



Melissa S. Peacor  
County Executive

## COUNTY OF PRINCE WILLIAM

OFFICE OF EXECUTIVE MANAGEMENT

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October 31, 2014

**TO:** Board of County Supervisors

**FROM:** Michelle A. Casciato  
Management & Budget Director

**THRU:** Melissa S. Peacor  
County Executive

**RE:** FY2014 Year-End General Fund Turnback Report

**I. Background** is as follows:

- A. General Fund Expenditure Budget – The Board of County Supervisors (Board) adopted the FY2014 Budget in April 2013. In accordance with the Code of Virginia, political subdivisions are not permitted to overspend their appropriations. The adopted budget and subsequent amendments create a legal limit on expenditures for the fiscal year. Accordingly, the County cannot exceed the total appropriated budget.
- B. Year-End Budget Savings (Turnback) is Adopted by the Board in the Annual Budget – Each year the Board uses anticipated savings from the prior year as a funding resource as part of the annual budget. The use of turnback is a planned revenue source in each year of the adopted five year plan. Turnback supports the Board's desire to achieve the lowest possible tax rate. In FY15, using turnback as a funding source allowed the Board to reduce the required tax rate by three cents.
- C. Agency Turnback Report to Board – Since 2012, agency turnback reports have been provided to the Board at the end of October, when the prior year accounting adjustments were completed.
- D. Impact of Zero-Base Budgeting – Over the past several years, the County has made a concerted effort to reduce year-end agency savings above required turnback and to return that money to the Board and the community to allocate as part of the annual budget process. This was accomplished through institution of zero-base budget reviews which began

in January 2010. These reviews, together with other budget scrubbing practices, have netted annual ongoing savings of \$29 million that the Board has used to fund new and enhanced services as well as new capital projects. After accounting for turnback as a revenue source in the budget, the County's year-end savings are now less than 0.5% of the total general fund budget.

- E. Board Action to Maintain the General Fund Balance at 7.5% – On August 5, 2014 the Board adopted Res. 14-504 which implemented the Board's policy direction and approved the contribution of \$3,050,000 to maintain unassigned fund balance at 7.5% of general fund revenues, approved the allocation of FY2014 general revenue shortfall, and approved the use of \$2,628,723 from the revenue stabilization fund. At that time, the total resources available to fund the contribution to fund balance and the required turnback were estimated at \$16,778,277 as noted in the table below, with a net operating surplus of \$202,199.

<b>GENERAL FUND</b>	
<b><u>FY 2014 PROJECTED YEAR-END SUMMARY</u></b>	
<b>A. Resources:</b>	
General Revenue (Shortfall)	(\$5,784,413)
General County Recordation Tax (Shortfall)	(\$154,730)
Use of Revenue Stabilization Fund - County 42.77% Share General Revenue Shortfall Plus County Recordation Tax Shortfall	\$2,628,723
General Revenue Shortfall - Schools 57.23% Share	\$3,310,420
Unassigned Fund Balance Contribution - Schools 57.23% Share	\$1,745,515
Agency Expenditure Balance	\$13,425,524
Agency Revenue	\$1,607,238
<b>Total Resources</b>	<b><u>\$16,778,277</u></b>
<b>B. Uses:</b>	
* Maintain Unassigned Fund Balance Contribution at 7.50% of General Fund Revenue	\$3,050,000
* Turnback to Support the FY 2015 Budget	\$8,026,078
* Turnback to Support the FY 2015 Technology Improvement Plan (TIP)	\$5,500,000
<b>Total Uses</b>	<b><u>\$16,576,078</u></b>
<b>** Resources Less Uses:</b>	<b><u>\$202,199</u></b>
* Does not require budget and appropriation	
** Projected year-end balance to Revenue Stabilization Fund pending completed audit in December	

Table copied verbatim from the August 5, 2014 BOCS Agenda, Item 8-B

## II. Current Situation:

- A. Turnback Data by Agency – Attachment A to this report provides the turnback data for general fund agency budgets for the fiscal years 2009 through 2014. As of today, the total resources available to fund the contribution to fund balance and the required turnback are \$16,528,555, with a net operating surplus of \$154,676. Final audited figures will be provided to the Board in December.
1. Restricted Funds Removed - In order to provide the Board with the most accurate depiction of general fund agency savings, all encumbrances and restricted funds have been excluded from the data.
  2. Agency Revenues – Some agencies have revenue sources other than the general fund. Agency directors monitor revenues carefully throughout the course of the year. If non-general fund revenues are less than budgeted, then agency budgets are reduced to ensure that the agency does not exceed the actual revenues.
  3. General Fund Agency FY14 Variances – Variances as reported in the FY14 column in *Attachment A* are described below. All restricted subfunds have been excluded from department budget year-end totals.
    - a) Aging – Turnback is a result of lower than anticipated expenditures related to a disabled veteran. Aging is required to budget \$560,000 but the individual only requested \$257,000 in services. The federal government reimburses the County only for actual costs incurred. The net turnback is \$95.6K.
    - b) Budget and Analysis (Management & Budget) – Turnback is due to lower than anticipated travel/training expenditures, membership and supply costs.
    - c) Circuit Court Judges – The variance is due to changes in the employer cost of employee health and dental benefits during employee open enrollment in May.
    - d) Clerk of Court – The uncertainty regarding state budget funding for the Clerk’s office limited non-personnel spending in the final quarter of the year. A negative variance in agency revenues (\$316,423) was offset by expenditure savings in personnel services, contractual

services and other services (\$352,123). Total turnback was only \$35,700 for FY14.

- e) Cooperative Extension – The majority of the turnback is a result of a decision to not provide a planned regional training in Financial Education; funds were also held back to make sure that the required reimbursement to the state was covered.
- f) Economic Development – The FY14 turnback was a result of vacancies in the department due to turnover. As of September 30, 2014, there is one vacancy (5 days) in Economic Development.
- g) Executive Management – The majority of the agency savings were a result of spending less than expected in professional/contract services and printing services for media related activities.
- h) Finance – The administrative fee collected on delinquent taxes exceeded the revenue budget by approximately \$229K in FY14. The other component of the revenue turnback is an earnings credit the county receives based on the county's current banking contract.
- i) Fire and Rescue – The Fire & Rescue expenditure turnback was \$142K on a \$72M expenditure budget.
- j) General District Court – Agency revenues exceed budget by \$108,868. Contractual services were \$56,657 less than budgeted because of a reduction in the number of court appointed attorneys.
- k) Human Resources – The agency savings were a result of personnel vacancies experienced throughout the year, resulting in salary and benefit savings.
- l) Information Technology – General fund turnback is a result of the collection of additional revenue from cell tower rents; this revenue supports the maintenance and replacement of public safety radio repeaters in buildings across the county.
- m) Juvenile Court Services Unit – JCSU did not hire temporary staff in FY14 which resulted in the turnback.

