



King William County
Est. 1702

Board of Supervisors

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TO: King William County Board of Supervisors

FROM: Mark Reeter, County Administrator
Bobbie H. Tassinari, Director of Financial Services

RE: Updated Version of the County Administrator's Recommended Operating and
Capital Budget FY 2018

DATE: April 10, 2017

INTRODUCTION

The documentation included in this letter differs from the Recommended Budget as presented to the Board of Supervisors on March 27, 2017. I have summarized the major changes to the March 27 Recommended Budget for your convenience.

- Request has decreased from \$24,207,747 to \$24,016,175
- Includes a \$0.02 reduction to the real properties tax rate
- Add two (2) full-time positions and three (3) part-time positions.*
- Includes a 2% salary adjustment for all full-time and part-time staff.
- Includes proposed salary adjustments from the Compensation Board and Board of Elections.
- Utilizes the unassigned debt service balance of \$346,806 in the operational budget.
- Transfers from General Fund Balance for one time capital projects increased to \$540,200. This was to address the HVAC replacement needs not originally identified and remove the lighting replacement needs.
- Fund all Fire and EMS stations at FY 2017 level.

**March 27th Recommended Budget included one full time and one part time position. The new document includes one additional full time position and two additional part time positions.*

MAJOR OPERATING EXPENDITURE HIGHLIGHTS

King William County Public Schools

The recommended operational transfer for King William County Public Schools is \$8,783,744. Funding for School debt service including the anticipated Hamilton Holmes Middle School (HHMS) debt service totals \$2,305,118 (does not reflect actual debt service payment for HHMS). Total funds committed to School for FY 2018 is \$11,088,862 or a 4.7% increase from the prior year. The King William County Public Schools debt service will be managed by the County. The Recommended Budget includes funding of the Virginia Retirement System (VRS) and Health Insurance increases. The overall requested operational funding of the King William County Public Schools totaled \$1,188,940.

Debt Service

The total recommended transfer to the Debt Service Fund in FY 2018 is \$2,765,215. The Water Utility Fund became fully self-funded in FY 2017 and will transfer \$100,355 to debt service for the 2006C series bond. Total debt service supported by the General Fund and Water Fund totals \$2,865,570.

Employee Compensation and Benefits

Cost of Living Adjustment – Includes a 2% cost of living adjustment for both County employees and Constitutional Officers. The Compensation Board will increase the reimbursement level to the County which will be determined on April 26, 2017.

Health Insurance - The County Administrator's Recommended Budget for FY 2018 includes additional funding to meet the increased cost in health insurance. The budget is based on a 3.2% increase in the insurance renewal.

Below is a breakdown of employer and employee contributions to the County's health plan projected in FY 2018:

King William County FY 2018 Preliminary Health Insurance Premiums - Monthly Cost	Plan Type	Employee	Employer	Total	Percentage Covered By Employee
Subscriber	High	\$ 239.25	\$ 717.75	\$ 957.00	25%
Subscriber +1		\$ 796.50	\$ 973.50	\$ 1,770.00	45%
Family		\$ 1,162.80	\$1,421.20	\$ 2,584.00	45%
Subscriber	Low	\$ 79.20	\$ 712.80	\$ 792.00	10%
Subscriber +1		\$ 498.10	\$ 966.90	\$ 1,465.00	34%
Family		\$ 726.92	\$1,411.08	\$ 2,138.00	34%

Virginia Retirement System - The County's total contribution rate under the Virginia Retirement System for the FY 2017 – FY 2018 biennium is 8.11%. There are three plans offered to our employees based on date of hire. Plan 1 and Plan 2 employees receive a defined contribution benefit that has remained relatively unchanged. All non-sworn County

employees hired on or after January 1, 2014, are required to enroll in an alternative retirement plan that is a hybrid between the current defined-benefit pension model and a deferred-compensation model. The statute exempts from this requirement law enforcement and other employees who are eligible for the LEOS special law enforcement benefits.

Employees who are required to join the new hybrid plan will also be granted short-term disability program with benefits mandated by the Code of Virginia with a long-term disability insurance product that will replace the current VRS disability retirement program. The County will be charged an additional 0.60% of covered payroll for the long term disability benefit. When looking in the line item detail only departments with hybrid employees will have a budgeted cost of long-term disability insurance. Plan 1 and Plan 2 employees have this benefit through the Virginia Retirement System which is included in the normal rate.

All County employees are provided a short term disability plan which is self-insured through payroll. The actual benefit received by the employee is dependent upon the individual's retirement status. In FY 2016 the County elected to change to a self-insured self-administered program. In speaking to our insurance broker it has been determined the County should continue self-insuring but seek professional services for administering the program. This recommendation was implemented in FY 2017.

Fire and Rescue Services

Also included in the FY 2018 Recommended Budget is \$245,000 for additional emergency medical services. The County has contracted with Life Care for the past two fiscal years to provide advanced life support service from 6am to 6pm Monday through Friday each week. The Life Care crew is stationed at the King William Volunteer Fire Department but is available to run calls for the entire County and mutual aid service areas. An additional \$20,000 has been added to this line item for FY 2018. This funding will be used to address the annual escalation clause and overtime commitments in providing service needs.

Funding for the five stations; KWVFR, WPVFR, Mangohick VFR, Mattaponi Rescue, and Walkerton Fire Department is recommended to remain level for FY 2018.

Middle Peninsula Regional Jail

King William County is a member jurisdiction, along with the Counties of Essex, King & Queen, Mathews, and Middlesex of the Middle Peninsula Regional Jail. Costs to operate the Regional Jail are generally based upon the prisoner days assigned to the County compared to the prisoner days assigned to the other four jurisdictions. Prisoner days are assigned based upon the location of the offending incident that led to the detention, as opposed to the home address of an offender. The most recent *Jail Cost Report* prepared by the State Compensation Board (Fiscal 2015) shows operating costs of \$51.98 per inmate

per day at the Middle Peninsula Regional Jail, below the statewide average of \$79.28. The Middle Peninsula Regional Jail reflects the lowest costs within the Eastern Region of all 17 facilities. <http://www.scb.virginia.gov/docs/fy15jailcostreport.pdf>

The total amount allocated for local funding in the Regional Jail budget is projected to increase in FY 2018; therefore the County’s recommended budget contains a higher budgeted amount of \$1,045,850. This is compared to \$915,000 in the FY 2017 Adopted Budget. The FY 2017 Budget was adopted with a very low estimated number based on data at the time.

Middle Peninsula Regional Jail	Adopted Budget	Actual Expenditures
FY 2014	\$836,138	\$692,105
FY 2015	\$686,599	\$918,656
FY 2016	\$973,010	\$745,678
FY 2017	\$915,000	\$754,528*
FY 2018		

*FY 2017 Actual Expenditures is through the 3rd period only.

Staffing Adjustments

The updated budget for FY 2018 includes two new full time positions and three part-time positions. The details are listed below:

Department	Dollar Increase	Justification
Public Works/General Properties	\$15,000	Address the seasonal need for temporary hourly staff.
Commonwealth Attorney’s Office	\$70,000	Full time Assistant Commonwealth Attorney position to address departmental caseload. Salary portion of position would be 50% funded with V-Stop grant (\$35,000).
Clerk of the Circuit Court	\$20,861	Part time position to address departmental needs. Full funding for salary and FICA provided through Compensation Board reimbursement.
Parks and Recreation	\$26,500	Full time Recreation Assistant to provide support to After School Programs and summer programs as well as general maintenance and care of the King William County Park.
Planning and Zoning	\$19,760	Part time position to share between Planning & Zoning and Building Inspections Department.
Treasurer’s Office	\$18,720	Part time position to provide assistance and support to the Treasurer’s responsibilities.

Outside Agency Funding

Joint Governmental Entities – The majority of joint governmental entities, listed below, have requested an increase in FY 2018 funding. The recommendation is to maintain level funding for all organizations.

- Three Rivers Health District – King William County Health Department
- Middle Peninsula Northern Neck Community Services Board
- Pamunkey Regional Library
- Middle Peninsula Regional Airport Authority
- Three Rivers Soil and Water Conservation District
- Middle Peninsula Planning District Commission

Other Outside Entities – The majority of outside entities, listed below, have requested an increase in FY 2018 funding. The recommendation is to maintain level funding for all entities.

- Bay Aging
- Rappahannock Legal Services (LegalWorks)
- Upper King William Senior Center
- Middle King William Senior Center
- Quin Rivers Agency
- Laurel Shelter, Inc.
- Bay Transit
- Rappahannock Community College
- Arts Alive

REVENUES

Increases in Revenue Forecasts

The County has been fortunate that growth and development have taken place over the last year. Based on our revenue collections, the County is seeing increased consumer activity that helps to boost our revenues. Based on revenue performance in prior years and so far in FY 2017, the recommended budget projections for many major revenue categories have increased over last year's budget though at a conservative level of 1-2%.

Real Estate Tax

The Updated County Administrator's Recommended Budget recommends a \$0.02 reduction to the real property tax rate. The new rate would be of \$0.90 per hundred. Anticipated growth rate is anticipated at a 1.5% increase.

Personal Property Tax

The County Administrator's Recommended Budget shows an increase in revenue for Personal Property Tax for a recommended total of \$2,500,000. The rate is proposed to remain the same at \$3.65 per \$100 of assessed value for County residents and at \$1.65 per \$100 of assessed value for Town residents.

The Commissioner of the Revenue valuation method for personal property is assessed at the average trade in value. There is some fluctuation in personal property tax bills based on the division of the Personal Property Tax Relief Act money assigned to the County. Each year the percentage of PPTRA is determined and applied to the first \$20,000 of assessed value. The PPTRA percentage for FY 2017 is 41% and is expected to stay level in FY 2018. The amount received from the Commonwealth for PPTRA, \$1,204,000, does not change which is what drives the relief percentage to change based on the actual taxable values.

	Clean Assessment	Payment with PPTRA	Average Assessment	Payment with PPTRA	Dollar Change
2010 Chevrolet Silverado Extended Cab LS	\$11,150.00	\$244.19	\$10,025.00	\$219.55	-\$24.64
2015 Honda Pilot LX 2WD	\$22,700.00	\$536.55	\$21,550.00	\$494.58	-\$41.97

Meals Tax

The Recommended Budget includes an increase of \$88,000 over the FY 2017 budget amount, for a total projected budget of \$363,000. Our monitoring of monthly revenue in the current year shows collections are tracking above FY 2017 projected amounts, giving staff confidence that the revenue projection for FY 2018 is attainable.

Sales Tax

The Recommended Budget includes an increase of \$40,000 over the FY 2017 budget amount, for a total budget of \$1,230,000. The payment of sales tax due to West Point is calculated off the projected sales tax revenue. That amount is estimated to be \$230,000 for FY 2018 and is budgeted as an expenditure located in the non-departmental section of the line item budget.

State Revenue

The General Fund receives revenues from the Commonwealth of Virginia which are projected to total approximately \$3 million in Fiscal 2018. The three broad categories of revenue are: Shared Expenses for Constitutional Officers; Categorical Aid for Wireless E-911, Recordation Tax, other grant items; and Non-Categorical Aid from the Communications Sales Tax and Personal Property Tax Relief.

Revenue from Shared Expenses for Constitutional Officers is projected to total \$1,300,930 in Fiscal 2018. The Compensation Board will finalize the career ladder development, staffing adjustments and the 2% increase for staff at the April 26th meeting. Details will follow on the level of funding the County will receive for these adjustments.

The only other major change in State revenues is a projected decrease in State Communications Sales Tax of \$51,800.

CAPITAL IMPROVEMENTS PLAN – HIGHLIGHTS OF MAJOR PROJECTS

Broadband Initiative - \$225,000

Work with Economic Development Advisory Council to determine best path to institute progress in broadband availability for the County.

