

Budget Worksheet Report

Budget Year 2019

Green = Increase in Rev./Exp.	Red = Decrease in Rev./Exp.
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Account	2018 2018 Adopted Budget	2018 FORECAST 3-31-18	2019 Departmental Requests	2019 County Admin.	2019 Budget Comm.	FY 19 BC - FY 18 Forecast	FY 19 BC - FY 18 Adopted	FY 19 BC - FY19 Dept. Req	FY 19 BC - FY 19 C. Admin.	Notes
Fund 100 - General										
REVENUE										
Department 0011 - General Property Taxes Totals	\$17,781,133	\$18,197,427	\$18,416,876	\$18,441,199	\$18,441,199	\$243,772	\$660,066	\$24,323	\$0	Increased • Real Estates taxes \$67k (analyzed last 5 years collections changed from 95 to 96% & reduced delinquent collections to match historical) Decreased • Personal Property taxes \$43k to match historical billings/collection rate
Department 0012 - Other Local Taxes Totals	\$3,409,105	\$3,401,005	\$3,380,679	\$3,568,690	\$3,568,690	\$167,685	\$159,585	\$188,011	\$0	Increased • Sales taxes \$199k to state budget • Transient Occupancy Tax \$25k Decreased • Communicaitons tax \$36k
Department 0013 - Permits, Privilege Fees & Reg Lic Totals	\$123,700	\$151,873	\$155,800	\$155,800	\$155,800	\$3,927	\$32,100	\$0	\$0	
Department 0014 - Fines & Forfeitures										
Department 0014 - Fines & Forfeitures Totals	\$633,000	\$761,615	\$635,000	\$760,000	\$760,000	(\$1,615)	\$127,000	\$125,000	\$0	Increased • County Fines \$125k
Department 0015 - Use of Money & Property Totals	\$15,550	\$32,699	\$16,522	\$16,522	\$16,522	(\$16,177)	\$972	\$0	\$0	
Department 0016 - Charges for Services Totals	\$1,081,630	\$1,189,054	\$1,092,439	\$1,198,456	\$1,198,456	\$9,402	\$116,826	\$106,017	\$0	Increased • Ambulance Fees \$30k • Waste Collection rate from \$69/Ton to \$72/Ton & analyzed historical > \$60.5k • Recreaton Fees \$10k • Other \$5k
Department 0018 - Miscellaneous Totals	\$3,000	\$70,641	\$6,500	\$6,500	\$6,500	(\$64,141)	\$3,500	\$0	\$0	
Department 0019 - Recovered Costs Totals	\$124,734	\$74,140	\$135,000	\$120,958	\$120,958	\$46,818	(\$3,776)	(\$14,042)	\$0	Decreased • Recovered Costs from RE Tax sales by \$14k to match COC held amount
Department 0021 - Payments in Lieu of Taxes Totals	\$26,000	\$33,129	\$33,129	\$33,129	\$33,129	\$0	\$7,129	\$0	\$0	
Department 0022 - Non-Categorical										

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Department 0022 - Non-Categorical Totals	\$1,481,696	\$1,494,734	\$1,520,366	\$1,483,958	\$1,483,958	(\$10,776)	\$2,262	(\$36,408)	\$0	Decreased • PPTRA \$36k to = State amount
Department 0023 - Shared Expenses										
Department 0023 - Shared Expenses Totals	\$1,682,112	\$1,627,337	\$1,606,312	\$1,606,312	\$1,597,243	(\$30,094)	(\$84,869)	(\$9,069)	(\$9,069)	Decreased • Electoral Board \$9k to = State amount
Department 0026 - State Categorical Aid-Other										
Department 0026 - State Categorical Aid-Other Totals	\$109,843	\$97,751	\$105,975	\$105,975	\$64,442	(\$33,309)	(\$45,401)	(\$41,533)	(\$41,533)	Decreased • Victim Witness \$41.5k to = State amount
Department 0035 - Federal Categorical Aid-Other										
Department 0035 - Federal Categorical Aid-Other Totals	\$7,500	\$7,500	\$0	\$7,500	\$53,355	\$45,855	\$45,855	\$53,355	\$45,855	Increased • Victim Witness \$53k to = Federal amount
Department 0044 - Transfer from Other Funds										
Department 0044 - Transfer from Other Funds Totals	\$78,821	\$131,244	\$88,532	\$88,532	\$88,532	(\$42,712)	\$9,711	\$0	\$0	
Department 0045 - Appropriated Fund Balance Totals	\$269,000	\$0	\$0	\$0	\$269,000	\$269,000	\$0	\$269,000	\$269,000	Increased • Solar Farm \$200k not used in FY17 or FY18 • E-Summons \$69k not used in FY17 or FY18
REVENUE TOTALS	\$26,826,824	\$27,270,150	\$27,193,130	\$27,593,531	\$27,857,784	\$587,634	\$1,030,960	\$664,654	\$264,253	Increased • Total Revenue increase \$664k
EXPENSE										
Department 1101 - Board of Supervisors Totals	\$32,036	\$32,968	\$48,521	\$33,517	\$33,517	\$549	\$1,481	(\$15,004)	\$0	Decreased • Salary Study \$7.5k • Davenport Debt Analysys \$7.5k
Department 1201 - County Administrator Totals	\$364,450	\$345,484	\$342,104	\$343,502	\$350,180	\$4,696	(\$14,270)	\$8,076	\$6,678	Increased • 2% County wide salary increase (Excluding Sheriff & ESRJ Uniformed Officers - see Sheriff & ESRJ for more) • County Health Insurance Contribution from \$584 to \$650 (Base) + \$50 (Wellness participation) = \$700
Department 1204 - County Attorney Totals	\$79,556	\$69,834	\$79,556	\$79,556	\$67,327	(\$2,507)	(\$12,229)	(\$12,229)	(\$12,229)	Increased • 2% County wide salary increase & Ins. Contribution Decreased • To = current staff
Department 1208 - Independent Auditor Totals	\$52,000	\$50,500	\$55,000	\$52,000	\$52,000	\$1,500	\$0	(\$3,000)	\$0	Decreased • To match new Contract