- n) Juvenile and Domestic Relations Court – The Agency revenue shortfall exceeded expenditure savings.
- o) Library – Agency revenue shortfall of \$76,105 was offset by reductions in materials expenditures. The purchase of books and other materials (Other Services) were deliberately curtailed during the 4th quarter to make up the agency revenue deficit.
- p) Magistrates – \$1,366 turnback in leases and rentals.
- q) Planning – The FY14 turnback was a result of vacancies in the department. As of September 30, 2014, there are no vacancies funded by the general fund in Planning.
- r) Parks & Recreation – Turnback is due to savings from contractual services, lower than anticipated fuel costs, fewer facility maintenance projects undertaken because of vacancies, and lower than anticipated supply costs.
- s) Police – The majority of the higher than expected revenue is the result of additional revenue support from the Commonwealth. The expenditure savings were a result of personnel savings related to regular salary, overtime and holiday pay.
- t) Public Health – The FY14 turnback was a result of vacancies in the department. As of September 30, 2014, there are no vacancies in Public Health.
- u) Public Works – Salary and fringe benefit savings were a result of personnel vacancies or benefit changes experienced throughout the year. Other savings were a result of spending less than expected in contractual services and other services for activities coordinated by Neighborhood Services and Buildings and Grounds. A total of \$217,000 (18% of the agency total of \$1.25 million) was transferred, in conjunction with capital project balances, to FY15 to fund ongoing projects administered by the County construction crew. For FY14, the agency expended 96.5% of their appropriated general fund budget.
- v) Registrar (Elections) – \$103,147 in contractual services (which includes elections officers) was not used due to conducting one fewer election than planned.

- w) Social Services – Overall, DSS spent 97% of their \$32M expenditure budget. Actual revenue was higher than budget due to increased utilization at the Juvenile Detention Center by other localities.
- x) Transportation – The agency savings were a result of contract service savings for planning and programming related activities.
- y) Non-Departmental – The Non-Departmental area of the budget includes revenue and expenditures not assigned to specific agency budgets. During the course of the fiscal year, many of these funds are allocated against agency budgets to properly account for where activities actually occur. As a program becomes established, a non-departmental budget item will often be assigned to an agency on a permanent basis. Funding would then be transferred from Non-Departmental to the agency budget. In FY14, a total of \$3.1 million in expenditure savings was attributed to Non-Departmental as follows:
- Salaries – A total of \$0.9 million in salary savings were realized in FY14. In an effort to fix the FY14 adopted salary and benefit budget which was projected to be understated by \$3-5 million, the Board of County Supervisors (BOCS) approved resolution #13-497 on August 6, 2013 which authorized County staff to adjust FY14 agency budgets as necessary in an amount not to exceed identified savings of \$2.9 million. A total of \$1.9 million was transferred from the general debt budget (\$1.3 million) and Development Services (\$0.6 million) into Non-Departmental to address salary and benefit concerns. Of this amount, a balance of \$0.9 million remained in Non-Departmental at year-end.
  - General Debt – Exclusive of the \$1.3 million transferred to Non-Departmental as identified above, the general debt budget realized an additional \$0.6 million in expenditure savings in FY14. The savings are attributed to deferred general obligation debt sales from spring 2013 to summer 2013. The timing of the debt sale was advantageous to the County because it provided greater flexibility in demonstrating the local maintenance of effort requirement to the Northern Virginia Transportation Authority (NVTa). It is also

enabled the County to use NVTAs 30% local proceeds to be used for debt service payments if the County chooses to do so.

- Fleet Services – Total FY14 expenditure savings of \$0.6 million was realized due to County fuel and maintenance savings. During the budget process, cost increases for fuel and parts are budgeted in Non-Departmental because the impacts on individual agencies are unknown at the time of budget adoption. It is important to note that the FY15 adopted budget transferred \$1.1 million from the Non-Departmental budget to specific agencies in order to accurately reflect fleet management fuel and maintenance costs based on a study of FY13 actual expenditures. The Police Department received \$0.7 million; Fire and Rescue received \$0.3 million; and Community Services, Library, and Finance received a combined \$0.1 million from the Non-Departmental budget.
- Self-Insurance Casualty Pool – The County's self-insurance casualty pool realized \$0.5 million in FY14 expenditure savings in the Non-Departmental budget.
- Contingency – The County established a \$0.75 million contingency budget within the general fund to provide limited funding for unanticipated issues that arise during the fiscal year. Expenditure savings totaling \$0.3 million were available at the end of FY14.
- Self-Insurance Workers Compensation – The self-insurance workers compensation pool realized FY14 expenditure savings of \$0.2 million due to fewer claims. In addition, the County received a one-time premium refund of \$0.5 million at the end of the fiscal year (June 2014).

**III. Recommendation:** This report is provided for information purposes only – no action is needed at this time.

Staff Contact: Michelle Casciato – x5539

Attachment A: FY09-14 Net General Fund Turnback by Agency

**FY 14 UNAUDITED General Fund Turnback**

General Fund - GAAP Fund Type 001  
 Does not include Transfer In/Transfer Out  
 Does not include Department 97 (General Revenue)  
 Restricted Use Fund & Subfunds are removed  
 Turnback = Budget - Encumbrance - Actual

Attachment A

Fund (Multiple Items)  
 OL 1 (Multiple Items)  
 Subfund Title (Multiple Items)

