,100</b>	<b>468,000</b>	<b>468,000</b>	<b>50,500</b>	<b>12.10%</b>
<b>Intergovernmental Revenues</b>							
Federal-MPO (FTA/FHWA)	39,718	160,000	45,600	130,800	130,800	(29,200)	-18.25%
Federal-CJCC	237,639	322,000	322,000	322,000	322,000	-	0.00%
Federal-Indirect	51,047	26,000	26,000	26,000	26,000	-	0.00%
Federal Payments in Lieu of Taxes	472,653	461,000	484,000	480,000	480,000	19,000	4.12%
State-MPO	507	-	-	-	-	-	N/A
State-DOT	795,036	1,035,915	1,035,915	1,109,857	1,109,857	73,942	7.14%
Dalton Utilities	-	-	-	-	-	-	100.00%
Other	213,124	213,100	223,100	1,336,600	1,336,600	1,122,900	526.94%
<b>Total Intergovernmental</b>	<b>1,809,725</b>	<b>2,218,015</b>	<b>2,136,615</b>	<b>3,404,657</b>	<b>3,404,657</b>	<b>1,186,642</b>	<b>53.50%</b>
<b>Charge for Services</b>							
Clerk of Court	85,998	90,000	98,000	95,000	95,000	5,000	5.56%
Probate Court	210,998	203,000	215,000	205,000	205,000	2,000	0.99%
Magistrate Court	198,810	200,000	194,000	200,000	200,000	-	0.00%
Bond Administration	74,820	75,000	73,300	74,000	74,000	(1,000)	-1.33%
Pretrial Diversion Fees-District Attorney	39,742	50,000	55,000	55,000	55,000	5,000	10.00%
Recording Fees	224,915	210,000	215,000	210,000	210,000	-	0.00%
Printing and Duplicating Services	31,435	24,000	24,000	24,000	24,000	-	0.00%
Motor Vehicle Tag Collection Fees	226,804	215,000	228,000	230,000	230,000	15,000	6.98%
GIS User Fees	12,515	15,000	13,000	13,000	13,000	(2,000)	-13.33%
Election Qualifying Fees	32,542	-	19,500	800	800	800	100.00%
City of Dalton-Stormwater	175,000	175,000	175,000	175,000	175,000	-	0.00%
Commission on Tax Collections	928,098	1,265,904	1,107,000	1,110,800	1,110,800	(155,104)	-12.25%
Fingerprinting Fees	2,683	3,500	3,500	3,500	3,500	-	0.00%
Inmate Medical Fees	33,024	24,000	33,000	30,000	30,000	6,000	25.00%
City of Dalton Fees	19,510	24,200	24,200	10,100	10,100	(14,100)	-58.26%
City of Dalton-Inmate Housing	70,193	80,000	73,000	75,000	75,000	(5,000)	-6.25%
State of GA-Inmate Housing	53,385	20,000	32,500	30,000	30,000	10,000	50.00%
City of T.H.-Inmate Housing	5,935	3,500	3,500	3,500	3,500	-	0.00%
City of Varnell-Inmate Housing	8,298	4,500	4,500	4,500	4,500	-	0.00%
Town of Cohutta-Inmate Housing	1,868	1,500	500	1,500	1,500	-	0.00%
Federal - Inmate Housing	48,298	44,000	44,000	50,000	50,000	6,000	13.64%
Other Fees	45,764	51,100	45,000	53,900	53,900	2,800	5.48%
Jail Operations (10% Fees)	171,100	160,000	160,000	160,000	160,000	-	0.00%
Public Works-Other	86,400	15,000	37,700	75,000	75,000	60,000	400.00%
State of Georgia-DOT	-	-	-	-	-	-	N/A
Animal Control Fees	7,386	6,000	5,000	4,500	4,500	(1,500)	-25.00%
Court Administrator-Adoption Fees	250	-	250	-	-	-	N/A
Clerk of Court-Other Fees	22,352	22,000	22,000	22,000	22,000	-	0.00%
Recreation Activity Fees	147,973	134,000	141,400	155,500	155,500	21,500	16.04%
<b>Total Charge for Services</b>	<b>2,966,094</b>	<b>3,116,204</b>	<b>3,046,850</b>	<b>3,071,600</b>	<b>3,071,600</b>	<b>(44,604)</b>	<b>-1.43%</b>
<b>Fines, Forfeitures and Penalties</b>							
Clerk of Court	499,410	410,000	616,000	410,000	410,000	-	0.00%
Bond Forfeitures	-	-	-	-	-	-	N/A
Magistrate Court	102,186	68,000	93,200	90,000	90,000	22,000	32.35%
Probate Court	694,944	595,000	600,000	600,000	600,000	5,000	0.84%
Juvenile Court	8,058	9,000	7,000	7,000	7,000	(2,000)	-22.22%
<b>Total Fines and Forfeitures</b>	<b>1,304,597</b>	<b>1,082,000</b>	<b>1,316,200</b>	<b>1,107,000</b>	<b>1,107,000</b>	<b>25,000</b>	<b>2.31%</b>

**GENERAL FUND  
SUMMARY OF REVENUES**

Description	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Proposed Budget FY2018	Approved Budget FY2018	Approved 18 vs Budget 17	% Change
<b>Investment Income</b>							
Interest on Investments	4,026	3,000	7,200	4,000	4,000	1,000	33.33%
<b>Total Investment Income</b>	<b>4,026</b>	<b>3,000</b>	<b>7,200</b>	<b>4,000</b>	<b>4,000</b>	<b>1,000</b>	<b>33.33%</b>
<b>Contributions &amp; Donations</b>							
Private contributions	3,650	3,500	7,300	3,500	3,500	-	0.00%
<b>Total Contributions &amp; Donations</b>	<b>3,650</b>	<b>3,500</b>	<b>7,300</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>0.00%</b>
<b>Miscellaneous</b>							
Rent-U.S. Government	5,460	5,000	5,000	5,000	5,000	-	0.00%
Rent-Other	6,984	21,600	24,000	25,000	25,000	3,400	15.74%
Telephone Commissions	146,558	142,000	142,000	142,000	142,000	-	0.00%
Reimbursement of Damaged Property	6,448	-	20,300	-	-	-	N/A
Other Revenue	110,163	94,000	139,800	102,000	102,000	8,000	8.51%
W.C. Board of Education	244,633	190,000	218,900	254,000	254,000	64,000	33.68%
Murray County Board of Commission	281,493	305,500	299,200	320,900	320,900	15,400	5.04%
State of Georgia-Other	147,710	128,400	128,400	135,000	135,000	6,600	5.14%
Federal Funds-Other	14,400	14,000	14,000	15,400	15,400	1,400	10.00%
<b>Total Miscellaneous</b>	<b>963,849</b>	<b>900,500</b>	<b>991,600</b>	<b>999,300</b>	<b>999,300</b>	<b>98,800</b>	<b>10.97%</b>
<b>Other Financing Sources</b>							
Transfer In-Victims of Crime Act Asst	-	-	-	-	-	-	N/A
Transfer In-5% Victim Asst Program	67,267	65,800	65,800	65,800	65,800	-	0.00%
Transfer in Workers Compensation Fund	-	-	-	-	-	-	N/A
Transfer in-Fund 351	-	-	-	-	-	-	N/A
Sale of Assets	21,787	630,000	721,300	77,000	77,000	(553,000)	-87.78%
<b>Total Other Financing Sources</b>	<b>89,054</b>	<b>695,800</b>	<b>787,100</b>	<b>142,800</b>	<b>142,800</b>	<b>(553,000)</b>	<b>-79.48%</b>
<b>TOTAL REVENUE less other financing sources</b>	<b>43,607,395</b>	<b>44,853,719</b>	<b>45,441,165</b>	<b>47,210,057</b>	<b>47,210,057</b>	<b>2,356,338</b>	<b>5.25%</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>43,696,449</b>	<b>45,549,519</b>	<b>46,228,265</b>	<b>47,352,857</b>	<b>47,352,857</b>	<b>1,803,338</b>	<b>3.96%</b>

Moved to Special Tax District

Change 2017 to 2018 Revenues

1,803,338

Revenue	43,696,449	45,549,519	46,228,265	47,352,857	47,352,857
Expenditures	(41,687,129)	(45,060,952)	(44,755,489)	(46,669,142)	(46,743,923)
Surplus/(Def)	<u>2,009,320</u>	<u>488,567</u>	<u>1,472,776</u>	<u>683,715</u>	<u>608,934</u>

**GENERAL FUND  
SUMMARY OF EXPENDITURES**

Description	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Proposed Budget FY2018	Approved Budget FY2018	Approved 18 vs Budget 17	% Change
<b>General Government</b>							
Board of Commissioners - Admin	\$ 371,858	\$ 358,317	\$ 384,062	\$ 391,088	\$ 391,088	32,771	9.15%
Board of Elections	393,881	331,624	316,397	383,345	383,345	51,721	15.60%
Finance Dept	672,036	682,987	695,447	721,591	721,591	38,604	5.65%
Information Technology	1,014,296	995,460	1,001,282	1,008,054	1,008,054	12,594	1.27%
Human Resources	334,955	450,949	396,853	452,786	452,786	1,837	0.41%
Tax Commissioner	1,345,308	1,373,967	1,397,886	1,435,861	1,435,861	61,894	4.50%
Tax Assessor	1,358,519	1,559,902	1,604,131	1,651,393	1,651,393	91,491	5.87%
Board of Equalization	7,640	15,227	15,227	15,468	15,468	241	1.58%
Buildings and Grounds	1,232,281	1,365,652	1,350,311	1,407,536	1,407,536	41,884	3.07%
Public Information	34,485	35,277	34,854	34,833	34,833	(444)	-1.26%
Non-departmental -							
Contingency	-	500,000	500,000	1,000,000	1,000,000	500,000	100.00%
Attorney Fees	221,616	210,000	210,000	230,000	230,000	20,000	9.52%
Risk Management	445,783	452,000	460,059	481,500	481,500	29,500	6.53%
Audit Fees	105,600	108,000	108,000	108,000	108,000	-	0.00%
General Administration Fees	76,212	76,500	76,500	76,850	76,850	350	0.46%
<b>Total General Government</b>	<b>7,614,470</b>	<b>8,515,862</b>	<b>8,551,009</b>	<b>9,398,305</b>	<b>9,398,305</b>	<b>882,443</b>	<b>10.36%</b>
<b>Judicial</b>							
Superior Court - Judicial Administration	563,672	563,103	549,110	563,747	563,747	644	0.11%
Superior Court - Judge Morris	49,822	54,487	45,066	53,617	53,617	(870)	-1.60%
Superior Court - Judge Boyett	53,666	53,787	47,361	53,617	53,617	(170)	-0.32%
Superior Court - Judge Blevins/Willbanks	53,912	53,177	51,545	52,477	52,477	(700)	-1.32%
Superior Court - Judge Partain/Minter	52,101	53,377	46,665	52,177	52,177	(1,200)	-2.25%
Clerk of Superior Court	860,671	903,482	903,883	934,137	934,137	30,655	3.39%
District Attorney	1,181,178	1,271,993	1,348,194	1,383,350	1,465,631	193,638	15.22%
Magistrate Court	912,986	935,413	953,564	974,635	974,635	39,222	4.19%
Probate Court	464,498	504,520	507,564	531,505	531,505	26,985	5.35%
Juvenile Court	911,375	952,223	933,269	938,632	938,632	(13,591)	-1.43%
Public Defender	659,040	709,600	726,302	805,024	805,024	95,424	13.45%
<b>Total Judicial</b>	<b>5,762,921</b>	<b>6,055,162</b>	<b>6,112,523</b>	<b>6,342,918</b>	<b>6,425,199</b>	<b>370,037</b>	<b>6.11%</b>
<b>Public Safety</b>							
Sheriff's Dept - Uniform Patrol	6,769,433	6,892,419	7,119,244	7,352,017	7,352,017	459,598	6.67%
Sheriff's Dept - Detention Center & Court Services	7,259,599	7,434,768	7,631,971	7,950,519	7,950,519	515,751	6.94%
Fire Dept						-	N/A
Coroner	98,599	115,667	114,450	98,863	98,863	(16,804)	-14.53%
Animal Shelter	195,118	205,936	220,251	214,780	214,780	8,844	4.29%
Emergency Management Agency	209,342	207,686	208,419	217,321	217,321	9,635	4.64%
Emergency Medical Services - Ambulance Service	300,000	300,000	300,000	300,000	300,000	-	0.00%
<b>Total Public Safety</b>	<b>14,832,092</b>	<b>15,156,476</b>	<b>15,594,335</b>	<b>16,133,500</b>	<b>16,133,500</b>	<b>977,024</b>	<b>6.45%</b>
<b>Public Works</b>							
Public Works	5,046,053	5,897,056	5,327,698	5,439,899	5,439,899	(457,157)	-7.75%
State of GA-DOT Local Maint. & Improvement Grant	-	1,830,951	1,831,000	1,109,858	1,109,858	(721,093)	-39.38%
Solid Waste Disposal						-	N/A
Municipal LOST Agreements-Cohutta/Varnell/TH	-	-	-	-	-	-	N/A
<b>Total Public Works</b>	<b>5,046,053</b>	<b>7,728,007</b>	<b>7,158,698</b>	<b>6,549,757</b>	<b>6,549,757</b>	<b>(1,178,250)</b>	<b>-15.25%</b>
<b>Health and Welfare</b>							
Health Dept	250,000	250,000	250,000	250,000	250,000	-	0.00%
Greenhouse Advocacy	12,000	12,000	12,000	12,000	12,000	-	0.00%
Family Support Council	10,000	10,000	10,000	10,000	10,000	-	0.00%
Dept of Family and Children Services	80,000	110,000	110,000	80,000	80,000	(30,000)	-27.27%
NW GA Family Crisis Center	-	-	-	-	-	-	N/A
Georgia Dept of Veterans Services	984	1,000	1,000	1,000	1,000	-	0.00%
Indigent Funeral Expense	15,950	20,000	12,000	20,000	20,000	-	0.00%
Senior Center						-	N/A
<b>Total Health and Welfare</b>	<b>368,934</b>	<b>403,000</b>	<b>395,000</b>	<b>373,000</b>	<b>373,000</b>	<b>(30,000)</b>	<b>-7.44%</b>
<b>Culture and Recreation</b>							
Parks & Recreation Dept	902,234	1,056,530	987,052	1,134,387	1,134,387	77,857	7.37%
Dalton Regional Library	-	-	-	-	-	-	N/A
<b>Total Culture and Recreation</b>	<b>902,234</b>	<b>1,056,530</b>	<b>987,052</b>	<b>1,134,387</b>	<b>1,134,387</b>	<b>77,857</b>	<b>7.37%</b>

**GENERAL FUND  
SUMMARY OF EXPENDITURES**

Description	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Proposed Budget FY2018	Approved Budget FY2018	Approved 18 vs Budget 17	% Change
<b>Housing and Development</b>							
County Extension Service	94,812	117,453	111,754	116,572	116,572	(881)	-0.75%
Inspections & Enforcement Dept	345,214	366,758	369,240	378,978	378,978	12,220	3.33%
County Planner	48,000	48,000	48,000	48,000	48,000	-	0.00%
Metropolitan Planning Organization (MPO)	68,362	215,943	72,972	161,613	161,613	(54,330)	-25.16%
County Engineer	615,145	699,193	702,585	753,107	753,107	53,914	7.71%
Non-departmental -						-	N/A
Timber Protection	7,868	7,868	7,868	7,868	7,868	-	0.00%
D/W Community Development Corp.	90,000	90,000	90,000	90,000	82,500	(7,500)	-8.33%
D/W Joint Development Authority (DW JDA)						-	N/A
Northwest Georgia Trade & Convention Center	389,151	418,644	418,644	431,204	431,204	12,560	3.00%
Convention & Visitors Bureau (CVB)	173,000	150,000	150,000	173,000	173,000	23,000	15.33%
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	8,750	-	0.00%
<b>Total Housing and Development</b>	<b>1,840,302</b>	<b>2,122,609</b>	<b>1,979,813</b>	<b>2,169,092</b>	<b>2,161,592</b>	<b>38,983</b>	<b>1.84%</b>
<b>Debt Service</b>	<b>1,951,957</b>	<b>1,944,609</b>	<b>1,944,609</b>	<b>1,939,713</b>	<b>1,939,713</b>	<b>(4,896)</b>	<b>-0.25%</b>
<b>Sub-Total</b>	<b>38,318,964</b>	<b>42,982,255</b>	<b>42,723,039</b>	<b>44,040,672</b>	<b>44,115,453</b>	<b>1,133,198</b>	<b>2.64%</b>
<b>Other Financing Uses</b>							
Transfer to E-911 Fund	456,957	592,745	569,471	767,076	767,076	174,331	29.41%
Transfer to Rural Transit	79,129	206,543	143,570	128,867	128,867	(77,676)	-37.61%
Transfer to Trade Center	-	-	-	-	-	-	N/A
Transfer to Homeland Security Grant	-	-	-	-	-	-	N/A
Transfer to Georgia Civil War Trails	-	-	-	-	-	-	N/A
Transfer to CDBG-Sherwood Forest	-	-	-	-	-	-	N/A
Transfer to Capital Projects	2,832,080	1,279,409	1,319,409	1,732,527	1,732,527	453,118	35.42%
Transfer to Scenic By-Way Grant	-	-	-	-	-	-	N/A
Transfer to JAG Grant	-	-	-	-	-	-	N/A
Transfer to TE Grant - Tunnel Hill	-	-	-	-	-	-	N/A
<b>Total other financing uses</b>	<b>3,368,165</b>	<b>2,078,697</b>	<b>2,032,450</b>	<b>2,628,470</b>	<b>2,628,470</b>	<b>549,773</b>	<b>26.45%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 41,687,129</b>	<b>\$ 45,060,952</b>	<b>\$ 44,755,489</b>	<b>46,669,142</b>	<b>46,743,923</b>	<b>1,682,971</b>	<b>3.73%</b>

Special Tax District (moved to special revenue funds):  
Fire  
Solid Waste  
Jointly Funded Services: Library, JDA, Senior Center

**2018 Capital  
For General Fund Departments**

Item Description	Public Works	Animal Shelter	Finance	Recreation	Buildings & Grounds	IT	Superior Court	Sheriff	Other
Lease #5: Tractor & (2) mower lease	\$ 14,777								
1ton cab/chassis w/ herbicide tank-replacement	125,000								
Tandem dump truck - replacement	150,000								
On/off road hyd excavator - replacement	400,000								
Off road utility vehicle (gator) - replacement	16,000								
1ton cab/chassis - replacement	40,000								
3ton rough terrain hyster	60,000								
40ton roll back trailer	70,000								
Building improvements - fencing and painting		17,500							
Kronos time keeping software upgrade (carryover from 2017)			23,750						
Replacement of concession/bathroom facility #1 at Edwards Park-phase 1 (carryover from 2017)				101,600					
Replacement of concession/bathroom facility #1 at Edwards Park-phase 2				125,000					
Fencing around front fields/pod #1				125,000					
Air handler unit in old section of Courthouse (1 of 4)					80,000				
Security improvements at Public Works building					15,000				
Carpet replacement - section of Courthouse					60,000				
Roof replacement - section of Courthouse					200,000				
Virtual server and storage refresh - Admin Bldg 1						198,000			
Virtual server and storage refresh - 911 Center						125,000			
Network switch replacements						18,000			
Computer systems to replace aging systems						18,000			
Training equipment - Sheriff (carryover from 2017)								6,470	
Kitchen equipment - Corrections								53,500	
Boiler room overhaul - Corrections								34,000	
NWGTC project									264,000
<b>Totals</b>	<b>\$ 875,777</b>	<b>\$ 17,500</b>	<b>\$ 23,750</b>	<b>\$ 351,600</b>	<b>\$ 355,000</b>	<b>\$ 359,000</b>	<b>\$ -</b>	<b>\$ 93,970</b>	<b>\$ 264,000</b>

Total Capital Projects	<u>\$ 2,340,597</u>	<b>Funding Sources</b>			<b>Funding Uses</b>		
		General Fund - Transfer	1,732,527	Capital leases	\$ 14,777		
		Other - Grants	-	General Government	\$ 737,750		
		Capital Projects-Fund Balance	608,070	Judicial	-		
		<b>Total</b>	<u><b>2,340,597</b></u>	Public Safety	111,470		
				Public Works	861,000		
				Recreation	351,600		
				Economic Development	264,000		
				<b>Total</b>	<u><b>\$ 2,340,597</b></u>		