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Department 1209 - Commissioner of the Revenue Totals	\$226,116	\$216,545	\$300,593	\$292,023	\$226,913	\$10,368	\$797	(\$73,680)	(\$65,110)	Increased • 2% County wide salary increase & Insurance Contribution Decreased • Moved EGTS Upgrade \$72k to FY18 • Removed \$10k EGTS Maint. Fee included for one year in upgrade
Department 1210 - General Reassessment Totals	\$203,024	\$168,450	\$158,755	\$159,951	\$165,036	(\$3,414)	(\$37,988)	\$6,281	\$5,085	Increased • 2% County wide salary increase & Insurance Contribution
Department 1213 - County Treasurer Totals	\$287,827	\$265,692	\$365,681	\$349,483	\$286,435	\$20,743	(\$1,392)	(\$79,246)	(\$63,048)	Increased • 2% County wide salary increase & Insurance Contribution Decreased • Moved EGTS Upgrade \$72k to FY18 • Removed \$10k EGTS Maint. Fee included for one year in upgrade
Department 1220 - Finance Totals	\$372,018	\$349,642	\$375,668	\$377,961	\$388,111	\$38,469	\$16,093	\$12,443	\$10,150	Increased • 2% County wide salary increase & Insurance Contribution
Department 1240 - Information Technology Totals	\$310,012	\$276,046	\$342,070	\$319,252	\$326,786	\$50,740	\$16,774	(\$15,284)	\$7,534	Increased • 2% County wide salary increase & Insurance Contribution Decreased • Moved County website redesign \$24k to FY18
Department 1301 - Electoral Board Totals	\$174,652	\$173,988	\$183,358	\$177,859	\$182,052	\$8,064	\$7,400	(\$1,306)	\$4,193	
Department 2101 - Circuit Court Totals	\$29,564	\$28,849	\$29,564	\$29,564	\$29,564	\$715	\$0	\$0	\$0	
Department 2102 - General District Court Totals	\$9,280	\$6,537	\$6,680	\$6,680	\$6,680	\$143	(\$2,600)	\$0	\$0	
Department 2103 - Magistrates Totals	\$2,675	\$494	\$3,225	\$3,225	\$3,225	\$2,731	\$550	\$0	\$0	
Department 2104 - Juvenile & Domestic Relations Ct Totals	\$5,330	\$3,943	\$6,100	\$5,330	\$5,330	\$1,387	\$0	(\$770)	\$0	
Department 2106 - Clerk of the Circuit Court Totals	\$294,972	\$290,910	\$300,475	\$302,034	\$312,060	\$21,150	\$17,088	\$11,585	\$10,026	Increased • 2% County wide salary increase & Insurance Contribution
Department 2107 - Victim Witness Totals	\$44,781	\$41,970	\$56,555	\$56,844	\$61,140	\$19,170	\$16,359	\$4,585	\$4,296	Increased • 2% County wide salary increase & Insurance Contribution • Increased operating travel/supplies \$2k