Sum of Variance with encumbrance			Fiscal Year					
Dept Name	Rev/Exp	OL 1 Title	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
<b>At Risk Youth &amp; Family Service</b>	<b>Rev</b>	Miscellaneous Revenue		(5,532)	(5,532)	(5,532)	(5,532)	4,185
		Revenue from Commonwealth	(726,104)	(1,100,459)	(301,131)	(663,694)	(846,478)	(1,477,636)
		Revenue from Federal Govt					120,098	149,339
	<b>Rev Total</b>		<b>(726,104)</b>	<b>(1,105,991)</b>	<b>(306,663)</b>	<b>(669,226)</b>	<b>(731,912)</b>	<b>(1,324,112)</b>
	<b>Exp</b>	Personal Services	5,540	(28,232)	(564)	(20,866)	(19,752)	6,156
		Fringe Benefits	5,903	(5,070)	8,031	10,118	(21,849)	2,645
		Contractual Services	0	0	1,135	18,946	26,418	7,418
		Internal Services	0	0	0	0	0	0
		Other Services	917,477	1,111,451	16,873	32,085	307,447	2,071,052
	<b>Exp Total</b>		<b>928,920</b>	<b>1,078,149</b>	<b>25,475</b>	<b>40,283</b>	<b>292,264</b>	<b>2,087,271</b>
<b>At Risk Youth &amp; Family Service Total</b>			<b>202,816</b>	<b>(27,842)</b>	<b>(281,188)</b>	<b>(628,943)</b>	<b>(439,648)</b>	<b>763,159</b>
<b>Audit Services</b>	<b>Exp</b>	Personal Services			13,780	28,168	217	6,675
		Fringe Benefits			10,862	4	3,422	652
		Contractual Services			2,429	19,529	100	491
		Internal Services			0	0	0	0
		Other Services			32,596	30,651	967	13,937
		Leases and Rentals			52	52	0	2,212
	<b>Exp Total</b>				<b>59,719</b>	<b>78,404</b>	<b>4,706</b>	<b>23,967</b>
<b>Audit Services Total</b>					<b>59,719</b>	<b>78,404</b>	<b>4,706</b>	<b>23,967</b>
<b>Board of County Supervisors</b>	<b>Rev</b>	Non-Revenue Receipts				0	3	
	<b>Rev Total</b>					<b>0</b>	<b>3</b>	
	<b>Exp</b>	Personal Services	16,491	18,920	(11,028)	(104,556)	2,485	29,850
		Fringe Benefits	(43,951)	(5,004)	(14,964)	(42,935)	(22,939)	(14,225)
		Contractual Services	1,176	49,622	46,969	53,019	52,575	64,612
		Internal Services	0	5	0	1	0	0
		Other Services	34,888	46,100	47,713	541,488	92,325	273,243
		Capital Outlay	0	1,185	1,185	1,185	1,185	1,185
		Leases and Rentals	1,455	5,117	1,560	7,609	5,171	11,490
	<b>Exp Total</b>		<b>10,059</b>	<b>115,945</b>	<b>71,435</b>	<b>455,811</b>	<b>130,802</b>	<b>366,155</b>
<b>Board of County Supervisors Total</b>			<b>10,059</b>	<b>115,945</b>	<b>71,435</b>	<b>455,811</b>	<b>130,805</b>	<b>366,155</b>
<b>Board of Equalization</b>	<b>Exp</b>	Personal Services	10,920	12,017	19,227	23,212	23,143	23,057
		Fringe Benefits	(158)	(172)	(104)	(184)	(133)	(1,570)
		Contractual Services	1,289	4	1,149	0	59	337
		Internal Services	0	0	0	0	0	0
		Other Services	118	425	554	659	545	812
		Leases and Rentals	672	796	938	897	828	760
	<b>Exp Total</b>		<b>12,841</b>	<b>13,070</b>	<b>21,764</b>	<b>24,584</b>	<b>24,442</b>	<b>23,396</b>
<b>Board of Equalization Total</b>			<b>12,841</b>	<b>13,070</b>	<b>21,764</b>	<b>24,584</b>	<b>24,442</b>	<b>23,396</b>
<b>Budget and Analysis</b>	<b>Rev</b>	Miscellaneous Revenue				41		
	<b>Rev Total</b>					<b>41</b>		
	<b>Exp</b>	Personal Services				4,785	34,466	11,318
		Fringe Benefits				(14,119)	4,171	(12,530)
		Contractual Services				15,414	2,947	8,201
		Internal Services				0	260	0
		Other Services				6,918	29,482	39,661
		Leases and Rentals				1,843	1,874	1,991
	<b>Exp Total</b>					<b>14,841</b>	<b>73,200</b>	<b>48,641</b>
<b>Budget and Analysis Total</b>						<b>14,882</b>	<b>73,200</b>	<b>48,641</b>
<b>Circuit Court Judges</b>	<b>Exp</b>	Personal Services	37,123	1,246	8,971	(9,174)	7,228	357
		Fringe Benefits	15,486	8,290	(9,048)	1,315	11,468	25,180
		Contractual Services	465	100	164	492	550	550
		Internal Services	0	0	0	0	0	0
		Other Services	3,907	3,544	7,090	6,783	8,751	12,594
		Leases and Rentals	330	50	0	798	381	438
	<b>Exp Total</b>		<b>57,311</b>	<b>13,230</b>	<b>7,177</b>	<b>214</b>	<b>28,378</b>	<b>39,119</b>
<b>Circuit Court Judges Total</b>			<b>57,311</b>	<b>13,230</b>	<b>7,177</b>	<b>214</b>	<b>28,378</b>	<b>39,119</b>
<b>Clerk of the Court</b>	<b>Rev</b>	General Property Taxes		0				
		Fines & Forfeitures	1,173	12,885	11,306	8,071	10,270	(2,398)
		Rev fr Use of Money & Prop	140	3,478	476	709	1,503	396
		Charges for Services	215,685	(74,821)	(45,480)	196,434	352,804	20,422
		Revenue from Other Localities	(3)	5	(3)	7	4	0
		Revenue from Commonwealth	(62,885)	(188,502)	(187,593)	(316,033)	(182,078)	(334,843)
	<b>Rev Total</b>		<b>154,110</b>	<b>(246,955)</b>	<b>(221,294)</b>	<b>(110,812)</b>	<b>182,503</b>	<b>(316,423)</b>
	<b>Exp</b>	Personal Services	18,785	131,427	166,128	110,601	45,553	92,578
		Fringe Benefits	15,467	77,361	64,899	37,739	37,692	3,777
		Contractual Services	186,266	325,464	104,208	58,513	65,821	183,739
		Internal Services	1	0	0	0	0	0
		Other Services	17,014	2,313	27,285	17,476	18,715	69,629
		Capital Outlay	2,941	0			1	0
		Leases and Rentals	58	2,613	1,986	223	2,326	2,400
	<b>Exp Total</b>		<b>240,532</b>	<b>539,178</b>	<b>364,506</b>	<b>224,552</b>	<b>170,108</b>	<b>352,123</b>
<b>Clerk of the Court Total</b>			<b>394,642</b>	<b>292,223</b>	<b>143,212</b>	<b>113,740</b>	<b>352,611</b>	<b>35,700</b>