**1310 BOC ADMINISTRATION**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2018 BUDGET VS 2017 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-1310-511100-00 REGULAR SALARIES	203,769	207,751	221,582	224,440	224,440	16,689	8.03%
100-1310-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-1310-512100-00 GROUP HEALTH INSURANCE	50,218	42,679	42,679	49,377	49,377	6,698	15.69%
100-1310-512101-00 LIFE INSURANCE	308	700	700	700	700	-	0.00%
100-1310-512200-00 FICA EMPLOYER	14,160	15,893	16,951	17,170	17,170	1,277	8.03%
100-1310-512400-00 RETIREMENT-EMPLOYER	4,420	9,349	14,630	17,432	17,432	8,083	86.46%
100-1310-512700-00 WORKERS' COMPENSATION	2,690	1,845	1,845	3,969	3,969	2,124	115.11%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>275,565</b>	<b>278,217</b>	<b>298,387</b>	<b>313,088</b>	<b>313,088</b>	<b>34,870</b>	<b>12.53%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-1310-521207-00 CONSULTANT FEES	-	900	-	-	-	(900)	-100.00%
100-1310-521228-00 CONTRACT SERVICES	10,041	8,100	9,900	8,000	8,000	(100)	-1.23%
100-1310-522211-00 VEHICLE REPAIR & MAINTENANCE	512	750	150	600	600	(150)	-20.00%
100-1310-522230-00 EQUIPMENT R&M-CONTRACTED	1,014	1,500	1,500	1,500	1,500	-	0.00%
100-1310-522320-00 RENTAL OF EQUIPMENT	6,787	6,500	5,500	5,500	5,500	(1,000)	-15.38%
100-1310-523200-00 COMMUNICATIONS	6,178	6,700	6,500	6,700	6,700	-	0.00%
100-1310-523202-00 POSTAGE	1,631	2,000	1,500	1,700	1,700	(300)	-15.00%
100-1310-523300-00 ADVERTISING	565	2,000	1,500	2,000	2,000	-	0.00%
100-1310-523400-00 PRINTING	-	-	-	-	-	-	NA
100-1310-523501-00 TRAVEL-CONVENTIONS & SEMINARS	23,808	15,000	24,000	12,000	12,000	(3,000)	-20.00%
100-1310-523602-00 PROFESSIONAL ASSOCIATION DUES	1,868	2,250	2,500	2,500	2,500	250	11.11%
100-1310-523603-00 LIMESTONECOUNCIL MEMBERSHIP	1,000	1,000	1,000	1,000	1,000	-	0.00%
100-1310-523607-00 HIGHWAY IMPACT FEES	6,450	6,100	5,250	5,400	5,400	(700)	-11.48%
100-1310-523711-00 TRAINING	9,678	9,000	8,705	9,000	9,000	-	0.00%
100-1310-523901-00 OTHER COSTS	1,137	-	-	-	-	-	NA
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>70,669</b>	<b>61,800</b>	<b>68,005</b>	<b>55,900</b>	<b>55,900</b>	<b>(5,900)</b>	<b>-9.55%</b>
53 SUPPLIES							
100-1310-531101-00 OFFICE SUPPLIES	3,286	2,500	2,000	2,000	2,000	(500)	-20.00%
100-1310-531103-00 OPERATIONAL SUPPLIES	14,143	8,840	11,200	13,000	13,000	4,160	47.06%
100-1310-531117-00 RECOGNITIONS & AWARDS	-	-	-	-	-	-	NA
100-1310-531270-00 GASOLINE & OIL	2,445	3,000	3,000	3,300	3,300	300	10.00%
100-1310-531400-00 SUBSCRIPTIONS	708	800	720	800	800	-	0.00%
100-1310-531600-00 SMALL EQUIPMENT	4,042	2,160	(250)	2,000	2,000	(160)	-7.41%
<b>53 SUPPLIES</b>	<b>24,624</b>	<b>17,300</b>	<b>16,670</b>	<b>21,100</b>	<b>21,100</b>	<b>3,800</b>	<b>21.97%</b>
57 OTHER COSTS							
100-1310-572000-00 SPECIAL EVENTS	1,000	1,000	1,000	1,000	1,000	-	0.00%
<b>57 OTHER COSTS</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.00%</b>
<b>1310 BOC ADMINISTRATION</b>	<b>371,858</b>	<b>358,317</b>	<b>384,062</b>	<b>391,088</b>	<b>391,088</b>	<b>32,770</b>	<b>9.15%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>275,565</b>	<b>278,217</b>	<b>298,387</b>	<b>313,088</b>	<b>313,088</b>	<b>34,870</b>	<b>12.53%</b>
<b>OPERATING EXPENDITURES</b>	<b>96,293</b>	<b>80,100</b>	<b>85,675</b>	<b>78,000</b>	<b>78,000</b>	<b>(2,100)</b>	<b>-2.62%</b>
<b>TOTAL</b>	<b>371,858</b>	<b>358,317</b>	<b>384,062</b>	<b>391,088</b>	<b>391,088</b>	<b>32,770</b>	<b>9.15%</b>

**1400 BOARD OF ELECTIONS**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1400-511100-00 REGULAR SALARIES	244,477	199,786	185,750	235,240	235,240	35,455	17.75%
100-1400-511300-00 OVERTIME PAY	11,480	3,000	3,000	6,000	6,000	3,000	100.00%
100-1400-512100-00 GROUP HEALTH INSURANCE	36,594	32,336	32,336	33,172	33,172	836	2.58%
100-1400-512101-00 LIFE INSURANCE	287	400	400	400	400	-	0.00%
100-1400-512200-00 FICA-EMPLOYER	19,005	15,513	14,439	18,455	18,455	2,942	18.96%
100-1400-512400-00 RETIREMENT-EMPLOYER	3,176	6,849	9,267	8,943	8,943	2,094	30.57%
100-1400-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-1400-512700-00 WORKERS' COMPENSATION	1,503	1,610	1,610	2,000	2,000	390	24.20%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>316,522</b>	<b>259,494</b>	<b>246,803</b>	<b>304,210</b>	<b>304,210</b>	<b>44,716</b>	<b>17.23%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1400-521228-00 CONTRACT SERVICES	25,340	15,750	15,750	18,000	18,000	2,250	14.29%
100-1400-522230-00 EQUIPMENT R & M - CONTRACTED	29,617	29,950	29,950	32,425	32,425	2,475	8.26%
100-1400-522310-00 LAND & BUILDING RENTAL	830	555	435	745	745	190	34.23%
100-1400-522320-00 RENTAL OF EQUIPMENT	2,579	2,400	1,929	2,800	2,800	400	16.67%
100-1400-523200-00 COMMUNICATIONS	597	600	600	600	600	-	0.00%
100-1400-523202-00 POSTAGE	8,093	5,600	4,800	5,000	5,000	(600)	-10.71%
100-1400-523300-00 ADVERTISING	130	1,000	500	1,000	1,000	-	0.00%
100-1400-523400-00 PRINTING	2,301	1,200	600	2,500	2,500	1,300	108.33%
100-1400-523501-00 TRAVEL-CONVENTIONS & SEMINARS	72	2,500	2,500	3,500	3,500	1,000	40.00%
100-1400-523602-00 PROFESSIONAL ASSOCIATION DUES	270	315	270	315	315	-	0.00%
100-1400-523711-00 TRAINING	-	1,900	1,900	2,200	2,200	300	15.79%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>69,829</b>	<b>61,770</b>	<b>59,234</b>	<b>69,085</b>	<b>69,085</b>	<b>7,315</b>	<b>11.84%</b>
<b>53 SUPPLIES</b>							
100-1400-531101-00 OFFICE SUPPLIES	2,797	2,000	2,000	2,500	2,500	500	25.00%
100-1400-531103-00 OPERATIONAL SUPPLIES	3,136	3,000	3,000	5,500	5,500	2,500	83.33%
100-1400-531400-00 SUBSCRIPTIONS	-	-	-	-	-	-	NA
100-1400-531600-00 SMALL EQUIPMENT	1,597	5,360	5,360	2,050	2,050	(3,310)	-61.75%
<b>53 SUPPLIES</b>	<b>7,530</b>	<b>10,360</b>	<b>10,360</b>	<b>10,050</b>	<b>10,050</b>	<b>(310)</b>	<b>-2.99%</b>
<b>1400 BOARD OF ELECTIONS</b>	<b>393,881</b>	<b>331,624</b>	<b>316,397</b>	<b>383,345</b>	<b>383,345</b>	<b>51,721</b>	<b>15.60%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>316,522</b>	<b>259,494</b>	<b>246,803</b>	<b>304,210</b>	<b>304,210</b>	<b>44,716</b>	<b>17.23%</b>
<b>OPERATING EXPENDITURES</b>	<b>77,359</b>	<b>72,130</b>	<b>69,594</b>	<b>79,135</b>	<b>79,135</b>	<b>7,005</b>	<b>9.71%</b>
<b>TOTAL</b>	<b>393,881</b>	<b>331,624</b>	<b>316,397</b>	<b>383,345</b>	<b>383,345</b>	<b>51,721</b>	<b>15.60%</b>



**1510 FINANCE DEPARTMENT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1510-511100-00 REGULAR SALARIES	422,431	433,835	432,445	445,427	445,427	11,592	2.67%
100-1510-511300-00 OVERTIME PAY	656	-	1,300	-	-	-	NA
100-1510-512100-00 GROUP HEALTH INSURANCE	106,028	93,679	93,679	97,994	97,994	4,315	4.61%
100-1510-512101-00 LIFE INSURANCE	691	800	800	800	800	-	0.00%
100-1510-512200-00 FICA-EMPLOYER	30,446	33,188	33,181	34,075	34,075	887	2.67%
100-1510-512400-00 RETIREMENT-EMPLOYER	9,144	19,449	30,577	35,634	35,634	16,185	83.22%
100-1510-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-1510-512700-00 WORKERS' COMPENSATION	4,088	3,835	3,835	3,786	3,786	(49)	-1.27%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>573,484</b>	<b>584,787</b>	<b>595,817</b>	<b>617,716</b>	<b>617,716</b>	<b>32,929</b>	<b>5.63%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1510-521207-00 CONSULTANT FEES	2,163	2,000	1,200	2,000	2,000	-	0.00%
100-1510-521228-00 CONTRACT SERVICES	1,000	1,100	1,000	1,000	1,000	(100)	-9.09%
100-1510-522209-00 SOFTWARE MAINT/SUPPORT	-	-	-	33,800	33,800	33,800	100.00%
100-1510-522211-00 VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	NA
100-1510-522230-00 EQUIPMENT R & M - CONTRACTED	29,294	33,000	32,000	2,500	2,500	(30,500)	-92.42%
100-1510-522320-00 RENTAL OF EQUIPMENT	-	-	-	-	-	-	NA
100-1510-523200-00 COMMUNICATIONS	2,088	2,400	2,200	2,400	2,400	-	0.00%
100-1510-523202-00 POSTAGE	1,541	2,000	1,675	2,000	2,000	-	0.00%
100-1510-523300-00 ADVERTISING	2,102	2,000	2,000	2,000	2,000	-	0.00%
100-1510-523400-00 PRINTING	3,281	3,300	3,310	3,300	3,300	-	0.00%
100-1510-523501-00 TRAVEL-CONVENTIONS & SEMINARS	1,927	3,400	4,800	2,580	2,580	(820)	-24.12%
100-1510-523602-00 PROFESSIONAL ASSOCIATION DUES	825	900	825	900	900	-	0.00%
100-1510-523610-00 BANK FEES/OTHER	40,105	34,000	37,500	36,000	36,000	2,000	5.88%
100-1510-523711-00 TRAINING	1,599	2,200	1,340	3,195	3,195	995	45.23%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>85,925</b>	<b>86,300</b>	<b>87,850</b>	<b>91,675</b>	<b>91,675</b>	<b>5,375</b>	<b>6.23%</b>
<b>53 SUPPLIES</b>							
100-1510-531101-00 OFFICE SUPPLIES	9,450	8,500	9,000	8,000	8,000	(500)	-5.88%
100-1510-531103-00 OPERATIONAL SUPPLIES	-	-	-	-	-	-	NA
100-1510-531117-00 RECOGNITIONS & AWARDS	1,055	1,100	1,055	1,100	1,100	-	0.00%
100-1510-531270-00 GASOLINE & OIL	-	-	-	-	-	-	NA
100-1510-531400-00 SUBSCRIPTIONS/BOOKS & PERIODICALS	55	300	125	300	300	-	0.00%
100-1510-531600-00 SMALL EQUIPMENT	2,067	2,000	1,600	2,800	2,800	800	40.00%
<b>53 SUPPLIES</b>	<b>12,627</b>	<b>11,900</b>	<b>11,780</b>	<b>12,200</b>	<b>12,200</b>	<b>300</b>	<b>2.52%</b>
<b>1510 FINANCE DEPARTMENT</b>	<b>672,036</b>	<b>682,987</b>	<b>695,447</b>	<b>721,591</b>	<b>721,591</b>	<b>38,604</b>	<b>5.65%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>573,484</b>	<b>584,787</b>	<b>595,817</b>	<b>617,716</b>	<b>617,716</b>	<b>32,929</b>	<b>5.63%</b>
<b>OPERATING EXPENDITURES</b>	<b>98,552</b>	<b>98,200</b>	<b>99,630</b>	<b>103,875</b>	<b>103,875</b>	<b>5,675</b>	<b>5.78%</b>
<b>TOTAL</b>	<b>672,036</b>	<b>682,987</b>	<b>695,447</b>	<b>721,591</b>	<b>721,591</b>	<b>38,604</b>	<b>5.65%</b>

**1535 INFORMATION TECHNOLOGY**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1535-511100-00 REGULAR SALARIES	395,342	360,758	361,764	368,305	368,305	7,547	2.09%
100-1535-511300-00 OVERTIME PAY	174	-	-	-	-	-	NA
100-1535-512100-00 GROUP HEALTH INSURANCE	96,523	77,511	77,511	80,334	80,334	2,823	3.64%
100-1535-512101-00 LIFE INSURANCE	637	600	600	600	600	-	0.00%
100-1535-512200-00 FICA-EMPLOYER	28,692	27,598	27,675	28,175	28,175	577	2.09%
100-1535-512400-00 RETIREMENT-EMPLOYER	8,564	16,092	25,215	29,212	29,212	13,120	81.53%
100-1535-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-1535-512700-00 WORKERS' COMPENSATION	3,738	3,215	3,215	3,131	3,131	(84)	-2.63%
100-1535-512900-00 EMP.PHYFLU VACDRUG SCREEN	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>533,670</b>	<b>485,774</b>	<b>495,980</b>	<b>509,758</b>	<b>509,758</b>	<b>23,984</b>	<b>4.94%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1535-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
100-1535-521228-00 CONTRACT SERVICES	24,030	19,900	15,800	16,000	16,000	(3,900)	-19.60%
100-1535-522209-00 SOFTWARE MAINT/SUPPORT	170,195	182,503	182,503	182,503	182,503	-	0.00%
100-1535-522210-00 EQUIPMENT REPAIR & MAINTENANCE	66,074	75,420	81,820	83,000	83,000	7,580	10.05%
100-1535-522211-00 VEHICLE REPAIR & MAINTENANCE	140	500	500	500	500	-	0.00%
100-1535-522310-00 RENTAL	-	2,700	900	2,700	2,700	-	0.00%
100-1535-523202-00 POSTAGE	73	150	150	150	150	-	0.00%
100-1535-523203-00 COMMUNICATIONS-CELLULAR	5,140	5,208	5,208	5,208	5,208	-	0.00%
100-1535-523204-00 COMMUNICATIONS-TELCO/WAN	90,028	92,950	92,950	92,950	92,950	-	0.00%
100-1535-523205-00 COMMUNICATIONS-LOCAL SERVICE	34,471	41,860	41,860	41,860	41,860	-	0.00%
100-1535-523300-00 ADVERTISING	-	-	-	-	-	-	NA
100-1535-523501-00 TRAVEL	872	920	600	600	600	(320)	-34.78%
100-1535-523602-00 PROFESSIONAL ASSOCIATION DUES	-	25	25	25	25	-	0.00%
100-1535-523703-00 TRAINING-IT	12,860	9,300	8,900	8,900	8,900	(400)	-4.30%
100-1535-523704-00 TRAINING-END USER-LICENSE	-	-	-	-	-	-	NA
100-1535-523850-00 CONTRACT LABOR	-	-	-	-	-	-	NA
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>403,883</b>	<b>431,436</b>	<b>431,216</b>	<b>434,396</b>	<b>434,396</b>	<b>2,960</b>	<b>0.69%</b>
<b>53 SUPPLIES</b>							
100-1535-531101-00 OFFICE SUPPLIES	2,047	2,500	2,200	2,300	2,300	(200)	-8.00%
100-1535-531103-00 OPERATIONAL SUPPLIES	17,675	14,500	14,000	14,000	14,000	(500)	-3.45%
100-1535-531270-00 GASOLINE & OIL	1,040	1,000	1,000	1,000	1,000	-	0.00%
100-1535-531400-00 SUBSCRIPTIONS	-	-	-	-	-	-	NA
100-1535-531600-00 SMALL EQUIPMENT	49,321	54,600	52,000	42,000	42,000	(12,600)	-23.08%
100-1535-531601-00 SMALL EQUIPMENT-TELEPHONES	5,704	4,650	4,286	4,000	4,000	(650)	-13.98%
100-1535-531713-00 UNIFORMS & SAFETY GEAR	956	1,000	600	600	600	(400)	-40.00%
<b>53 SUPPLIES</b>	<b>76,743</b>	<b>78,250</b>	<b>74,086</b>	<b>63,900</b>	<b>63,900</b>	<b>(14,350)</b>	<b>-18.34%</b>
<b>1535 INFORMATION TECHNOLOGY</b>	<b>1,014,296</b>	<b>995,460</b>	<b>1,001,282</b>	<b>1,008,054</b>	<b>1,008,054</b>	<b>12,594</b>	<b>1.27%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>533,670</b>	<b>485,774</b>	<b>495,980</b>	<b>509,758</b>	<b>509,758</b>	<b>23,984</b>	<b>4.94%</b>
<b>OPERATING EXPENDITURES</b>	<b>480,626</b>	<b>509,686</b>	<b>505,302</b>	<b>498,296</b>	<b>498,296</b>	<b>(11,390)</b>	<b>-2.23%</b>
<b>TOTAL</b>	<b>1,014,296</b>	<b>995,460</b>	<b>1,001,282</b>	<b>1,008,054</b>	<b>1,008,054</b>	<b>12,594</b>	<b>1.27%</b>

**1540 HUMAN RESOURCES**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1540-511100-00 REGULAR SALARIES	169,915	222,633	205,838	224,039	224,039	1,406	0.63%
100-1540-5111300-00 OVERTIME PAY	65	-	100	-	-	-	NA
100-1540-512100-00 GROUP HEALTH INSURANCE	40,609	47,579	47,579	48,186	48,186	607	1.28%
100-1540-512101-00 LIFE INSURANCE	251	400	400	400	400	-	0.00%
100-1540-512200-00 FICA EMPLOYER	12,226	17,031	15,754	17,139	17,139	108	0.63%
100-1540-512400-00 RETIREMENT-EMPLOYER	3,674	9,846	12,202	8,668	8,668	(1,178)	-11.96%
100-1540-512500-00 EDUCATIONAL ASSIST PROGRAM	-	40,000	-	40,000	40,000	-	0.00%
100-1540-512700-00 WORKERS' COMPENSATION	1,566	1,535	1,535	1,904	1,904	369	24.06%
100-1540-512900-00 EMP. PHY/FLU VAC/DRUG SCREEN	12,314	10,000	12,000	12,000	12,000	2,000	20.00%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>240,620</b>	<b>349,024</b>	<b>295,408</b>	<b>352,336</b>	<b>352,336</b>	<b>3,312</b>	<b>0.95%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1540-521207-00 CONSULTANT FEES	-	8,900	7,350	1,500	1,500	(7,400)	-83.15%
100-1540-521228-00 CONTRACT SERVICES	51,091	52,000	52,000	52,500	52,500	500	0.96%
100-1540-522230-00 EQUIPMENT R&M-CONTRACTED	-	-	-	-	-	-	NA
100-1540-523200-00 COMMUNICATIONS	2,449	2,400	2,350	2,600	2,600	200	8.33%
100-1540-523202-00 POSTAGE	869	1,000	900	900	900	(100)	-10.00%
100-1540-523300-00 ADVERTISING	2,862	8,000	2,000	5,000	5,000	(3,000)	-37.50%
100-1540-523400-00 PRINTING	-	-	-	-	-	-	NA
100-1540-523501-00 TRAVEL-CONVENTIONS & SEMINARS	6,096	2,100	4,690	4,930	4,930	2,830	134.76%
100-1540-523602-00 PROFESSIONAL ASSOCIATION DUES	1,038	1,200	1,200	1,200	1,200	-	0.00%
100-1540-523711-00 TRAINING	4,398	3,500	5,230	4,595	4,595	1,095	31.29%
100-1540-523712-00 TRAINING (OTHER EMP)	833	2,000	2,000	2,000	2,000	-	0.00%
100-1540-523850-00 CONTRACT LABOR	110	5,000	-	2,000	2,000	(3,000)	-60.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>69,746</b>	<b>86,100</b>	<b>77,720</b>	<b>77,225</b>	<b>77,225</b>	<b>(8,875)</b>	<b>-10.31%</b>
<b>53 SUPPLIES</b>							
100-1540-531101-00 OFFICE SUPPLIES	4,237	5,000	5,000	5,000	5,000	-	0.00%
100-1540-531103-00 OPERATIONAL SUPPLIES	1,925	4,500	4,500	4,500	4,500	-	0.00%
100-1540-531117-00 RECOGNITIONS & AWARDS	14,735	10,000	10,000	10,000	10,000	-	0.00%
100-1540-531400-00 SUBSCRIPTIONS	349	725	725	725	725	-	0.00%
100-1540-531600-00 SMALL EQUIPMENT	3,343	2,000	2,500	2,000	2,000	-	0.00%
100-1540-531603-00 SMALL EQUIPMENT-ADA	-	1,000	1,000	1,000	1,000	-	0.00%
100-1540-531700-00 MISC SUPPLIES - WELLNESS	-	-	-	-	-	-	NA
<b>53 SUPPLIES</b>	<b>24,589</b>	<b>23,225</b>	<b>23,725</b>	<b>23,225</b>	<b>23,225</b>	<b>-</b>	<b>0.00%</b>
<b>1540 HUMAN RESOURCES</b>	<b>334,955</b>	<b>458,349</b>	<b>396,853</b>	<b>452,786</b>	<b>452,786</b>	<b>(5,563)</b>	<b>-1.21%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>240,620</b>	<b>349,024</b>	<b>295,408</b>	<b>352,336</b>	<b>352,336</b>	<b>3,312</b>	<b>0.95%</b>
<b>OPERATING EXPENDITURES</b>	<b>94,335</b>	<b>109,325</b>	<b>101,445</b>	<b>100,450</b>	<b>100,450</b>	<b>(8,875)</b>	<b>-8.12%</b>
<b>TOTAL</b>	<b>334,955</b>	<b>458,349</b>	<b>396,853</b>	<b>452,786</b>	<b>452,786</b>	<b>(5,563)</b>	<b>-1.21%</b>