Vehicle Replacement - \$165,000

The vehicle replacement plan for FY 2018 includes funding for three Sheriff's vehicles, one truck for the Public Works Department, one SUV for the Planning and Building Inspections Department and one van for the Department of Social Services (up to 100% may be reimbursed by the State). All of the vehicles slated to be replaced are high mileage and have reached the end of their useful life.

Parks and Recreation - \$80,000

Renovate existing playground area at Park replacing playground equipment, ground cover material and perimeter boundaries. Move existing location to closer proximity to Building #1 (concession stand and bathrooms).

Parks and Recreation - \$26,500

Drainage evaluation to design run off routes to ensure retaining walls, etc. are not eroded or destroyed.

HVAC Replacement and Upgrades - \$45,000

Continue the cycle of replacing aged HVAC equipment at the Administration Building and the Health and Human Services Building.

General Properties - \$19,000

Purchase of new zero turn mower for County property care.

Regional Animal Shelter Extension Build Out - \$100,000

Per new regulations governing infectious and contagious disease. 2VAC5-111-30. Isolation Room to address contagious illnesses in animals. Project would be co-funded with King and Queen. Reviewing State Contracts for stand-alone buildings (modular or metal) that would fulfill the need.

Voter Registrar Equipment Annual Payment- \$22,200

Beginning in FY 2016, the County updated Voting Machine Equipment on a five year lease. This amount included in the FY 2018 Recommended Budget is the third year lease payment. There are \$44,400 payments left for FY 2019 – FY 2020.

Fire and Rescue Equipment Replacement - \$30,000

Funding will be made available to assist our Volunteer Service providing partners in purchasing much needed fire and rescue equipment.

King William Volunteer Fire & Rescue - \$250,000

Purchase new replacement ambulance to be used at the King William Volunteer Fire & Rescue Department as well as Life Care to provide EMS services to residents. Existing ambulances are between 17-19 years old.

King William Volunteer Fire & Rescue - \$15,000

Purchase of cascade/compressor for Fire and EMS services at the volunteer station.

King William Volunteer Fire & Rescue - \$30,000

Purchase of cardiac monitor for EMS services at the volunteer station.

Mangohick Volunteer Fire & Rescue - \$30,000

Purchase of two cascade/compressor for Fire and EMS services at the volunteer station.

West Point Volunteer Fire & Rescue - \$250,000

Purchase of replacement ambulance to be used to provide EMS services to residents.

Records Management and CAD System - \$248,000

Replacement of Records Management and Computer Aided Dispatch (CAD) system due to non-support of existing software after January 2019. DaPro purchased by IDNetwork. Includes computers, servers and peripherals to support new software.

School – Replacement HVAC Units - \$40,000

School – Classroom and Cafeteria Furniture - \$40,000

School – Bus Replacement - \$300,000

School – District Technology Infrastructure & Security - \$173,000

School – HHMS Capital Project - \$12,750,000

OTHER FUNDS – HIGHLIGHTS

Social Services Fund

The County Social Services Fund is recommended for approval at \$1,123,324. This is a 3% decrease over the FY 2017 adopted budget. The County's transfer from the General Fund to the Social Services Fund is recommended to decrease by \$1,257, to \$300,028.

Children's Services Act Fund

The Children's Services Act (CSA) Fund is recommended for approval at \$812,000, level with the FY 2017 adopted budget. The CSA program budget reflects mandated costs for special needs children, and is a shared responsibility between the County and the State government. The County's General Fund transfer to support the CSA program is recommended to remain level at \$379,605.

The increase in the fund total is mostly attributed to proper allocation of State funding. For all services other than the local Medicaid match the County's portion of CSA costs are 0.3982%; the Commonwealth covers the remainder. Staff will monitor any pending changes from the Commonwealth that will impact local cost sharing for services.

Water Operating Fund

The Water Operating Fund is recommended for approval at \$251,436, which is an increase of 14% from the FY 2017 adopted budget. The budget is increasing mainly due to funding the purchased services category adequately. As of FY 2017 the Water Fund will not need support from the General Fund to cover operational or debt service expenditures. Revenue generated by this fund will provide debt service payment on Bond Series 2006C.

Sewer Operating Fund

The Sewer Operating Fund is recommended for approval at \$101,000 which is a decrease of 97% from the FY 2017 adopted budget. The debt service attached to this fund was paid off in FY 2017 to allow for the transfer of the County's wastewater systems to Hampton Roads Sanitation District (HRSD).

Regional Animal Shelter Fund

The Regional Animal Shelter Operating Fund is recommended for approval at \$292,000, a 2.2% increase over FY 2017.

EMS Billing Fund

The EMS Billing Fund is recommended for approval at \$128,775, which is an increase from the FY 2017 Adopted budget. The County changed service providers in FY 2017 which has reduced the fee charged by the service company from 7% to 5%. Because of the change in service providers a 1.5% increase was built into the budget for FY 2018.

Parks and Recreation Program Funds

The Parks and Recreation Program Fund are recommended for approval at \$141,750, which is an increase of 3% from the FY 2017 Adopted Budget. The FY 2018 Recommended Budget anticipates the Parks and Recreation Department to fund all recreational programs including youth sports, adult sports, fitness classes, after school and summer child care activities without support from the General Fund.

Special Revenue and Fiscal Agency Funds

The County has several special funds that are designated for donations or seized assets associated with our Sherriff's Office as well as seized assets obtained by the

Commonwealth's Attorney. Additionally, funds dedicated to fire services that are provided by the Commonwealth of Virginia are appropriated in a separate fund. There is no change recommended in these funds as they are based on actual funding available each year. The County is the fiscal agent for the Victim Witness Program as well as the Virginia Juvenile Community Crime Control Act. The local cost associated with the Victim Witness Program and the VJCCCA program is recommended to remain level for FY 2018.

ABOUT THIS DOCUMENT

This document is an update to the recommended budget presented to the Board of Supervisors on March 27, 2017. As additional information has been received that impacts the budget development it has been included. In addition, the original "needs based" budget developed in conjunction with the Interim County Administrator included a 2% salary adjustment for staff and a \$0.02 real properties reduction. These have been incorporated into the updated budget.

BIDGET PRESENTED 3/27/2017		BUDGET PRESENTED 4/10/2017			
MAJOR CATEGORIES	AMOUNT	MAJOR CATEGORIES	AMOUNT	DIFFERENCE	REASON FOR DIFFERENCE
General Government		General Government			
Board of Supervisors	\$ 80,115.00	Board of Supervisors	\$ 80,115.00	\$0.00	
County Administrator	\$ 286,885.00	County Administrator	\$ 289,653.00	\$2,768.00	2% Salary Increase Increase due to benefits consulting contract and training
Finance Department	\$ 366,535.00	Finance Department	\$ 381,706.00	\$15,171.00	scheduled for Bright users; 2% salary increase
Legal Services - County Attorney	\$ 77,905.00	Legal Services - County Attorney	\$ 77,905.00	\$0.00	
Commissioner of Revenues	\$ 272,733.00	Commissioner of Revenues	\$ 278,304.00	\$5,571.00	2% Salary Increase 2% Salary Increase; Increase due to adding one part-time hourly employee; Increase due to fees associated with credit card and
Treasurers Office	\$ 255,199.00	Treasurers Office	\$ 278,190.00	\$22,991.00	debit card fees.
Board of Elections	\$ 73,148.00	Board of Elections	\$ 73,288.00	\$140.00	
General Registrar	\$ 111,470.00	General Registrar	\$ 111,213.00	-\$257.00	2% Salary Increase; Cleaned up specific categories such as
VJCCA	\$ 18,850.00	VJCCA	\$ 18,850.00	\$0.00	telecommunications and data processing.
<i>Sub-Total</i>	<i>\$ 1,542,840.00</i>	<i>Sub-Total</i>	<i>\$ 1,589,224.00</i>	<i>\$46,384.00</i>	
Judicial Administration		Judicial Administration			
Circuit Court	\$ 28,310.00	Circuit Court	\$ 28,310.00	\$0.00	
General District Court	\$ 10,286.00	General District Court	\$ 10,286.00	\$0.00	
Juvenile and Domestic Relations Court	\$ 9,750.00	Juvenile and Domestic Relations Court	\$ 9,750.00	\$0.00	
Clerk of the Circuit Court	\$ 290,890.00	Clerk of the Circuit Court	\$ 293,607.00	\$2,717.00	2% Salary Increase
Commonwealth Attorney's Office	\$ 325,430.00	Commonwealth Attorney's Office	\$ 325,430.00	\$0.00	
Juvenile and Domestic Relations District Court Services	\$ 9,180.00	Juvenile and Domestic Relations District Court Services	\$ 9,180.00	\$0.00	
Victim Witness	\$ 3,505.00	Victim Witness	\$ 3,505.00	\$0.00	
<i>Sub-Total</i>	<i>\$ 677,351.00</i>	<i>Sub-Total</i>	<i>\$ 680,068.00</i>	<i>\$2,717.00</i>	
Public Safety		Public Safety			
Sheriff's Office	\$ 1,752,040.00	Sheriff's Office	\$ 1,817,837.00	\$65,797.00	Compensation Board recommended adjustments for Career Ladder Development - Sheriff Walton, salary compression adjustment for staff and 2% increase.
Emergency Communication - E911	\$ 738,465.00	Emergency Communication - E911	\$ 755,795.00	\$17,330.00	Compensation Board recommended adjustments salary compression adjustment for staff and 2% increase.
West Point Dispatch	\$ 40,000.00	West Point Dispatch	\$ 40,000.00	\$0.00	
Life Care	\$ 245,000.00	Life Care	\$ 245,000.00	\$0.00	
KWVFR	\$ 161,380.00	KWVFR	\$ 161,380.00	\$0.00	Cleaned up LODA and Radio Communications Subscription
WPVFR	\$ 168,815.00	WPVFR	\$ 212,655.00	\$43,840.00	Cleaned up LODA and Radio Communications Subscription
Mangohick VFR	\$ 135,180.00	Mangohick VFR	\$ 135,180.00	\$0.00	Cleaned up LODA and Radio Communications Subscription
Mattaponi Rescue	\$ 63,170.00	Mattaponi Rescue	\$ 63,170.00	\$0.00	Cleaned up Radio Communication Subscription
Walkerton Fire Department	\$ 78,420.00	Walkerton Fire Department	\$ 78,420.00	\$0.00	
Mutual Aid Partners: MedFlight, Peninsula EMS Council, Dept. of Forestry	\$ 11,847.00	Mutual Aid Partners: MedFlight, Peninsula EMS Council, Dept. of Forestry	\$ 11,847.00	\$0.00	