Sum of Variance with encumbrance			Fiscal Year					
Dept Name	Rev/Exp	OL 1 Title	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Commonwealth Attorney	Rev	Charges for Services	54,826	67,701	30,165	53,957	51,537	48,150
		Revenue from Other Localities	(4)	(8,747)	113,912	(9)	6	0
		Revenue from Commonwealth	296,565	247,717	196,649	205,569	194,381	262,635
	<b>Rev Total</b>		<b>351,387</b>	<b>306,671</b>	<b>340,726</b>	<b>259,517</b>	<b>245,924</b>	<b>310,785</b>
	Exp	Personal Services	22,906	97,318	83,894	75,131	93,720	128,602
		Fringe Benefits	1,796	27,776	13,397	7,829	1,356	(42,985)
		Contractual Services	51	1,909	722	1,653	378	1,866
		Internal Services	0	0	0	0	0	0
		Other Services	239	1,706	4,341	3,284	787	1,690
		Leases and Rentals	102	3,399	2,532	6,273	46	1,385
	<b>Exp Total</b>		<b>25,094</b>	<b>132,108</b>	<b>104,886</b>	<b>94,170</b>	<b>96,287</b>	<b>90,558</b>
<b>Commonwealth Attorney Total</b>			<b>376,481</b>	<b>438,779</b>	<b>445,612</b>	<b>353,687</b>	<b>342,211</b>	<b>401,343</b>
Community Services Board	Rev	General Property Taxes	4,214	2,780		5,500		
		Charges for Services	107,844	166,890	374,769	175,972	161,902	(5,883)
		Miscellaneous Revenue	4,748	33,319	21,651	3,956	33,025	72,862
		Revenue from Other Localities	(63,031)	(3)	8	224,132	(34,785)	0
		Revenue from Commonwealth	(435,713)	(329,425)	(171,695)	(351,555)	(445,185)	(109,345)
		Revenue from Federal Govt	(101,788)	1,393	197,695	(81,790)	(26,501)	42,652
	<b>Rev Total</b>		<b>(483,726)</b>	<b>(125,046)</b>	<b>422,428</b>	<b>(23,785)</b>	<b>(311,544)</b>	<b>286</b>
	Exp	Personal Services	518,547	(290,459)	(469,138)	(221,954)	396,399	243,510
		Fringe Benefits	526,098	305,499	257,363	55,889	387,360	860
		Contractual Services	577,939	533,140	675,563	880,218	778,247	497,668
		Internal Services	0	0	0	0	2,858	(11,212)
		Other Services	176,357	545,591	721,146	511,210	324,094	185,129
		Capital Outlay	350		0	1	120	
		Debt Maintenance	0	0	0	0	0	0
		Leases and Rentals	8,763	12,519	4,248	5,681	5,605	7,451
		<b>Exp Total</b>		<b>1,808,054</b>	<b>1,106,290</b>	<b>1,189,182</b>	<b>1,231,045</b>	<b>1,894,683</b>
<b>Community Services Board Total</b>			<b>1,324,328</b>	<b>981,244</b>	<b>1,611,610</b>	<b>1,207,260</b>	<b>1,583,139</b>	<b>923,692</b>
Cooperative Extension Service	Rev	Charges for Services	(410)	4,460	6,810	4,762	2,575	6,445
		Miscellaneous Revenue		0			0	26,153
		Revenue from Other Localities	(1,646)	2,899	(10,717)	(2,353)	(4,350)	(5,000)
		Revenue from Commonwealth		0	0	0	0	36,194
		Revenue from Federal Govt	(17,480)	15,452	(12,505)	62,053	(88,239)	(70,000)
	<b>Rev Total</b>		<b>(19,536)</b>	<b>22,811</b>	<b>(16,412)</b>	<b>64,462</b>	<b>(90,014)</b>	<b>(6,208)</b>
	Exp	Personal Services	56,434	54,244	48,564	97,524	155,159	12,401
		Fringe Benefits	26,352	28,223	15,817	14,929	35,350	(10,709)
		Contractual Services	407	772	120	152	1,876	1,650
		Internal Services	0	0	0	0	0	0
		Other Services	9,886	4,034	6,520	10,135	21,046	37,612
Leases and Rentals		0	0	0	0	0	0	
<b>Exp Total</b>		<b>93,079</b>	<b>87,273</b>	<b>71,021</b>	<b>122,740</b>	<b>213,431</b>	<b>40,954</b>	
<b>Cooperative Extension Service Total</b>			<b>73,543</b>	<b>110,084</b>	<b>54,609</b>	<b>187,202</b>	<b>123,417</b>	<b>34,746</b>
County Attorney	Rev	Charges for Services	28,814	28,814	(10,186)	67,814	28,814	28,814
		Miscellaneous Revenue	(9,649)	(10,093)	16,322	(8,682)	(13,141)	(13,250)
		Non-Revenue Receipts					0	
	<b>Rev Total</b>		<b>19,165</b>	<b>18,721</b>	<b>6,136</b>	<b>59,132</b>	<b>15,673</b>	<b>15,564</b>
	Exp	Personal Services	2,168	(26,656)	(44,834)	67,144	35,468	112,602
		Fringe Benefits	1,506	(3,807)	9,735	36,285	35,658	39,471
		Contractual Services	50,613	32,041	38,087	22,891	22,971	12,438
		Internal Services	0	0	0	0	20	(0)
		Other Services	66,975	11,511	17,712	19,864	18,869	20,095
		Capital Outlay	1,878	1,128	1,128	1,128	0	1,128
		Leases and Rentals	2,434	71	141	99	1,625	1,036
		Reserves & Contingencies				(88,696)	(88,696)	(88,696)
		<b>Exp Total</b>		<b>125,574</b>	<b>14,288</b>	<b>21,969</b>	<b>58,715</b>	<b>25,915</b>
<b>County Attorney Total</b>			<b>144,739</b>	<b>33,009</b>	<b>28,105</b>	<b>117,847</b>	<b>41,588</b>	<b>113,638</b>
Criminal Justice Services	Rev	Charges for Services	27,858	(35,727)	(31,069)	(35,819)	(49,261)	(61,624)
		Revenue from Other Localities	(5,496)	(6,834)	(683)	1,384	(20,030)	132,726
		Revenue from Commonwealth	(214,096)	266,446	12,491	25,177	25,177	13
		Revenue from Federal Govt	2,395	(8,864)	7,928	2,243	42,891	18,383
	<b>Rev Total</b>		<b>(189,339)</b>	<b>215,021</b>	<b>(11,333)</b>	<b>(7,015)</b>	<b>(1,223)</b>	<b>89,498</b>
	Exp	Personal Services	(35,049)	73,712	66,687	53,592	69,514	37,041
		Fringe Benefits	36,951	40,044	36,488	18,508	18,427	(13,188)
		Contractual Services	4,942	2,243	11,517	1,027	20,609	44,210
		Internal Services	0	0	0	0	713	0
		Other Services	475	3,974	6,727	442	6,231	16,874
		Capital Outlay	90				0	
Leases and Rentals		84	664	1,052	401	410	803	
<b>Exp Total</b>		<b>7,493</b>	<b>120,637</b>	<b>122,471</b>	<b>73,970</b>	<b>115,904</b>	<b>85,740</b>	
<b>Criminal Justice Services Total</b>			<b>(181,846)</b>	<b>335,658</b>	<b>111,138</b>	<b>66,955</b>	<b>114,681</b>	<b>175,238</b>
Dept of Information Technology	Rev	Rev fr Use of Money & Prop	43,298	55,873	75,655	76,709	130,047	128,034
		Charges for Services	(24,072)	(25,456)	(1,204)	3,725	(928)	
		Miscellaneous Revenue	200		868	704	916	
		Revenue from Commonwealth	801	(3,300)	(42,900)	(37,978)	(4,922)	
	<b>Rev Total</b>		<b>20,227</b>	<b>27,117</b>	<b>32,419</b>	<b>43,160</b>	<b>125,113</b>	<b>128,034</b>
	Exp	Personal Services	10,895	7,911	16,100	158,388	110,041	0
		Fringe Benefits	36,108	28,840	19,231	81,939	37,995	0
		Contractual Services	382,728	163,270	304,346	121,583	119,251	0
		Internal Services	0	0	0	1	0	0
		Other Services	936,861	914,149	241,912	960,879	103,127	995
		Capital Outlay	74,092	26,232	0			
		Leases and Rentals	363	938	149	426	255	
		Reserves & Contingencies	(4,942)	(4,942)				
		<b>Exp Total</b>		<b>1,436,105</b>	<b>1,136,398</b>	<b>581,738</b>	<b>1,323,216</b>	<b>370,669</b>
<b>Dept of Information Technology Total</b>			<b>1,456,332</b>	<b>1,163,515</b>	<b>614,157</b>	<b>1,366,376</b>	<b>495,782</b>	<b>129,029</b>