1545 TAX COMMISSIONER

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	207 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-1545-511100-00 REGULAR SALARIES	851,019	864,470	869,029	878,761	878,761	14,291	1.65%
100-1545-511300-00 OVERTIME PAY	794	3,000	3,000	3,000	3,000	-	0.00%
100-1545-512100-00 GROUP HEALTH INSURANCE	205,413	183,075	183,075	188,362	188,362	5,287	2.89%
100-1545-512101-00 LIFE INSURANCE	1,573	2,300	2,300	2,300	2,300	-	0.00%
100-1545-512200-00 FICA-EMPLOYER	60,131	66,361	66,710	67,455	67,455	1,093	1.65%
100-1545-512400-00 RETIREMENT-EMPLOYER	19,038	38,083	57,293	63,919	63,919	25,836	67.84%
100-1545-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-1545-512700-00 WORKERS' COMPENSATION	10,717	7,782	7,782	14,264	14,264	6,482	83.30%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>1,148,685</b>	<b>1,165,071</b>	<b>1,189,190</b>	<b>1,218,061</b>	<b>1,218,061</b>	<b>52,989</b>	<b>4.55%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-1545-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
100-1545-521228-00 CONTRACT SERVICES	60	-	-	-	-	-	NA
100-1545-521300-00 DATA PROCESSING	-	-	-	-	-	-	NA
100-1545-522211-00 VEHICLE REPAIR & MAINTENANCE	45	350	350	350	350	-	0.00%
100-1545-522230-00 EQUIPMENT R & M - CONTRACTED	48,858	46,996	46,996	48,400	48,400	1,404	2.99%
100-1545-523200-00 COMMUNICATIONS	7,238	7,500	7,500	7,500	7,500	-	0.00%
100-1545-523202-00 POSTAGE	63,250	71,600	71,600	71,600	71,600	-	0.00%
100-1545-523300-00 ADVERTISING	4,020	4,950	4,950	4,950	4,950	-	0.00%
100-1545-523400-00 PRINTING	19,603	17,600	17,600	17,600	17,600	-	0.00%
100-1545-523501-00 TRAVEL	16,122	17,500	17,500	17,500	17,500	-	0.00%
100-1545-523602-00 PROF ASSOCIATION DUES	1,064	1,500	1,500	1,500	1,500	-	0.00%
100-1545-523711-00 TRAINING	2,150	6,000	6,000	6,000	6,000	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>162,410</b>	<b>173,996</b>	<b>173,996</b>	<b>175,400</b>	<b>175,400</b>	<b>1,404</b>	<b>0.81%</b>
53 SUPPLIES							
100-1545-531101-00 OFFICE SUPPLIES	8,974	12,000	12,000	12,000	12,000	-	0.00%
100-1545-531103-00 OPERATIONAL SUPPLIES	3,757	5,000	5,000	5,000	5,000	-	0.00%
100-1545-531270-00 GASOLINE & OIL	1,443	1,700	1,700	1,700	1,700	-	0.00%
100-1545-531400-00 SUBSCRIPTIONS	5,856	6,200	6,000	6,200	6,200	-	0.00%
100-1545-531600-00 SMALL EQUIPMENT	14,183	10,000	10,000	17,500	17,500	7,500	75.00%
<b>53 SUPPLIES</b>	<b>34,213</b>	<b>34,900</b>	<b>34,700</b>	<b>42,400</b>	<b>42,400</b>	<b>7,500</b>	<b>21.49%</b>
<b>1545 TAX COMMISSIONER</b>	<b>1,345,308</b>	<b>1,373,967</b>	<b>1,397,886</b>	<b>1,435,861</b>	<b>1,435,861</b>	<b>61,894</b>	<b>4.50%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>1,148,685</b>	<b>1,165,071</b>	<b>1,189,190</b>	<b>1,218,061</b>	<b>1,218,061</b>	<b>52,989</b>	<b>4.55%</b>
<b>OPERATING EXPENDITURES</b>	<b>196,623</b>	<b>208,896</b>	<b>208,696</b>	<b>217,800</b>	<b>217,800</b>	<b>8,904</b>	<b>4.26%</b>
<b>TOTAL</b>	<b>1,345,308</b>	<b>1,373,967</b>	<b>1,397,886</b>	<b>1,435,861</b>	<b>1,435,861</b>	<b>61,894</b>	<b>4.50%</b>

**1550 TAX ASSESSOR**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1550-511100-00 REGULAR SALARIES	896,783	947,588	964,400	972,926	972,926	25,338	2.67%
100-1550-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-1550-512100-00 GROUP HEALTH INSURANCE	219,618	204,068	204,068	211,023	211,023	6,955	3.41%
100-1550-512101-00 LIFE INSURANCE	1,691	2,300	2,300	2,300	2,300	-	0.00%
100-1550-512200-00 FICA-EMPLOYER	63,274	72,490	73,777	74,429	74,429	1,938	2.67%
100-1550-512400-00 RETIREMENT-EMPLOYER	19,383	42,024	65,988	76,736	76,736	34,712	82.60%
100-1550-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-1550-512700-00 WORKERS' COMPENSATION	18,428	18,060	18,060	34,340	34,340	16,280	90.14%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>1,219,177</b>	<b>1,286,530</b>	<b>1,328,592</b>	<b>1,371,754</b>	<b>1,371,754</b>	<b>85,224</b>	<b>6.62%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1550-521207-00 CONSULTANT FEES	13,374	20,000	20,000	20,000	20,000	-	0.00%
100-1550-521228-00 CONTRACT SERVICES	-	100,000	100,000	100,000	100,000	-	0.00%
100-1550-521234-00 ARBITRATION	-	-	-	-	-	-	NA
100-1550-521300-00 DATA PROCESSING/SUPPORT	1,500	1,500	1,500	1,500	1,500	-	0.00%
100-1550-522209-00 SOFTWARE MAINT/SUPPORT	-	10,250	7,593	7,593	7,593	(2,657)	-25.92%
100-1550-522211-00 VEHICLE REPAIR & MAINT	1,654	2,000	2,000	2,000	2,000	-	0.00%
100-1550-522230-00 EQUIPMENT R & M-CONTRACTED	9,088	2,982	2,982	2,982	2,982	-	0.00%
100-1550-523200-00 COMMUNICATIONS	6,861	8,630	8,630	8,630	8,630	(0)	0.00%
100-1550-523202-00 POSTAGE	19,197	24,300	24,400	24,400	24,400	100	0.41%
100-1550-523400-00 PRINTING	8,622	9,000	9,000	9,000	9,000	-	0.00%
100-1550-523501-00 TRAVEL	25,305	37,883	37,883	37,883	37,883	-	0.00%
100-1550-523602-00 PROF ASSOCIATION DUES	1,853	2,382	2,536	2,536	2,536	154	6.47%
100-1550-523700-00 TRAINING	12,314	11,925	11,925	11,925	11,925	-	0.00%
100-1550-523850-00 CONTRACT LABOR	-	-	-	-	-	-	NA
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>99,768</b>	<b>230,852</b>	<b>228,449</b>	<b>228,449</b>	<b>228,449</b>	<b>(2,403)</b>	<b>-1.04%</b>
<b>53 SUPPLIES</b>							
100-1550-531101-00 OFFICE SUPPLIES	5,305	8,500	8,500	8,500	8,500	-	0.00%
100-1550-531103-00 OPERATIONAL SUPPLIES	6,446	5,625	5,625	5,625	5,625	-	0.00%
100-1550-531113-00 UNIFORMS & SAFETY GEAR	5,460	3,205	5,500	5,500	5,500	2,295	71.61%
100-1550-531270-00 GASOLINE & OIL	4,821	3,500	3,500	3,500	3,500	-	0.00%
100-1550-531400-00 SUBSCRIPTIONS	8,009	8,150	10,425	10,425	10,425	2,275	27.92%
100-1550-531600-00 SMALL EQUIPMENT	9,533	13,540	13,540	17,640	17,640	4,100	30.28%
100-1550-531700-00 MISCELLANEOUS	-	-	-	-	-	-	NA
<b>53 SUPPLIES</b>	<b>39,574</b>	<b>42,520</b>	<b>47,090</b>	<b>51,190</b>	<b>51,190</b>	<b>8,670</b>	<b>20.39%</b>
<b>1550 TAX ASSESSOR</b>	<b>1,358,519</b>	<b>1,559,902</b>	<b>1,604,131</b>	<b>1,651,393</b>	<b>1,651,393</b>	<b>91,491</b>	<b>5.87%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>1,219,177</b>	<b>1,286,530</b>	<b>1,328,592</b>	<b>1,371,754</b>	<b>1,371,754</b>	<b>85,224</b>	<b>6.62%</b>
<b>OPERATING EXPENDITURES</b>	<b>139,342</b>	<b>273,372</b>	<b>275,539</b>	<b>279,639</b>	<b>279,639</b>	<b>6,267</b>	<b>2.29%</b>
<b>TOTAL</b>	<b>1,358,519</b>	<b>1,559,902</b>	<b>1,604,131</b>	<b>1,651,393</b>	<b>1,651,393</b>	<b>91,491</b>	<b>5.87%</b>

**1551 BOARD OF EQUALIZATION**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1551-511100-00 REGULAR SALARIES	4,500	10,000	10,000	9,975	9,975	(25)	-0.25%
100-1551-511113-00 SALARIES-ADMIN SUPPLEMENT	-	-	-	-	-	-	NA
100-1551-512200-00 FICA EMPLOYER	344	765	765	763	763	(2)	-0.25%
100-1551-512400-00 RETIREMENT-EMPLOYER	-	-	-	-	-	-	NA
100-1551-512700-00 WORKERS' COMPENSATION	96	117	117	85	85	(32)	-27.53%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>4,940</b>	<b>10,882</b>	<b>10,882</b>	<b>10,823</b>	<b>10,823</b>	<b>(59)</b>	<b>-0.54%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1551-521100-00 BOARD FEES	263	-	300	300	300	300	100.00%
100-1551-523202-00 POSTAGE	457	2,200	1,900	2,200	2,200	-	0.00%
100-1551-523501-00 TRAVEL	1,500	1,400	1,400	1,400	1,400	-	0.00%
100-1551-523711-00 TRAINING	185	225	225	225	225	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>2,405</b>	<b>3,825</b>	<b>3,825</b>	<b>4,125</b>	<b>4,125</b>	<b>300</b>	<b>7.84%</b>
<b>53 SUPPLIES</b>							
100-1551-531101-00 OFFICE SUPPLIES	-	120	120	120	120	-	0.00%
100-1551-531103-00 OPERATIONAL SUPPLIES	-	100	100	100	100	-	0.00%
100-1551-531600-00 SMALL EQUIPMENT	295	300	300	300	300	-	0.00%
<b>53 SUPPLIES</b>	<b>295</b>	<b>520</b>	<b>520</b>	<b>520</b>	<b>520</b>	<b>-</b>	<b>0.00%</b>
<b>1551 BOARD OF EQUALIZATION</b>	<b>7,640</b>	<b>15,227</b>	<b>15,227</b>	<b>15,468</b>	<b>15,468</b>	<b>241</b>	<b>1.58%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>4,940</b>	<b>10,882</b>	<b>10,882</b>	<b>10,823</b>	<b>10,823</b>	<b>(59)</b>	<b>-0.54%</b>
<b>OPERATING EXPENDITURES</b>	<b>2,700</b>	<b>4,345</b>	<b>4,345</b>	<b>4,645</b>	<b>4,645</b>	<b>300</b>	<b>6.90%</b>
<b>TOTAL</b>	<b>7,640</b>	<b>15,227</b>	<b>15,227</b>	<b>15,468</b>	<b>15,468</b>	<b>241</b>	<b>1.58%</b>

**1565 BUILDINGS & GROUNDS**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-1565-511100-00 REGULAR SALARIES	484,669	503,559	496,471	521,579	521,579	18,020	3.58%
100-1565-511300-00 OVERTIME PAY	501	-	1,700	-	-	-	NA
100-1565-512100-00 GROUP HEALTH INSURANCE	120,050	105,828	105,828	110,229	110,229	4,401	4.16%
100-1565-512101-00 LIFE INSURANCE	943	1,600	1,600	1,600	1,600	-	0.00%
100-1565-512200-00 FICA-EMPLOYER	34,259	38,522	38,110	39,901	39,901	1,379	3.58%
100-1565-512400-00 RETIREMENT-EMPLOYER	11,191	21,982	31,240	33,099	33,099	11,117	50.58%
100-1565-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-1565-512700-00 WORKERS' COMPENSATION	24,616	22,807	22,807	26,969	26,969	4,162	18.25%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>676,229</b>	<b>694,297</b>	<b>697,756</b>	<b>733,376</b>	<b>733,376</b>	<b>39,078</b>	<b>5.63%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-1565-521228-00 CONTRACT SERVICES	60,284	70,000	70,000	83,000	83,000	13,000	18.57%
100-1565-522110-00 SOLID WASTE	11,521	12,775	12,775	12,775	12,775	-	0.00%
100-1565-522201-00 PEST CONTROL - CONTRACTUAL	8,548	8,550	8,550	8,550	8,550	-	0.00%
100-1565-522211-00 VEHICLE REPAIR & MAINTENANCE	4,552	7,000	7,000	7,000	7,000	-	0.00%
100-1565-522230-00 EQUIPMENT R & M - CONTRACTED	8,634	7,000	7,000	7,000	7,000	-	0.00%
100-1565-522230-01 GRANT FARM R&M	-	10,200	10,200	-	-	(10,200)	-100.00%
100-1565-522320-00 RENTAL OF EQUIPMENT	2,378	1,000	1,000	1,000	1,000	-	0.00%
100-1565-523200-00 COMMUNICATIONS	1,395	2,200	2,200	2,200	2,200	-	0.00%
100-1565-523202-00 POSTAGE	-	-	-	-	-	-	NA
100-1565-523501-00 TRAVEL-CONVENTIONS & SEMINARS	-	1,500	1,500	1,500	1,500	-	0.00%
100-1565-523602-00 PROFESSIONAL ASSOCIATION DUES	-	30	30	35	35	5	16.67%
100-1565-523711-00 TRAINING	-	1,500	1,500	1,500	1,500	-	0.00%
100-1565-523850-00 CONTRACT LABOR	5,770	-	16,200	-	-	-	NA
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>103,082</b>	<b>121,755</b>	<b>137,955</b>	<b>124,560</b>	<b>124,560</b>	<b>2,805</b>	<b>2.30%</b>
<b>53 SUPPLIES</b>							
100-1565-531101-00 OFFICE SUPPLIES	573	800	800	800	800	-	0.00%
100-1565-531103-00 OPERATIONAL SUPPLIES	5,675	15,000	15,000	15,000	15,000	-	0.00%
100-1565-531112-00 BLDG & GROUNDS MAINT. SUPPLIES	36,331	65,000	65,000	65,000	65,000	-	0.00%
100-1565-531119-00 JANITORIAL SUPPLIES	22,745	23,000	23,000	23,000	23,000	-	0.00%
100-1565-531200-00 UTILITIES	370,073	425,000	390,000	425,000	425,000	-	0.00%
100-1565-531270-00 GASOLINE & OIL	7,539	8,000	8,000	8,000	8,000	-	0.00%
100-1565-531600-00 SMALL EQUIPMENT	3,746	5,000	5,000	5,000	5,000	-	0.00%
100-1565-531713-00 UNIFORM RENTAL	6,288	7,800	7,800	7,800	7,800	-	0.00%
<b>53 SUPPLIES</b>	<b>452,970</b>	<b>549,600</b>	<b>514,600</b>	<b>549,600</b>	<b>549,600</b>	<b>-</b>	<b>0.00%</b>
<b>1565 BUILDINGS &amp; GROUNDS</b>	<b>1,232,281</b>	<b>1,365,652</b>	<b>1,350,311</b>	<b>1,407,536</b>	<b>1,407,536</b>	<b>41,883</b>	<b>3.07%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>676,229</b>	<b>694,297</b>	<b>697,756</b>	<b>733,376</b>	<b>733,376</b>	<b>39,078</b>	<b>5.63%</b>
<b>OPERATING EXPENDITURES</b>	<b>556,052</b>	<b>671,355</b>	<b>652,555</b>	<b>674,160</b>	<b>674,160</b>	<b>2,805</b>	<b>0.42%</b>
<b>TOTAL</b>	<b>1,232,281</b>	<b>1,365,652</b>	<b>1,350,311</b>	<b>1,407,536</b>	<b>1,407,536</b>	<b>41,883</b>	<b>3.07%</b>

## 1570 PUBLIC INFORMATION

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-1570-511100-00 REGULAR SALARIES	26,180	27,158	26,951	26,758	26,758	(400)	-1.47%
100-1570-512100-00 GROUP HEALTH INSURANCE	-	-	-	-	-	-	NA
100-1570-512101-00 LIFE INSURANCE	-	-	-	-	-	-	NA
100-1570-512200-00 FICA EMPLOYER	1,995	2,078	2,062	2,047	2,047	(31)	-1.47%
100-1570-512400-00 RETIREMENT-EMPLOYER	-	-	-	-	-	-	NA
100-1570-512700-00 WORKERS' COMPENSATION	239	241	241	227	227	(14)	-5.63%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>28,414</b>	<b>29,477</b>	<b>29,254</b>	<b>29,033</b>	<b>29,033</b>	<b>(445)</b>	<b>-1.51%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-1570-523200-00 COMMUNICATIONS	598	600	600	600	600	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>598</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>0.00%</b>
53 SUPPLIES							
100-1570-531101-00 OFFICE SUPPLIES	5,473	5,000	5,000	5,000	5,000	-	0.00%
100-1570-531600-00 SMALL EQUIPMENT	-	200	-	200	200	-	0.00%
<b>53 SUPPLIES</b>	<b>5,473</b>	<b>5,200</b>	<b>5,000</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>	<b>0.00%</b>
<b>1570 PUBLIC RELATIONS</b>	<b>34,485</b>	<b>35,277</b>	<b>34,854</b>	<b>34,833</b>	<b>34,833</b>	<b>(445)</b>	<b>-1.26%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>28,414</b>	<b>29,477</b>	<b>29,254</b>	<b>29,033</b>	<b>29,033</b>	<b>(445)</b>	<b>-1.51%</b>
<b>OPERATING EXPENDITURES</b>	<b>6,071</b>	<b>5,800</b>	<b>5,600</b>	<b>5,800</b>	<b>5,800</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>34,485</b>	<b>35,277</b>	<b>34,854</b>	<b>34,833</b>	<b>34,833</b>	<b>(445)</b>	<b>-1.26%</b>



**2100 COURT ADMINISTRATION**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-2100-511100-00 REGULAR SALARIES	249,588	253,743	253,164	255,296	255,296	1,553	0.61%
100-2100-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-2100-512100-00 GROUP HEALTH INSURANCE	62,016	55,482	55,482	56,165	56,165	683	1.23%
100-2100-512101-00 LIFE INSURANCE	475	600	600	600	600	-	0.00%
100-2100-512200-00 FICA EMPLOYER	18,296	19,411	19,367	19,530	19,530	119	0.61%
100-2100-512400-00 RETIREMENT-EMPLOYER	6,011	11,418	15,733	17,121	17,121	5,702	49.94%
100-2100-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-2100-512700-00 WORKERS' COMPENSATION	2,391	2,183	2,183	2,170	2,170	(13)	-0.59%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>338,777</b>	<b>342,838</b>	<b>346,529</b>	<b>350,882</b>	<b>350,882</b>	<b>8,044</b>	<b>2.35%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-2100-521203-00 EXPERT WITNESS FEES	781	1,000	1,000	1,000	1,000	-	0.00%
100-2100-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
100-2100-521217-00 TRANSCRIPTS-MANDATED	-	-	-	8,000	8,000	8,000	100.00%
100-2100-521218-00 TRANSCRIPTS-INDIGENT	44,236	39,500	14,469	20,000	20,000	(19,500)	-49.37%
100-2100-521219-00 TRANSLATOR	92,458	87,000	93,000	92,000	92,000	5,000	5.75%
100-2100-521300-00 DATA PROCESSING	-	-	-	-	-	-	NA
100-2100-522230-00 EQUIPMENT R & M-CONTRACTED	9,195	11,000	16,365	12,200	12,200	1,200	10.91%
100-2100-523100-00 BOND INSURANCE	-	-	-	-	-	-	NA
100-2100-523200-00 COMMUNICATIONS	1,668	1,800	1,646	1,650	1,650	(150)	-8.33%
100-2100-523202-00 POSTAGE	983	800	530	800	800	-	0.00%
100-2100-523300-00 ADVERTISING	91	1,000	1,305	1,000	1,000	-	0.00%
100-2100-523400-00 PRINTING	2,517	800	800	500	500	(300)	-37.50%
100-2100-523501-00 TRAVEL	2,630	3,515	2,770	3,115	3,115	(400)	-11.38%
100-2100-523601-00 BAILIFF FEES	-	-	-	-	-	-	NA
100-2100-523602-00 PROF ASSOCIATION DUES	175	200	263	200	200	-	0.00%
100-2100-523603-00 COURT WITNESS FEES	250	5,000	12,662	6,000	6,000	1,000	20.00%
100-2100-523604-00 GRAND JURY FEES	8,975	10,000	9,600	10,000	10,000	-	0.00%
100-2100-523605-00 TRAVERSE JURY FEES	39,025	41,000	34,352	40,000	40,000	(1,000)	-2.44%
100-2100-523711-00 TRAINING	500	1,050	550	600	600	(450)	-42.86%
100-2100-523901-00 OTHER COSTS	969	1,400	1,223	1,400	1,400	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>204,453</b>	<b>205,065</b>	<b>190,535</b>	<b>198,465</b>	<b>198,465</b>	<b>(6,600)</b>	<b>-3.22%</b>
<b>53 SUPPLIES</b>							
100-2100-531101-00 OFFICE SUPPLIES	711	900	972	1,000	1,000	100	11.11%
100-2100-531103-00 OPERATIONAL SUPPLIES	6,802	6,900	5,187	6,000	6,000	(900)	-13.04%
100-2100-531113-00 UNIFORMS & SAFETY GEAR	630	300	300	300	300	-	0.00%
100-2100-531400-00 SUBSCRIPTIONS	288	580	580	580	580	-	0.00%
100-2100-531600-00 SMALL EQUIPMENT	12,011	6,520	5,007	6,520	6,520	-	0.00%
<b>53 SUPPLIES</b>	<b>20,442</b>	<b>15,200</b>	<b>12,046</b>	<b>14,400</b>	<b>14,400</b>	<b>(800)</b>	<b>-5.26%</b>
<b>2100 COURT ADMINISTRATION</b>	<b>563,672</b>	<b>563,103</b>	<b>549,110</b>	<b>563,747</b>	<b>563,747</b>	<b>644</b>	<b>0.11%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>338,777</b>	<b>342,838</b>	<b>346,529</b>	<b>350,882</b>	<b>350,882</b>	<b>8,044</b>	<b>2.35%</b>
<b>OPERATING EXPENDITURES</b>	<b>224,895</b>	<b>220,265</b>	<b>202,581</b>	<b>212,865</b>	<b>212,865</b>	<b>(7,400)</b>	<b>-3.36%</b>
<b>TOTAL</b>	<b>563,672</b>	<b>563,103</b>	<b>549,110</b>	<b>563,747</b>	<b>563,747</b>	<b>644</b>	<b>0.11%</b>