<u>MAJOR CATEGORIES</u>	<u>AMOUNT</u>	<u>MAJOR CATEGORIES</u>	<u>AMOUNT</u>	<u>DIFFERENCE</u>	<u>REASON FOR DIFFERENCE</u>
Animal Control	\$ 148,557.00	Animal Control	\$ 135,715.00	-\$12,842.00	2% Salary Increase; New employees hired in FY 2017 that reduced the salary and wages category and thus the benefits categories.
Regional Animal Shelter	\$ 125,000.00	Regional Animal Shelter	\$ 127,976.00	\$2,976.00	2% Salary Increase; Increase due to operational activities - janitorial services added.
Fire and Emergency Services	\$ 164,063.00	Fire and Emergency Services	\$ 164,063.00	\$0.00	
Regional Security Center	\$ 1,045,851.00	Regional Security Center	\$ 1,045,850.00	-\$1.00	
Probation/Pre-Trial Services	\$ 9,100.00	Probation/Pre-Trial Services	\$ 9,100.00	\$0.00	
Juvenile Facilities Non-Secure	\$ 48,920.00	Juvenile Facilities Non-Secure	\$ 48,000.00	-\$920.00	
Merrimac Center	\$ 32,512.00	Merrimac Center	\$ 29,512.00	-\$3,000.00	Using 5 year average calculation for FY 2018.
Three Rivers Soil and Water Conservation Board	\$ 5,000.00	Three Rivers Soil and Water Conservation Board	\$ 5,000.00	\$0.00	
<i>Sub-Total</i>	<i>\$ 4,973,320.00</i>	<i>Sub-Total</i>	<i>\$ 5,086,500.00</i>	<i>\$113,180.00</i>	
Public Works		Public Works			
Public Works/General Properties	\$ 725,743.00	Public Works/General Properties	\$ 730,260.00	\$4,517.00	2% Salary Increase; Increase due to seasonal hourly employees.
VPPSA - Refuse	\$ 848,699.00	VPPSA - Refuse	\$ 848,699.00	\$0.00	
Litter Prevention	\$ 5,000.00	Litter Prevention	\$ 5,000.00	\$0.00	
<i>Sub-Total</i>	<i>\$ 1,579,442.00</i>	<i>Sub-Total</i>	<i>\$ 1,583,959.00</i>	<i>\$4,517.00</i>	
Health and Welfare		Health and Welfare			
Social Services - Public Assistance	\$ 300,028.00	Social Services	\$ 300,028.00	\$0.00	2% Salary Increase.
Children's Services Act	\$ 379,605.00	Children's Services Act	\$ 379,605.00	\$0.00	
Health Department	\$ 135,810.00	Health Department	\$ 135,810.00	\$0.00	
Bay Aging	\$ 4,000.00	Bay Aging	\$ 4,000.00	\$0.00	
LegalAid Works	\$ 4,000.00	LegalAid Works	\$ 4,000.00	\$0.00	
Upper King William Senior Center	\$ 1,600.00	Upper King William Senior Center	\$ 1,600.00	\$0.00	
Middle King William Senior Center	\$ 1,600.00	Middle King William Senior Center	\$ 1,600.00	\$0.00	
Quin Rivers Agency	\$ 1,000.00	Quin Rivers Agency	\$ 1,000.00	\$0.00	
Laurel Shelter, Inc.	\$ 750.00	Laurel Shelter, Inc.	\$ 750.00	\$0.00	
Bay Transit	\$ 13,500.00	Bay Transit	\$ 13,500.00	\$0.00	
Middle Peninsula Norther Neck Community Service Board	\$ 50,325.00	Middle Peninsula Norther Neck Community Service Board	\$ 50,325.00	\$0.00	
<i>Sub-Total</i>	<i>\$ 892,218.00</i>	<i>Sub-Total</i>	<i>\$ 892,218.00</i>	<i>\$0.00</i>	
Parks, Recreation and Cultural		Parks, Recreation and Cultural			
Parks and Recreation Administration	\$ 166,760.00	Parks and Recreation Administration	\$ 208,991.00	\$42,231.00	2% Salary Increase; Increase due to one full-time Recreation Assistant to assist with care of King William County Park and After School Programs; Increase due to actual needs of the department for agricultural supplies (seeds, etc.), other supplies (replacing of rails, rocks, painting, etc.)
Pamunkey Library	\$ 399,650.00	Pamunkey Library	\$ 399,650.00	\$0.00	
Arts Alive	\$ 9,000.00	Arts Alive	\$ 9,000.00	\$0.00	
Rappahannock Community College	\$ 7,815.00	Rappahannock Community College	\$ 7,815.00	\$0.00	
<i>Sub-Total</i>	<i>\$ 583,225.00</i>	<i>Sub-Total</i>	<i>\$ 625,456.00</i>	<i>\$42,231.00</i>	

<u>MAJOR CATEGORIES</u>	<u>AMOUNT</u>	<u>MAJOR CATEGORIES</u>	<u>AMOUNT</u>	<u>DIFFERENCE</u>	<u>REASON FOR DIFFERENCE</u>
Community Development		Community Development			
Planning and Zoning	\$ 300,402.00	Planning and Zoning	\$ 334,630.00	\$34,228.00	2% Salary Increase; Increase due to one part-time technical assistant to be shared with Planning and Zoning and Building Inspections.
Building Inspections	\$ 153,410.00	Building Inspections	\$ 156,212.00	\$2,802.00	2% Salary Increase.
Cooperative Extension	\$ 40,739.00	Cooperative Extension	\$ 40,614.00	-\$125.00	
Economic Development	\$ 15,000.00	Economic Development	\$ 15,000.00	\$0.00	
Middle Peninsula Regional Airport Authority	\$ 30,000.00	Middle Peninsula Regional Airport Authority	\$ 30,000.00	\$0.00	
<i>Sub-Total</i>	\$ 539,551.00	<i>Sub-Total</i>	\$ 576,456.00	\$36,905.00	
Non-Departmental		Non-Departmental			
2018 Reassessment	\$ 195,000.00	2018 Reassessment	\$ 195,000.00	\$0.00	
IT Services and Computer Equipment	\$ 74,700.00	IT Services and Computer Equipment	\$ 60,000.00	-\$14,700.00	IT services and computer equipment rotation schedule needs.
Employee Recognition	\$ 5,000.00	Employee Recognition	\$ 5,000.00	\$0.00	
Medical Examiner	\$ 120.00	Medical Examiner	\$ 120.00	\$0.00	
ISF Radios - Pupil Transportation and WP	\$ 145,000.00	ISF Radios - Pupil Transportation and WP	\$ 145,000.00	\$0.00	
<i>Sub-Total</i>	\$ 419,820.00	<i>Sub-Total</i>	\$ 405,120.00	-\$14,700.00	
Contingency		Contingency			
Contingency	\$ 105,000.00	Contingency	\$ 105,000.00	\$0.00	
<i>Sub-Total</i>	\$ 105,000.00	<i>Sub-Total</i>	\$ 105,000.00	\$0.00	
Education		Education			
Transfer to Schools - Operational	\$ 8,783,744.00	Transfer to Schools - Operational	\$ 8,783,744.00	\$0.00	Fund with additional \$415,000. (Recommend to use designated taxes received over and above projected in FY 2017 that are County-only collected.
<i>Sub-Total</i>	\$ 8,783,744.00	<i>Sub-Total</i>	\$ 8,783,744.00	\$0.00	
Transfers to West Point		Transfers to West Point			
Town of West Point Unified Tax Levy	\$ 153,015.00	Town of West Point Unified Tax Levy	\$ 153,015.00	\$0.00	
West Point Local Sales Tax	\$ 230,000.00	West Point Local Sales Tax	\$ 230,000.00	\$0.00	
<i>Sub-Total</i>	\$ 383,015.00	<i>Sub-Total</i>	\$ 383,015.00	\$0.00	
Capital/Debt Service (County and Schools)		Capital/Debt Service (County and Schools)			
Transfer to Debt Service	\$ 3,112,021.00	Transfer to Debt Service	\$ 2,765,215.00	-\$346,806.00	Unassigned funds that were tied to paid off debt. Removed Lighting project and replaced with \$45,000 for HVAC replacement in FY 2018.
Transfer to Capital Fund	\$ 515,845.00	Transfer to Capital Fund	\$ 540,200.00	\$24,355.00	Funding comes from revenue generated in Water Fund; No General Fund commitment is required.
Transfer from Water Utility	\$ 100,355.00		\$ -	-\$100,355.00	
<i>Sub-Total</i>	\$ 3,728,221.00	<i>Sub-Total</i>	\$ 3,305,415.00	-\$422,806.00	
TOTAL	\$ 24,207,747.00	TOTAL	\$ 24,016,175.00	-\$191,572.00	

FY 2018 Projected Revenue						
Fund	Dept	Description	FY2017	FY2018	Notes	
3	100	11010 0001	Current Taxes (Real Estate): FY17 \$0.92/100	(11,700,063)	(11,644,445.00)	\$0.02 reduction in real estate rate (FY15 and FY16 both came in a little over \$11.8M)
3	100	11010 0002	Delinquent Taxes Real Property 1st Year	(155,000)	(185,000.00)	
3	100	11010 0003	Delinquent Taxes Real Property 2nd Year	(75,000)	(90,000.00)	
3	100	11010 0004	Delinquent Taxes Real Property 3rd Year	(30,000)	(45,000.00)	
3	100	11010 0006	Land Redemptions	(25,000)	(45,000.00)	
3	100	11010 0031-0039	Land use Roll Back Tax (Multiple Years)	-	(24,000.00)	
3	100	11010 0019	Mines and Minerals Tax	(6,500)	(6,500.00)	
3	100	11020 0001	Public Service Corporation Tax	(415,000)	(450,000.00)	
3	100	11030 0001	Current Personal Property Tax	(2,400,000)	(2,500,000.00)	
3	100	11030 0002	Delinquent Taxes Personal Property 1st Year	(130,000)	(175,000.00)	
3	100	11030 0003	Delinquent Taxes Personal Property 2nd Year	(7,000)	(7,500.00)	
3	100	11030 0004	Delinquent Taxes Personal Property 3rd Year	(4,000)	(4,500.00)	
3	100	11030 0005	Current Mobile Home Tax	(3,200)	(8,000.00)	
3	100	11030 0010	Delinquent Personal Property Prior Years	(5,000)	(6,500.00)	
3	100	11040 0001	Machinery and Tools Tax	(1,330,000)	(1,552,000.00)	
3	100	11060 0001	Penalties (All Property Taxes)	(165,000)	(155,000.00)	
3	100	11060 0002	Interest (All Property Taxes)	(125,000)	(145,000.00)	
3	100	12010 0001	Local Sales and Use Taxes	(1,190,000.00)	(1,230,000.00)	
3	100	12020 0001	Consumer's Utility Taxes	(230,000)	(200,000.00)	
3	100	12025 0001	Utility Gross Receipts - Eletricity	(45,000)	(51,200.00)	
3	100	12025 0002	Utility Gross Receipts - Natural Gas	-	-	
3	100	12030 0001	Contractors	(85,000)	(116,500.00)	
3	100	12030 0002	Retail Sales	(143,800)	(145,000.00)	
3	100	12030 0003	Financial, RE, Professional Serv	(22,500)	(22,500.00)	
3	100	12030 0004	Repairs, Business Services	(60,000)	(60,000.00)	
3	100	12030 0005	Wholesalers	(3,500)	(3,500.00)	
3	100	12030 0007	Peddlers	(200)	(2,500.00)	
3	100	12050 0001	Motor Vehicle Licenses	(370,000)	(412,000.00)	
3	100	12060 0001	Bank Stock (Franchise) Taxes	(80,000)	(85,000.00)	
3	100	12070 0001	Recordation Taxes Local/CCC	(100,000)	(155,000.00)	
3	100	12110 0001	Food & Beverage (Meals) Tax	(275,000)	(363,000.00)	
3	100	13010 0001	Animal Licenses	(5,500)	(5,500.00)	
3	100	13020 0002	Land Use Fees	(5,500)	(18,500.00)	
3	100	13025 0001	Transfer Fees	(500)	(500.00)	
3	100	13030 0007	Zoning Permits	(10,500)	(12,500.00)	
3	100	13030 0008	Building Permits	(100,000)	(125,000.00)	
3	100	13030 0024	Erosion/Sediment Control	(25,500)	(30,000.00)	
3	100	13030 030	Wetlands Application Fee	-	-	
3	100	13030 0031	Conditional Use / Rezoning Fee	(15,000)	(15,000.00)	
3	100	13030 0032	Subdivision Applications	(10,000)	(10,000.00)	
3	100	13030 0039	Site Plan Applications	(12,500)	(12,500.00)	
3	100	13030 0045	Building Plans Review Fees	(12,500)	(18,500.00)	
3	100	14010 0001	Fines & Forfeitures	(60,000)	(50,000.00)	
3	100	14010 0003	Animal Control Fines	(500)	(500.00)	
3	100	14010 0004	Courthouse Maintenance Fees	(8,500)	(5,000.00)	
3	100	14010 0005	Courthouse Security Fees	(30,000)	(25,000.00)	
3	100	15010 0001	Interest from Bank Deposits	(20,000)	(40,000.00)	
3	100	15020 0001	Rental of General Property	(50,000)	(50,000.00)	
3	100	15020 0002	Rental of Recreation Facilities	(1,000)	-	
3	100	15020 0003	Concession Rentals/Commissions	(2,000)	-	
3	100	16010 0003	Sheriff's Fees	-	(700.00)	
3	100	16010 0005	Court Appointed Attorney	-	(2,000.00)	
3	100	16010 0006	Concealed Weapon Permit	(9,500)	(14,000.00)	
3	100	16010 0007	Blood Test/DNA Fee	-	(200.00)	
3	100	16010 0011	Jail Admission Fee	(2,000)	(2,000.00)	
3	100	16020 0001	Commonwealth Attorney's Fees	(1,435)	(1,400.00)	
3	100	16030 0002	Charges for Reports	-	(150.00)	
3	100	16160 0002	Sales of Publications	-	(500.00)	
3	100	18030 0001	Piror Year Expenditures Refund	-	(3,000.00)	
3	100	18040 0002	Local Revenue Agreement KQ Animal Shelter	(3,500)	(3,500.00)	
3	100	18990 0013	Coke Machine Sales	(400)	(400.00)	
3	100	18990 0025	Court Interest Recovered by DSS	(250)	-	
3	100	18990 0029	DSS Energy Share	(252)	-	
3	100	18990 0032	DSS Admin Collections	(650)	-	
3	100	18990 0080	Employee Recognition Fund	-	(1,000.00)	
3	100	19020 0006	King and Queen Share of General District and Juv. Court	(4,800)	(4,800.00)	
3	100	19020 0022	School Resource Officer	(56,000)	(58,000.00)	
3	100	19020 0031	Disptach Services to West Point	(60,000)	(40,000.00)	
3	100	22010 0003	Rolling Stock Taxes	(19,250)	(25,000.00)	
3	100	22010 0005	Mobile Home TitlingTax	-	-	
3	100	22010 0011	Vehicle Rental Tax	(4,500)	(4,500.00)	
3	100	22010 0012	PPTRA	(1,204,000)	(1,204,000.00)	
3	100	22010 0016	State Communications Sales Tax	(385,000)	(333,200.00)	
3	100	23010 0001	Commonwealth Attorney	(160,000)	(163,200.00)	