Sum of Variance with encumbrance			Fiscal Year					
Dept Name	Rev/Exp	OL 1 Title	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Dept. of Parks & Rec	Rev	Rev fr Use of Money & Prop					21,924	(37,889)
		Charges for Services					422,192	69,459
		Miscellaneous Revenue					362,465	
		Revenue from Federal Govt					0	0
		Non-Revenue Receipts						45,898
		Other Local Taxes					0	
	<b>Rev Total</b>						<b>806,581</b>	<b>77,468</b>
	Exp	Personal Services					4,724,764	397,926
		Fringe Benefits					(2,760,701)	181,007
		Contractual Services					(1,162,694)	(728,577)
Internal Services						0	(4,677)	
Other Services						513,032	1,383,664	
Capital Outlay						(245,850)	125,615	
Debt Maintenance					0	165		
Leases and Rentals					(1,828)	6,406		
<b>Exp Total</b>						<b>1,066,723</b>	<b>1,361,529</b>	
<b>Dept. of Parks &amp; Rec Total</b>							<b>1,873,304</b>	<b>1,438,997</b>
Economic Development	Rev	Miscellaneous Revenue	10,111	10,198	(12,174)	10,745	(23,774)	(20,508)
	<b>Rev Total</b>		<b>10,111</b>	<b>10,198</b>	<b>(12,174)</b>	<b>10,745</b>	<b>(23,774)</b>	<b>(20,508)</b>
	Exp	Personal Services	155,215	135,133	197,815	5,493	(40,753)	64,572
		Fringe Benefits	50,593	37,851	93,757	66,154	51,134	3,775
		Contractual Services	55,903	78,983	98,659	44,706	38,687	5,226
		Internal Services	0	0	0	0	0	0
		Other Services	38,225	86,345	54,071	11,287	21,429	29,987
		Capital Outlay	1,000	1,000	1,000	662	206,189	1,175
	Leases and Rentals	1,900	1,900	1,900	672	462	769	
	<b>Exp Total</b>		<b>302,836</b>	<b>341,212</b>	<b>447,202</b>	<b>128,974</b>	<b>277,148</b>	<b>105,504</b>
<b>Economic Development Total</b>			<b>312,947</b>	<b>351,410</b>	<b>435,028</b>	<b>139,719</b>	<b>253,374</b>	<b>84,996</b>
Finance	Rev	General Property Taxes	551,001	427,094	291,423	252,277	226,562	229,719
		Permits Priv Fees & Reg Lic	7,890	(20)	100	310	(170)	(60)
		Fines & Forfeitures	(87,160)	(88,845)	5,670	7,230	9,903	12,989
		Rev fr Use of Money & Prop	(804)	13,730	(2,749)	80,357	161,556	171,718
		Charges for Services	3,619	3,619	3,619	3,619	(16,381)	11,249
		Miscellaneous Revenue	(129,956)	44,191	14,335	27,473	(72,800)	(9,135)
		Revenue from Commonwealth	105,550	(46,965)	42,626	53,063	58,763	92,720
	Non-Revenue Receipts							12,477
	<b>Rev Total</b>		<b>450,140</b>	<b>352,804</b>	<b>355,024</b>	<b>424,329</b>	<b>367,433</b>	<b>521,677</b>
	Exp	Personal Services	391,835	347,354	405,497	286,481	533,595	267,176
		Fringe Benefits	105,878	95,913	151,120	45,542	153,044	197,450
		Contractual Services	208,031	81,347	162,430	100,164	83,310	80,690
		Internal Services	1	0	11	0	0	0
		Other Services	180,237	37,858	45,198	52,491	35,042	36,604
		Capital Outlay	7,909	5,909	4,209	6,604	3,159	73
		Leases and Rentals	9,042	2,328	6,344	7,647	7,126	5,340
Reserves & Contingencies		(250,724)	(250,724)	(250,724)	(250,724)	(331,362)	(433,012)	
<b>Exp Total</b>		<b>652,209</b>	<b>319,985</b>	<b>524,085</b>	<b>248,205</b>	<b>483,914</b>	<b>154,320</b>	
<b>Finance Total</b>			<b>1,102,349</b>	<b>672,789</b>	<b>879,109</b>	<b>672,534</b>	<b>851,347</b>	<b>675,997</b>
Fire and Rescue	Rev	Permits Priv Fees & Reg Lic	(123,965)	(10,651)	(7,411)	(34,165)	(18,015)	(31,612)
		Fines & Forfeitures			20			
		Rev fr Use of Money & Prop	(4,102)	(3,065)	(3,056)	(3,363)	(4,292)	(4,588)
		Charges for Services	(6,261)	(114)	(146,426)	(184)	(2,054)	(389)
		Miscellaneous Revenue	2,989	4,858	3,939	2,394	9,510	6,873
		Revenue from Other Localities	74,706	135,567	106,316			
		Revenue from Commonwealth	(26,974)	90	510	555	500	0
	Revenue from Federal Govt	0	0	0	(9,819)	0	0	
	Non-Revenue Receipts				8	4,083	384	
	<b>Rev Total</b>		<b>(83,607)</b>	<b>126,685</b>	<b>(46,108)</b>	<b>(44,574)</b>	<b>(10,268)</b>	<b>(29,332)</b>
	Exp	Personal Services	3,480,845	2,519,904	3,519,746	(135,617)	1,512,170	1,298,083
		Fringe Benefits	312,902	98,968	318,455	144,170	441,929	176,105
		Contractual Services	843,416	39,412	206,044	523,061	66,865	59,668
Internal Services		1,735	0	0	6,184	1,879	649	
Other Services		678,582	549,775	513,757	143,432	209,513	539,888	
Capital Outlay		144,851	25,381	32,643	4,000	24,294	31,396	
Leases and Rentals	61,174	7,964	14,551	17,177	23,862	19,253		
Reserves & Contingencies				(1,230,220)	(2,317,739)	(3,277,529)		
<b>Exp Total</b>		<b>5,523,505</b>	<b>3,241,404</b>	<b>4,605,196</b>	<b>(527,813)</b>	<b>(37,227)</b>	<b>(1,152,487)</b>	
<b>Fire and Rescue Total</b>			<b>5,439,898</b>	<b>3,368,089</b>	<b>4,559,088</b>	<b>(572,387)</b>	<b>(47,495)</b>	<b>(1,181,819)</b>
General District Court	Rev	Fines & Forfeitures	334,432	345,032	543,734	652,206	539,255	32,154
		Rev fr Use of Money & Prop	5,207	10,034	8,814	6,176	13,973	14,496
		Charges for Services	17,004	21,177	21,416	13,856	19,484	15,200
		Revenue from Commonwealth	1,547	(3,641)	(22,025)	(23,000)	(23,000)	47,018
	<b>Rev Total</b>		<b>358,190</b>	<b>372,602</b>	<b>551,939</b>	<b>649,238</b>	<b>549,712</b>	<b>108,868</b>
	Exp	Personal Services	(4,866)	4,398	(146)	(169)	(1,985)	110
		Fringe Benefits	(234)	532	218	170	(48)	14
		Contractual Services	19,808	20,888	37,208	53,335	50,715	56,657
		Internal Services	0	0	0	0	0	0
		Other Services	5,473	1,839	3,087	3,168	5,459	20
Leases and Rentals	4,288	5,228	1,835	3,574	3,396	5,794		
<b>Exp Total</b>		<b>24,469</b>	<b>32,885</b>	<b>42,202</b>	<b>60,078</b>	<b>57,537</b>	<b>62,595</b>	
<b>General District Court Total</b>			<b>382,659</b>	<b>405,487</b>	<b>594,141</b>	<b>709,316</b>	<b>607,249</b>	<b>171,463</b>