2151 JUDGE MORRIS

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-2151-511113-00 SALARIES-JUDGE SUPPLEMENT	18,099	18,000	18,000	18,000	18,000	-	0.00%
100-2151-512200-00 FICA EMPLOYER	1,377	1,377	1,377	1,377	1,377	-	0.00%
100-2151-512400-00 RETIREMENT-EMPLOYER	391	810	1,260	1,440	1,440	630	77.78%
100-2151-512700-00 WORKERS' COMPENSATION	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>19,867</b>	<b>20,187</b>	<b>20,637</b>	<b>20,817</b>	<b>20,817</b>	<b>630</b>	<b>3.12%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-2151-521308-00 COURT REPORTER-CONTRACT SERV	24,233	29,500	19,718	28,000	28,000	(1,500)	-5.08%
100-2151-522210-00 EQUIPMENT REPAIR & MAINT.	-	200	200	200	200	-	0.00%
100-2151-523200-00 COMMUNICATIONS	-	-	-	-	-	-	NA
100-2151-523202-00 POSTAGE	349	450	395	450	450	-	0.00%
100-2151-523602-00 PROFESSIONAL ASSOCIATION DUES	698	700	951	700	700	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>25,280</b>	<b>30,850</b>	<b>21,264</b>	<b>29,350</b>	<b>29,350</b>	<b>(1,500)</b>	<b>-4.86%</b>
53 SUPPLIES							
100-2151-531101-00 OFFICE SUPPLIES	324	400	400	400	400	-	0.00%
100-2151-531103-00 OPERATIONAL SUPPLIES	492	500	250	500	500	-	0.00%
100-2151-531109-00 OFFICE SUPP.-COURT REPORTER	186	400	182	400	400	-	0.00%
100-2151-531400-00 SUBSCRIPTIONS	3,466	1,900	2,083	1,900	1,900	-	0.00%
100-2151-531600-00 SMALL EQUIPMENT	207	250	250	250	250	-	0.00%
<b>53 SUPPLIES</b>	<b>4,675</b>	<b>3,450</b>	<b>3,165</b>	<b>3,450</b>	<b>3,450</b>	<b>-</b>	<b>0.00%</b>
<b>2151 JUDGE MORRIS</b>	<b>49,822</b>	<b>54,487</b>	<b>45,066</b>	<b>53,617</b>	<b>53,617</b>	<b>(870)</b>	<b>-1.60%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>19,867</b>	<b>20,187</b>	<b>20,637</b>	<b>20,817</b>	<b>20,817</b>	<b>630</b>	<b>3.12%</b>
<b>OPERATING EXPENDITURES</b>	<b>29,955</b>	<b>34,300</b>	<b>24,429</b>	<b>32,800</b>	<b>32,800</b>	<b>(1,500)</b>	<b>-4.37%</b>
<b>TOTAL</b>	<b>49,822</b>	<b>54,487</b>	<b>45,066</b>	<b>53,617</b>	<b>53,617</b>	<b>(870)</b>	<b>-1.60%</b>

2152 JUDGE BOYETT

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-2152-511113-00 SALARIES-JUDGE SUPPLEMENT	18,099	18,000	18,000	18,000	18,000	-	0.00%
100-2152-512200-00 FICA EMPLOYER	1,377	1,377	1,377	1,377	1,377	-	0.00%
100-2152-512400-00 RETIREMENT-EMPLOYER	391	810	1,260	1,440	1,440	630	77.78%
100-2152-512700-00 WORKERS' COMPENSATION	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>19,867</b>	<b>20,187</b>	<b>20,637</b>	<b>20,817</b>	<b>20,817</b>	<b>630</b>	<b>3.12%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-2152-521308-00 COURT REPORTER-CONTRACT SERV	29,612	29,500	22,572	28,000	28,000	(1,500)	-5.08%
100-2152-522210-00 EQUIPMENT REPAIR & MAINT.	-	200	200	200	200	-	0.00%
100-2152-523200-00 COMMUNICATIONS	-	-	-	-	-	-	NA
100-2152-523202-00 POSTAGE	228	350	336	450	450	100	28.57%
100-2152-523602-00 PROFESSIONAL ASSOCIATION DUES	683	700	900	700	700	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>30,523</b>	<b>30,750</b>	<b>24,008</b>	<b>29,350</b>	<b>29,350</b>	<b>(1,400)</b>	<b>-4.55%</b>
53 SUPPLIES							
100-2152-531101-00 OFFICE SUPPLIES	165	400	543	400	400	-	0.00%
100-2152-531103-00 OPERATIONAL SUPPLIES	244	400	109	500	500	100	25.00%
100-2152-531109-00 OFFICE SUPP.-COURT REPORTER	345	400	200	400	400	-	0.00%
100-2152-531400-00 SUBSCRIPTIONS	2,489	1,400	1,813	1,900	1,900	500	35.71%
100-2152-531600-00 SMALL EQUIPMENT	33	250	51	250	250	-	0.00%
<b>53 SUPPLIES</b>	<b>3,276</b>	<b>2,850</b>	<b>2,716</b>	<b>3,450</b>	<b>3,450</b>	<b>600</b>	<b>21.05%</b>
<b>2152 JUDGE BOYETT</b>	<b>53,666</b>	<b>53,787</b>	<b>47,361</b>	<b>53,617</b>	<b>53,617</b>	<b>(170)</b>	<b>-0.32%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>19,867</b>	<b>20,187</b>	<b>20,637</b>	<b>20,817</b>	<b>20,817</b>	<b>630</b>	<b>3.12%</b>
<b>OPERATING EXPENDITURES</b>	<b>33,799</b>	<b>33,600</b>	<b>26,724</b>	<b>32,800</b>	<b>32,800</b>	<b>(800)</b>	<b>-2.38%</b>
<b>TOTAL</b>	<b>53,666</b>	<b>53,787</b>	<b>47,361</b>	<b>53,617</b>	<b>53,617</b>	<b>(170)</b>	<b>-0.32%</b>

2153 JUDGE WILBANKS

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-2153-511113-00 SALARIES-JUDGE SUPPLEMENT	18,099	18,000	18,000	18,000	18,000	-	0.00%
100-2153-512200-00 FICA EMPLOYER	1,377	1,377	1,377	1,377	1,377	-	0.00%
100-2153-512400-00 RETIREMENT-EMPLOYER	-	-	-	-	-	-	NA
100-2153-512700-00 WORKERS' COMPENSATION	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>19,476</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>-</b>	<b>0.00%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-2153-521308-00 COURT REPORTER-CONTRACT SERV	29,999	29,500	26,000	28,000	28,000	(1,500)	-5.08%
100-2153-522210-00 EQUIPMENT REPAIR & MAINT.	-	200	200	200	200	-	0.00%
100-2153-523200-00 COMMUNICATIONS	-	-	-	-	-	-	NA
100-2153-523202-00 POSTAGE	273	400	567	450	450	50	12.50%
100-2153-523602-00 PROFESSIONAL ASSOCIATION DUES	718	700	983	700	700	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>30,990</b>	<b>30,800</b>	<b>27,750</b>	<b>29,350</b>	<b>29,350</b>	<b>(1,450)</b>	<b>-4.71%</b>
53 SUPPLIES							
100-2153-531101-00 OFFICE SUPPLIES	343	450	589	400	400	(50)	-11.11%
100-2153-531103-00 OPERATIONAL SUPPLIES	402	500	1,151	800	800	300	60.00%
100-2153-531109-00 OFFICE SUPPLIES-COURT REPORTER	288	400	200	400	400	-	0.00%
100-2153-531400-00 SUBSCRIPTIONS	2,266	1,400	2,278	1,900	1,900	500	35.71%
100-2153-531600-00 SMALL EQUIPMENT	147	250	200	250	250	-	0.00%
<b>53 SUPPLIES</b>	<b>3,446</b>	<b>3,000</b>	<b>4,418</b>	<b>3,750</b>	<b>3,750</b>	<b>750</b>	<b>25.00%</b>
<b>2153 JUDGE WILBANKS</b>	<b>53,912</b>	<b>53,177</b>	<b>51,545</b>	<b>52,477</b>	<b>52,477</b>	<b>(700)</b>	<b>-1.32%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>19,476</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>-</b>	<b>0.00%</b>
<b>OPERATING EXPENDITURES</b>	<b>34,436</b>	<b>33,800</b>	<b>32,168</b>	<b>33,100</b>	<b>33,100</b>	<b>(700)</b>	<b>-2.07%</b>
<b>TOTAL</b>	<b>53,912</b>	<b>53,177</b>	<b>51,545</b>	<b>52,477</b>	<b>52,477</b>	<b>(700)</b>	<b>-1.32%</b>

## 2154 JUDGE MINTER

ACCOUNT NUMBER/DESCRIPTION	Judge Partain		Judge Minter			2017 BUDGET VS 2018 BUDGET	% CHANGE
	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED		
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-2154-511113-00 SALARIES-JUDGE SUPPLEMENT	18,099	18,000	18,000	18,000	18,000	-	0.00%
100-2154-512200-00 FICA EMPLOYER	1,377	1,377	1,377	1,377	1,377	-	0.00%
100-2154-512400-00 RETIREMENT-EMPLOYER	391	-	-	-	-	-	NA
100-2154-512700-00 WORKERS' COMPENSATION	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>19,867</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>-</b>	<b>0.00%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-2154-521308-00 COURT REPORTER-CONTRACT SERV	27,240	29,500	22,982	28,000	28,000	(1,500)	-5.08%
100-2154-522210-00 EQUIPMENT REPAIR & MAINTENANCE	-	200	200	200	200	-	0.00%
100-2154-523200-00 COMMUNICATIONS	-	-	-	-	-	-	NA
100-2154-523202-00 POSTAGE	414	600	360	450	450	(150)	-25.00%
100-2154-523602-00 PROFESSIONAL ASSOCIATION DUES	728	700	900	700	700	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>28,382</b>	<b>31,000</b>	<b>24,442</b>	<b>29,350</b>	<b>29,350</b>	<b>(1,650)</b>	<b>-5.32%</b>
53 SUPPLIES							
100-2154-531101-00 OFFICE SUPPLIES	221	450	404	400	400	(50)	-11.11%
100-2154-531103-00 OPERATIONAL SUPPLIES	438	400	663	500	500	100	25.00%
100-2154-531109-00 OFFICE SUPPLIES-COURT REPORTER	453	400	170	400	400	-	0.00%
100-2154-531400-00 SUBSCRIPTIONS	2,681	1,500	1,523	1,900	1,900	400	26.67%
100-2154-531600-00 SMALL EQUIPMENT	59	250	86	250	250	-	0.00%
<b>53 SUPPLIES</b>	<b>3,852</b>	<b>3,000</b>	<b>2,846</b>	<b>3,450</b>	<b>3,450</b>	<b>450</b>	<b>15.00%</b>
<b>2154 JUDGE PARTAIN</b>	<b>52,101</b>	<b>53,377</b>	<b>46,665</b>	<b>52,177</b>	<b>52,177</b>	<b>(1,200)</b>	<b>-2.25%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>19,867</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>19,377</b>	<b>-</b>	<b>0.00%</b>
<b>OPERATING EXPENDITURES</b>	<b>32,234</b>	<b>34,000</b>	<b>27,288</b>	<b>32,800</b>	<b>32,800</b>	<b>(1,200)</b>	<b>-3.53%</b>
<b>TOTAL</b>	<b>52,101</b>	<b>53,377</b>	<b>46,665</b>	<b>52,177</b>	<b>52,177</b>	<b>(1,200)</b>	<b>-2.25%</b>

**2180 CLERK OF SUPERIOR COURT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-2180-511100-00 REGULAR SALARIES	545,609	564,916	562,689	568,151	568,151	3,235	0.57%
100-2180-511300-00 OVERTIME PAY	6	-	-	-	-	-	NA
100-2180-512100-00 GROUP HEALTH INSURANCE	136,866	122,749	122,749	124,993	124,993	2,244	1.83%
100-2180-512101-00 LIFE INSURANCE	1,046	1,500	1,500	1,500	1,500	-	0.00%
100-2180-512200-00 FICA-EMPLOYER	39,502	43,216	43,046	43,464	43,464	247	0.57%
100-2180-512400-00 RETIREMENT-EMPLOYER	11,870	25,421	36,441	40,369	40,369	14,948	58.80%
100-2180-512600-00 UNEMPLOYMENT INSURANCE	-	-	2,640	-	-	-	NA
100-2180-512700-00 WORKERS' COMPENSATION	5,277	5,012	5,012	4,829	4,829	(183)	-3.65%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>740,176</b>	<b>762,815</b>	<b>774,077</b>	<b>783,307</b>	<b>783,307</b>	<b>20,492</b>	<b>2.69%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-2180-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
100-2180-521228-00 CONTRACT SERVICES	2,181	2,300	2,300	2,300	2,300	-	0.00%
100-2180-522230-00 EQUIPMENT R & M - CONTRACTED	66,975	63,000	62,912	68,500	68,500	5,500	8.73%
100-2180-522320-00 EQUIPMENT RENTAL	9,208	10,000	9,464	10,300	10,300	300	3.00%
100-2180-523100-00 BOND INSURANCE	-	-	-	-	-	-	NA
100-2180-523200-00 COMMUNICATIONS	3,183	3,000	3,300	3,000	3,000	-	0.00%
100-2180-523202-00 POSTAGE	12,587	20,000	15,000	20,000	20,000	-	0.00%
100-2180-523300-00 ADVERTISING	100	2,000	500	2,000	2,000	-	0.00%
100-2180-523400-00 PRINTING	5,826	5,577	6,000	6,700	6,700	1,123	20.14%
100-2180-523501-00 TRAVEL	3,436	3,770	3,800	4,000	4,000	230	6.10%
100-2180-523602-00 PROF ASSOCIATION DUES	900	900	900	900	900	-	0.00%
100-2180-523611-00 REAL ESTATE FEES	134	250	250	250	250	-	0.00%
100-2180-523711-00 TRAINING	600	2,000	2,000	2,000	2,000	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>105,130</b>	<b>112,797</b>	<b>106,426</b>	<b>119,950</b>	<b>119,950</b>	<b>7,153</b>	<b>6.34%</b>
<b>53 SUPPLIES</b>							
100-2180-531101-00 OFFICE SUPPLIES	9,213	14,307	10,000	15,000	15,000	693	4.84%
100-2180-531103-00 OPERATIONAL SUPPLIES	2,489	2,500	3,000	2,500	2,500	-	0.00%
100-2180-531400-00 SUBSCRIPTIONS	-	380	380	380	380	-	0.00%
100-2180-531600-00 SMALL EQUIPMENT	3,663	10,683	10,000	13,000	13,000	2,317	21.69%
<b>53 SUPPLIES</b>	<b>15,365</b>	<b>27,870</b>	<b>23,380</b>	<b>30,880</b>	<b>30,880</b>	<b>3,010</b>	<b>10.80%</b>
<b>2180 CLERK OF SUPERIOR COURT</b>	<b>860,671</b>	<b>903,482</b>	<b>903,883</b>	<b>934,137</b>	<b>934,137</b>	<b>30,655</b>	<b>3.39%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>740,176</b>	<b>762,815</b>	<b>774,077</b>	<b>783,307</b>	<b>783,307</b>	<b>20,492</b>	<b>2.69%</b>
<b>OPERATING EXPENDITURES</b>	<b>120,495</b>	<b>140,667</b>	<b>129,806</b>	<b>150,830</b>	<b>150,830</b>	<b>10,163</b>	<b>7.22%</b>
<b>TOTAL</b>	<b>860,671</b>	<b>903,482</b>	<b>903,883</b>	<b>934,137</b>	<b>934,137</b>	<b>30,655</b>	<b>3.39%</b>

**2200 DISTRICT ATTORNEY**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-2200-511100-00 REGULAR SALARIES	407,980	573,185	533,789	549,423	571,741	(1,443)	-0.25%
100-2200-512100-00 GROUP HEALTH INSURANCE	45,608	106,125	106,125	101,478	108,218	2,094	1.97%
100-2200-512101-00 LIFE INSURANCE	645	1,200	1,200	1,100	1,200	-	0.00%
100-2200-512200-00 FICA-EMPLOYER	29,604	43,849	40,835	42,031	43,738	(110)	-0.25%
100-2200-512400-00 RETIREMENT-EMPLOYER	1,282	22,315	29,240	29,537	30,763	8,448	37.86%
100-2200-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-2200-512700-00 WORKERS' COMPENSATION	3,198	4,095	4,095	6,040	6,229	2,134	52.12%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>488,317</b>	<b>750,768</b>	<b>715,284</b>	<b>729,609</b>	<b>761,890</b>	<b>11,122</b>	<b>1.48%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-2200-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
100-2200-521221-00 MEDICAL EXPENSE	270	500	395	500	500	-	0.00%
100-2200-521228-00 CONTRACT SERVICES	625,739	452,000	557,293	574,358	624,358	172,358	38.13%
100-2200-521308-00 COURT REPORTER-CONTR SERV	1,479	1,350	1,750	2,000	2,000	650	48.15%
100-2200-522209-00 SOFTWARE MAINT & SUPPORT	-	7,035	7,035	7,035	7,035	-	0.00%
100-2200-522211-00 VEHICLE REPAIR & MAINTENANCE	2,571	2,000	1,750	2,000	2,000	-	0.00%
100-2200-522230-00 EQUIPMENT R & M - CONTRACTED	3,617	3,225	4,160	9,348	9,348	6,123	189.86%
100-2200-522320-00 RENTAL OF EQUIPMENT	-	-	-	-	-	-	NA
100-2200-523200-00 COMMUNICATIONS	7,180	8,000	7,850	8,000	8,000	-	0.00%
100-2200-523202-00 POSTAGE	3,403	3,000	3,377	3,500	3,500	500	16.67%
100-2200-523300-00 ADVERTISING	-	-	-	-	-	-	NA
100-2200-523400-00 PRINTING	1,108	1,650	1,650	1,750	1,750	100	6.06%
100-2200-523501-00 TRAVEL	3,223	3,500	3,000	3,000	3,000	(500)	-14.29%
100-2200-523602-00 PROF ASSOCIATION DUES	4,504	5,000	4,500	4,500	4,500	(500)	-10.00%
100-2200-523711-00 TRAINING	3,749	4,000	2,750	3,000	3,000	(1,000)	-25.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>656,843</b>	<b>491,260</b>	<b>595,510</b>	<b>618,991</b>	<b>668,991</b>	<b>177,731</b>	<b>36.18%</b>
53 SUPPLIES							
100-2200-531101-00 OFFICE SUPPLIES	11,606	12,500	12,500	8,000	8,000	(4,500)	-36.00%
100-2200-531103-00 OPERATIONAL SUPPLIES	3,995	4,000	2,500	3,000	3,000	(1,000)	-25.00%
100-2200-531110-00 CRIME VICTIM ASSISTANCE	9,447	11,000	11,000	12,000	12,000	1,000	9.09%
100-2200-531270-00 GASOLINE & OIL	3,360	3,000	3,100	3,250	3,250	250	8.33%
100-2200-531400-00 SUBSCRIPTIONS	5,810	4,000	5,800	6,000	6,000	2,000	50.00%
100-2200-531600-00 SMALL EQUIPMENT	1,800	2,500	2,500	2,500	2,500	-	0.00%
100-2200-531713-00 UNIFORMS & SAFETY GEAR	-	-	-	-	-	-	NA
<b>53 SUPPLIES</b>	<b>36,018</b>	<b>37,000</b>	<b>37,400</b>	<b>34,750</b>	<b>34,750</b>	<b>(2,250)</b>	<b>-6.08%</b>
<b>2200 DISTRICT ATTORNEY</b>	<b>1,181,178</b>	<b>1,279,028</b>	<b>1,348,194</b>	<b>1,383,350</b>	<b>1,465,631</b>	<b>186,603</b>	<b>14.59%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>488,317</b>	<b>750,768</b>	<b>715,284</b>	<b>729,609</b>	<b>761,890</b>	<b>11,122</b>	<b>1.48%</b>
<b>OPERATING EXPENDITURES</b>	<b>692,861</b>	<b>528,260</b>	<b>632,910</b>	<b>653,741</b>	<b>703,741</b>	<b>175,481</b>	<b>33.22%</b>
<b>TOTAL</b>	<b>1,181,178</b>	<b>1,279,028</b>	<b>1,348,194</b>	<b>1,383,350</b>	<b>1,465,631</b>	<b>186,603</b>	<b>14.59%</b>

**2400 MAGISTRATE COURT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-2400-511100-00 REGULAR SALARIES	593,632	604,567	605,686	616,484	616,484	11,917	1.97%
100-2400-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-2400-512100-00 GROUP HEALTH INSURANCE	156,096	132,022	132,022	135,626	135,626	3,604	2.73%
100-2400-512101-00 LIFE INSURANCE	1,020	1,300	1,300	1,300	1,300	-	0.00%
100-2400-512200-00 FICA-EMPLOYER	41,324	46,249	46,335	47,161	47,161	912	1.97%
100-2400-512400-00 RETIREMENT-EMPLOYER	13,491	27,206	40,652	46,186	46,186	18,981	69.77%
100-2400-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-2400-512700-00 WORKERS' COMPENSATION	10,369	9,144	9,144	9,453	9,453	309	3.38%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>815,932</b>	<b>820,488</b>	<b>835,139</b>	<b>856,210</b>	<b>856,210</b>	<b>35,723</b>	<b>4.35%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-2400-521201-00 ATTORNEY FEES-INDIGENT DEFENSE	-	-	-	-	-	-	NA
100-2400-521219-00 INTERPRETER EXPENSE	33,320	35,000	35,000	35,000	35,000	-	0.00%
100-2400-521228-00 CONTRACT SERVICES	-	-	-	-	-	-	NA
100-2400-522209-00 SOFTWARE MAINT/SUPPORT	30,000	30,000	30,000	30,000	30,000	-	0.00%
100-2400-522211-00 VEHICLE REPAIR & MAINTENANCE	4,186	3,000	3,000	3,000	3,000	-	0.00%
100-2400-522230-00 EQUIPMENT R & M - CONTRACTED	480	1,525	1,525	1,525	1,525	-	0.00%
100-2400-523100-00 BOND INSURANCE	-	-	-	-	-	-	NA
100-2400-523200-00 COMMUNICATIONS	1,300	2,500	2,500	2,500	2,500	-	0.00%
100-2400-523202-00 POSTAGE	5,392	6,000	6,000	6,000	6,000	-	0.00%
100-2400-523300-00 ADVERTISING	-	100	100	100	100	-	0.00%
100-2400-523400-00 PRINTING	2,056	5,000	5,000	5,000	5,000	-	0.00%
100-2400-523501-00 TRAVEL-CONVENTIONS & SEMINARS	4,265	5,000	5,000	5,000	5,000	-	0.00%
100-2400-523602-00 PROFESSIONAL ASSOCIATION DUES	490	700	700	700	700	-	0.00%
100-2400-523603-00 WITNESS FEES	-	-	-	-	-	-	NA
100-2400-523711-00 TRAINING	1,385	2,200	2,200	2,200	2,200	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>82,874</b>	<b>91,025</b>	<b>91,025</b>	<b>91,025</b>	<b>91,025</b>	<b>-</b>	<b>0.00%</b>
53 SUPPLIES							
100-2400-531101-00 OFFICE SUPPLIES	9,134	10,000	10,000	10,000	10,000	-	0.00%
100-2400-531103-00 OPERATIONAL SUPPLIES	1,650	2,500	6,000	6,000	6,000	3,500	140.00%
100-2400-531113-00 UNIFORMS & SAFETY GEAR	497	2,000	2,000	2,000	2,000	-	0.00%
100-2400-531270-00 GASOLINE & OIL	2,899	5,000	5,000	5,000	5,000	-	0.00%
100-2400-531400-00 SUBSCRIPTIONS	-	400	400	400	400	-	0.00%
100-2400-531600-00 SMALL EQUIPMENT	-	4,000	4,000	4,000	4,000	-	0.00%
<b>53 SUPPLIES</b>	<b>14,180</b>	<b>23,900</b>	<b>27,400</b>	<b>27,400</b>	<b>27,400</b>	<b>3,500</b>	<b>14.64%</b>
<b>2400 MAGISTRATE COURT</b>	<b>912,986</b>	<b>935,413</b>	<b>953,564</b>	<b>974,635</b>	<b>974,635</b>	<b>39,223</b>	<b>4.19%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>815,932</b>	<b>820,488</b>	<b>835,139</b>	<b>856,210</b>	<b>856,210</b>	<b>35,723</b>	<b>4.35%</b>
<b>OPERATING EXPENDITURES</b>	<b>97,054</b>	<b>114,925</b>	<b>118,425</b>	<b>118,425</b>	<b>118,425</b>	<b>3,500</b>	<b>3.05%</b>
<b>TOTAL</b>	<b>912,986</b>	<b>935,413</b>	<b>953,564</b>	<b>974,635</b>	<b>974,635</b>	<b>39,223</b>	<b>4.19%</b>