3	100	23020	0001	Sheriff	(705,000)	(727,620.00)	
3	100	23030	0001	Commissioner of the Revenue	(95,000)	(94,767.00)	
3	100	23040	0001	Treasurer	(80,000)	(82,138.00)	
3	100	23060	0001	Registrar	(38,000)	(38,760.00)	
3	100	23070	0001	Clerk of the Circuit Court	(185,000)	(194,445.00)	
3	100	24040	0007	Litter Control Grant	(8,300)	(8,300.00)	
3	100	24040	XXX	Victim Assistance Grant for Asst Commonwealth Atty	-	(35,000.00)	
3	100	24040	0019	Radiological EMS Preparedness Grant	(10,000)	(5,000.00)	
3	100	24040	0032	Wireless E911 Grant Program	(45,000)	(45,000.00)	
3	100	24040	0036	Arts Alive	(4,500)	(4,500.00)	
3	100	24040	0045	Recordation Tax	(55,350)	(50,000.00)	
3	100	24040	0047	Park Conservation Funding	(1,650)	(2,000.00)	
3	100	33010	0016	Local Law Enforcement B. Grant	-	(7,500.00)	
3	100	33010	0026	DMV Selective Enforcement Grant	(3,750)	(3,750.00)	
3	100	33010	0032	LEMPG	(7,500)	(7,500.00)	
3	100	41050	0305	Fund Balance (Recurring Costs)	-	-	
3	100	41999	0100	Fund Balance (Direct to Capital Projects)	(232,475)	(540,200.00)	\$287,500 heavily dependent upon grants and/or broadband initiatives being identified
TOTAL					(22,933,325)	(24,016,175.00)	

FY 2018 Recommended Budget April 10

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
BOARD OF SUPERVISORS	Salaries & Wages - Part Time	51,200	
BOARD OF SUPERVISORS	FICA Benefits	3,915	
BOARD OF SUPERVISORS	Professional Services	650	
BOARD OF SUPERVISORS	Advertising	9,000	
BOARD OF SUPERVISORS	Public Officials Liability Insurance	8,000	
BOARD OF SUPERVISORS	Postage & Postal Service	200	
BOARD OF SUPERVISORS	Mileage	500	
BOARD OF SUPERVISORS	Convention & Education	2,000	
BOARD OF SUPERVISORS	Dues & Association Memberships	3,500	
BOARD OF SUPERVISORS	VA Institute of Government	500	
BOARD OF SUPERVISORS	Office Supplies	550	
BOARD OF SUPERVISORS	Vehicle & Powered Equip. Fuels	-	
BOARD OF SUPERVISORS	Other Operating Supplies	100	80,115
COUNTY ADMINISTRATOR	Salaries & Wages - Administrator	117,000	
COUNTY ADMINISTRATOR	Salaries & Wages - Administrative	85,713	
COUNTY ADMINISTRATOR	FICA Benefits	15,508	
COUNTY ADMINISTRATOR	Retirement V.R.S.	16,440	
COUNTY ADMINISTRATOR	Retirement - Other	-	
COUNTY ADMINISTRATOR	Hospital/Medical Plan	25,662	
COUNTY ADMINISTRATOR	Group Life Insurance	2,656	
COUNTY ADMINISTRATOR	Short Term Disability Ins.	-	
COUNTY ADMINISTRATOR	Long Term Disability (Hybrid Only Employees)	700	
COUNTY ADMINISTRATOR	Unemployment Compensation	400	
COUNTY ADMINISTRATOR	Worker's Compensation (Down 24% for FY18)	595	
COUNTY ADMINISTRATOR	Professional Services - Other	500	
COUNTY ADMINISTRATOR	Maintenance Service Contracts	2,500	
COUNTY ADMINISTRATOR	Printing & Binding	755	
COUNTY ADMINISTRATOR	Advertising	-	
COUNTY ADMINISTRATOR	Data Processing Charges	2,075	
COUNTY ADMINISTRATOR	Radio ISF Charges	1,575	
COUNTY ADMINISTRATOR	Postage & Postal Service	500	
COUNTY ADMINISTRATOR	Telecommunication	1,700	
COUNTY ADMINISTRATOR	Telecommunication - wireless	625	
COUNTY ADMINISTRATOR	Mileage	3,500	
COUNTY ADMINISTRATOR	Convention & Education	2,500	
COUNTY ADMINISTRATOR	Dues & Association Memberships	2,500	
COUNTY ADMINISTRATOR	Office Supplies	3,000	
COUNTY ADMINISTRATOR	Vehicle & Power Equip. Fuels	250	
COUNTY ADMINISTRATOR	Books & Subscriptions	3,000	289,653
FINANCE DEPARTMENT	Director of Financial Services	76,500	
FINANCE DEPARTMENT	Financial Svs - Staff	134,265	
FINANCE DEPARTMENT	Salaries & Wages - P/T	-	
FINANCE DEPARTMENT	FICA Benefits	16,123	
FINANCE DEPARTMENT	Retirement V.R.S.	17,093	
FINANCE DEPARTMENT	Hospital/Medical Plan	17,108	
FINANCE DEPARTMENT	Group Life Insurance	2,761	
FINANCE DEPARTMENT	Short Term Disability Ins.	-	
FINANCE DEPARTMENT	Long Term Disability (Hybrid Only Employees)	241	
FINANCE DEPARTMENT	Unemployment Compensation	850	
FINANCE DEPARTMENT	Workers Compensation	500	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
FINANCE DEPARTMENT	Accounting and Auditing Services	77,250	
FINANCE DEPARTMENT	Professional Services - Other	24,450	
FINANCE DEPARTMENT	Maintenance Service Contracts	2,615	
FINANCE DEPARTMENT	Maintenance and License	1,200	
FINANCE DEPARTMENT	Printing & Binding	250	
FINANCE DEPARTMENT	Advertising	-	
FINANCE DEPARTMENT	Data Processing Charges	2,000	
FINANCE DEPARTMENT	Postage & Postal Service	1,250	
FINANCE DEPARTMENT	Telecommunications	700	
FINANCE DEPARTMENT	Telecommunications - wireless	-	
FINANCE DEPARTMENT	Convention & Education	2,000	
FINANCE DEPARTMENT	Dues & Association Memberships	1,000	
FINANCE DEPARTMENT	Office Supplies	2,800	
FINANCE DEPARTMENT	Vehicle & Power Equip. Fuels	250	
FINANCE DEPARTMENT	Books & Subscriptions	500	
FINANCE DEPARTMENT	Other Operating Supplies	-	381,706
INTERNAL SERVICES EXPENSE	IT Services	40,000	
INTERNAL SERVICES EXPENSE	IT Network Supplies	20,000	60,000
EMPLOYEE RECOGNITION FUND	Professional Services - Other	5,000	5,000
LEGAL SERVICES	Legal Services -- County Attorney	75,000	
LEGAL SERVICES	Legal Services -- Outside Counsel	2,500	
LEGAL SERVICES	Postage & Postal Service	100	
LEGAL SERVICES	Telecommunications	305	77,905
COMMISSIONER OF THE REVENUE	Salaries & Wages - Regular	79,730	
COMMISSIONER OF THE REVENUE	Salaries & Wages - deputies	103,464	
COMMISSIONER OF THE REVENUE	Salaries & Wages - Part Time	-	
COMMISSIONER OF THE REVENUE	FICA Benefits	14,014	
COMMISSIONER OF THE REVENUE	Retirement V.R.S.	14,857	
COMMISSIONER OF THE REVENUE	Hospital/Medical Plan	42,595	
COMMISSIONER OF THE REVENUE	Group Life Insurance	2,400	
COMMISSIONER OF THE REVENUE	Long Term Disability (Hybrid Only Employees)	398	
COMMISSIONER OF THE REVENUE	Unemployment Compensation	500	
COMMISSIONER OF THE REVENUE	Worker's Compensation	300	
COMMISSIONER OF THE REVENUE	Professional Services - Other	5,570	
COMMISSIONER OF THE REVENUE	Professional Services	-	
COMMISSIONER OF THE REVENUE	Printing & Binding	1,000	
COMMISSIONER OF THE REVENUE	Advertising	200	
COMMISSIONER OF THE REVENUE	Data Processing Charges	1,500	
COMMISSIONER OF THE REVENUE	Postage & Postal Service	2,700	
COMMISSIONER OF THE REVENUE	Telecommunication	1,000	
COMMISSIONER OF THE REVENUE	Telecommunication - wireless	750	
COMMISSIONER OF THE REVENUE	Lease/Rental of Equipment	900	
COMMISSIONER OF THE REVENUE	Convention & Education	2,440	
COMMISSIONER OF THE REVENUE	Dues & Association Memberships	1,365	
COMMISSIONER OF THE REVENUE	Office Supplies	2,000	
COMMISSIONER OF THE REVENUE	Vehicle & Power Equip. Fuels	250	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
COMMISSIONER OF THE REVENUE	Books & Subscriptions	370	
COMMISSIONER OF THE REVENUE	EDP Equipment	-	278,304
BOARD OF REAL ESTATE ASSESSORS	Professional Services - Other (Reassessment)	195,000	195,000
TREASURER	Salaries & Wages - Regular	79,730	
TREASURER	Salaries & Wages - deputies	74,358	
TREASURER	Salaries & Wages - P/T	18,720	
TREASURER	FICA Benefits	13,220	
TREASURER	Retirement V.R.S.	12,497	
TREASURER	Hospital/Medical Plan	25,662	
TREASURER	Group Life Insurance	2,019	
TREASURER	Short Term Disability Ins.	-	
TREASURER	Unemployment Compensation	325	
TREASURER	Worker's Compensation	300	
TREASURER	Professional Services - Other	3,000	
TREASURER	Credit Card Fees	16,600	
TREASURER	Repairs & Maintenance	-	
TREASURER	Maintenance and License	750	
TREASURER	Printing & Binding	8,500	
TREASURER	Advertising	200	
TREASURER	Data Processing Charges	1,300	
TREASURER	Phone ISF Charges	-	
TREASURER	Postage & Postal Service	15,500	
TREASURER	Telecommunications	1,250	
TREASURER	Convention & Education	1,400	
TREASURER	Dues & Association Memberships	885	
TREASURER	Treasurers Bank Charges	225	
TREASURER	Office Supplies	1,500	
TREASURER	Vehicle & Power Equip. Fuels	250	
TREASURER	Computer Assets (not capital)	-	278,190
BOARD OF ELECTIONS	Salaries - Electoral BD/Poll Worker	27,300	
BOARD OF ELECTIONS	FICA Benefits	2,088	
BOARD OF ELECTIONS	Unemployment Compensation	-	
BOARD OF ELECTIONS	Worker's Compensation	50	
BOARD OF ELECTIONS	Professional Services - Other	16,800	
BOARD OF ELECTIONS	Maintenance Service Contracts	6,470	
BOARD OF ELECTIONS	Printing & Binding	11,000	
BOARD OF ELECTIONS	Advertising	500	
BOARD OF ELECTIONS	Postage & Postal Service	2,000	
BOARD OF ELECTIONS	Lease/Rent of Buildings	1,350	
BOARD OF ELECTIONS	Mileage	650	
BOARD OF ELECTIONS	Convention & Education	2,000	
BOARD OF ELECTIONS	Dues & Association Memberships	180	
BOARD OF ELECTIONS	Office Supplies	2,000	
BOARD OF ELECTIONS	Vehicle & Power Equip. Fuels	100	
BOARD OF ELECTIONS	Other Operating Supplies	800	
BOARD OF ELECTIONS	Computer Assets (not capital)	-	73,288