Sum of Variance with encumbrance			Fiscal Year						
Dept Name	Rev/Exp	OL 1 Title	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	
Human Resources	Exp	Personal Services				(30,166)	22,309	171,489	
		Fringe Benefits				22,073	26,665	66,386	
		Contractual Services				8,770	84,741	17,262	
		Internal Services				0	0	0	
		Other Services				9,554	16,116	5,836	
		Leases and Rentals				3,711	2,891	4,200	
		Reserves & Contingencies				(11,570)		(74,287)	
		<b>Exp Total</b>					<b>2,372</b>	<b>152,722</b>	<b>190,886</b>
<b>Human Resources Total</b>						<b>2,372</b>	<b>152,722</b>	<b>190,886</b>	
Human Rights Office	Rev	Charges for Services	(36,000)	(35,875)	(36,000)	(36,000)			
		Revenue from Federal Govt	(22,000)	(15,780)	(13,330)	(28,580)	11,020	(10,930)	
	<b>Rev Total</b>		<b>(58,000)</b>	<b>(51,655)</b>	<b>(49,330)</b>	<b>(64,580)</b>	<b>11,020</b>	<b>(10,930)</b>	
Human Rights Office	Exp	Personal Services	(356)	(3,310)	(1,994)	10,870	43,100	869	
		Fringe Benefits	873	(1,606)	529	2,771	9,265	(1,173)	
		Contractual Services	1,109	1,243	527	2,319	1,108	324	
		Internal Services	0	0	0	0	0	0	
		Other Services	5,148	6,072	2,211	3,570	4,340	3,412	
		Leases and Rentals	(52)	2,158	365	1,302	444	1,018	
		<b>Exp Total</b>		<b>6,722</b>	<b>4,557</b>	<b>1,638</b>	<b>20,832</b>	<b>58,257</b>	<b>4,450</b>
<b>Human Rights Office Total</b>			<b>(51,278)</b>	<b>(47,098)</b>	<b>(47,692)</b>	<b>(43,748)</b>	<b>69,277</b>	<b>(6,480)</b>	
Juv and Domestic Rel Court	Rev	Fines & Forfeitures	(10,458)	(15,957)	(18,455)	(15,557)	(17,310)	(19,243)	
		Rev fr Use of Money & Prop	217	104	387	129	273	104	
		Charges for Services	62	4,912	1,547	3,654	1,385	1,318	
		Revenue from Commonwealth				(717)	(1,204)		
	<b>Rev Total</b>		<b>(10,179)</b>	<b>(10,941)</b>	<b>(16,521)</b>	<b>(11,774)</b>	<b>(16,369)</b>	<b>(19,025)</b>	
Juv and Domestic Rel Court	Exp	Contractual Services	3,169	2,402	2,402	1,711	2,152	1,861	
		Internal Services	0	0	0	0	0	0	
		Other Services	3,414	4,910	3,673	3,433	3,084	11,685	
		Leases and Rentals	358	785	619	928	1,234	2,071	
		<b>Exp Total</b>		<b>6,941</b>	<b>8,097</b>	<b>6,694</b>	<b>6,072</b>	<b>6,470</b>	<b>15,617</b>
<b>Juv and Domestic Rel Court Total</b>			<b>(3,238)</b>	<b>(2,844)</b>	<b>(9,827)</b>	<b>(5,702)</b>	<b>(9,899)</b>	<b>(3,408)</b>	
Juvenile Court Service Unit	Rev	Revenue from Commonwealth	1,095	1,361	1,753	827	484	390	
	<b>Rev Total</b>		<b>1,095</b>	<b>1,361</b>	<b>1,753</b>	<b>827</b>	<b>484</b>	<b>390</b>	
Juvenile Court Service Unit	Exp	Personal Services	93,998	17,350	14,312	537	6,677	14,493	
		Fringe Benefits	64,327	6,596	(688)	5,164	597	11,998	
		Contractual Services	30,183	59,744	14,295	24,530	5,270	980	
		Internal Services	0	0	0	0	0	0	
		Other Services	20,375	7,253	5,437	15,514	5,734	5,615	
		Leases and Rentals	0	129	39	39	85	594	
		<b>Exp Total</b>		<b>208,883</b>	<b>91,072</b>	<b>33,395</b>	<b>45,784</b>	<b>18,363</b>	<b>33,681</b>
<b>Juvenile Court Service Unit Total</b>			<b>209,978</b>	<b>92,433</b>	<b>35,148</b>	<b>46,611</b>	<b>18,847</b>	<b>34,071</b>	
Library	Rev	Fines & Forfeitures	140	160	240	136	142	0	
		Charges for Services	29,894	21,911	(101,233)	(85,253)	(115,970)	(96,067)	
		Miscellaneous Revenue	319						
		Revenue from Other Localities	4	0	8	2	6	0	
		Revenue from Commonwealth	10,743	(14,820)	(25,773)	(6,553)	6,746	19,953	
		Revenue from Federal Govt						9	
		Non-Revenue Receipts				239	30		
	<b>Rev Total</b>		<b>41,100</b>	<b>7,251</b>	<b>(126,758)</b>	<b>(91,429)</b>	<b>(109,046)</b>	<b>(76,105)</b>	
Library	Exp	Personal Services	192,341	(76,153)	139,585	77,487	88,841	(9,540)	
		Fringe Benefits	117,727	38,861	136,224	74,912	77,634	73,907	
		Contractual Services	10,452	36,058	48,693	1,142	8,616	24,267	
		Internal Services	0	120	0	0	10,954	0	
		Other Services	24,891	98,329	56,284	34,341	22,019	141,225	
		Capital Outlay	0	4		4	0		
		Leases and Rentals	345	14,770	201	99	1,950	7,382	
		<b>Exp Total</b>		<b>345,756</b>	<b>111,989</b>	<b>380,987</b>	<b>187,985</b>	<b>210,014</b>	<b>237,241</b>
<b>Library Total</b>			<b>386,856</b>	<b>119,240</b>	<b>254,229</b>	<b>96,556</b>	<b>100,968</b>	<b>161,136</b>	
Magistrates	Exp	Personal Services	0	0	0	0	0	0	
		Fringe Benefits			1	1	1	1	
		Contractual Services	0	0	11	1	0	1	
		Internal Services		0			0	0	
		Other Services	0	365	567	1,013	440	406	
		Leases and Rentals	0	0	0	0	0	1,366	
	<b>Exp Total</b>	<b>0</b>	<b>365</b>	<b>579</b>	<b>1,015</b>	<b>441</b>	<b>1,774</b>		
<b>Magistrates Total</b>			<b>0</b>	<b>365</b>	<b>579</b>	<b>1,015</b>	<b>441</b>	<b>1,774</b>	
Non-Departmental	Rev	Rev fr Use of Money & Prop	86,817	13,879	(44,026)	6,960	(5,589)	9,840	
		Charges for Services						0	
		Miscellaneous Revenue	0	0	17,341	(55)	1,456,627	632,153	
		Revenue from Other Localities	0	0	0	0	(8,170)	(8,170)	
		Revenue from Commonwealth	15,116,223	0	3,803,537	(3,803,537)	(1,670,905)	0	
		Revenue from Federal Govt			1,430,690	14,502	1,775,248	64,426	
		Non-Revenue Receipts	4,326		501,840	428,667	642,133	19,404	
	<b>Rev Total</b>		<b>15,207,366</b>	<b>13,879</b>	<b>5,709,382</b>	<b>(3,353,463)</b>	<b>2,189,344</b>	<b>717,653</b>	
Non-Departmental	Exp	Personal Services	561,776	(208,122)	(247,100)	349,502	2,069	900,713	
		Fringe Benefits	0	0	1,367,000	(288,109)	21,543	26,108	
		Contractual Services	60,941	52,991	26,711	37,181	15,328	39,594	
		Internal Services	4,290,890	2,122,364	1,522,648	688,808	45,527	1,346,982	
		Other Services	1,608,092	1,137,690	196,713	562,825	7,467	251,497	
		Capital Outlay	0						
		Debt Maintenance	4,281,522	4,680,117	3,752,338	267,862	52,581	582,422	
		Payments to Joint Operations	0	0	0	0	250	0	
		<b>Exp Total</b>		<b>10,803,221</b>	<b>7,785,040</b>	<b>6,618,310</b>	<b>1,618,069</b>	<b>144,765</b>	<b>3,147,316</b>
<b>Non-Departmental Total</b>			<b>26,010,587</b>	<b>7,798,919</b>	<b>12,327,692</b>	<b>(1,735,394)</b>	<b>2,334,109</b>	<b>3,864,969</b>	