**2450 PROBATE COURT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-2450-511100-00 REGULAR SALARIES	304,404	334,430	329,421	343,821	343,821	9,391	2.81%
100-2450-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-2450-512100-00 GROUP HEALTH INSURANCE	75,820	69,477	69,477	72,323	72,323	2,846	4.10%
100-2450-512101-00 LIFE INSURANCE	544	800	800	800	800	-	0.00%
100-2450-512200-00 FICA-EMPLOYER	21,253	25,584	25,201	26,302	26,302	718	2.81%
100-2450-512400-00 RETIREMENT-EMPLOYER	7,605	14,371	21,139	23,986	23,986	9,615	66.91%
100-2450-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-2450-512700-00 WORKERS' COMPENSATION	3,068	2,952	2,952	2,922	2,922	(30)	-1.00%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>412,694</b>	<b>447,613</b>	<b>448,989</b>	<b>470,155</b>	<b>470,155</b>	<b>22,541</b>	<b>5.04%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-2450-521200-00 ATTORNEY FEES	100	-	-	-	-	-	NA
100-2450-521228-00 CONTRACT SERVICES	975	4,700	4,500	4,700	4,700	-	0.00%
100-2450-522209-00 SOFTWARE MAINT/SUPPORT	-	-	2,400	2,400	2,400	2,400	100.00%
100-2450-522230-00 EQUIPMENT R & M-CONTRACTED	3,895	3,895	3,900	3,900	3,900	5	0.13%
100-2450-523100-00 BOND INSURANCE	175	380	175	175	175	(205)	-53.95%
100-2450-523200-00 COMMUNICATIONS	598	700	700	900	900	200	28.57%
100-2450-523202-00 POSTAGE	5,231	4,500	5,200	5,700	5,700	1,200	26.67%
100-2450-523300-00 ADVERTISING	11,590	12,000	12,000	12,600	12,600	600	5.00%
100-2450-523400-00 PRINTING	837	3,000	3,000	3,000	3,000	-	0.00%
100-2450-523501-00 TRAVEL	2,573	4,230	4,230	4,555	4,555	325	7.68%
100-2450-523602-00 PROFESSIONAL ASSOCIATION DUES	748	810	810	810	810	-	0.00%
100-2450-523603-00 WITNESS FEES	25	200	-	200	200	-	0.00%
100-2450-523711-00 TRAINING	1,110	1,350	2,210	1,510	1,510	160	11.85%
100-2450-523850-00 TRANSLATOR	6,595	8,000	6,800	8,000	8,000	-	0.00%
100-2450-523900-00 MENTAL HEARINGS	543	750	250	500	500	(250)	-33.33%
100-2450-523901-00 OTHER COSTS	2,353	-	-	-	-	-	NA
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>37,348</b>	<b>44,515</b>	<b>46,175</b>	<b>48,950</b>	<b>48,950</b>	<b>4,435</b>	<b>9.96%</b>
<b>53 SUPPLIES</b>							
100-2450-531101-00 OFFICE SUPPLIES	4,977	4,000	4,000	4,000	4,000	-	0.00%
100-2450-531103-00 OPERATIONAL SUPPLIES	522	3,392	3,400	3,400	3,400	8	0.24%
100-2450-531400-00 SUBSCRIPTIONS	2,570	3,000	3,000	3,000	3,000	-	0.00%
100-2450-531600-00 SMALL EQUIPMENT	6,387	2,000	2,000	2,000	2,000	-	0.00%
<b>53 SUPPLIES</b>	<b>14,456</b>	<b>12,392</b>	<b>12,400</b>	<b>12,400</b>	<b>12,400</b>	<b>8</b>	<b>0.06%</b>
<b>2450 PROBATE COURT</b>	<b>464,498</b>	<b>504,520</b>	<b>507,564</b>	<b>531,505</b>	<b>531,505</b>	<b>26,984</b>	<b>5.35%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>412,694</b>	<b>447,613</b>	<b>448,989</b>	<b>470,155</b>	<b>470,155</b>	<b>22,541</b>	<b>5.04%</b>
<b>OPERATING EXPENDITURES</b>	<b>51,804</b>	<b>56,907</b>	<b>58,575</b>	<b>61,350</b>	<b>61,350</b>	<b>4,443</b>	<b>7.81%</b>
<b>TOTAL</b>	<b>464,498</b>	<b>504,520</b>	<b>507,564</b>	<b>531,505</b>	<b>531,505</b>	<b>26,984</b>	<b>5.35%</b>

**2600 JUVENILE COURT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-2600-511100-00 REGULAR SALARIES	541,507	555,281	550,329	549,455	549,455	(5,826)	-1.05%
100-2600-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-2600-512100-00 GROUP HEALTH INSURANCE	127,150	115,627	115,627	115,710	115,710	83	0.07%
100-2600-512101-00 LIFE INSURANCE	904	1,200	1,200	1,200	1,200	-	0.00%
100-2600-512200-00 FICA-EMPLOYER	39,534	42,479	42,100	42,033	42,033	(446)	-1.05%
100-2600-512400-00 RETIREMENT-EMPLOYER	20,103	23,930	30,307	25,863	25,863	1,933	8.08%
100-2600-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-2600-512700-00 WORKERS' COMPENSATION	5,027	4,906	4,906	4,670	4,670	(236)	-4.80%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>734,225</b>	<b>743,423</b>	<b>744,469</b>	<b>738,932</b>	<b>738,932</b>	<b>(4,491)</b>	<b>-0.60%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-2600-521201-00 ATTY FEE-INDIGENT DEFENSE	3,854	5,600	7,600	6,000	6,000	400	7.14%
100-2600-521219-00 TRANSLATOR	9,585	16,000	9,500	7,500	7,500	(8,500)	-53.13%
100-2600-521221-00 MEDICAL EXPENSE	6,660	10,500	9,000	8,000	8,000	(2,500)	-23.81%
100-2600-521223-00 ATTY FEE-IND. DEFENSE CONTRACT	69,700	69,700	69,700	69,700	69,700	-	0.00%
100-2600-521228-00 CONTRACT SERVICES	1,614	900	1,900	6,500	6,500	5,600	-100.00%
100-2600-521308-00 TECHNICAL CONTRACT SERVICE	6,320	9,600	5,300	9,600	9,600	-	0.00%
100-2600-522211-00 VEHICLE REPAIR & MAINTENANCE	63	1,000	700	1,000	1,000	-	0.00%
100-2600-522230-00 EQUIPMENT R & M - CONTRACTED	4,610	8,000	2,800	6,850	6,850	(1,150)	-14.38%
100-2600-523100-00 BOND INSURANCE	-	-	-	-	-	-	NA
100-2600-523200-00 COMMUNICATIONS	4,780	5,200	5,200	5,200	5,200	-	0.00%
100-2600-523202-00 POSTAGE	2,457	4,000	3,000	4,000	4,000	-	0.00%
100-2600-523300-00 ADVERTISING	5,496	7,000	4,000	5,000	5,000	(2,000)	-28.57%
100-2600-523400-00 PRINTING	486	1,000	1,000	1,000	1,000	-	0.00%
100-2600-523501-00 TRAVEL	4,829	8,100	8,100	8,100	8,100	-	0.00%
100-2600-523601-00 BAILIFF FEES	-	-	-	-	-	-	NA
100-2600-523602-00 PROF ASSOCIATION DUES	1,673	1,500	1,300	1,500	1,500	-	0.00%
100-2600-523603-00 WITNESS FEES	-	-	-	-	-	-	NA
100-2600-523711-00 TRAINING	2,115	3,000	3,000	3,000	3,000	-	0.00%
100-2600-523900-00 GUARDIANS AD LITEM	37,000	37,000	37,000	37,000	37,000	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>161,242</b>	<b>188,100</b>	<b>169,100</b>	<b>179,950</b>	<b>179,950</b>	<b>(8,150)</b>	<b>-4.33%</b>
<b>53 SUPPLIES</b>							
100-2600-531101-00 OFFICE SUPPLIES	4,214	4,300	4,300	4,300	4,300	-	0.00%
100-2600-531103-00 OPERATIONAL SUPPLIES	3,983	7,100	7,100	7,100	7,100	-	0.00%
100-2600-531104-00 TIRES & TUBES	-	-	-	-	-	-	NA
100-2600-531270-00 GASOLINE & OIL	176	200	200	200	200	-	0.00%
100-2600-531400-00 SUBSCRIPTIONS	2,088	2,800	1,800	1,800	1,800	(1,000)	-35.71%
100-2600-531600-00 SMALL EQUIPMENT	5,235	6,000	6,000	6,000	6,000	-	0.00%
100-2600-531741-00 CITIZENS PANEL	212	300	300	350	350	50	16.67%
<b>53 SUPPLIES</b>	<b>15,908</b>	<b>20,700</b>	<b>19,700</b>	<b>19,750</b>	<b>19,750</b>	<b>(950)</b>	<b>-4.59%</b>
<b>2600 JUVENILE COURT</b>	<b>911,375</b>	<b>952,223</b>	<b>933,269</b>	<b>938,632</b>	<b>938,632</b>	<b>(13,591)</b>	<b>-1.43%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>734,225</b>	<b>743,423</b>	<b>744,469</b>	<b>738,932</b>	<b>738,932</b>	<b>(4,491)</b>	<b>-0.60%</b>
<b>OPERATING EXPENDITURES</b>	<b>177,150</b>	<b>208,800</b>	<b>188,800</b>	<b>199,700</b>	<b>199,700</b>	<b>(9,100)</b>	<b>-4.36%</b>
<b>TOTAL</b>	<b>911,375</b>	<b>952,223</b>	<b>933,269</b>	<b>938,632</b>	<b>938,632</b>	<b>(13,591)</b>	<b>-1.43%</b>

**2800 PUBLIC DEFENDER**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-2800-511100-00 REGULAR SALARIES	423,552	455,881	431,218	470,423	470,423	14,542	3.19%
100-2800-512100-00 GROUP HEALTH INSURANCE	92,601	88,964	88,964	99,423	99,423	10,459	11.76%
100-2800-512101-00 LIFE INSURANCE	759	900	900	900	900	-	0.00%
100-2800-512200-00 FICA EMPLOYER	30,690	34,875	32,988	35,987	35,987	1,112	3.19%
100-2800-512400-00 RETIREMENT-EMPLOYER	1,914	19,615	24,215	23,282	23,282	3,667	18.69%
100-2800-512700-00 WORKERS' COMPENSATION	3,570	3,400	3,400	3,832	3,832	432	12.70%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>553,086</b>	<b>603,635</b>	<b>581,685</b>	<b>633,847</b>	<b>633,847</b>	<b>30,212</b>	<b>5.00%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-2800-521203-00 EXPERT WITNESS FEES	-	5,000	5,000	5,000	5,000	-	0.00%
100-2800-521228-00 CONTRACT SERVICES	79,775	68,765	68,765	70,088	70,088	1,323	1.92%
100-2800-522130-00 CUSTODIAL SERVICES	-	-	-	-	-	-	NA
100-2800-522210-00 EQUIPMENT REPAIR & MAINT	-	-	-	-	-	-	NA
100-2800-522310-00 LAND & BUILDING RENTAL	-	18,000	18,000	37,500	37,500	19,500	108.33%
100-2800-522320-00 RENTAL OF EQUIPMENT	6,423	6,400	6,569	6,700	6,700	300	4.69%
100-2800-523200-00 COMMUNICATIONS	1,207	1,400	1,400	1,400	1,400	-	0.00%
100-2800-523202-00 POSTAGE	608	900	900	900	900	-	0.00%
100-2800-523400-00 PRINTING	-	-	-	-	-	-	NA
100-2800-523501-00 TRAVEL	2,651	3,451	4,000	4,000	4,000	549	15.91%
100-2800-523602-00 PROF ASSOCIATION DUES	5,013	5,000	5,000	5,000	5,000	-	0.00%
100-2800-523711-00 TRAINING	996	4,000	4,000	4,000	4,000	-	0.00%
100-2800-523901-00 OTHER COSTS	156	2,348	2,498	500	500	(1,848)	-78.71%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>96,829</b>	<b>115,264</b>	<b>116,132</b>	<b>135,088</b>	<b>135,088</b>	<b>19,824</b>	<b>17.20%</b>
<b>53 SUPPLIES</b>							
100-2800-531101-00 OFFICE SUPPLIES	4,388	4,000	4,000	5,000	5,000	1,000	25.00%
100-2800-531103-00 OPERATIONAL SUPPLIES	833	1,451	2,000	3,000	3,000	1,549	106.75%
100-2800-531200-00 UTILITIES	-	-	4,985	12,000	12,000	12,000	100.00%
100-2800-531400-00 SUBSCRIPTIONS	2,957	1,750	2,500	14,589	14,589	12,839	733.66%
100-2800-531600-00 SMALL EQUIPMENT	947	1,500	15,000	1,500	1,500	-	0.00%
<b>53 SUPPLIES</b>	<b>9,125</b>	<b>8,701</b>	<b>28,485</b>	<b>36,089</b>	<b>36,089</b>	<b>27,388</b>	<b>314.77%</b>
<b>2800 PUBLIC DEFENDER</b>	<b>659,040</b>	<b>727,600</b>	<b>726,302</b>	<b>805,024</b>	<b>805,024</b>	<b>77,424</b>	<b>10.64%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>553,086</b>	<b>603,635</b>	<b>581,685</b>	<b>633,847</b>	<b>633,847</b>	<b>30,212</b>	<b>5.00%</b>
<b>OPERATING EXPENDITURES</b>	<b>105,954</b>	<b>123,965</b>	<b>144,617</b>	<b>171,177</b>	<b>171,177</b>	<b>47,212</b>	<b>38.08%</b>
<b>TOTAL</b>	<b>659,040</b>	<b>727,600</b>	<b>726,302</b>	<b>805,024</b>	<b>805,024</b>	<b>77,424</b>	<b>10.64%</b>

**3300 SHERIFF**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-3300-511100-00 REGULAR SALARIES	4,213,244	4,224,173	4,323,000	4,402,623	4,402,623	178,450	4.22%
100-3300-511300-00 OVERTIME PAY	69,996	75,000	103,000	75,000	75,000	-	0.00%
100-3300-512100-00 GROUP HEALTH INSURANCE	1,004,666	896,550	896,550	963,957	963,957	67,407	7.52%
100-3300-512101-00 LIFE INSURANCE	7,788	9,500	9,500	9,500	9,500	-	0.00%
100-3300-512200-00 FICA-EMPLOYER	305,819	328,887	338,589	342,538	342,538	13,651	4.15%
100-3300-512400-00 RETIREMENT-EMPLOYER	93,986	192,181	297,212	339,325	339,325	147,144	76.57%
100-3300-512600-00 UNEMPLOYMENT INSURANCE	9,240	-	-	-	-	-	NA
100-3300-512700-00 WORKERS' COMPENSATION	167,350	187,893	187,893	203,764	203,764	15,871	8.45%
100-3300-512900-00 EMP PHY/FLU VAC/DRUG SCREEN	-	2,000	2,000	2,000	2,000	-	0.00%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>5,872,089</b>	<b>5,916,184</b>	<b>6,157,744</b>	<b>6,338,707</b>	<b>6,338,707</b>	<b>422,523</b>	<b>7.14%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-3300-521228-00 CONTRACT SERVICES	18,317	1,700	1,700	1,700	1,700	-	0.00%
100-3300-522211-00 VEHICLE REPAIR & MAINT	127,823	134,400	134,400	134,400	134,400	-	0.00%
100-3300-522230-00 EQUIPMENT R & M-CONTRACTED	78,900	151,935	115,000	151,935	151,935	-	0.00%
100-3300-522310-00 LAND & BUILDING RENTAL	-	-	-	-	-	-	NA
100-3300-523200-00 COMMUNICATIONS	52,179	63,000	86,000	100,875	100,875	37,875	60.12%
100-3300-523201-00 COMMUNICATIONS-RADIO	-	-	-	-	-	-	NA
100-3300-523202-00 POSTAGE	5,286	4,000	4,000	4,000	4,000	-	0.00%
100-3300-523300-00 ADVERTISING	620	4,200	1,200	1,200	1,200	(3,000)	-71.43%
100-3300-523400-00 PRINTING	7,401	13,000	13,000	13,000	13,000	-	0.00%
100-3300-523501-00 TRAVEL	55,050	41,500	41,500	41,500	41,500	-	0.00%
100-3300-523602-00 PROF ASSOCIATION DUES	2,455	3,100	3,100	3,100	3,100	-	0.00%
100-3300-523711-00 TRAINING	16,985	25,500	25,500	25,500	25,500	-	0.00%
100-3300-523913-00 TOW SERV-SHERIFF INVESTIGATION	867	3,400	3,400	3,400	3,400	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>365,883</b>	<b>445,735</b>	<b>428,800</b>	<b>480,610</b>	<b>480,610</b>	<b>34,875</b>	<b>7.82%</b>
<b>53 SUPPLIES</b>							
100-3300-531101-00 OFFICE SUPPLIES	21,822	22,500	22,500	22,500	22,500	-	0.00%
100-3300-531103-00 OPERATIONAL SUPPLIES	76,430	68,000	68,000	68,000	68,000	-	0.00%
100-3300-531104-00 TIRES & TUBES	27,110	27,500	27,500	27,500	27,500	-	0.00%
100-3300-531112-00 BUILDINGS & GROUNDS MAINT	-	-	-	-	-	-	NA
100-3300-531113-00 UNIFORMS & SAFETY GEAR	47,836	60,000	60,000	60,000	60,000	-	0.00%
100-3300-531200-00 UTILITIES	2,891	3,000	5,200	5,200	5,200	2,200	73.33%
100-3300-531270-00 GASOLINE & OIL	223,300	225,000	225,000	225,000	225,000	-	0.00%
100-3300-531400-00 SUBSCRIPTIONS	1,357	500	500	500	500	-	0.00%
100-3300-531600-00 SMALL EQUIPMENT	39,205	44,000	44,000	44,000	44,000	-	0.00%
100-3300-531708-00 SUPPLEMENTAL OPERATIONAL	91,510	80,000	80,000	80,000	80,000	-	0.00%
<b>53 SUPPLIES</b>	<b>531,461</b>	<b>530,500</b>	<b>532,700</b>	<b>532,700</b>	<b>532,700</b>	<b>2,200</b>	<b>0.41%</b>
<b>3300 SHERIFF</b>	<b>6,769,433</b>	<b>6,892,419</b>	<b>7,119,244</b>	<b>7,352,017</b>	<b>7,352,017</b>	<b>459,598</b>	<b>6.67%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>5,872,089</b>	<b>5,916,184</b>	<b>6,157,744</b>	<b>6,338,707</b>	<b>6,338,707</b>	<b>422,523</b>	<b>7.14%</b>
<b>OPERATING EXPENDITURES</b>	<b>897,344</b>	<b>976,235</b>	<b>961,500</b>	<b>1,013,310</b>	<b>1,013,310</b>	<b>37,075</b>	<b>3.80%</b>
<b>TOTAL</b>	<b>6,769,433</b>	<b>6,892,419</b>	<b>7,119,244</b>	<b>7,352,017</b>	<b>7,352,017</b>	<b>459,598</b>	<b>6.67%</b>