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
REGISTRAR	Salaries & Wages - Regular	46,468	
REGISTRAR	Salaries & Wages - Assistant	14,000	
REGISTRAR	Salaries & Wages - Part Time	22,228	
REGISTRAR	FICA Benefits	6,326	
REGISTRAR	Retirement V.R.S.	3,769	
REGISTRAR	Hospital/Medical Plan	8,553	
REGISTRAR	Group Life Insurance	609	
REGISTRAR	Short Term Disability Ins.	-	
REGISTRAR	Unemployment Compensation	550	
REGISTRAR	Worker's Compensation	150	
REGISTRAR	Professional Services - Other	600	
REGISTRAR	Advertising	150	
REGISTRAR	Data Processing Charges	1,050	
REGISTRAR	Phone ISF Charges	-	
REGISTRAR	Postage & Postal Service	1,725	
REGISTRAR	Telecommunications	1,225	
REGISTRAR	Mileage	-	
REGISTRAR	Convention & Education	1,130	
REGISTRAR	Dues & Association Memberships	180	
REGISTRAR	Office Supplies	2,500	
REGISTRAR	Vehicle & Power Equip. Fuels	-	
REGISTRAR	EDP Equipment	-	111,213
CIRCUIT COURT	Compensation of Jurors	5,870	
CIRCUIT COURT	Maintenance Service Contracts	90	
CIRCUIT COURT	Share of Judicial Assistant	18,500	
CIRCUIT COURT	Data Processing Charges	400	
CIRCUIT COURT	Phone ISF Charges	-	
CIRCUIT COURT	Postage & Postal Service	150	
CIRCUIT COURT	Telecommunications	500	
CIRCUIT COURT	Lease/Rent of Equipment	-	
CIRCUIT COURT	Mileage	-	
CIRCUIT COURT	Convention & Education	-	
CIRCUIT COURT	Dues & Association Memberships	-	
CIRCUIT COURT	Office Supplies	1,000	
CIRCUIT COURT	Books & Subscriptions	800	
CIRCUIT COURT	Other Operating Supplies	1,000	28,310
GENERAL DISTRICT COURT	Professional Services - Other	4,000	
GENERAL DISTRICT COURT	Maintenance Service Contracts	350	
GENERAL DISTRICT COURT	Data Processing Charges	750	
GENERAL DISTRICT COURT	Phone ISF Charges	-	
GENERAL DISTRICT COURT	Postage & Postal Service	250	
GENERAL DISTRICT COURT	Telecommunications	1,600	
GENERAL DISTRICT COURT	Lease/Rent of Equipment	1,811	
GENERAL DISTRICT COURT	Travel Mileage	275	
GENERAL DISTRICT COURT	Convention & Education	300	
GENERAL DISTRICT COURT	Dues & Association Memberships	50	
GENERAL DISTRICT COURT	Office Supplies	900	10,286
JDR DISTRICT COURT	Salary Supplement - One time bonus	4,815	
JDR DISTRICT COURT	Professional Services - Other	-	
JDR DISTRICT COURT	Maintenance Service Contracts	-	
JDR DISTRICT COURT	Data Processing Charges	750	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
JDR DISTRICT COURT	Phone ISF Charges	-	
JDR DISTRICT COURT	Postage & Postal Service	835	
JDR DISTRICT COURT	Telecommunications	1,700	
JDR DISTRICT COURT	Lease/Rent of Equipment	1,000	
JDR DISTRICT COURT	Dues & Association Memberships	50	
JDR DISTRICT COURT	Office Supplies	600	9,750
CLERK OF THE CIRCUIT COURT	Salaries & Wages - Regular	101,635	
CLERK OF THE CIRCUIT COURT	Salaries & Wages - deputies	68,317	
CLERK OF THE CIRCUIT COURT	Salaries & Wages - P/T	17,680	
CLERK OF THE CIRCUIT COURT	FICA Benefits	14,354	
CLERK OF THE CIRCUIT COURT	Retirement V.R.S.	13,783	
CLERK OF THE CIRCUIT COURT	Hospital/Medical Plan	25,662	
CLERK OF THE CIRCUIT COURT	Group Life Insurance	2,226	
CLERK OF THE CIRCUIT COURT	Short Term Disability Ins.	-	
CLERK OF THE CIRCUIT COURT	Long Term Disability	-	
CLERK OF THE CIRCUIT COURT	Unemployment Compensation	500	
CLERK OF THE CIRCUIT COURT	Worker's Compensation	400	
CLERK OF THE CIRCUIT COURT	Professional Services - Other	16,305	
CLERK OF THE CIRCUIT COURT	Index Printing	1,920	
CLERK OF THE CIRCUIT COURT	Maintenance Service Contracts	12,800	
CLERK OF THE CIRCUIT COURT	Printing & Binding	2,200	
CLERK OF THE CIRCUIT COURT	Advertising	-	
CLERK OF THE CIRCUIT COURT	Data Processing Charges	1,500	
CLERK OF THE CIRCUIT COURT	Phone ISF Charges	-	
CLERK OF THE CIRCUIT COURT	Postage & Postal Service	2,500	
CLERK OF THE CIRCUIT COURT	Telecommunications	2,000	
CLERK OF THE CIRCUIT COURT	Lease/Rent of Equipment	3,600	
CLERK OF THE CIRCUIT COURT	Convention & Education	-	
CLERK OF THE CIRCUIT COURT	Dues & Association Memberships	400	
CLERK OF THE CIRCUIT COURT	Office Supplies	5,500	
CLERK OF THE CIRCUIT COURT	Vehicle/Power Equip. Fuels	125	
CLERK OF THE CIRCUIT COURT	Books & Subscriptions	200	
CLERK OF THE CIRCUIT COURT	Computer Assets (not capital)	-	293,607
COMMONWEALTH'S ATTORNEY	Salaries & Wages - Regular	198,002	
COMMONWEALTH'S ATTORNEY	Salaries & Wager - Clerical	42,428	
COMMONWEALTH'S ATTORNEY	FICA Benefits	18,393	
COMMONWEALTH'S ATTORNEY	Retirement V.R.S.	17,922	
COMMONWEALTH'S ATTORNEY	Hospital/Medical Plan	34,041	
COMMONWEALTH'S ATTORNEY	Group Life Insurance	3,150	
COMMONWEALTH'S ATTORNEY	Short Term Disability Ins.	-	
COMMONWEALTH'S ATTORNEY	Unemployment Compensation	195	
COMMONWEALTH'S ATTORNEY	Worker's Compensation	300	
COMMONWEALTH'S ATTORNEY	Professional Services Other	-	
COMMONWEALTH'S ATTORNEY	Maintenance Service Contracts	175	
COMMONWEALTH'S ATTORNEY	Maintenance and License	2,080	
COMMONWEALTH'S ATTORNEY	Data Processing Charges	750	
COMMONWEALTH'S ATTORNEY	Phone ISF Charges	-	
COMMONWEALTH'S ATTORNEY	Postage & Postal Service	175	
COMMONWEALTH'S ATTORNEY	Telecommunications	850	
COMMONWEALTH'S ATTORNEY	Lease/Rent of Equipment	1,680	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
COMMONWEALTH'S ATTORNEY	Convention & Education	500	
COMMONWEALTH'S ATTORNEY	Dues & Association Memberships	1,290	
COMMONWEALTH'S ATTORNEY	Prosecution Charges	1,000	
COMMONWEALTH'S ATTORNEY	Office Supplies	400	
COMMONWEALTH'S ATTORNEY	Vehicle/Powered Equip Fuels	100	
COMMONWEALTH'S ATTORNEY	Books & Subscriptions	500	
COMMONWEALTH'S ATTORNEY	Computer Assets (not capital)	-	
COMMONWEALTH'S ATTORNEY	Furniture & Fixtures	1,500	
COMMONWEALTH'S ATTORNEY	EDP Equipment	-	325,430
SHERIFF'S OFFICE	Salaries & Wages - Sheriff	100,109	
SHERIFF'S OFFICE	Salaries & Wages - deputies	790,575	
SHERIFF'S OFFICE	DMV Grant Overtime	7,500	
SHERIFF'S OFFICE	Salaries & Wages -- Secretary	48,642	
SHERIFF'S OFFICE	Overtime	35,000	
SHERIFF'S OFFICE	Salaries & Wages -- Part Time	4,000	
SHERIFF'S OFFICE	Salaries & Wages -- Courthouse Security	45,900	
SHERIFF'S OFFICE	FICA Benefits	74,842	
SHERIFF'S OFFICE	FICA - Grant	574	
SHERIFF'S OFFICE	FICA - Courthouse Security	3,511	
SHERIFF'S OFFICE	Retirement V.R.S.	79,626	
SHERIFF'S OFFICE	Hospital/Medical Plan	164,036	
SHERIFF'S OFFICE	Group Life Insurance	12,862	
SHERIFF'S OFFICE	Short Term Disability Ins.	-	
SHERIFF'S OFFICE	Long Term Disability	-	
SHERIFF'S OFFICE	Unemployment Compensation	3,500	
SHERIFF'S OFFICE	Worker's Compensation	21,000	
SHERIFF'S OFFICE	Worker's Compensation - Courthouse Security	1,000	
SHERIFF'S OFFICE	Professional Services - Other	9,000	
SHERIFF'S OFFICE	Payment to Training Academy	14,345	
SHERIFF'S OFFICE	Repairs & Maintenance	26,000	
SHERIFF'S OFFICE	Maintenance Service Contracts	4,000	
SHERIFF'S OFFICE	Advertising	400	
SHERIFF'S OFFICE	Data Processing Charges	25,000	
SHERIFF'S OFFICE	Phone ISF Charges	-	
SHERIFF'S OFFICE	Radio ISF Charges	99,425	
SHERIFF'S OFFICE	Postage & Postal Service	1,700	
SHERIFF'S OFFICE	Telecommunications	17,500	
SHERIFF'S OFFICE	Telecommunications - wireless	5,000	
SHERIFF'S OFFICE	Radio Communication Subscription	35,930	
SHERIFF'S OFFICE	Line of Duty Act	7,500	
SHERIFF'S OFFICE	Motor Vehicle Insurance	13,000	
SHERIFF'S OFFICE	Convention & Education	2,500	
SHERIFF'S OFFICE	Prisoner Transports	200	
SHERIFF'S OFFICE	Dues & Association Memberships	2,000	
SHERIFF'S OFFICE	Vehicle Insurance Deductible	-	
SHERIFF'S OFFICE	Drug Buy Back	1,500	
SHERIFF'S OFFICE	Office Supplies	4,300	
SHERIFF'S OFFICE	Repair and Maintenance Supplies	-	
SHERIFF'S OFFICE	Vehicle/Powered Equip Fuels	70,000	
SHERIFF'S OFFICE	Vehicle/Powered Equip Supplies	41,000	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
SHERIFF'S OFFICE	Police Supplies	28,000	
SHERIFF'S OFFICE	Uniforms & Wearing Apparel	14,000	
SHERIFF'S OFFICE	Books & Subscriptions	860	
SHERIFF'S OFFICE	Computer Assets (not capital)	-	
SHERIFF'S OFFICE	Furniture & Fixtures	2,000	
SHERIFF'S OFFICE	Communications Equipment	-	
SHERIFF'S OFFICE	Motor Vehicles & Equip. - Replacement	-	1,817,837
EMERGENCY COMMUNICATIONS	Salaries & Wages	414,673	
EMERGENCY COMMUNICATIONS	Salaries & Wages -- Overtime	23,000	
EMERGENCY COMMUNICATIONS	Salaries & Wages -- Part Time	21,420	
EMERGENCY COMMUNICATIONS	FICA Benefits	35,121	
EMERGENCY COMMUNICATIONS	Retirement V.R.S.	35,495	
EMERGENCY COMMUNICATIONS	Hospital/Medical Plan	94,923	
EMERGENCY COMMUNICATIONS	Group Life Insurance	5,734	
EMERGENCY COMMUNICATIONS	Short Term Disability Ins.	-	
EMERGENCY COMMUNICATIONS	Long Term Disability (Hybrid Only Employees)	364	
EMERGENCY COMMUNICATIONS	Unemployment Compensation	1,250	
EMERGENCY COMMUNICATIONS	Workers Compensation	800	
EMERGENCY COMMUNICATIONS	Professional Services - Other	3,000	
EMERGENCY COMMUNICATIONS	Road Mapping / Street Numbering	4,500	
EMERGENCY COMMUNICATIONS	Maintenance Service Contracts	69,500	
EMERGENCY COMMUNICATIONS	Advertising	-	
EMERGENCY COMMUNICATIONS	Data Processing Charges	1,850	
EMERGENCY COMMUNICATIONS	Radio ISF Charges	6,215	
EMERGENCY COMMUNICATIONS	Telecommunications	23,000	
EMERGENCY COMMUNICATIONS	Telecommunications - wireless	8,500	
EMERGENCY COMMUNICATIONS	Convention & Education	1,250	
EMERGENCY COMMUNICATIONS	Office Supplies	1,200	
EMERGENCY COMMUNICATIONS	Vehicle Powered Equip Fuels	-	
EMERGENCY COMMUNICATIONS	Uniforms & Wearing Apparel	1,000	
EMERGENCY COMMUNICATIONS	Computer Assets (not capital)	-	
EMERGENCY COMMUNICATIONS	Furniture & Fixtures - Additions	3,000	
EMERGENCY COMMUNICATIONS	EDP Equipment	-	755,795
WEST POINT DISPTACH	Radio ISF Charges - Does not relate to Radios	40,000	40,000
VOLUNTEER FIRE PROGRAMS	Professional Service - Other - Life Care	245,000	245,000
VOLUNTEER FIRE PROGRAMS	Fire Programs	-	
KING WILLIAM VOLUNTEER FIRE	Worker's Compensation	-	
KING WILLIAM VOLUNTEER FIRE	Repairs & Maintenance	-	
KING WILLIAM VOLUNTEER FIRE	Radio ISF Charges	38,080	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
KING WILLIAM VOLUNTEER FIRE	Electrical Services	-	
KING WILLIAM VOLUNTEER FIRE	Heating Services	-	
KING WILLIAM VOLUNTEER FIRE	Waste Disposal	-	
KING WILLIAM VOLUNTEER FIRE	Television Service	-	
KING WILLIAM VOLUNTEER FIRE	Internet Service	-	
KING WILLIAM VOLUNTEER FIRE	Telecommunications - wireless	-	
KING WILLIAM VOLUNTEER FIRE	Motor Vehicle Insurance	-	
KING WILLIAM VOLUNTEER FIRE	General Liability Insurance	-	
KING WILLIAM VOLUNTEER FIRE	Lease/Rent of Equipment	-	
KING WILLIAM VOLUNTEER FIRE	Convention & Education	-	
KING WILLIAM VOLUNTEER FIRE	Debt Payments	-	
KING WILLIAM VOLUNTEER FIRE	Line of Duty Act	4,500	
KING WILLIAM VOLUNTEER FIRE	Fire and Rescue Contributions	118,800	
KING WILLIAM VOLUNTEER FIRE	Janitorial Supplies	-	
KING WILLIAM VOLUNTEER FIRE	Vehicle/Powered Equip - Fuel	-	
KING WILLIAM VOLUNTEER FIRE	Vehicle/Powered Equip Supplies	-	
KING WILLIAM VOLUNTEER FIRE	Other Operating Supplies	-	
KING WILLIAM VOLUNTEER FIRE	Machinery and Equipment Replacement	-	161,380
WEST POINT VOLUNTEER	Radio ISF Charges	60,815	
WEST POINT VOLUNTEER	Line of Duty Act	3,000	
WEST POINT VOLUNTEER	Fire and Rescue Contributions	148,840	212,655
MANGOICK VOLUNTEER FIRE	Radio ISF Charges	39,500	
MANGOICK VOLUNTEER FIRE	Line of Duty Act	3,000	
MANGOICK VOLUNTEER FIRE	Fire and Rescue Contributions	92,680	135,180
WALKERTON VOLUNTEER FIRE	Radio ISF Charges	23,850	
WALKERTON VOLUNTEER FIRE	Fire and Rescue Contributions	39,320	63,170
MATTAPONI VOLUNTEER RESCUE	Radio ISF Charges	17,500	
MATTAPONI VOLUNTEER RESCUE	Fire and Rescue Contributions	60,920	78,420
FIRE SUPPORT SERVICES	Med flight	500	500
FIRE SUPPORT SERVICES	Peninsulas EMS Council	2,113	2,113
FIRE SUPPORT SERVICES	Department of Forestry	9,234	9,234
CORRECTION & DETENTION	Regional Security Center	1,045,850	1,045,850
CORRECTION & DETENTION	Pretrial Services	9,100	9,100
CORRECTION & DETENTION	Juvenile Facilities Non Secure	48,000	48,000
CORRECTION & DETENTION	Juvenile Detention Center	29,512	29,512
JD&R COURT SERVICES UNIT	Data Processing Charges	1,050	
JD&R COURT SERVICES UNIT	Phone ISF Charges	-	
JD&R COURT SERVICES UNIT	Postage & Postal Service	70	
JD&R COURT SERVICES UNIT	Telecommunications - wireless	1,550	
JD&R COURT SERVICES UNIT	Lease/Rent of Buildings	6,360	
JD&R COURT SERVICES UNIT	Dues & Association Memberships	-	
JD&R COURT SERVICES UNIT	Office Supplies	150	9,180
BUILDING AND DEVELOPMENT SERVICES	Salaries & Wages	97,804	
BUILDING AND DEVELOPMENT SERVICES	FICA Benefits	7,482	
BUILDING AND DEVELOPMENT SERVICES	Retirement V.R.S.	7,932	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
BUILDING AND DEVELOPMENT SERVICES	Hospital/Medical Plans	23,204	
BUILDING AND DEVELOPMENT SERVICES	Group Life Insurance	1,281	
BUILDING AND DEVELOPMENT SERVICES	Short Term Disability Ins.	-	
BUILDING AND DEVELOPMENT SERVICES	Long Term Disability	269	
BUILDING AND DEVELOPMENT SERVICES	Unemployment Compensation	390	
BUILDING AND DEVELOPMENT SERVICES	Workers Compensation	3,775	
BUILDING AND DEVELOPMENT SERVICES	Professional Services - Other	3,500	
BUILDING AND DEVELOPMENT SERVICES	Repairs & Maintenance	2,000	
BUILDING AND DEVELOPMENT SERVICES	Maintenance Service Contracts	650	
BUILDING AND DEVELOPMENT SERVICES	Data Processing Charges	800	
BUILDING AND DEVELOPMENT SERVICES	Phone ISF Charges	-	
BUILDING AND DEVELOPMENT SERVICES	Postage & Postal Service	125	
BUILDING AND DEVELOPMENT SERVICES	Telecommunications - wireless	1,000	
BUILDING AND DEVELOPMENT SERVICES	Motor Vehicle Insurance	500	
BUILDING AND DEVELOPMENT SERVICES	Convention & Education	750	
BUILDING AND DEVELOPMENT SERVICES	Dues & Association Memberships	150	
BUILDING AND DEVELOPMENT SERVICES	Office Supplies	1,000	
BUILDING AND DEVELOPMENT SERVICES	Repair & Maintenance Supplies	250	
BUILDING AND DEVELOPMENT SERVICES	Vehicle/Powered Equip Fuels	1,800	
BUILDING AND DEVELOPMENT SERVICES	Vehicle/Powered Equip Supplies	300	
BUILDING AND DEVELOPMENT SERVICES	Books & Subscriptions	750	
BUILDING AND DEVELOPMENT SERVICES	Tools and Test Equipment	500	
BUILDING AND DEVELOPMENT SERVICES	EDP Equipment	-	156,212
ANIMAL CONTROL	Salaries & Wages	69,372	
ANIMAL CONTROL	Salaries & Wages - Part Time	6,500	
ANIMAL CONTROL	FICA Benefits	5,970	
ANIMAL CONTROL	Retirement V.R.S.	5,626	
ANIMAL CONTROL	Hospital/Medical Plan	17,108	
ANIMAL CONTROL	Group Life Insurance	909	
ANIMAL CONTROL	Short Term Disability Ins.	-	
ANIMAL CONTROL	Unemployment Compensation	450	
ANIMAL CONTROL	Workers Compensation	2,300	
ANIMAL CONTROL	Professional Services - Other	1,000	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
ANIMAL CONTROL	Impoundment and Care of Animals	1,500	
ANIMAL CONTROL	Payment to Training Academy	785	
ANIMAL CONTROL	Repair & Maintenance	2,250	
ANIMAL CONTROL	Advertising	150	
ANIMAL CONTROL	Data Processing Charges	1,100	
ANIMAL CONTROL	Phone ISF Charges	-	
ANIMAL CONTROL	Postage & Postal Service	75	
ANIMAL CONTROL	Telecommunications	550	
ANIMAL CONTROL	Telecommunications - wireless	750	
ANIMAL CONTROL	Motor Vehicle Insurance	1,700	
ANIMAL CONTROL	Convention & Education	1,250	
ANIMAL CONTROL	Dues & Association Memberships	120	
ANIMAL CONTROL	Claims and Bounties	-	
ANIMAL CONTROL	Office Supplies	1,250	
ANIMAL CONTROL	Vehicle/Powered Equip Fuels	8,000	
ANIMAL CONTROL	Vehicle/Powered Equip Supplies	3,000	
ANIMAL CONTROL	Police Supplies	1,500	
ANIMAL CONTROL	Uniforms & Wearing Apparel	2,500	135,715
MEDICAL EXAMINER	Medical Examiner	120	120
FIRE AND EMERGENCY MANAGEMENT	Salaries & Wages	73,375	
FIRE AND EMERGENCY MANAGEMENT	FICA Benefits	5,613	
FIRE AND EMERGENCY MANAGEMENT	Retirement V.R.S.	5,951	
FIRE AND EMERGENCY MANAGEMENT	Hospital/Medical Plans	16,932	
FIRE AND EMERGENCY MANAGEMENT	Group Life Insurance	961	
FIRE AND EMERGENCY MANAGEMENT	Short Term Disability Ins.	-	
FIRE AND EMERGENCY MANAGEMENT	Unemployment Compensation	195	
FIRE AND EMERGENCY MANAGEMENT	Workers Compensation	1,650	
FIRE AND EMERGENCY MANAGEMENT	Professional Services - Other	500	
FIRE AND EMERGENCY MANAGEMENT	Repairs & Maintenance	4,500	
FIRE AND EMERGENCY MANAGEMENT	Printing & Binding	250	
FIRE AND EMERGENCY MANAGEMENT	Advertising	-	
FIRE AND EMERGENCY MANAGEMENT	Data Processing Charges	1,050	
FIRE AND EMERGENCY MANAGEMENT	Phone ISF Charges	-	
FIRE AND EMERGENCY MANAGEMENT	Radio ISF Charges	38,833	
FIRE AND EMERGENCY MANAGEMENT	Postage & Postal Service	250	
FIRE AND EMERGENCY MANAGEMENT	Telecommunications	1,753	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
FIRE AND EMERGENCY MANAGEMENT	Telecommunications - wireless	700	
FIRE AND EMERGENCY MANAGEMENT	Radio Communication Subscription	-	
FIRE AND EMERGENCY MANAGEMENT	Motor Vehicle Insurance	1,500	
FIRE AND EMERGENCY MANAGEMENT	Lease & Rent of Equipment	350	
FIRE AND EMERGENCY MANAGEMENT	Convention & Education	1,000	
FIRE AND EMERGENCY MANAGEMENT	Dues & Association Memberships	800	
FIRE AND EMERGENCY MANAGEMENT	Office Supplies	500	
FIRE AND EMERGENCY MANAGEMENT	Repair & Maintenance Supplies	300	
FIRE AND EMERGENCY MANAGEMENT	Vehicle/Power Equip Fuels	3,000	
FIRE AND EMERGENCY MANAGEMENT	Vehicle/Powered Equip Supplies	800	
FIRE AND EMERGENCY MANAGEMENT	Uniforms & Wearing Apparel	1,000	
FIRE AND EMERGENCY MANAGEMENT	Books & Subscriptions	800	
FIRE AND EMERGENCY MANAGEMENT	Emergency Operating Supplies	1,000	
FIRE AND EMERGENCY MANAGEMENT	Tools and Test Equipment	500	
FIRE AND EMERGENCY MANAGEMENT	EDP Equipment	-	164,063
MOUNT OLIVE	Electrical Services	-	
MOUNT OLIVE	Payments to Other Governments	-	
MOUNT OLIVE	Motor Vehicles & Equip. - Replacement	-	
TRANSFERS - GENERAL FUND	Transfer to Regional Animal Shelter	127,976	127,976
TRANSFERS - GENERAL FUND	Transfer to School Fund	8,783,744	8,783,744
TRANSFERS - GENERAL FUND	Transfer to Victim Witness	3,505	3,505
TRANSFERS - GENERAL FUND	Transfer to CSA Fund	379,605	379,605
TRANSFERS - GENERAL FUND	Transfer to Capital Fund	540,200	540,200
TRANSFERS - GENERAL FUND	Transfer to Debt Service Fund	2,765,215	2,765,215
TRANSFERS - GENERAL FUND	Water Utility Fund transferring funds for Long Term Debt	-	-
TRANSFERS - GENERAL FUND	Transfer to Sewer Fund (Series 1995 and 1998 combined)	-	-
TRANSFERS - GENERAL FUND	Transfer to VJCCA Fund	18,850	18,850
TRANSFERS - GENERAL FUND	Transfer to Social Services Fund (VPA Fund)	300,028	300,028
REFUSE COLLECTION	VPPSA - Transfer Station	418,806	
REFUSE COLLECTION	VPPSA - Convenience Sites	156,498	
REFUSE DISPOSAL	Professional Services - Engineering	40,264	
REFUSE DISPOSAL	Electrical Services	-	
REFUSE DISPOSAL	VPPSA - Administrative Fees	10,500	
REFUSE DISPOSAL	VPPSA - Disposal Charges	200,706	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
REFUSE DISPOSAL	VPPSA - Recycling	15,568	
REFUSE DISPOSAL	VPPSA - Household Chemical Collections	6,357	848,699
LITTER PREVENTION GRANT	Other Operating Supplies	5,000	5,000
GENERAL PROPERTIES	Salaries & Wages	175,191	
GENERAL PROPERTIES	Salaries & Wages - Part Time Temporary Assistance	15,000	
GENERAL PROPERTIES	FICA Benefits	14,550	
GENERAL PROPERTIES	Retirement V.R.S.	14,208	
GENERAL PROPERTIES	Hospital/Medical Plan	34,557	
GENERAL PROPERTIES	Group Life Insurance	2,295	
GENERAL PROPERTIES	Short Term Disability Ins.	-	
GENERAL PROPERTIES	Unemployment Compensation	1,000	
GENERAL PROPERTIES	Workers Compensation	7,500	
GENERAL PROPERTIES	Professional Services - Other	35,000	
GENERAL PROPERTIES	Repair & Maintenance	50,000	
GENERAL PROPERTIES	Maintenance Service Contracts	70,000	
GENERAL PROPERTIES	Advertising	-	
GENERAL PROPERTIES	Janitorial Services	112,500	
GENERAL PROPERTIES	Data Processing Charges	450	
GENERAL PROPERTIES	Phone ISF Charges	-	
GENERAL PROPERTIES	Electrical Services	110,000	
GENERAL PROPERTIES	Heating Services	2,500	
GENERAL PROPERTIES	Waste Disposal	1,060	
GENERAL PROPERTIES	Postage & Postal Service	100	
GENERAL PROPERTIES	Telecommunication	500	
GENERAL PROPERTIES	Telecommunication - wireless	850	
GENERAL PROPERTIES	Other Property Insurance	31,500	
GENERAL PROPERTIES	Motor Vehicle Insurance	3,500	
GENERAL PROPERTIES	Lease/Rent of Equipment	2,000	
GENERAL PROPERTIES	Convention & Education	150	
GENERAL PROPERTIES	Dues & Association Memberships	100	
GENERAL PROPERTIES	Office Supplies	250	
GENERAL PROPERTIES	Agricultural Supplies	450	
GENERAL PROPERTIES	medical & laboratory supplies	600	
GENERAL PROPERTIES	Janitorial Supplies	11,500	
GENERAL PROPERTIES	Repairs & Maintenance supplies	20,000	
GENERAL PROPERTIES	Vehicle/Powered Equip Fuels	6,000	
GENERAL PROPERTIES	Vehicle/Powered Equip Supplies	6,000	
GENERAL PROPERTIES	Uniforms & Wearing Apparel	750	
GENERAL PROPERTIES	Books & Subscriptions	100	
GENERAL PROPERTIES	Other Operating Supplies	100	
GENERAL PROPERTIES	Equipment Replacement	-	
GENERAL PROPERTIES	EDP Equipment	-	730,260
HEALTH DEPARTMENT	Data Processing	-	
HEALTH DEPARTMENT	Telecommunications	-	
HEALTH DEPARTMENT	Three River Health District - King William County Health Department	135,810	135,810
CONTRIBUTIONS	Bay Aging	4,000	4,000
CONTRIBUTIONS	LegalAid (was Rappahannock Legal Services)	4,000	4,000
CONTRIBUTIONS	Upper KW Senior Center	1,600	1,600
CONTRIBUTIONS	Middle KW Senior Center	1,600	1,600