Sum of Variance with encumbrance			Fiscal Year					
Dept Name	Rev/Exp	OL 1 Title	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Office of Executive Management	Exp	Personal Services	(31,432)	66,782	59,465	(15,956)	61,034	782
		Fringe Benefits	98,035	56,630	16,019	(4,969)	12,600	6,938
		Contractual Services	310,954	123,980	167,488	158,457	26,037	13,144
		Internal Services	0	0	0	0	0	(0)
		Other Services	282,378	135,678	65,564	54,394	41,859	52,398
		Capital Outlay						0
		Leases and Rentals	16,493	14,617	6,123	2,563	3,130	7,522
		Reserves & Contingencies	(11,570)	(11,570)	(11,570)			
	<b>Exp Total</b>		<b>664,858</b>	<b>386,117</b>	<b>303,089</b>	<b>194,489</b>	<b>144,660</b>	<b>80,784</b>
<b>Office of Executive Management Total</b>			<b>664,858</b>	<b>386,117</b>	<b>303,089</b>	<b>194,489</b>	<b>144,660</b>	<b>80,784</b>
Office on Aging	Rev	Rev fr Use of Money & Prop		(1,485)	(2,798)	(221)	375	333
		Charges for Services	(18,550)	(20,541)	(7,802)	(6,216)	(12,748)	(39,342)
		Miscellaneous Revenue	(23,595)	(29,560)	(31,297)	(14,850)	(4,527)	5,964
		Revenue from Other Localities	1	(3)	(4)	3	(5)	0
		Revenue from Commonwealth	(20,175)	30,321	20,968	(44,173)	(20,038)	13,498
		Revenue from Federal Govt	(50,190)	29,813	(100,041)	(394,557)	(431,474)	(384,797)
		Non-Revenue Receipts		(1,746)		(1,500)	242	
			<b>Rev Total</b>		<b>(112,509)</b>	<b>6,799</b>	<b>(120,974)</b>	<b>(461,514)</b>
Exp	Personal Services	(8,833)	2,725	61,398	65,378	106,708	5,124	
	Fringe Benefits	(1,627)	16,220	11,406	35,779	52,011	(1,040)	
	Contractual Services	115,334	153,037	124,512	519,565	65,291	39,587	
	Internal Services	0	0	0	(109)	108	0	
	Other Services	179,899	160,248	156,148	169,238	441,059	441,579	
	Capital Outlay	18	3,100	940	0	1,157	10,409	
	Leases and Rentals	4,442	2,231	3,315	2,778	2,852	4,329	
		<b>Exp Total</b>		<b>289,233</b>	<b>337,561</b>	<b>357,719</b>	<b>792,629</b>	<b>669,186</b>
<b>Office on Aging Total</b>			<b>176,724</b>	<b>344,360</b>	<b>236,745</b>	<b>331,115</b>	<b>201,011</b>	<b>95,644</b>
Planning	Rev	Permits Priv Fees & Reg Lic	0				(3,069)	0
		Fines & Forfeitures				35		
		Charges for Services	(3,113)	(3,303)	(8,643)	(10,205)	(6,517)	(7,590)
		Miscellaneous Revenue	(62,863)	40	149	(2,712)	148	167
		Revenue from Commonwealth	0	(2,687)	0	(2,897)		
		Revenue from Federal Govt	0	(38,969)	40,543	(175,962)	0	(39,000)
		Non-Revenue Receipts					220	
			<b>Rev Total</b>		<b>(65,976)</b>	<b>(44,919)</b>	<b>32,049</b>	<b>(191,776)</b>
Exp	Personal Services	32,243	90,221	35,334	63,385	72,595	125,039	
	Fringe Benefits	13,151	33,731	22,783	39,010	60,987	53,986	
	Contractual Services	3,628	10,847	15,254	68,256	23,037	14,233	
	Internal Services	112	0	0	0	48	(1)	
	Other Services	32,513	63,859	26,048	762,517	20,303	4,543	
	Capital Outlay				38	21,666		
	Leases and Rentals	5,866	508	3,666	7,467	1,247	3,193	
		<b>Exp Total</b>		<b>87,513</b>	<b>199,166</b>	<b>103,085</b>	<b>940,673</b>	<b>199,883</b>
<b>Planning Total</b>			<b>21,537</b>	<b>154,247</b>	<b>135,134</b>	<b>748,897</b>	<b>190,700</b>	<b>154,570</b>
Police	Rev	Permits Priv Fees & Reg Lic	108,934	213,936	132,637	144,200	56,189	132,158
		Fines & Forfeitures	91,743	101,681	112,085	196,407	130,770	131,675
		Rev fr Use of Money & Prop		332	12	44	(131)	115
		Charges for Services	175,980	152,954	(113,607)	(13,757)	245,363	246,383
		Miscellaneous Revenue	22,425	68,311	10,389	(94,848)	(58,642)	(77,351)
		Revenue from Other Localities	40,682	151,906	(39,402)	(38,880)	(33,339)	(40,040)
		Revenue from Commonwealth	(442,431)	(849,318)	(482,828)	(491,833)	263,667	891,538
		Revenue from Federal Govt	111,212	43,760	65,943	82,553	29,354	2,124
	<b>Rev Total</b>		<b>108,545</b>	<b>(116,438)</b>	<b>(314,771)</b>	<b>(216,114)</b>	<b>633,231</b>	<b>1,286,602</b>
Exp	Personal Services	(231,685)	696,848	1,134,664	(454,829)	143,789	2,594,394	
	Fringe Benefits	(79,961)	257,381	96,897	(173,367)	(20,723)	162,253	
	Contractual Services	343,329	72,712	105,995	277,122	398,124	119,737	
	Internal Services	(343)	1	1	0	7,609	0	
	Other Services	873,876	737,457	258,205	314,570	419,771	195,608	
	Capital Outlay	236,340	75,922	10,994	72,516	72,242	2,217	
	Leases and Rentals	55,318	24,276	16,294	8,647	22,906	30,883	
		<b>Exp Total</b>		<b>1,196,874</b>	<b>1,864,597</b>	<b>1,623,050</b>	<b>44,659</b>	<b>1,043,718</b>
<b>Police Total</b>			<b>1,305,419</b>	<b>1,748,159</b>	<b>1,308,279</b>	<b>(171,455)</b>	<b>1,676,949</b>	<b>4,391,694</b>
Public Health	Rev	Permits Priv Fees & Reg Lic	(66,400)	(24,765)	(12,759)	7,306	16,015	25,733
		Fines & Forfeitures	35					
		Charges for Services	(6,848)	(8,824)				0
		Miscellaneous Revenue	705	16,055	(16,055)			
		Revenue from Other Localities	(1)	(5)	1	(10)	(21)	0
		Revenue from Commonwealth	317,564	518,128	358,236	430,450	464,582	68,487
		Non-Revenue Receipts				96		
			<b>Rev Total</b>		<b>245,055</b>	<b>500,589</b>	<b>329,423</b>	<b>437,842</b>
Exp	Personal Services	29,450	42,620	(1,447)	(3,894)	38,660	71,323	
	Fringe Benefits	3,636	31,221	1,574	674	10,982	4,108	
	Contractual Services	38,355	14,403	1,399	1,295	1,067	1,734	
	Internal Services	0	0	0	0	0	0	
	Other Services	24,014	71,426	3,413	12,861	4,094	3,080	
	Capital Outlay	0						
	Leases and Rentals	938	1,648					
		<b>Exp Total</b>		<b>96,393</b>	<b>161,318</b>	<b>4,939</b>	<b>10,936</b>	<b>54,803</b>
<b>Public Health Total</b>			<b>341,448</b>	<b>661,907</b>	<b>334,362</b>	<b>448,778</b>	<b>535,379</b>	<b>174,465</b>