**3326 CORRECTIONS**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-3326-511100-00 REGULAR SALARIES	3,803,667	3,901,334	3,841,873	4,005,233	4,005,233	103,900	2.66%
100-3326-511300-00 OVERTIME PAY	93,841	100,000	94,000	100,000	100,000	-	0.00%
100-3326-512100-00 GROUP HEALTH INSURANCE	935,047	831,890	831,890	881,151	881,151	49,261	5.92%
100-3326-512101-00 LIFE INSURANCE	7,573	10,900	10,900	11,000	11,000	100	0.92%
100-3326-512200-00 FICA-EMPLOYER	275,164	306,102	301,094	314,050	314,050	7,948	2.60%
100-3326-512400-00 RETIREMENT-EMPLOYER	94,194	180,060	253,531	269,267	269,267	89,207	49.54%
100-3326-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-3326-512700-00 WORKERS' COMPENSATION	148,646	165,410	165,410	180,627	180,627	15,217	9.20%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>5,358,132</b>	<b>5,495,696</b>	<b>5,498,699</b>	<b>5,761,329</b>	<b>5,761,329</b>	<b>265,634</b>	<b>4.83%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-3326-521212-00 INMATE MEDICALS	480,565	458,000	587,000	598,000	598,000	140,000	30.57%
100-3326-521228-00 CONTRACT SERVICES	3,145	5,400	5,400	5,400	5,400	-	0.00%
100-3326-521330-00 CONTRACT SERVICE-FOOD SERVICE	607,190	526,000	610,000	628,618	628,618	102,618	19.51%
100-3326-522110-00 SOLID WASTE	10,019	14,000	11,400	12,000	12,000	(2,000)	-14.29%
100-3326-522211-00 VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	NA
100-3326-522212-00 BUILDING & GROUND MAINTENANCE	106,869	150,000	142,000	150,000	150,000	-	0.00%
100-3326-522230-00 EQUIPMENT R & M - CONTRACTED	58,693	83,900	78,300	85,500	85,500	1,600	1.91%
100-3326-522320-00 RENTAL OF EQUIPMENT	-	400	-	400	400	-	0.00%
100-3326-523200-00 COMMUNICATIONS	-	-	-	-	-	-	NA
100-3326-523300-00 ADVERTISING	-	-	-	-	-	-	NA
100-3326-523400-00 PRINTING	5,048	6,000	6,000	6,000	6,000	-	0.00%
100-3326-523501-00 TRAVEL	44,068	52,500	42,000	50,000	50,000	(2,500)	-4.76%
100-3326-523503-00 TRAVEL-PRISONER TRANSPORT	19,553	25,000	26,200	25,000	25,000	-	0.00%
100-3326-523602-00 PROF ASSOCIATION DUES	48	650	350	350	350	(300)	-46.15%
100-3326-523711-00 TRAINING	10,619	28,000	25,000	25,000	25,000	(3,000)	-10.71%
100-3326-523933-00 INMATE HOUSING	-	-	-	-	-	-	NA
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>1,345,817</b>	<b>1,349,850</b>	<b>1,533,650</b>	<b>1,586,268</b>	<b>1,586,268</b>	<b>236,418</b>	<b>17.51%</b>
<b>53 SUPPLIES</b>							
100-3326-531101-00 OFFICE SUPPLIES	20,601	20,000	22,000	20,000	20,000	-	0.00%
100-3326-531103-00 OPERATIONAL SUPPLIES	84,497	77,800	82,000	85,000	85,000	7,200	9.25%
100-3326-531104-00 TIRES & TUBES	-	-	-	-	-	-	NA
100-3326-531105-00 REPLACE INMATE DAMAGED PROP	1,860	2,000	2,000	2,000	2,000	-	0.00%
100-3326-531107-00 PRISONER SUPPLIES	8,554	12,050	12,000	12,050	12,050	-	0.00%
100-3326-531113-00 UNIFORMS & SAFETY GEAR	47,653	58,800	58,800	58,800	58,800	-	0.00%
100-3326-531119-00 JANITORIAL SUPPLIES	35,584	38,000	44,000	40,000	40,000	2,000	5.26%
100-3326-531140-00 PRISONER UNIFORMS	7,097	12,250	12,500	12,250	12,250	-	0.00%
100-3326-531200-00 UTILITIES	319,025	312,000	318,000	318,500	318,500	6,500	2.08%
100-3326-531600-00 SMALL EQUIPMENT	21,262	37,000	29,000	35,000	35,000	(2,000)	-5.41%
100-3326-531650-00 SCAAP GRANT EXPENSE	9,517	19,322	19,322	19,322	19,322	-	0.00%
<b>53 SUPPLIES</b>	<b>555,650</b>	<b>589,222</b>	<b>599,622</b>	<b>602,922</b>	<b>602,922</b>	<b>13,700</b>	<b>2.33%</b>
<b>3326 CORRECTIONAL CENTER</b>	<b>7,259,599</b>	<b>7,434,768</b>	<b>7,631,971</b>	<b>7,950,519</b>	<b>7,950,519</b>	<b>515,752</b>	<b>6.94%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>5,358,132</b>	<b>5,495,696</b>	<b>5,498,699</b>	<b>5,761,329</b>	<b>5,761,329</b>	<b>265,634</b>	<b>4.83%</b>
<b>OPERATING EXPENDITURES</b>	<b>1,901,467</b>	<b>1,939,072</b>	<b>2,133,272</b>	<b>2,189,190</b>	<b>2,189,190</b>	<b>250,118</b>	<b>12.90%</b>
<b>TOTAL</b>	<b>7,259,599</b>	<b>7,434,768</b>	<b>7,631,971</b>	<b>7,950,519</b>	<b>7,950,519</b>	<b>515,752</b>	<b>6.94%</b>

**3700 CORONER**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-3700-511100-00 REGULAR SALARIES	43,248	35,000	36,225	36,225	36,225	1,225	3.50%
100-3700-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-3700-512100-00 GROUP HEALTH INSURANCE	7,043	7,700	7,700	7,970	7,970	270	3.50%
100-3700-512101-00 LIFE INSURANCE	58	100	100	100	100	-	0.00%
100-3700-512200-00 FICA-EMPLOYER	3,647	2,678	2,771	3,154	3,154	476	17.76%
100-3700-512400-00 RETIREMENT-EMPLOYER	935	1,575	1,575	1,649	1,649	74	4.70%
100-3700-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-3700-512700-00 WORKERS' COMPENSATION	213	589	589	1,456	1,456	867	147.24%
100-3700-512901-00 OTHER EMPLOYEE BENEFITS	5,000	5,000	5,000	5,000	5,000	-	0.00%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>60,144</b>	<b>52,642</b>	<b>53,960</b>	<b>55,553</b>	<b>55,553</b>	<b>2,911</b>	<b>5.53%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-3700-521208-00 MEDICAL EXAMINERS	1,400	11,200	-	1,200	1,200	(10,000)	-89.29%
100-3700-521209-00 INQUESTS	-	1,000	-	1,000	1,000	-	0.00%
100-3700-521220-00 MEDICAL EXPENSE	-	1,000	500	1,000	1,000	-	0.00%
100-3700-521228-00 CONTRACT SERVICES	27,780	25,000	39,000	21,120	21,120	(3,880)	-15.52%
100-3700-522310-00 EQUIPMENT R & M - CONTRACTED	375	400	-	-	-	(400)	-100.00%
100-3700-523200-00 COMMUNICATIONS	4,412	6,000	4,150	4,150	4,150	(1,850)	-30.83%
100-3700-523202-00 POSTAGE	11	50	50	50	50	-	0.00%
100-3700-523400-00 PRINTING	-	-	-	-	-	-	NA
100-3700-523500-00 TRAVEL	1,927	3,500	5,000	5,875	5,875	2,375	67.86%
100-3700-523602-00 PROFESSIONAL ASSOCIATION DUES	300	375	300	375	375	-	0.00%
100-3700-523711-00 TRAINING	1,320	2,500	2,640	2,640	2,640	140	5.60%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>37,525</b>	<b>51,025</b>	<b>51,640</b>	<b>37,410</b>	<b>37,410</b>	<b>(13,615)</b>	<b>-26.68%</b>
<b>53 SUPPLIES</b>							
100-3700-531101-00 OFFICE SUPPLIES	501	4,000	3,500	2,500	2,500	(1,500)	-37.50%
100-3700-531103-00 OPERATIONAL SUPPLIES	429	1,500	1,500	1,500	1,500	-	0.00%
100-3700-531270-00 GASOLINE & OIL	-	-	-	-	-	-	NA
100-3700-531600-00 SMALL EQUIPMENT	-	5,000	3,000	1,400	1,400	(3,600)	-72.00%
100-3700-531713-00 UNIFORMS & SAFETY GEAR	-	1,500	850	500	500	(1,000)	-66.67%
<b>53 SUPPLIES</b>	<b>930</b>	<b>12,000</b>	<b>8,850</b>	<b>5,900</b>	<b>5,900</b>	<b>(6,100)</b>	<b>-50.83%</b>
<b>3700 CORONER</b>	<b>98,599</b>	<b>115,667</b>	<b>114,450</b>	<b>98,863</b>	<b>98,863</b>	<b>(16,804)</b>	<b>-14.53%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>60,144</b>	<b>52,642</b>	<b>53,960</b>	<b>55,553</b>	<b>55,553</b>	<b>2,911</b>	<b>5.53%</b>
<b>OPERATING EXPENDITURES</b>	<b>38,455</b>	<b>63,025</b>	<b>60,490</b>	<b>43,310</b>	<b>43,310</b>	<b>(19,715)</b>	<b>-31.28%</b>
<b>TOTAL</b>	<b>98,599</b>	<b>115,667</b>	<b>114,450</b>	<b>98,863</b>	<b>98,863</b>	<b>(16,804)</b>	<b>-14.53%</b>

### 3910 ANIMAL SHELTER

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-3910-511100-00 REGULAR SALARIES	118,362	119,779	131,351	131,411	131,411	11,632	9.71%
100-3910-511300-00 OVERTIME PAY	338	1,000	1,200	1,000	1,000	-	0.00%
100-3910-512100-00 GROUP HEALTH INSURANCE	28,319	25,019	25,019	24,390	24,390	(629)	-2.51%
100-3910-512101-00 LIFE INSURANCE	225	300	300	300	300	-	0.00%
100-3910-512200-00 FICA-EMPLOYER	8,387	9,240	10,140	10,129	10,129	890	9.63%
100-3910-512400-00 RETIREMENT-EMPLOYER	2,597	5,242	7,205	7,618	7,618	2,376	45.32%
100-3910-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-3910-512700-00 WORKERS' COMPENSATION	2,225	2,056	2,056	2,431	2,431	375	18.24%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>160,453</b>	<b>162,636</b>	<b>177,271</b>	<b>177,280</b>	<b>177,280</b>	<b>14,643</b>	<b>9.00%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-3910-521222-00 VETERINARY EXPENSE	7,096	6,000	6,000	6,000	6,000	-	0.00%
100-3910-522211-00 VEHICLE REPAIR & MAINTENANCE	742	1,500	1,200	1,500	1,500	-	0.00%
100-3910-522230-00 EQUIP REPAIR & MAINTENANCE-CONTRACTED	-	-	-	-	-	-	NA
100-3910-522320-00 RENTAL OF EQUIPMENT	-	-	-	-	-	-	NA
100-3910-523200-00 COMMUNICATIONS	2,403	2,400	2,280	2,400	2,400	-	0.00%
100-3910-523202-00 POSTAGE	-	-	-	-	-	-	NA
100-3910-523501-00 TRAVEL-CONVENTIONS & SEMINARS	-	-	-	1,000	1,000	1,000	100.00%
100-3910-523602-00 PROFESSIONAL ASSOCIATION DUES	-	-	-	-	-	-	NA
100-3910-523711-00 TRAINING	-	1,400	-	1,000	1,000	(400)	-28.57%
100-3910-523800-00 PROFESSIONAL LICENSE	200	200	300	300	300	100	50.00%
100-3910-523850-00 CONTRACT LABOR	-	-	-	-	-	-	NA
100-3910-523901-00 WASTE SERVICES	7,200	7,800	7,800	7,800	7,800	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>17,641</b>	<b>19,300</b>	<b>17,580</b>	<b>20,000</b>	<b>20,000</b>	<b>700</b>	<b>3.63%</b>
<b>53 SUPPLIES</b>							
100-3910-531101-00 OFFICE SUPPLIES	871	1,000	1,000	1,000	1,000	-	0.00%
100-3910-531103-00 OPERATIONAL SUPPLIES	8,383	8,000	8,500	8,000	8,000	-	0.00%
100-3910-531112-00 BLDG/GROUNDS MAINTENANCE	1,426	1,500	1,500	1,500	1,500	-	0.00%
100-3910-531113-00 UNIFORMS & SAFETY GEAR	2,490	1,500	2,400	1,500	1,500	-	0.00%
100-3910-531270-00 GASOLINE & OIL	3,214	3,500	3,500	3,500	3,500	-	0.00%
100-3910-531600-00 SMALL EQUIPMENT	640	8,500	8,500	2,000	2,000	(6,500)	-76.47%
<b>53 SUPPLIES</b>	<b>17,024</b>	<b>24,000</b>	<b>25,400</b>	<b>17,500</b>	<b>17,500</b>	<b>(6,500)</b>	<b>-27.08%</b>
<b>3910 ANIMAL SHELTER</b>	<b>195,118</b>	<b>205,936</b>	<b>220,251</b>	<b>214,780</b>	<b>214,780</b>	<b>8,843</b>	<b>4.29%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>160,453</b>	<b>162,636</b>	<b>177,271</b>	<b>177,280</b>	<b>177,280</b>	<b>14,643</b>	<b>9.00%</b>
<b>OPERATING EXPENDITURES</b>	<b>34,665</b>	<b>43,300</b>	<b>42,980</b>	<b>37,500</b>	<b>37,500</b>	<b>(5,800)</b>	<b>-13.39%</b>
<b>TOTAL</b>	<b>195,118</b>	<b>205,936</b>	<b>220,251</b>	<b>214,780</b>	<b>214,780</b>	<b>8,843</b>	<b>4.29%</b>

**3920 EMERGENCY MANAGEMENT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-3920-511100-00 REGULAR SALARIES	92,625	93,487	93,801	96,981	96,981	3,494	3.74%
100-3920-511300-00 OVERTIME PAY	-	5,000	3,000	5,000	5,000	-	0.00%
100-3920-512100-00 GROUP HEALTH INSURANCE	22,938	20,263	20,263	21,336	21,336	1,073	5.29%
100-3920-512101-00 LIFE INSURANCE	177	200	200	200	200	-	0.00%
100-3920-512200-00 FICA EMPLOYER	6,766	7,534	7,405	7,802	7,802	267	3.55%
100-3920-512400-00 RETIREMENT-EMPLOYER	2,002	4,432	6,980	8,158	8,158	3,727	84.09%
100-3920-512700-00 WORKERS' COMPENSATION	1,599	2,150	2,150	2,634	2,634	484	22.50%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>126,107</b>	<b>133,066</b>	<b>133,799</b>	<b>142,111</b>	<b>142,111</b>	<b>9,045</b>	<b>6.80%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-3920-521207-01 CONSULTANT FEES (HMPG-4165-0010)	16,000	-	-	-	-	-	NA
100-3920-521228-00 CONTRACT SERVICES	208	1,200	1,200	1,200	1,200	-	0.00%
100-3920-522209-00 SOFTWARE MAINT/SUPPORT	5,822	5,800	5,800	6,000	6,000	200	3.45%
100-3920-522211-00 VEHICLE REPAIR & MAINT	4,050	6,400	6,400	6,400	6,400	-	0.00%
100-3920-522212-00 REPAIRS OF RADIOS	477	500	500	1,500	1,500	1,000	200.00%
100-3920-522230-00 EQUIPMENT R & M CONTRACTED	15,588	20,900	20,900	16,860	16,860	(4,040)	-19.33%
100-3920-523200-00 COMMUNICATIONS	10,111	10,800	10,800	13,500	13,500	2,700	25.00%
100-3920-523202-00 POSTAGE	23	200	200	200	200	-	0.00%
100-3920-523400-00 PRINTING	432	1,000	1,000	1,500	1,500	500	50.00%
100-3920-523501-00 TRAVEL	6,479	7,500	7,500	7,500	7,500	-	0.00%
100-3920-523602-00 PROF ASSOCIATION DUES	537	420	420	450	450	30	7.14%
100-3920-523711-00 TRAINING	2,868	2,800	2,800	2,800	2,800	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>62,595</b>	<b>57,520</b>	<b>57,520</b>	<b>57,910</b>	<b>57,910</b>	<b>390</b>	<b>0.68%</b>
<b>53 SUPPLIES</b>							
100-3920-531101-00 OFFICE SUPPLIES	428	500	500	500	500	-	0.00%
100-3920-531103-00 OPERATIONAL SUPPLIES	6,026	5,800	5,800	6,000	6,000	200	3.45%
100-3920-531103-01 OPERATIONAL SUPP-CERT	2,518	-	-	-	-	-	NA
100-3920-531113-00 UNIFORMS & SAFETY GEAR	1,358	1,800	1,800	1,800	1,800	-	0.00%
100-3920-531270-00 GASOLINE & OIL	1,960	3,000	3,000	3,000	3,000	-	0.00%
100-3920-531600-00 SMALL EQUIPMENT	5,811	6,000	6,000	6,000	6,000	-	0.00%
100-3920-531602-00 SMALL EQUIP (HMGP-4165-0018)	2,540	-	-	-	-	-	NA
100-3920-531604-00 EMERG MGMT PERF GRANT	-	-	-	-	-	-	NA
<b>53 SUPPLIES</b>	<b>20,641</b>	<b>17,100</b>	<b>17,100</b>	<b>17,300</b>	<b>17,300</b>	<b>200</b>	<b>1.17%</b>
<b>3920 EMERGENCY MANAGEMENT</b>	<b>209,343</b>	<b>207,686</b>	<b>208,419</b>	<b>217,321</b>	<b>217,321</b>	<b>9,635</b>	<b>4.64%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>126,107</b>	<b>133,066</b>	<b>133,799</b>	<b>142,111</b>	<b>142,111</b>	<b>9,045</b>	<b>6.80%</b>
<b>OPERATING EXPENDITURES</b>	<b>83,236</b>	<b>74,620</b>	<b>74,620</b>	<b>75,210</b>	<b>75,210</b>	<b>590</b>	<b>0.79%</b>
<b>TOTAL</b>	<b>209,343</b>	<b>207,686</b>	<b>208,419</b>	<b>217,321</b>	<b>217,321</b>	<b>9,635</b>	<b>4.64%</b>



**4200 PUBLIC WORKS**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-4200-511100-00 REGULAR SALARIES	2,137,395	2,252,709	2,155,207	2,273,706	2,273,706	20,997	0.93%
100-4200-511300-00 OVERTIME PAY	107,975	125,000	106,350	125,000	125,000	-	0.00%
100-4200-512100-00 GROUP HEALTH INSURANCE	545,057	482,203	482,203	500,216	500,216	18,013	3.74%
100-4200-512101-00 LIFE INSURANCE	4,399	6,600	6,600	6,600	6,600	-	0.00%
100-4200-512200-00 FICA-EMPLOYER	157,374	181,895	173,009	183,501	183,501	1,607	0.88%
100-4200-512400-00 RETIREMENT-EMPLOYER	50,638	105,737	157,677	175,600	175,600	69,863	66.07%
100-4200-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-4200-512700-00 WORKERS' COMPENSATION	229,037	228,752	228,752	219,020	219,020	(9,732)	-4.25%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>3,231,875</b>	<b>3,382,895</b>	<b>3,309,798</b>	<b>3,483,643</b>	<b>3,483,643</b>	<b>100,747</b>	<b>2.98%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-4200-521228-00 CONTRACT SERVICE	41,229	60,000	60,000	50,000	50,000	(10,000)	-16.67%
100-4200-521230-00 SURVEYS/APPRISALS	2,600	2,000	2,000	12,000	12,000	10,000	500.00%
100-4200-522120-00 SNOW/ICE REMOVAL SERVICES	13,298	-	-	-	-	-	NA
100-4200-522209-00 SOFTWARE MAINT/SUPPORT	7,912	11,000	11,000	15,000	15,000	4,000	36.36%
100-4200-522210-00 EQUIP REPAIR & MAINTENANCE	280,134	249,725	275,000	185,000	185,000	(64,725)	-25.92%
100-4200-522211-00 VEHICLE REPAIR & MAINTENANCE	110,622	130,000	140,000	130,000	130,000	-	0.00%
100-4200-522212-00 REPAIRS OF RADIOS	144	950	950	5,000	5,000	4,050	426.32%
100-4200-522320-00 RENTAL OF EQUIPMENT	43,936	63,000	63,000	108,000	108,000	45,000	71.43%
100-4200-523200-00 COMMUNICATIONS	16,792	17,500	17,500	7,200	7,200	(10,300)	-58.86%
100-4200-523201-00 COMMUNICATIONS-RADIO	-	-	-	10,556	10,556	10,556	100.00%
100-4200-523202-00 POSTAGE	30	-	-	-	-	-	NA
100-4200-523300-00 ADVERTISING	-	-	-	-	-	-	NA
100-4200-523400-00 PRINTING	-	-	-	-	-	-	NA
100-4200-523500-00 TRAVEL	2,635	7,500	7,500	5,500	5,500	(2,000)	-26.67%
100-4200-523501-00 TOW SERVICE-COUNTY OWNED	1,738	1,000	1,000	1,000	1,000	-	0.00%
100-4200-523602-00 PROFESSIONAL DUES/LICENSES	-	2,700	2,700	1,250	1,250	(1,450)	-53.70%
100-4200-523711-00 TRAINING	1,680	5,000	5,000	6,000	6,000	1,000	20.00%
100-4200-523850-00 CONTRACT LABOR	42,025	20,500	20,500	20,500	20,500	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>564,775</b>	<b>570,875</b>	<b>606,150</b>	<b>557,006</b>	<b>557,006</b>	<b>(13,869)</b>	<b>-2.43%</b>
53 SUPPLIES							
100-4200-531101-00 OFFICE SUPPLIES	2,904	3,500	3,500	3,000	3,000	(500)	-14.29%
100-4200-531102-00 OPERATIONAL SUPPLIES-PARKS	45,525	60,000	60,000	49,500	49,500	(10,500)	-17.50%
100-4200-531103-00 OPERATIONAL SUPPLIES	180,255	150,000	150,000	175,000	175,000	25,000	16.67%
100-4200-531104-00 TIRES & TUBES	50,835	50,000	50,000	60,000	60,000	10,000	20.00%
100-4200-531106-00 SIGNS	32,698	41,000	41,000	30,000	30,000	(11,000)	-26.83%
100-4200-531113-00 UNIFORMS & SAFETY GEAR	29,734	30,000	30,000	30,000	30,000	-	0.00%
100-4200-531121-00 PIPE	88,438	80,000	100,000	80,000	80,000	-	0.00%
100-4200-531122-00 GRAVEL	152,678	125,000	125,000	125,000	125,000	-	0.00%
100-4200-531123-00 COUNTY PATCHING	231,666	130,000	130,000	100,000	100,000	(30,000)	-23.08%
100-4200-531125-00 COUNTY PAVING	-	-	-	-	-	-	NA
100-4200-531126-00 LMIG PAVING	-	2,380,237	1,831,000	1,109,858	1,109,858	(1,270,379)	-53.37%
100-4200-531128-00 CONCRETE	24,003	30,000	30,000	30,000	30,000	-	0.00%
100-4200-531148-00 STRIPING	33,077	110,000	110,000	120,000	120,000	10,000	9.09%
100-4200-531149-00 EROSION CONTROL	4,987	15,000	15,000	17,500	17,500	2,500	16.67%
100-4200-531150-00 VEGETATION CONTROL	34,275	48,000	48,000	65,000	65,000	17,000	35.42%
100-4200-531200-00 UTILITIES	49,849	60,250	60,250	60,250	60,250	-	0.00%
100-4200-531202-00 UTILITIES-TRAFFIC SIGNALS	38,403	35,000	35,000	35,000	35,000	-	0.00%
100-4200-531270-00 GASOLINE & OIL	189,084	350,000	350,000	350,000	350,000	-	0.00%
100-4200-531400-00 SUBSCRIPTIONS	-	-	-	-	-	-	NA
100-4200-531600-00 SMALL EQUIPMENT	40,331	53,050	60,000	45,000	45,000	(8,050)	-15.17%
100-4200-531713-00 UNIFORM RENTALS	10,964	12,250	14,000	14,000	14,000	1,750	14.29%
100-4200-531720-00 WESTSIDE PARK BATTING CAGES	-	-	-	-	-	-	NA
100-4200-531721-00 ANTIOCH BUS LOOP	-	-	-	-	-	-	NA
100-4200-531722-00 BEAR CREEK ESTATES	9,697	-	-	-	-	-	NA
100-4200-531730-00 CITY OF DALTON (IN-KIND)	-	-	-	-	-	-	NA
100-4200-531731-00 CITY OF VARNELL (IN-KIND)	-	-	-	-	-	-	NA
100-4200-531732-00 CITY OF TUNNEL HILL (IN-KIND)	-	-	-	-	-	-	NA
100-4200-531733-00 CITY OF COHUTTA (IN-KIND)	-	-	-	-	-	-	NA
100-4200-531734-00 WHITFIELD CO SCHOOLS (IN-KIND)	-	-	-	10,000	10,000	10,000	100.00%
<b>53 SUPPLIES</b>	<b>1,249,403</b>	<b>3,763,287</b>	<b>3,242,750</b>	<b>2,509,108</b>	<b>2,509,108</b>	<b>(1,254,179)</b>	<b>-33.33%</b>
<b>4200 PUBLIC WORKS</b>	<b>5,046,053</b>	<b>7,717,057</b>	<b>7,158,698</b>	<b>6,549,757</b>	<b>6,549,757</b>	<b>(1,167,301)</b>	<b>-15.13%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>3,231,875</b>	<b>3,382,895</b>	<b>3,309,798</b>	<b>3,483,643</b>	<b>3,483,643</b>	<b>100,747</b>	<b>2.98%</b>
<b>OPERATING EXPENDITURES</b>	<b>1,814,178</b>	<b>4,334,162</b>	<b>3,848,900</b>	<b>3,066,114</b>	<b>3,066,114</b>	<b>(1,268,048)</b>	<b>-29.26%</b>
<b>TOTAL</b>	<b>5,046,053</b>	<b>7,717,057</b>	<b>7,158,698</b>	<b>6,549,757</b>	<b>6,549,757</b>	<b>(1,167,301)</b>	<b>-15.13%</b>