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
CONTRIBUTIONS	Quin Rivers Agency	1,000	1,000
CONTRIBUTIONS	Laurel Shelter Inc	750	750
CONTRIBUTIONS	Bay Transit	13,500	13,500
CONTRIBUTIONS	Middle Peninsula Northern Neck Community Services Board	50,325	50,325
CONTRIBUTIONS	Rappahannock Community College	7,815	7,815
CONTRIBUTIONS	Arts Alive	9,000	9,000
CONTRIBUTIONS	Pamunkey Regional Library	399,650	399,650
CONTRIBUTIONS	Middle Peninsula Regional Airport Authority	30,000	30,000
CONTRIBUTIONS	Membership, MPPDC	-	
CONTRIBUTIONS	Three Rivers Soil and Water Conservation Board	5,000	5,000
PARKS AND RECREATION	Salaries and Wages	101,870	
PARKS AND RECREATION	FICA Benefits	7,793	
PARKS AND RECREATION	Retirement - VRS	8,262	
PARKS AND RECREATION	Hospital Medical Plans	25,662	
PARKS AND RECREATION	Group Life Insurance	1,334	
PARKS AND RECREATION	Short Term Disability Ins.	-	
PARKS AND RECREATION	Long Term Disability	595	
PARKS AND RECREATION	Unemployment Compensation	500	
PARKS AND RECREATION	Workers Compensation	3,200	
PARKS AND RECREATION	Professional Services - Other	8,000	
PARKS AND RECREATION	Repair and maintenance	8,000	
PARKS AND RECREATION	Maintenance Service Contracts	5,500	
PARKS AND RECREATION	Printing & Binding	1,000	
PARKS AND RECREATION	Data Processing Charges	900	
PARKS AND RECREATION	Phone ISF Charges	-	
PARKS AND RECREATION	Electrical Services	10,000	
PARKS AND RECREATION	Waste Disposal	1,500	
PARKS AND RECREATION	Postage & Postal Service	300	
PARKS AND RECREATION	Telecommunications	450	
PARKS AND RECREATION	Telecommunications - wireless	1,850	
PARKS AND RECREATION	Lease/Rent of Equipment	2,500	
PARKS AND RECREATION	Lease/Rent of Buildings	2,500	
PARKS AND RECREATION	Convention & Education	750	
PARKS AND RECREATION	Dues & Association Memberships	500	
PARKS AND RECREATION	Office Supplies	1,275	
PARKS AND RECREATION	Agricultural Supplies	10,000	
PARKS AND RECREATION	Janitorial Supplies	500	
PARKS AND RECREATION	Repair & Maintenance Supplies	2,000	
PARKS AND RECREATION	Vehicle/ Powered Equip Fuel	750	
PARKS AND RECREATION	Uniforms & Wearing Apparel	1,500	
PARKS AND RECREATION	Athletic Field Supplies	-	208,991
PLANNING	Salaries & Wages	191,401	
PLANNING	Salaries & Wages Part Time	19,760	
PLANNING	FICA Benefits	16,154	
PLANNING	Retirement VRS	15,523	
PLANNING	Hospital/Medical Plans	28,535	
PLANNING	Group Life Insurance	2,507	
PLANNING	Short Term Disability Ins.	-	
PLANNING	Long Term Disability	-	
PLANNING	Unemployment Compensation	350	