Sum of Variance with encumbrance			Fiscal Year					
Dept Name	Rev/Exp	OL 1 Title	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Public Works	Rev	General Property Taxes	13,200					
		Permits Priv Fees & Reg Lic	0		(188)	0		614
		Rev fr Use of Money & Prop	39,834	48,628	52,706	31,075	54,589	263,055
		Charges for Services	(581,168)	(69,420)	125,949	35,385	(303,121)	(50,985)
		Miscellaneous Revenue	74,550	50,618	50,305	119,729	(236,671)	5,307
		Revenue from Other Localities	0	0	0			
		Revenue from Commonwealth	(351,759)	(121,430)	(72,319)	(110,031)	(81,480)	(82,315)
		Revenue from Federal Govt	182,382	0	12,527	238,299	(316,081)	(62,740)
	Non-Revenue Receipts	(10,415)	44,478	12,632	(60,393)	40,687	(31,298)	
	<b>Rev Total</b>		<b>(633,376)</b>	<b>(47,126)</b>	<b>181,612</b>	<b>254,064</b>	<b>(842,077)</b>	<b>41,638</b>
	Exp	Personal Services	822,966	843,468	680,856	887,938	230,735	52,410
		Fringe Benefits	313,378	390,559	350,241	317,860	234,049	175,696
		Contractual Services	830,057	570,632	555,237	726,971	570,578	582,214
		Internal Services	22,126	49,775	8,616	294,064	357,140	357,337
		Other Services	866,330	545,162	794,846	2,053,556	787,814	1,057,119
		Capital Outlay	40,991	74,772	49,281	(2,063)	106,301	322,942
		Debt Maintenance	0	0	0			35
Leases and Rentals		690,471	981,233	397,476	187,190	189,230	48,618	
Reserves & Contingencies	(1,412,739)	(1,414,628)	(1,358,024)	(1,330,673)	(774,872)	(1,392,514)		
<b>Exp Total</b>		<b>2,173,580</b>	<b>2,040,973</b>	<b>1,478,529</b>	<b>3,134,843</b>	<b>1,700,975</b>	<b>1,203,857</b>	
<b>Public Works Total</b>		<b>1,540,204</b>	<b>1,993,847</b>	<b>1,660,141</b>	<b>3,388,907</b>	<b>858,898</b>	<b>1,245,495</b>	
Registrar	Rev	Charges for Services						0
		Miscellaneous Revenue	(8,507)	9,632	7,311	10,933	5,595	13,297
		Revenue from Commonwealth	19,820	(15,263)	8,390	94,174	(1,081)	(7,669)
	<b>Rev Total</b>		<b>11,313</b>	<b>(5,631)</b>	<b>15,701</b>	<b>105,107</b>	<b>4,514</b>	<b>5,628</b>
	Exp	Personal Services	34,655	17,657	46,532	(15,467)	7,098	(4,511)
		Fringe Benefits	(9,724)	4,311	14,603	7,909	4,371	30,581
		Contractual Services	1,314	112,826	1,891	7,701	60,498	103,147
		Internal Services	0	0	0	0	0	0
		Other Services	38,296	24,445	7,443	81,671	21,586	12,653
		Capital Outlay				62,500		0
		Leases and Rentals	2,542	3,302	3,006	1,489	236	133
<b>Exp Total</b>		<b>67,083</b>	<b>162,541</b>	<b>73,475</b>	<b>145,803</b>	<b>93,789</b>	<b>142,003</b>	
<b>Registrar Total</b>		<b>78,396</b>	<b>156,910</b>	<b>89,176</b>	<b>250,910</b>	<b>98,303</b>	<b>147,631</b>	
Sheriff	Rev	Permits Priv Fees & Reg Lic				0		70,635
		Charges for Services	332,792	282,734	146,052	155,816	223,587	96,622
		Miscellaneous Revenue			0	0	50	
		Revenue from Other Localities	2	(18,228)	18,227	(5)	8	0
		Revenue from Commonwealth	(429,641)	(1,074,791)	(148,128)	(64,090)	(20,134)	(4,723)
		Revenue from Federal Govt	373,997	886,083				
	Non-Revenue Receipts						0	
	<b>Rev Total</b>		<b>277,150</b>	<b>75,798</b>	<b>16,151</b>	<b>91,721</b>	<b>203,511</b>	<b>162,534</b>
	Exp	Personal Services	171,635	155,571	(51,061)	131,419	335,841	(17,551)
		Fringe Benefits	59,391	52,703	57,874	146,260	210,357	11,948
		Contractual Services	15,178	7,942	12,501	35,680	52,193	53,864
Internal Services		0	0	1	1	0	0	
Other Services		92,717	211,185	62,953	291,638	165,141	110,970	
Capital Outlay		0	64,420	1	0	108	5,805	
Leases and Rentals	1,776	1,776	1,399	1,961	2,005	2,316		
<b>Exp Total</b>		<b>340,697</b>	<b>493,597</b>	<b>83,668</b>	<b>606,959</b>	<b>765,645</b>	<b>167,352</b>	
<b>Sheriff Total</b>		<b>617,847</b>	<b>569,395</b>	<b>99,819</b>	<b>698,680</b>	<b>969,156</b>	<b>329,886</b>	
Social Services	Rev	General Property Taxes			0			
		Permits Priv Fees & Reg Lic						0
		Fines & Forfeitures				70		
		Charges for Services	(26,794)	(290)	67,838	164,892	135,228	452,821
		Miscellaneous Revenue	(27,883)	20,072	(12,990)	4,325	(26,046)	22,781
		Revenue from Other Localities	1	3	(4)	1	5	0
		Revenue from Commonwealth	804,933	1,346,508	620,553	348,303	360,440	(777,726)
		Revenue from Federal Govt	(2,068,941)	(1,916,684)	(337,831)	(374,306)	(64,730)	441,906
	Non-Revenue Receipts					599		
	<b>Rev Total</b>		<b>(1,318,684)</b>	<b>(550,391)</b>	<b>337,566</b>	<b>143,285</b>	<b>405,496</b>	<b>139,783</b>
	Exp	Personal Services	(29,632)	812,719	408,460	(58,211)	371,980	(34,323)
		Fringe Benefits	76,625	381,788	582,198	300,146	310,779	85,839
		Contractual Services	70,057	585,260	209,360	188,589	414,446	414,182
		Internal Services	0	0	0	2,836	0	684
Other Services		296,496	622,795	753,912	1,157,605	650,068	602,082	
Capital Outlay				45	10,321	10,883	16,191	
Leases and Rentals	32,997	33,120	34,741	5,214	8,741	9,547		
<b>Exp Total</b>		<b>446,543</b>	<b>2,435,682</b>	<b>1,988,716</b>	<b>1,606,500</b>	<b>1,766,897</b>	<b>1,094,202</b>	
<b>Social Services Total</b>		<b>(872,141)</b>	<b>1,885,291</b>	<b>2,326,282</b>	<b>1,749,785</b>	<b>2,172,393</b>	<b>1,233,985</b>	
Transportation	Rev	General Property Taxes						0
		Miscellaneous Revenue	7	24,397		0	0	
		Revenue from Commonwealth	157,055	(156,933)	0	143,301	120,990	
		Revenue from Federal Govt	3,402	(3,403)	0	(3,403)		
	Non-Revenue Receipts		3,844					
	<b>Rev Total</b>		<b>160,464</b>	<b>(132,095)</b>	<b>0</b>	<b>139,898</b>	<b>120,990</b>	
	Exp	Personal Services	1,852,227	1,831,720	1,851,007	1,841,920	1,761,919	1,766,151
		Fringe Benefits	599,779	599,453	616,741	612,459	588,168	571,511
		Contractual Services	119,675	117,643	38,529	35,866	22,137	72,757
		Internal Services	17,909	5,836	50	9,863	1,779	5,968
		Other Services	62,527	271,647	326,813	181,758	209,695	258,134
Capital Outlay		28,979	14,928	14,879	14,879	14,879	14,879	
Leases and Rentals		61,244	61,286	158,403	59,462	73,732	50,355	
Reserves & Contingencies	(2,718,227)	(2,613,679)	(2,615,041)	(2,665,990)	(2,556,790)	(2,575,760)		
<b>Exp Total</b>		<b>24,113</b>	<b>288,834</b>	<b>391,381</b>	<b>90,217</b>	<b>115,519</b>	<b>163,995</b>	
<b>Transportation Total</b>		<b>184,577</b>	<b>156,739</b>	<b>391,381</b>	<b>230,115</b>	<b>236,509</b>	<b>163,995</b>	
<b>Grand Total</b>		<b>41,720,873</b>	<b>24,284,677</b>	<b>28,799,253</b>	<b>10,539,132</b>	<b>16,163,514</b>	<b>16,528,555</b>	