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Department 2201 - Commonwealth Attorney Totals	\$315,075	\$315,036	\$315,584	\$315,584	\$280,831	(\$34,205)	(\$34,244)	(\$34,753)	(\$34,753)	Increased • 2% County wide salary increase & Insurance Contribution Decreased • To = current staff
Department 3102 - Sheriff Totals	\$2,710,815	\$2,650,066	\$2,847,121	\$2,755,727	\$2,765,564	\$115,498	\$54,749	(\$81,557)	\$9,837	Increased • 2% County wide salary increase - Non Uniformed & Insurance Contribution • Uniform salary increase of \$4k carried in Contingency - Dept. 9900 Decreased • Reduced one vehicle \$46k replaced by insurance (Question as to request for 3 or 2 vehicles) • Moved one vehicle \$46k to FY18 • Reduced Fuel \$13k
Department 3203 - Ambulance & Rescue Totals	\$14,910	\$11,605	\$11,909	\$11,909	\$11,909	\$304	(\$3,001)	\$0	\$0	
Department 3204 - Fire Prevention Totals	\$202,638	\$199,427	\$301,150	\$190,503	\$190,503	(\$8,924)	(\$12,135)	(\$10,647)	\$0	Decreased • Reduced all to level funding • Cheriton \$23k • Exmore \$20k • ES Fire Training \$14k • Eastville \$30k • NC (10% Building Permits) \$20k
Department 3205 - Emergency Medical Services Totals	\$1,797,465	\$1,859,572	\$1,946,485	\$1,803,985	\$1,865,169	\$5,597	\$67,704	(\$81,316)	\$61,184	Increased • 2% County wide salary increase & Insurance Contribution Decreased • Eliminated step increases • OT \$22k • Weather OT \$10k • Travel \$15k
Department 3303 - Judicial Court Services Totals	\$53,580	\$31,849	\$53,580	\$53,580	\$53,580	\$21,731	\$0	\$0	\$0	
Department 3502 - Animal Control Totals	\$101,410	\$88,935	\$101,611	\$102,310	\$104,752	\$15,817	\$3,342	\$3,141	\$2,442	Increased • Insurance Contribution • Uniform salary increase of \$4k carried in Contingency - Dept. 9900
Department 3503 - Animal Control Contribution Totals	\$40,022	\$23,570	\$35,600	\$35,600	\$35,600	\$12,030	(\$4,422)	\$0	\$0	
Department 3505 - Emergency Management Totals	\$302,418	\$294,998	\$365,180	\$329,184	\$334,475	\$39,477	\$32,057	(\$30,705)	\$5,291	Decreased • 911 Voting System

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Department 4101 - Public Works Administration Totals	\$67,652	\$71,056	\$114,129	\$115,149	\$118,869	\$47,813	\$51,217	\$4,740	\$3,720	Increased • 2% County wide salary increase & Insurance Contribution
Department 4204 - Solid Waste Services Totals	\$1,437,535	\$1,548,100	\$1,652,462	\$1,583,253	\$1,563,996	\$15,896	\$126,461	(\$88,466)	(\$19,257)	Increased • 2% County wide salary increase & Insurance Contribution Decreased • 8 Greenboxes \$9k • F250 / Service Body \$33k (Move to FY18 Budget) • Tractor \$50k • Zero-turn Mower \$12k
Department 4302 - Facilities Management Totals	\$704,029	\$749,909	\$824,775	\$800,178	\$754,356	\$4,447	\$50,327	(\$70,419)	(\$45,822)	Increased • 2% County wide salary increase & Insurance Contribution Decreased • One Aerator - Retention Pond \$5k • Emergency Generator Maint. Shop \$7k • HVAC - Middle School Cafeteria \$20k • EMS Roof \$8k • one of three HVAC replacement \$8k - SS • UV Air Purifying lights - \$10k • Bobcat & Attachments \$52k - pull to FY18 • 2 Trucks - One eliminated & one moved to FY18 budget
Department 5101 - Local Health Department Totals	\$385,049	\$385,049	\$404,300	\$404,300	\$404,300	\$19,251	\$19,251	\$0	\$0	
Department 5205 - Community Services Board Totals	\$69,238	\$69,238	\$74,561	\$74,561	\$74,561	\$5,323	\$5,323	\$0	\$0	
Department 5301 - Welfare Administration Totals	\$2,500	\$0	\$1,800	\$1,800	\$1,800	\$1,800	(\$700)	\$0	\$0	
Department 5309 - Comprehensive Services Act Totals	\$145,000	\$145,000	\$140,000	\$165,000	\$165,000	\$20,000	\$20,000	\$25,000	\$0	Added CSA Position (Shared / Accomack County)
Department 6501 - Community College Totals	\$20,723	\$20,723	\$20,723	\$20,723	\$20,723	\$0	\$0	\$0	\$0	