Department	Description	FY2018 with 2% Raise Plus Benefits Impact	Total By Department With Adjustments
PLANNING	Workers Compensation	3,200	
PLANNING	Professional Services - Other	8,500	
PLANNING	Repair & Maintenance	750	
PLANNING	Maintenance Service Contracts	11,500	
PLANNING	Printing & Binding	500	
PLANNING	Advertising	3,000	
PLANNING	Data Processing Charges	1,850	
PLANNING	Postage & Postal Service	1,000	
PLANNING	Telecommunications	1,300	
PLANNING	Telecommunications - wireless	1,200	
PLANNING	Motor Vehicle Insurance	850	
PLANNING	Convention & Education	1,100	
PLANNING	Membership, MPPDC (\$600 Public Access Authority; \$1,500 Regional Water Supply Plan - mandate from DEQ)	18,400	
PLANNING	Dues & Association Memberships	1,500	
PLANNING	Office Supplies	4,000	
PLANNING	Vehicle/Powered Equip Fuels	1,000	
PLANNING	Books & Subscriptions	250	
PLANNING	EDP Equipment	500	334,630
ECONOMIC DEVELOPMENT & TOURISM	Professional Services (\$5K River Access Tourism Project; \$5K Broadband Research EDA)	10,000	
ECONOMIC DEVELOPMENT & TOURISM	EDO Membership	5,000	15,000
COOPERATIVE EXTENSION	Volunteer Program Services	-	
COOPERATIVE EXTENSION	Payment to Virginia Tech	37,064	
COOPERATIVE EXTENSION	Data Processing Charges	1,150	
COOPERATIVE EXTENSION	Phone ISF Charges	-	
COOPERATIVE EXTENSION	Telecommunications - wireless	1,250	
COOPERATIVE EXTENSION	Jamestown 4-H Center	750	
COOPERATIVE EXTENSION	Dues & Association Memberships	200	
COOPERATIVE EXTENSION	Office Supplies	200	40,614
NON DEPARTMENTAL	Compression Reduction	-	
NON DEPARTMENTAL	ISF Radio Charges (Pupil Transportation-WP Radios)	145,000	145,000
NON DEPARTMENTAL	Computer Assets (not capital)	-	
NON DEPARTMENTAL	Contingency	105,000	105,000
NON DEPARTMENTAL	Town of West Point Local Sales Tax	230,000	230,000
NON DEPARTMENTAL	Town of West Point	153,015	153,015
	Actual	24,016,175	24,016,175
	Target	(24,016,175)	(24,016,175)
	Difference	(0.05)	(0.05)