Moved to Capital 10,950  
Approved Budget 7,728,007

**6120 RECREATION**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-6120-511100-00 REGULAR SALARIES	304,370	344,155	330,336	404,488	404,488	60,333	17.53%
100-6120-511300-00 OVERTIME PAY	7,083	10,000	10,000	10,000	10,000	-	0.00%
100-6120-512100-00 GROUP HEALTH INSURANCE	63,332	56,387	56,387	57,889	57,889	1,502	2.66%
100-6120-512101-00 LIFE INSURANCE	478	700	700	700	700	-	0.00%
100-6120-512200-00 FICA-EMPLOYER	23,000	27,093	26,036	31,708	31,708	4,615	17.04%
100-6120-512400-00 RETIREMENT-EMPLOYER	7,857	12,196	18,270	20,651	20,651	8,455	69.33%
100-6120-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-6120-512700-00 WORKERS' COMPENSATION	19,507	18,724	18,724	18,201	18,201	(523)	-2.80%
100-6120-512900-00 EMP PHY/FLU VAC/DRUG SCREEN	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>425,627</b>	<b>469,255</b>	<b>460,452</b>	<b>543,637</b>	<b>543,637</b>	<b>74,382</b>	<b>15.85%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-6120-521228-00 CONTRACT SERVICES	-	27,125	20,000	29,400	29,400	2,275	8.39%
100-6120-522110-00 SOLID WASTE	5,034	5,500	5,500	5,500	5,500	-	0.00%
100-6120-522211-00 VEHICLE REPAIR & MAINTENANCE	5,684	5,000	2,000	5,000	5,000	-	0.00%
100-6120-522230-00 EQUIPMENT R & M - CONTRACTED	4,103	5,000	3,600	4,000	4,000	(1,000)	-20.00%
100-6120-522320-00 RENTAL OF EQUIPMENT	600	1,000	250	1,000	1,000	-	0.00%
100-6120-523200-00 COMMUNICATIONS	4,871	7,500	7,500	7,500	7,500	-	0.00%
100-6120-523202-00 POSTAGE	4	400	100	100	100	(300)	-75.00%
100-6120-523300-00 ADVERTISING	-	-	-	-	-	-	NA
100-6120-523400-00 PRINTING	-	-	-	-	-	-	NA
100-6120-523501-00 TRAVEL	784	3,000	1,500	3,000	3,000	-	0.00%
100-6120-523602-00 PROF ASSOCIATION DUES	910	1,650	1,000	1,650	1,650	-	0.00%
100-6120-523711-00 TRAINING	450	1,500	500	1,500	1,500	-	0.00%
100-6120-523853-00 ATHLETIC OFFICIALS FEE	114,925	100,000	100,000	108,000	108,000	8,000	8.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>137,365</b>	<b>157,675</b>	<b>141,950</b>	<b>166,650</b>	<b>166,650</b>	<b>8,975</b>	<b>5.69%</b>
<b>53 SUPPLIES</b>							
100-6120-531101-00 OFFICE SUPPLIES	1,926	2,000	2,000	2,000	2,000	-	0.00%
100-6120-531103-00 OPERATIONAL SUPPLIES	1,950	2,200	2,200	2,200	2,200	-	0.00%
100-6120-531112-00 BLDG & GROUNDS MAINT SUPPLIES	960	2,000	2,000	2,000	2,000	-	0.00%
100-6120-531119-00 JANITORIAL SUPPLIES	6,160	7,500	10,000	12,000	12,000	4,500	60.00%
100-6120-531129-00 PARK/FACILITY MAINT SUPPLIES	31,471	32,000	32,000	32,000	32,000	-	0.00%
100-6120-531140-00 DISTRICT/STATE TOURN EXP	800	5,000	-	2,000	2,000	(3,000)	-60.00%
100-6120-531143-00 MIRACLE LEAGUE EXPENSE	-	-	-	-	-	-	NA
100-6120-531146-00 ATHLETIC PROGRAMS	170,946	230,000	210,000	210,000	210,000	(20,000)	-8.70%
100-6120-531200-00 UTILITIES	90,918	112,000	100,000	125,000	125,000	13,000	11.61%
100-6120-531201-00 ATHLETIC FIELD LIGHTS	1,000	-	-	-	-	-	NA
100-6120-531270-00 GASOLINE & OIL	19,371	25,000	15,000	25,000	25,000	-	0.00%
100-6120-531400-00 SUBSCRIPTIONS	652	900	450	900	900	-	0.00%
100-6120-531600-00 SMALL EQUIPMENT	10,608	8,000	8,000	8,000	8,000	-	0.00%
100-6120-531713-00 UNIFORMS & SAFETY GEAR	2,480	3,000	3,000	3,000	3,000	-	0.00%
<b>53 SUPPLIES</b>	<b>339,242</b>	<b>429,600</b>	<b>384,650</b>	<b>424,100</b>	<b>424,100</b>	<b>(5,500)</b>	<b>-1.28%</b>
<b>6120 RECREATION</b>	<b>902,234</b>	<b>1,056,530</b>	<b>987,052</b>	<b>1,134,387</b>	<b>1,134,387</b>	<b>77,857</b>	<b>7.37%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>425,627</b>	<b>469,255</b>	<b>460,452</b>	<b>543,637</b>	<b>543,637</b>	<b>74,382</b>	<b>15.85%</b>
<b>OPERATING EXPENDITURES</b>	<b>476,607</b>	<b>587,275</b>	<b>526,600</b>	<b>590,750</b>	<b>590,750</b>	<b>3,475</b>	<b>0.59%</b>
<b>TOTAL</b>	<b>902,234</b>	<b>1,056,530</b>	<b>987,052</b>	<b>1,134,387</b>	<b>1,134,387</b>	<b>77,857</b>	<b>7.37%</b>

**7130 COUNTY EXTENSION SERVICE**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-7130-511100-00 REGULAR SALARIES	36,594	51,783	30,115	31,430	31,430	(20,353)	-39.30%
100-7130-512200-00 FICA-EMPLOYER	2,772	3,961	2,304	2,404	2,404	(1,557)	-39.30%
100-7130-512400-00 AG. EXT. TEACHERS RETIREMENT	4,736	7,389	4,060	5,283	5,283	(2,106)	-28.50%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>44,102</b>	<b>63,133</b>	<b>36,479</b>	<b>39,118</b>	<b>39,118</b>	<b>(24,015)</b>	<b>-38.04%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-7130-521228-00 CONTRACT SERVICES	22,485	26,045	44,000	48,279	48,279	22,234	85.37%
100-7130-522211-00 VEHICLE REPAIR & MAINTENANCE	1,018	1,000	1,000	1,000	1,000	-	0.00%
100-7130-522230-00 EQUIPMENT R & M-CONTRACTED	1,472	3,500	3,500	3,500	3,500	-	0.00%
100-7130-523101-00 FLEET INSURANCE	-	-	-	-	-	-	NA
100-7130-523102-00 LIFE INSURANCE-CAMPERS	212	300	300	350	350	50	16.67%
100-7130-523200-00 COMMUNICATIONS	1,195	1,300	1,300	1,300	1,300	-	0.00%
100-7130-523500-00 TRAVEL	5,554	5,400	5,400	5,600	5,600	200	3.70%
100-7130-523602-00 PROFESSIONAL ASSOCIATION DUES	2,502	1,800	1,800	2,000	2,000	200	11.11%
100-7130-523700-00 TRAINING	-	-	-	-	-	-	NA
100-7130-523901-00 OTHER COSTS	300	300	300	300	300	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>34,738</b>	<b>39,645</b>	<b>57,600</b>	<b>62,329</b>	<b>62,329</b>	<b>22,684</b>	<b>57.22%</b>
<b>53 SUPPLIES</b>							
100-7130-531101-00 OFFICE SUPPLIES	2,066	2,000	2,000	2,250	2,250	250	12.50%
100-7130-531103-00 OPERATIONAL SUPPLIES	5,248	3,275	3,275	3,275	3,275	-	0.00%
100-7130-531114-00 SUPPLIES - AGRICULTURE	1,100	1,100	1,100	1,200	1,200	100	9.09%
100-7130-531115-00 SUPPLIES - FAMILY & CONSUMER SC	300	300	300	300	300	-	0.00%
100-7130-531116-00 SUPPLIES - 4-H	3,200	3,200	3,200	3,200	3,200	-	0.00%
100-7130-531117-00 RECOGNITIONS & AWARDS	1,385	800	800	900	900	100	12.50%
100-7130-531270-00 GASOLINE & OIL	1,216	2,000	2,000	2,000	2,000	-	0.00%
100-7130-531400-00 SUBSCRIPTIONS	245	200	200	200	200	-	0.00%
100-7130-531600-00 SMALL EQUIPMENT	1,212	1,800	4,800	1,800	1,800	-	0.00%
<b>53 SUPPLIES</b>	<b>15,972</b>	<b>14,675</b>	<b>17,675</b>	<b>15,125</b>	<b>15,125</b>	<b>450</b>	<b>3.07%</b>
<b>7130 COUNTY AGENT</b>	<b>94,812</b>	<b>117,453</b>	<b>111,754</b>	<b>116,572</b>	<b>116,572</b>	<b>(881)</b>	<b>-0.75%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>44,102</b>	<b>63,133</b>	<b>36,479</b>	<b>39,118</b>	<b>39,118</b>	<b>(24,015)</b>	<b>-38.04%</b>
<b>OPERATING EXPENDITURES</b>	<b>50,710</b>	<b>54,320</b>	<b>75,275</b>	<b>77,454</b>	<b>77,454</b>	<b>23,134</b>	<b>42.59%</b>
<b>TOTAL</b>	<b>94,812</b>	<b>117,453</b>	<b>111,754</b>	<b>116,572</b>	<b>116,572</b>	<b>(881)</b>	<b>-0.75%</b>

**7220 INSPECTIONS & ENFORCEMENT**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-7220-511100-00 REGULAR SALARIES	233,865	240,157	241,827	245,813	245,813	5,657	2.36%
100-7220-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-7220-512100-00 GROUP HEALTH INSURANCE	59,853	52,054	52,054	54,079	54,079	2,025	3.89%
100-7220-512101-00 LIFE INSURANCE	441	500	500	500	500	-	0.00%
100-7220-512200-00 FICA-EMPLOYER	17,060	18,372	18,372	18,805	18,805	433	2.36%
100-7220-512400-00 RETIREMENT-EMPLOYER	5,337	10,807	15,879	17,954	17,954	7,147	66.13%
100-7220-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-7220-512700-00 WORKERS' COMPENSATION	4,952	7,768	7,768	8,727	8,727	959	12.35%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>321,508</b>	<b>329,658</b>	<b>336,400</b>	<b>345,878</b>	<b>345,878</b>	<b>16,220</b>	<b>4.92%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-7220-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
100-7220-521228-00 CONTRACT SERVICES	-	-	-	-	-	-	NA
100-7220-522211-00 VEHICLE REPAIR & MAINTENANCE	757	1,800	1,800	1,800	1,800	-	0.00%
100-7220-522230-00 EQUIPMENT R & M - CONTRACTED	5,550	7,000	7,000	7,000	7,000	-	0.00%
100-7220-523200-00 COMMUNICATIONS	2,181	3,500	3,500	3,500	3,500	-	0.00%
100-7220-523202-00 POSTAGE	38	300	40	300	300	-	0.00%
100-7220-523300-00 ADVERTISING	-	-	-	-	-	-	NA
100-7220-523400-00 PRINTING	105	700	700	700	700	-	0.00%
100-7220-523501-00 TRAVEL	35	2,000	500	500	500	(1,500)	-75.00%
100-7220-523602-00 PROF ASSOCIATION DUES	525	300	300	300	300	-	0.00%
100-7220-523711-00 TRAINING	918	3,300	1,500	1,500	1,500	(1,800)	-54.55%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>10,109</b>	<b>18,900</b>	<b>15,340</b>	<b>15,600</b>	<b>15,600</b>	<b>(3,300)</b>	<b>-17.46%</b>
<b>53 SUPPLIES</b>							
100-7220-531101-00 OFFICE SUPPLIES	2,937	3,770	3,770	3,770	3,770	-	0.00%
100-7220-531103-00 OPERATIONAL SUPPLIES	397	430	430	430	430	-	0.00%
100-7220-531104-00 TIRES & TUBES	752	1,400	700	700	700	(700)	-50.00%
100-7220-531113-00 UNIFORMS & SAFETY GEAR	1,576	2,000	2,000	2,000	2,000	-	0.00%
100-7220-531270-00 GASOLINE & OIL	6,325	8,500	8,500	8,500	8,500	-	0.00%
100-7220-531400-00 SUBSCRIPTIONS	832	1,350	1,350	1,350	1,350	-	0.00%
100-7220-531600-00 SMALL EQUIPMENT	778	750	750	750	750	-	0.00%
<b>53 SUPPLIES</b>	<b>13,597</b>	<b>18,200</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>(700)</b>	<b>-3.85%</b>
<b>7220 INSPECTIONS &amp; ENFORCEMENT</b>	<b>345,214</b>	<b>366,758</b>	<b>369,240</b>	<b>378,978</b>	<b>378,978</b>	<b>12,220</b>	<b>3.33%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>321,508</b>	<b>329,658</b>	<b>336,400</b>	<b>345,878</b>	<b>345,878</b>	<b>16,220</b>	<b>4.92%</b>
<b>OPERATING EXPENDITURES</b>	<b>23,706</b>	<b>37,100</b>	<b>32,840</b>	<b>33,100</b>	<b>33,100</b>	<b>(4,000)</b>	<b>-10.78%</b>
<b>TOTAL</b>	<b>345,214</b>	<b>366,758</b>	<b>369,240</b>	<b>378,978</b>	<b>378,978</b>	<b>12,220</b>	<b>3.33%</b>

## 7420 MPO

ACCOUNTNUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
100-7420-511100-00 REGULAR SALARIES	46,332	49,455	50,100	73,880	73,880	24,425	49.39%
100-7420-511300-00 OVERTIME PAY	-	-	-	-	-	-	NA
100-7420-512100-00 GROUP HEALTH INSURANCE	11,205	10,719	10,719	11,041	11,041	322	3.00%
100-7420-512101-00 LIFE INSURANCE	92	100	100	100	100	-	0.00%
100-7420-512200-00 FICA EMPLOYER	3,365	3,783	3,833	5,652	5,652	1,869	49.40%
100-7420-512400-00 RETIREMENT-EMPLOYER	1,001	2,225	3,479	4,015	4,015	1,790	80.44%
100-7420-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-7420-512700-00 WORKERS' COMPENSATION	432	407	407	427	427	20	4.81%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>62,427</b>	<b>66,689</b>	<b>68,638</b>	<b>95,114</b>	<b>95,114</b>	<b>28,425</b>	<b>42.62%</b>
52 PURCHASED/CONTRACTED SERVICES							
100-7420-521207-00 CONSULTANT FEES	-	136,594	-	56,049	56,049	(80,545)	-58.97%
100-7420-522230-00 EQUIPMENT R&M-CONTRACT	201	500	250	250	250	(250)	-50.00%
100-7420-523200-00 COMMUNICATIONS	1,060	1,910	1,052	1,200	1,200	(710)	-37.17%
100-7420-523202-00 POSTAGE	-	250	-	100	100	(150)	-60.00%
100-7420-523300-00 ADVERTISING	140	500	77	200	200	(300)	-60.00%
100-7420-523400-00 PRINTING	-	500	-	200	200	(300)	-60.00%
100-7420-523501-00 TRAVEL	-	1,000	500	500	500	(500)	-50.00%
100-7420-523711-00 TRAINING	-	1,000	500	500	500	(500)	-50.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>1,401</b>	<b>142,254</b>	<b>2,379</b>	<b>58,999</b>	<b>58,999</b>	<b>(83,255)</b>	<b>-58.53%</b>
53 SUPPLIES							
100-7420-531101-00 OFFICE SUPPLIES	971	1,500	1,305	1,400	1,400	(100)	-6.67%
100-7420-531103-00 OPERATIONAL SUPPLIES	297	500	-	100	100	(400)	-80.00%
100-7420-531118-00 GAMPO CONFERENCE	-	-	-	-	-	-	NA
100-7420-531600-00 SMALL EQUIPMENT	3,266	5,000	650	2,000	2,000	(3,000)	-60.00%
100-7420-531701-00 COMPUTER SOFTWARE	-	-	-	4,000	4,000	4,000	100.00%
<b>53 SUPPLIES</b>	<b>4,534</b>	<b>7,000</b>	<b>1,955</b>	<b>7,500</b>	<b>7,500</b>	<b>500</b>	<b>7.14%</b>
<b>7420 MPO</b>	<b>68,362</b>	<b>215,943</b>	<b>72,972</b>	<b>161,613</b>	<b>161,613</b>	<b>(54,330)</b>	<b>-25.16%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>62,427</b>	<b>66,689</b>	<b>68,638</b>	<b>95,114</b>	<b>95,114</b>	<b>28,425</b>	<b>42.62%</b>
<b>OPERATING EXPENDITURES</b>	<b>5,935</b>	<b>149,254</b>	<b>4,334</b>	<b>66,499</b>	<b>66,499</b>	<b>(82,755)</b>	<b>-55.45%</b>
<b>TOTAL</b>	<b>68,362</b>	<b>215,943</b>	<b>72,972</b>	<b>161,613</b>	<b>161,613</b>	<b>(54,330)</b>	<b>-25.16%</b>

**7450 COUNTY ENGINEER**

ACCOUNTNUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
100-7450-511100-00 REGULAR SALARIES	430,422	483,823	483,634	482,008	482,008	(1,815)	-0.38%
100-7450-511300-00 OVERTIME PAY	1,181	-	3,000	3,000	3,000	3,000	100.00%
100-7450-512100-00 GROUP HEALTH INSURANCE	107,811	102,809	102,809	109,195	109,195	6,386	6.21%
100-7450-512101-00 LIFE INSURANCE	647	800	800	800	800	-	0.00%
100-7450-512200-00 FICA EMPLOYER	31,114	37,012	37,228	37,103	37,103	91	0.24%
100-7450-512400-00 RETIREMENT-EMPLOYER	9,478	21,351	32,113	35,704	35,704	14,353	67.22%
100-7450-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
100-7450-512700-00 WORKERS' COMPENSATION	8,847	11,288	11,288	14,290	14,290	3,002	26.59%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>589,500</b>	<b>657,083</b>	<b>670,872</b>	<b>682,101</b>	<b>682,101</b>	<b>25,017</b>	<b>3.81%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
100-7450-521207-00 CONSULTANT FEES	-	3,000	-	-	-	(3,000)	-100.00%
100-7450-521228-00 CONTRACT SERVICES	-	-	-	34,326	34,326	34,326	100.00%
100-7450-522211-00 VEHICLE REPAIR & MAINT	4,179	3,500	2,050	2,250	2,250	(1,250)	-35.71%
100-7450-522320-00 RENTAL OF EQUIPMENT	-	500	-	-	-	(500)	-100.00%
100-7450-523200-00 COMMUNICATIONS	6,370	7,480	7,445	7,480	7,480	-	0.00%
100-7450-523202-00 POSTAGE	113	250	100	150	150	(100)	-40.00%
100-7450-523300-00 ADVERTISING	1,600	1,200	2,314	2,350	2,350	1,150	95.83%
100-7450-523400-00 PRINTING	-	400	524	500	500	100	25.00%
100-7450-523501-00 TRAVEL	192	2,430	500	2,400	2,400	(30)	-1.23%
100-7450-523602-00 PROF ASSOCIATION DUES	100	100	200	500	500	400	400.00%
100-7450-523711-00 TRAINING	2,488	3,500	250	2,200	2,200	(1,300)	-37.14%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>15,042</b>	<b>22,360</b>	<b>13,383</b>	<b>52,156</b>	<b>52,156</b>	<b>29,796</b>	<b>133.26%</b>
<b>53 SUPPLIES</b>							
100-7450-531101-00 OFFICE SUPPLIES	770	4,250	2,200	3,000	3,000	(1,250)	-29.41%
100-7450-531103-00 OPERATIONAL SUPPLIES	1,457	2,000	2,600	2,600	2,600	600	30.00%
100-7450-531113-00 UNIFORMS & SAFETY GEAR	743	1,500	1,500	1,000	1,000	(500)	-33.33%
100-7450-531270-00 GASOLINE & OIL	6,503	7,000	7,280	7,500	7,500	500	7.14%
100-7450-531600-00 SMALL EQUIPMENT	1,130	5,000	4,750	4,750	4,750	(250)	-5.00%
<b>53 SUPPLIES</b>	<b>10,603</b>	<b>19,750</b>	<b>18,330</b>	<b>18,850</b>	<b>18,850</b>	<b>(900)</b>	<b>-4.56%</b>
<b>7450 COUNTY ENGINEER</b>	<b>615,145</b>	<b>699,193</b>	<b>702,585</b>	<b>753,107</b>	<b>753,107</b>	<b>53,913</b>	<b>7.71%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>589,500</b>	<b>657,083</b>	<b>670,872</b>	<b>682,101</b>	<b>682,101</b>	<b>25,017</b>	<b>3.81%</b>
<b>OPERATING EXPENDITURES</b>	<b>25,645</b>	<b>42,110</b>	<b>31,713</b>	<b>71,006</b>	<b>71,006</b>	<b>28,896</b>	<b>68.62%</b>
<b>TOTAL</b>	<b>615,145</b>	<b>699,193</b>	<b>702,585</b>	<b>753,107</b>	<b>753,107</b>	<b>53,913</b>	<b>7.71%</b>