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Department 7101 - Parks & Recreation Totals	\$257,196	\$268,631	\$289,921	\$251,765	\$257,332	(\$11,299)	\$136	(\$32,589)	\$5,567	Increased • 2% County wide salary increase & Insurance Contribution Decreased • Torro Sand Pro \$10k • Grade Football Field & Middle School Track \$25k (Potential to have private contractor partner with County)
Department 7107 - Harbors & Boat Ramps Totals	\$27,597	\$22,151	\$27,211	\$27,245	\$27,359	\$5,208	(\$238)	\$148	\$114	
Department 7302 - Eastern Shore Regional Library Totals	\$127,559	\$127,559	\$188,000	\$138,000	\$138,000	\$10,441	\$10,441	(\$50,000)	\$0	Decreased • Renovate & Expand new facility in Parksley \$50k
Department 7303 - Cape Charles Public Library Totals	\$20,000	\$20,000	\$30,000	\$20,000	\$20,000	\$0	\$0	(\$10,000)	\$0	Decreased • Level Funding
Department 8102 - Community Development Totals	\$68,946	\$68,946	\$168,780	\$71,780	\$71,780	\$2,834	\$2,834	(\$97,000)	\$0	Decreased • Level Funding + Added GreenWorks \$3k
Department 8105 - Planning, Permitting & Enforcem Totals	\$790,812	\$590,454	\$806,685	\$812,728	\$834,965	\$244,511	\$44,153	\$28,280	\$22,237	Increased • 2% County wide salary increase & Insurance Contribution Decreased • 1/2 Ton Truck \$30k - Moved to FY18
Department 8106 - Wetlands Board Totals	\$1,800	\$900	\$2,100	\$2,100	\$2,100	\$1,200	\$300	\$0	\$0	
Department 8107 - Planning Commission Totals	\$3,600	\$4,388	\$5,294	\$5,294	\$5,294	\$907	\$1,694	\$0	\$0	
Department 8108 - Other Economic Development Totals	\$254,106	\$254,105	\$287,574	\$287,574	\$287,574	\$33,469	\$33,468	\$0	\$0	
Department 8203 - Soil & Water Conservation Totals	\$31,283	\$30,738	\$31,283	\$31,283	\$31,283	\$545	\$0	\$0	\$0	
Department 8301 - Extension Service Administration Totals	\$78,144	\$77,676	\$82,616	\$82,615	\$82,833	\$5,157	\$4,689	\$217	\$218	
Department 8305 - Extension Service-Johnson Grass Totals	\$9,265	\$9,325	\$7,889	\$7,917	\$8,026	(\$1,299)	(\$1,239)	\$137	\$109	
Department 9503 - General Insurance Totals	\$144,955	\$144,330	\$144,955	\$143,428	\$143,428	(\$902)	(\$1,527)	(\$1,527)	\$0	
Department 9600 - Transfers Out Totals	\$14,051,283	\$14,299,457	\$14,834,016	\$14,158,124	\$14,067,575	(\$231,882)	\$16,292	(\$766,441)	(\$90,549)	Increased • 2% County wide salary increase & Insurance Contribution (Social Services & ESRJ - Non Uniformed) Decreased • School Operating reduced by \$260k from requested • \$214k > from FY18 • Public Utilites - balance PU budget

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Department 9900 - Contingency Totals	\$101,926	\$82,521	\$949,610	\$723,278	\$637,891	\$555,370	\$535,965	(\$311,719)	(\$85,387)	Increased • Solar Farm - \$200k • E-Summons - \$69k Decreased • 2% Salary adjustment - moved to departments • Sheriff/Animal Control/ESRJ (Uniformed Officers) - county 2% • Medical Insurance Increase (moved to departments including 911) • Time Keeping system
EXPENSE TOTALS	\$26,826,824	\$26,787,166	\$29,720,809	\$28,115,258	\$27,857,784	\$1,070,618	\$1,030,960	(\$1,863,025)	(\$257,474)	Decreased • Total Expenses decrease \$1.863m
Fund 100 - General Totals										
REVENUE TOTALS	\$26,826,824	\$27,270,150	\$27,193,130	\$27,593,531	\$27,857,784	\$587,634	\$1,030,960	\$664,654	\$264,253	
EXPENSE TOTALS	\$26,826,824	\$26,787,166	\$29,720,809	\$28,115,258	\$27,857,784	\$1,070,618	\$1,030,960	(\$1,863,025)	(\$257,474)	
Fund 100 - General Totals	\$0	\$482,984	(\$2,527,679)	(\$521,727)	\$0	(\$482,984)	\$0	\$2,527,679	\$521,727	