**FIVE YEAR RECOMMENDED
CAPITAL IMPROVEMENTS PLAN**

GENERAL	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	NOTES
<u>GENERAL</u>							
<u>Circuit Court Office</u>							
Circuit Court Office - Scanner	TBD		\$ 30,000.00				Plat Scanner - Will not be replacing existing equipment; Public will use machine; Machine will be used daily; Currently we make copies in two sections (11x17).
<u>County Administration</u>							
Administration - Broadband Initiative	General Fund	\$ 225,000.00	\$ -				Broadband initiative - collaborate with other localities and/or partner with vendors/suppliers.
Administration - Replace Service for Bright Service	TBD			\$ 47,000.00			Server to support Bright system is recommended to be replaced every 5 years.
Administration - Administration Bldg. Carpet Replacement	TBD		\$ 25,000.00	\$ 25,000.00			Carpet is buckling in several locations creating tripping hazards for customers and staff - CA Request Sheriff Walton - Build out of unfinished area in Courthouse. Will be built as a Sheriff's Office Training Area. Furniture needs would be addressed in FY2019.
Administration - Courthouse Build Out	TBD			\$ 250,000.00			
Multiple Departments - Vehicle Replacement	Capital Fund - 310	\$ 165,000.00	\$ 135,000.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	FY2018 - Public Works - One Vehicle Approx. \$25K; FY2018 - Planning - One Vehicle Approx. \$25K; FY2018 DSS - One Vehicle Approx. \$25K; FY2018 Sheriff's Office - Three Vehicles Approx. \$90,000; FY2019 - Public Works/Facilities - One Vehicle Approx. \$25K; FY2019 - RAS One Vehicle Approx. \$20K; FY2020 - Planning & Building - One Vehicle Approx. \$25K;
<u>Health & Human Services</u>							
Dept. of Social Services - Security Updates	TBD				\$ 10,000.00		Security cameras and monitors at McAlister Building at front and back door.
<u>Parks and Recreation</u>							
Parks and Recreation - Replace Playground Equipment and Relocate Site	General Fund	\$ 80,000.00					Multy phased project: Demo/relocate existing playground; Move site and restore existing site for gravel additional gravel parking; Prep new site for playground area; Tree and stump removal; Grade or prep ground for playground and adjacent concrete pad; pour slab; procure new playground equipment and install; finish landscaping of new playground and move any existing equipment that will be retained.
Parks and Recreation - Bathroom Remodel	TBD				\$ 15,000.00		Removal of wooden stalls, toilets and stained sinks. Scour concrete floor and paint with permanent paint sealing with clear coat. Etc.
Parks and Recreation - Drainage Evaluation	General Fund	\$ 26,500.00					Phase II of determining the remedies for drainage issues at the Park.
Parks and Recreation - Drainage Improvements	TBD		\$ 75,000.00	\$ 75,000.00			Upon completion of drainage evaluation there may be some needed drainage improvements. This amount is strictly a HOLDING amount in case it is needed.

GENERAL	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	NOTES
Parks and Recreation - Concession Stand Project	TBD				\$ 18,000.00		Remodel concession stand area clearing out wooden cabinets, rewire, new awning, replace concession window, purchase stainless steel movable shelving units for cleanliness and versatility of work area.
<u>General Properties</u>							
General Properties - HVAC Replacements and Upgrades	General Fund	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	Replace three (3) back units at Administration Building and additional units at Health Human Services Building
General Properties - Demolish Old White House	TBD					\$ 25,000.00	Property condemned; Cost the County \$27/yr to insure contents (storage by various departments). One Zero Turn Mower; Replace existing equipment but retain as a backup for the department.
General Properties - Mower	General Fund	\$ 19,000.00					
<u>Regional Animal Shelter</u>							
RAS - Building Extension Per Compliance	General Fund/Split with K&Q	\$ 100,000.00					Per new regulations governing infectious and contagious disease. 2VACS-111-30
<u>Registrars Office</u>							
Registrars Office - Voting Machines	General Fund	\$ 22,200.00	\$ 22,200.00	\$ 22,200.00			Ongoing Project - Part of a five year agreement.
GENERAL TOTAL		\$ 682,700.00	\$ 332,200.00	\$ 579,200.00	\$ 203,000.00	\$ 140,000.00	
<u>UTILITIES</u>							
<u>Public Utilities</u>							
Admin Water System Improvements	TBD		\$ 40,000.00				Water system will address hard water and heavy mineral issues. Proposed to extend the life of the water tower and maintain efficiencies.
Public Works - Painting and Cleaning of Central Garage Water Tower	TBD					\$ 166,360.00	
Fontainebleau Pump Upgrade	TBD	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	Recommended to be addressed by B. Schardein
UTILITIES TOTAL		\$ -	\$ 40,000.00	\$ 50,000.00	\$ -	\$ 166,360.00	
<u>PUBLIC SAFETY</u>							
<u>Volunteer Fire and Emergency Services</u>							
Fire and Rescue Replacement Capital*	General Fund	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	Turnout Gear, Respirators, etc.
KWVF&R - Ambulance 14	Grant \$237,500/EMS Revenue \$12,500 EMS Revenue	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	Replace 17 year old ambulance.
KWVF&R - Cascade/Compressor	\$3K/Grant \$12K	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	Per Stations' Requested Needs
KWVF&R - Cardiac Monitors	Grant	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	Per Stations' Requested Needs
Mangohick VF&R - Engine 2	TBD	\$ -	\$ 450,000.00	\$ -	\$ -	\$ -	Per Stations' Requested Needs
Mangohick VF&R - Tanker 2	TBD	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	Per Stations' Requested Needs
Mangohick VF&R - Brush 2	TBD	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	Per Stations' Requested Needs
Mangohick VF&R - Ambulance 13	TBD	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	Per Stations' Requested Needs
Mangohick VF&R - Cascade/Compressor	General Fund	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	Per Stations' Requested Needs
WPVF&R - Quint 3	TBD	\$ -	\$ -	\$ 425,000.00	\$ 425,000.00	\$ -	Per Stations' Requested Needs

GENERAL	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	NOTES
	Grant						
	\$237,500/General						
WVVF&R - Ambulance 33	Fund \$12,500	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	Per Stations' Requested Needs
WVVF&R - Extrication Tools	TBD	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	Per Stations' Requested Needs
WVVF&R - Cardiac Monitors	TBD	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00	Per Stations' Requested Needs
<u>Sheriff's Office</u>							
Records Management and CAD System and Computer/Server/Peripheral Equipment	Capital Fund - 310	\$ 248,000.00	\$ -	\$ -	\$ -	\$ -	DaPro bought out by IDNetworks - they will migrate data and we can achieve a \$56K savings if work is initiated prior to August 2017
Sheriff Impound Lot at Courthouse	TBD	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	
PUBLIC SAFETY TOTAL		\$ 853,000.00	\$ 510,000.00	\$ 985,000.00	\$ 720,000.00	\$ 140,000.00	
<u>SCHOOLS</u>							
Replace HVAC Units	School Reserve	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	
Classroom & Cafeteria Furniture	School Reserve	\$ 40,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	
Bus Replacement and Service Vehicles Replacement	School Reserve	\$ 300,000.00	\$ 264,000.00	\$ 270,000.00	\$ 276,000.00	\$ -	
District Technology Infrastructure & Security	School Reserve	\$ 173,000.00	\$ -	\$ -	\$ 250,000.00	\$ -	
Computer Technology	School Reserve	\$ 200,000.00					
Demolition of Pine Building	TBD	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	
Replacement of Treatment Plant Components	TBD	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	
Remodel/Expansion of Middle School Auditorium	Capital Financing/Proffer Cash	\$ 12,750,000.00	\$ -	\$ -	\$ -	\$ -	Proffer Cash will be committed to portion of design that addresses expansion of school.
	Capital Financing				\$ 11,000,000.00	\$ -	
SCHOOL TOTAL		\$ 13,503,000.00	\$ 329,000.00	\$ 335,000.00	\$ 11,891,000.00	\$ -	
ALL CATEGORIES TOTAL		\$ 15,038,700.00	\$ 1,211,200.00	\$ 1,949,200.00	\$ 12,814,000.00	\$ 446,360.00	

<u>Funding Categories</u>	
Capital Financing	\$ 11,915,000.00
EMS Billing Revenue Funds	\$ 15,500.00
Funded Internal Department Budget	\$ -
General Funds	\$ 540,200.00
Grant Funds (Four 4 Life, Fire Program, etc.)	\$ 517,000.00
Capital Fund - 310	\$ 413,000.00
Proffer Funds	\$ 835,000.00
School Reserve	\$ 753,000.00
King & Queen County Share of RAS	\$ 50,000.00
	\$ 15,038,700.00