E911

2018 Approved Budget

Expenditures \$ 2,480,076

Revenue:

Landlines 530,000

Wireless 1,020,000

Prepaid Wireless 155,000

Other 8,000

Total Revenue 1,713,000

General Fund Transfer \$ 767,076

**3800 911 CENTER**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
215-3800-511100-00 REGULAR SALARIES	973,330	1,187,844	1,043,292	1,229,593	1,229,593	41,749	3.51%
215-3800-511102-00 HOLIDAY PAY	20,222	30,000	30,000	30,000	30,000	-	0.00%
215-3800-511300-00 OVERTIME PAY	297,644	208,000	279,722	208,000	208,000	-	0.00%
215-3800-512100-00 GROUP HEALTH INS.	278,006	252,676	252,676	265,754	265,754	13,078	5.18%
215-3800-512101-00 LIFE INSURANCE	2,216	3,300	3,300	3,300	3,300	-	0.00%
215-3800-512200-00 FICA-EMPLOYER	92,373	109,077	103,506	112,271	112,271	3,194	2.93%
215-3800-512400-00 RETIREMENT-EMPLOYER	31,482	63,184	82,607	82,588	82,588	19,404	30.71%
215-3800-512600-00 UNEMPLOYMENT INSURANCE	3,300	-	-	-	-	-	NA
215-3800-512700-00 WORKERS' COMPENSATION	13,335	12,099	12,099	12,884	12,884	785	6.49%
215-3800-512900-00 EMP PHY/FLU VAC/DRUG SCREEN	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>1,711,908</b>	<b>1,866,180</b>	<b>1,807,202</b>	<b>1,944,389</b>	<b>1,944,389</b>	<b>78,210</b>	<b>4.19%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
215-3800-521207-00 CONSULTANT FEES	-	-	-	-	-	-	NA
215-3800-521228-00 CONTRACT SERVICES	30,155	32,025	35,325	36,125	36,125	4,100	12.80%
215-3800-522110-00 SOLID WASTE	936	1,710	1,940	950	950	(760)	-44.44%
215-3800-522230-00 EQUIPMENT R&M-CONTRACTED	99,462	101,900	99,470	105,874	105,874	3,974	3.90%
215-3800-522320-00 RENTAL OF EQUIPMENT	-	-	-	-	-	-	NA
215-3800-523200-00 COMMUNICATIONS	94,524	99,900	99,000	100,400	100,400	500	0.50%
215-3800-523201-00 COMMUNICATIONS-RADIO	-	1,000	-	2,358	2,358	1,358	135.83%
215-3800-523202-00 POSTAGE	193	300	200	300	300	-	0.00%
215-3800-523400-00 PRINTING	3,771	4,000	4,000	6,000	6,000	2,000	50.00%
215-3800-523501-00 TRAVEL	22,738	28,650	28,000	28,630	28,630	(20)	-0.07%
215-3800-523602-00 PROF ASSOCIATION DUES	1,620	2,565	2,560	2,565	2,565	-	0.00%
215-3800-523625-00 COST RECOVERY FEES	62,483	97,000	42,800	59,000	59,000	(38,000)	-39.18%
215-3800-523711-00 TRAINING	14,226	13,705	13,000	20,464	20,464	6,759	49.32%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>330,108</b>	<b>382,755</b>	<b>326,295</b>	<b>362,666</b>	<b>362,666</b>	<b>(20,089)</b>	<b>-5.25%</b>
<b>53 SUPPLIES</b>							
215-3800-531101-00 OFFICE SUPPLIES	4,152	5,000	5,000	5,000	5,000	-	0.00%
215-3800-531103-00 OPERATIONAL SUPPLIES	3,322	5,000	5,000	5,000	5,000	-	0.00%
215-3800-531112-00 BUILDING & GROUNDS MAINT	3,343	20,000	22,000	10,000	10,000	(10,000)	-50.00%
215-3800-531113-00 UNIFORMS & SAFETY GEAR	1,606	10,000	8,500	10,000	10,000	-	0.00%
215-3800-531117-00 RECOGNITIONS & AWARDS	1,301	1,500	1,500	1,500	1,500	-	0.00%
215-3800-531119-00 JANITORIAL SUPPLIES	2,497	2,700	3,130	2,700	2,700	-	0.00%
215-3800-531200-00 UTILITIES	22,682	52,000	41,000	52,000	52,000	-	0.00%
215-3800-531270-00 GAS & OIL	-	10,000	10,000	10,000	10,000	-	0.00%
215-3800-531400-00 SUBSCRIPTIONS	216	500	500	500	500	-	0.00%
215-3800-531600-00 SMALL EQUIPMENT	24,846	21,610	21,600	16,320	16,320	(5,290)	-24.48%
215-3800-531605-00 SMALL EQUIPMENT-LIGHTNING	-	-	27,000	-	-	-	NA
<b>53 SUPPLIES</b>	<b>63,965</b>	<b>128,310</b>	<b>145,230</b>	<b>113,020</b>	<b>113,020</b>	<b>(15,290)</b>	<b>-11.92%</b>
<b>54 CAPITAL OUTLAYS</b>							
215-3800-542000-00 CAPITAL	329,216	292,251	292,250	60,000	60,000	(232,251)	-79.47%
<b>54 CAPITAL OUTLAYS</b>	<b>329,216</b>	<b>292,251</b>	<b>292,250</b>	<b>60,000</b>	<b>60,000</b>	<b>(232,251)</b>	<b>-79.47%</b>
<b>3800 911 CENTER</b>	<b>2,435,197</b>	<b>2,669,496</b>	<b>2,570,977</b>	<b>2,480,076</b>	<b>2,480,076</b>	<b>(189,420)</b>	<b>-7.10%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>1,711,908</b>	<b>1,866,180</b>	<b>1,807,202</b>	<b>1,944,389</b>	<b>1,944,389</b>	<b>78,210</b>	<b>4.19%</b>
<b>OPERATING EXPENDITURES</b>	<b>394,073</b>	<b>511,065</b>	<b>471,525</b>	<b>475,686</b>	<b>475,686</b>	<b>(35,379)</b>	<b>-6.92%</b>
<b>CAPITAL EXPENDITURES</b>	<b>329,216</b>	<b>292,251</b>	<b>292,250</b>	<b>60,000</b>	<b>60,000</b>	<b>(232,251)</b>	<b>-79.47%</b>
<b>TOTAL</b>	<b>2,435,197</b>	<b>2,669,496</b>	<b>2,570,977</b>	<b>2,480,076</b>	<b>2,480,076</b>	<b>(189,420)</b>	<b>-7.10%</b>



Transit

2018 Approved Budget

Expenditures		\$ 842,860
Revenue:		
Farebox	35,000	
5311 Reimbursement	323,453	
Capital Reimbursement	135,540	
Contract Revenue	<u>220,000</u>	
Total Revenue		<u>713,993</u>
General Fund Transfer		<u><u>\$ 128,867</u></u>

**7560 WHITFIELD TRANSPORTATION**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>							
545-7560-511100-00 REGULAR SALARIES	374,335	416,272	376,044	420,678	420,678	4,405	1.06%
545-7560-511300-00 OVERTIME PAY	2,494	5,000	5,000	5,000	5,000	-	0.00%
545-7560-512100-00 GROUP HEALTH INSURANCE	100,276	88,852	88,852	91,132	91,132	2,280	2.57%
545-7560-512101-00 LIFE INSURANCE	822	1,400	1,400	1,400	1,400	-	0.00%
545-7560-512200-00 FICA EMPLOYER	26,673	32,227	29,150	32,564	32,564	337	1.05%
545-7560-512400-00 RETIREMENT-EMPLOYER	9,242	18,676	22,947	20,275	20,275	1,599	8.56%
545-7560-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
545-7560-512700-00 WORKERS' COMPENSATION	18,940	16,179	16,179	20,226	20,226	4,047	25.02%
545-7560-512900-00 EMP PHY/DRUG SCREEN	1,598	3,000	3,000	3,000	3,000	-	0.00%
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>534,380</b>	<b>581,607</b>	<b>542,572</b>	<b>594,275</b>	<b>594,275</b>	<b>12,669</b>	<b>2.18%</b>
<b>52 PURCHASED/CONTRACTED SERVICES</b>							
545-7560-521228-00 CONTRACT SERVICES	383	500	80	-	-	(500)	-100.00%
545-7560-521229-00 ONGOING DRUG/ALCOHOL TESTING	-	400	1,000	1,000	1,000	600	150.00%
545-7560-522130-00 CUSTODIAL SERVICES	966	1,200	1,200	1,200	1,200	-	0.00%
545-7560-522211-00 VEHICLE REPAIR & MAINTENANCE	22,485	39,000	39,000	39,000	39,000	-	0.00%
545-7560-522212-00 REPAIRS OF RADIOS	997	1,750	1,750	1,750	1,750	-	0.00%
545-7560-522230-00 EQUIPMENT R&M-CONTRACTED	-	445	750	750	750	305	68.54%
545-7560-522320-00 RENTAL OF EQUIPMENT	-	550	-	-	-	(550)	NA
545-7560-523200-00 COMMUNICATIONS	1,475	2,000	2,000	2,000	2,000	-	0.00%
545-7560-523202-00 POSTAGE	201	250	125	125	125	(125)	-50.00%
545-7560-523300-00 ADVERTISING	1,060	1,000	1,000	1,000	1,000	-	0.00%
545-7560-523400-00 PRINTING	1,155	1,800	1,500	1,500	1,500	(300)	-16.67%
545-7560-523501-00 TRAVEL	1,055	1,660	1,660	1,660	1,660	-	0.00%
545-7560-523602-00 PROF ASSOCIATION DUES	150	150	150	150	150	-	0.00%
545-7560-523711-00 TRAINING	20	1,103	900	900	900	(203)	-18.40%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>29,947</b>	<b>51,808</b>	<b>51,115</b>	<b>51,035</b>	<b>51,035</b>	<b>(773)</b>	<b>-1.49%</b>
<b>53 SUPPLIES</b>							
545-7560-531101-00 OFFICE SUPPLIES	1,610	3,050	3,050	3,050	3,050	-	0.00%
545-7560-531103-00 OPERATIONAL SUPPLIES	1,794	2,000	2,000	2,000	2,000	-	0.00%
545-7560-531113-00 UNIFORMS & SAFETY GEAR	1,965	3,400	4,000	4,000	4,000	600	17.65%
545-7560-531200-00 UTILITIES	306	13,500	500	500	500	(13,000)	-96.30%
545-7560-531270-00 GASOLINE & OIL	81,875	98,952	85,000	85,000	85,000	(13,952)	-14.10%
545-7560-531600-00 SMALL EQUIPMENT	1,834	5,000	5,000	5,000	5,000	-	0.00%
545-7560-531713-00 UNIFORM RENTAL	-	-	-	-	-	-	NA
<b>53 SUPPLIES</b>	<b>89,384</b>	<b>125,902</b>	<b>99,550</b>	<b>99,550</b>	<b>99,550</b>	<b>(26,352)</b>	<b>-20.93%</b>
<b>56 DEPRECIATION AND AMORIZATION</b>							
545-7560-561000-00 DEPRECIATION EXPENSE	90,660	98,000	98,000	98,000	98,000	-	0.00%
<b>56 DEPRECIATION AND AMORIZATION</b>	<b>90,660</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>-</b>	<b>0.00%</b>
<b>7560 WHITFIELD TRANSPORTATION</b>	<b>744,371</b>	<b>857,317</b>	<b>791,237</b>	<b>842,860</b>	<b>842,860</b>	<b>(14,456)</b>	<b>-1.69%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>534,380</b>	<b>581,607</b>	<b>542,572</b>	<b>594,275</b>	<b>594,275</b>	<b>12,669</b>	<b>2.18%</b>
<b>OPERATING EXPENDITURES</b>	<b>119,331</b>	<b>177,710</b>	<b>150,665</b>	<b>150,585</b>	<b>150,585</b>	<b>(27,125)</b>	<b>-15.26%</b>
<b>DEPRECIATION</b>	<b>90,660</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>744,371</b>	<b>857,317</b>	<b>791,237</b>	<b>842,860</b>	<b>842,860</b>	<b>(14,456)</b>	<b>-1.69%</b>

Fire Special Tax District

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2018 Approved Budget

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Revenue:

Property Taxes \$ 4,094,900

Insurance Premium Tax 4,041,900

Other 38,000

Total Revenue \$ 8,174,800

Total Expenditures: 7,745,521

Surplus \$ 429,279

**3500 FIRE**

ACCOUNT NUMBER/DESCRIPTION	2016 ACTUALS	2017 BUDGET AMENDED	2017 ACTUALS ESTIMATED	2018 BUDGET RECOMMENDED	2018 BUDGET APPROVED	2017 BUDGET VS 2018 BUDGET	% CHANGE
51 PERSONAL SERVICES & EMPLOYEE BENEFITS							
270-3500-511100-00 REGULAR SALARIES	3,576,951	4,030,456	4,042,000	4,593,700	4,593,700	563,244	13.97%
270-3500-511102-00 HOLIDAY PAY	71,745	86,455	75,875	98,922	98,922	12,468	14.42%
270-3500-511300-00 OVERTIME PAY	205,162	361,948	216,500	323,559	323,559	(38,389)	-10.61%
270-3500-512100-00 GROUP HEALTH INSURANCE	857,903	850,467	850,467	989,950	989,950	139,483	16.40%
270-3500-512101-00 LIFE INSURANCE	6,761	9,200	9,200	10,100	10,100	900	9.78%
270-3500-512102-XX OTHER GROUP INSURANCE-CANCER	-	-	-	42,300	42,300	42,300	100.00%
270-3500-512200-00 FICA EMPLOYER	270,274	342,633	331,580	383,738	383,738	41,105	12.00%
270-3500-512400-00 RETIREMENT-EMPLOYER	98,025	188,468	269,570	316,228	316,228	127,760	67.79%
270-3500-512600-00 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	NA
270-3500-512700-00 WORKERS' COMPENSATION	155,838	151,334	151,334	192,350	192,350	41,016	27.10%
270-3500-512900-00 EMP. PHY/FLU VAC/DRUG SCREEN	-	-	-	-	-	-	NA
<b>51 PERSONAL SERVICES &amp; EMPLOYEE BENEFITS</b>	<b>5,242,659</b>	<b>6,020,961</b>	<b>5,946,526</b>	<b>6,950,847</b>	<b>6,950,847</b>	<b>929,887</b>	<b>15.44%</b>
52 PURCHASED/CONTRACTED SERVICES							
270-3500-522110-00 SOLID WASTE	2,331	2,575	2,331	2,700	2,700	125	4.85%
270-3500-522211-00 VEHICLE REPAIR & MAINTENANCE	66,871	50,000	60,000	58,000	58,000	8,000	16.00%
270-3500-522212-00 REPAIRS OF RADIOS	1,887	7,000	1,500	7,000	7,000	-	0.00%
270-3500-522230-00 EQUIPMENT R&M-CONTRACTED	15,657	40,000	28,000	47,109	47,109	7,109	17.77%
270-3500-522247-00 S.C.B.A. MAINTENANCE	1,940	8,500	4,000	8,500	8,500	-	0.00%
270-3500-523200-00 COMMUNICATIONS	4,457	6,000	10,000	13,635	13,635	7,635	127.25%
270-3500-523202-00 POSTAGE	347	350	300	350	350	-	0.00%
270-3500-523400-00 PRINTING	4,148	4,000	3,800	4,000	4,000	-	0.00%
270-3500-523501-00 TRAVEL-CONVENTIONS & SEMINARS	2,677	9,500	5,000	9,500	9,500	-	0.00%
270-3500-523602-00 PROFESSIONAL ASSOCIATION DUES	889	800	1,000	800	800	-	0.00%
270-3500-523711-00 TRAINING	19,678	20,000	20,000	20,000	20,000	-	0.00%
270-3500-523904-00 VOLUNTEER BENEFIT/EXPENSE	12,591	33,875	15,000	33,875	33,875	-	0.00%
<b>52 PURCHASED/CONTRACTED SERVICES</b>	<b>133,473</b>	<b>182,600</b>	<b>150,931</b>	<b>205,469</b>	<b>205,469</b>	<b>22,869</b>	<b>12.52%</b>
53 SUPPLIES							
270-3500-531101-00 OFFICE SUPPLIES	3,467	6,880	4,500	6,880	6,880	-	0.00%
270-3500-531103-00 OPERATIONAL SUPPLIES	20,055	20,500	20,000	22,500	22,500	2,000	9.76%
270-3500-531104-00 TIRES & TUBES	10,462	10,500	9,500	12,500	12,500	2,000	19.05%
270-3500-531111-00 NEW FIRE HQ RENOVATION EXP	-	-	-	-	-	-	NA
270-3500-531112-00 BUILDINGS & GROUNDS MAINTENANCE	28,092	25,000	27,000	30,000	30,000	5,000	20.00%
270-3500-531113-00 UNIFORMS & SAFETY GEAR	52,622	52,750	50,000	52,750	52,750	-	0.00%
270-3500-531119-00 JANITORIAL SUPPLIES	6,569	7,500	8,000	10,000	10,000	2,500	33.33%
270-3500-531121-00 BUNKER GEAR	84,628	63,500	62,000	63,500	63,500	-	0.00%
270-3500-531127-00 HOSE REPLACEMENT-1&1 INCH PLUS	6,847	7,000	1,500	7,000	7,000	-	0.00%
270-3500-531200-00 UTILITIES	65,802	65,000	65,000	65,000	65,000	-	0.00%
270-3500-531270-00 GASOLINE & OIL	77,911	85,000	80,000	85,000	85,000	-	0.00%
270-3500-531400-00 NEWSPAPER SUBSCRIPTIONS-OTHER	905	1,000	965	1,000	1,000	-	0.00%
270-3500-531600-00 SMALL EQUIPMENT	30,972	59,225	55,000	51,725	51,725	(7,500)	-12.66%
<b>53 SUPPLIES</b>	<b>388,332</b>	<b>403,855</b>	<b>383,465</b>	<b>407,855</b>	<b>407,855</b>	<b>4,000</b>	<b>0.99%</b>
54 CAPITAL OUTLAYS							
270-3500-542000-00 CAPITAL	201,116	151,000	121,750	181,350	181,350	30,350	20.10%
<b>54 CAPITAL OUTLAYS</b>	<b>201,116</b>	<b>151,000</b>	<b>121,750</b>	<b>181,350</b>	<b>181,350</b>	<b>30,350</b>	<b>20.10%</b>
<b>3500 FIRE</b>	<b>5,965,580</b>	<b>6,758,416</b>	<b>6,602,672</b>	<b>7,745,521</b>	<b>7,745,521</b>	<b>987,105</b>	<b>14.61%</b>
<b>PERSONNEL EXPENDITURES</b>	<b>5,242,659</b>	<b>6,020,961</b>	<b>5,946,526</b>	<b>6,950,847</b>	<b>6,950,847</b>	<b>929,887</b>	<b>15.44%</b>
<b>OPERATING EXPENDITURES</b>	<b>521,805</b>	<b>586,455</b>	<b>534,396</b>	<b>613,324</b>	<b>613,324</b>	<b>26,869</b>	<b>4.58%</b>
<b>CAPITAL EXPENDITURES</b>	<b>201,116</b>	<b>151,000</b>	<b>121,750</b>	<b>181,350</b>	<b>181,350</b>	<b>30,350</b>	<b>20.10%</b>
<b>TOTAL</b>	<b>5,965,580</b>	<b>6,758,416</b>	<b>6,602,672</b>	<b>7,745,521</b>	<b>7,745,521</b>	<b>987,105</b>	<b>14.61%</b>

**Special Tax Districts**  
**Summary of Revenues and Expenditures**

Description	Actual FY2016	Amended Budget FY2017	Est Actual FY2017	Approved Budget FY2018
<b>Fire Tax District Fund</b>				
Revenue	5,550,329	6,758,416	8,055,100	8,174,800
Expenditures	5,965,580	6,758,416	6,602,672	7,745,521
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(415,250)</b>	<b>-</b>	<b>1,452,428</b>	<b>429,279</b>
<b>Solid Waste Tax District Fund</b>				
Revenue	484,637	425,000	425,000	429,000
Expenditures	419,964	425,000	425,000	429,000
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>64,673</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Jointly Funded Tax District Fund</b>				
Revenue *	534,384	589,900	590,000	596,000
Senior Center Expenditures	180,110	177,000	177,000	177,000
Dalton Regional Library Expenditures	255,400	255,400	255,400	255,400
D/W Joint Development Authority Expenditures *	157,500	157,500	157,500	157,500
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(58,626)</b>	<b>-</b>	<b>100</b>	<b>6,100</b>
<b>Total Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(409,203)</b>	<b>-</b>	<b>1,452,528</b>	<b>435,379</b>

\* Does not include payroll related expenditures and reimbursements.