** Prompts Entered on the Screen **
Print Asset Accts: (blank = No)
PER1 period of the report =2013, 2012, 2011
PER2 begin current =1211
PER6 end current =1212
PER3 prior year Period Begin Balance =1115
PER4 2 yrs ago Period Begin Balance =1015

(02) COUNTY BOARD

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1100	SALARIES	3,749	3,028	3,750	3,750			3,750.00
1400	PER DIEM	17,460	16,440	19,140	19,140			19,140.00
1510	SOCIAL SECURITY-EMPLOYER	1,312	1,205	1,420	1,420			1,420.00
1511	MEDICARE INSURANCE TAX	306	281	332	332			332.00
2251	CELL PHONE	163	89	240	240			240.00
2270	INTERNET ACCESS	8,726	7,118	8,500	8,500			8,500.00
3100	OFFICE SUPPLIES	318	111	350	350			350.00
3170	COMMITTEE REFRESHMENTS				7,000			
3210	PUBLICATIONS	48		500	500			500.00
3220	SUBSCRIPTIONS	780	780	780	780			780.00
3240	MEMBERSHIP DUES	7,402	7,381	8,716	8,716			8,716.00
3370	CONFERENCES	5,742	4,041	7,000		7,000+	100.0	7,000.00
3390	PROGRAM RELATED TRAVEL	4,085	3,518	4,300	4,300			4,300.00
3470	OPERATING SUPPLIES & EXPEN	302	114	200	200			200.00
51100	COUNTY BOARD	50,398	44,111	55,228	55,228			55,228.00
COUNTY BOARD		50,398	44,111	55,228	55,228			55,228.00

100-02-51100-1100-002 thru 100-02-51100-3470-038

(04) COMMISSIONS AND COMMITTEES

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51110	COMMISSIONS & COMMITTEES							
1400	PER DIEM	55,450	47,550	57,900	66,150			66,150.00
1510	SOCIAL SECURITY-EMPLOYER	3,438	2,948	3,590	4,101			4,101.00
1511	MEDICARE INSURANCE TAX	804	690	839	959			959.00
1520	RETIREMENT-EMPLOYER SHARE	28	11	30	30			30.00
1560	WORKERS COMPENSATION	1	1					
3210	PUBLICATIONS			50	50			50.00
3240	MEMBERSHIP DUES	100		100	100			100.00
3370	CONFERENCES	400	95	900	900			900.00
3390	PROGRAM RELATED TRAVEL	12,271	8,275	13,600	13,600			13,600.00
51110	COMMISSIONS & COMMITTEES	72,494	59,571	77,009	85,890			85,890.00
	COMMISSIONS AND COMMITTEES	72,494	59,571	77,009	85,890			85,890.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51210	CIRCUIT COURT JUDGE							
1100	SALARIES	159,980	128,527	163,230	163,230			163,230.00
1370	OVERTIME PAY			100	100			100.00
1381	IN LIEU OF FRINGES	2,509	1,979	2,570	2,570			2,570.00
1390	HEALTH INSURANCE INCENTIVE	1,200	969	1,200	1,200			1,200.00
1400	PER DIEM	1,200	1,200	1,200	2,000			2,000.00
1460	COURT COMMISSIONER FEES	11,148	8,250	11,000	11,000			11,000.00
1462	INTERPRETER FEES	6,698	5,670	10,000	10,000			10,000.00
1510	SOCIAL SECURITY-EMPLOYER	9,769	7,496	10,360	10,360			10,360.00
1511	MEDICARE INSURANCE TAX	2,260	1,730	2,422	2,422			2,422.00
1520	RETIREMENT-EMPLOYER SHARE	18,528	7,711	9,788	9,859	1,254+	12.7+	11,113.00
1540	HEALTH INSURANCE	38,494	33,820	40,584	43,450	430-	.9-	43,020.00
1541	DENTAL INSURANCE	1,800	1,300	1,800	1,800			1,800.00
1542	POST EMPLOYMENT HEALTH EXP	639	664	639	639	25+	3.9+	664.00
1550	LIFE INSURANCE	218	201	252	252			252.00
1555	INCOME CONTINUATION INSURA	401	33	420	420			420.00
1560	WORKERS COMPENSATION	491	413	501	501			501.00
1950	JUVENILE EVALUATION/DETENT			1,500	1,500			1,500.00
1951	CUSTODY STUDY EVALUATIONS			3,000	3,000			3,000.00
2114	MENTAL EXAMS	22,464	13,890	20,000	20,000			20,000.00
2121	GUARDIAN AD LITEM	97,103	53,761	90,000	90,000			90,000.00
2122	CERTIFIED COPY FEES		8	50	50			50.00
2125	FAM MEDIATION/COUNSELING S	15,999	13,333	16,000	16,000			16,000.00
2126	INDIGENT ATTORNEY FEES	24,114	1,141	16,000	16,000			16,000.00
2127	FAMILY COURT COMMISSIONER	28,998	25,124	33,500	33,500			33,500.00
2440	OFFICE MACHINE REPAIR	72		300	300			300.00
2510	TRANSCRIPTS	64	43	300	300			300.00
2900	CONTRACTUAL/CONSULTING SER	585		2,200	2,000	1,500-	75.0-	500.00
3100	OFFICE SUPPLIES	2,453	3,196	3,500	3,500			3,500.00
3160	COPIER SUPPLIES	1,858	1,264	1,700	1,700			1,700.00
3180	COURT REPORTER SUPPLIES	1,483	465	2,000	2,000			2,000.00
3230	LAW RESEARCH	9,535	6,228	8,500	9,500			9,500.00
3370	CONFERENCES	361	50	500	750			750.00
3382	JOB RELATED EDUCATION	299		2,400	1,750			1,750.00
3390	PROGRAM RELATED TRAVEL			100	100			100.00
51210	CIRCUIT COURT JUDGE	460,733	318,474	457,616	461,753	651-	.1-	461,102.00
	CIRCUIT COURT JUDGE	460,733	318,474	457,616	461,753	651-	.1-	461,102.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51220	CIRCUIT COURT CLERK							
1100	SALARIES	450,233	372,553	466,482	474,730			474,730.00
1370	OVERTIME PAY	45	265	150	150			150.00
1381	IN LIEU OF FRINGES		24					
1420	JURY FEES & EXPENSES	35,690	13,771	30,000	30,000			30,000.00
1450	WITNESS FEES	4,206	2,256	5,500	5,500	1,000-	18.1-	4,500.00
1510	SOCIAL SECURITY-EMPLOYER	26,271	21,330	28,932	29,444			29,444.00
1511	MEDICARE INSURANCE TAX	6,072	4,938	6,768	6,888			6,888.00
1520	RETIREMENT-EMPLOYER SHARE	51,178	24,560	31,872	32,477	3,011+	9.2+	35,488.00
1540	HEALTH INSURANCE	220,677	187,995	234,612	251,150	2,438-	.9-	248,712.00
1541	DENTAL INSURANCE	6,400	5,100	6,600	6,600			6,600.00
1542	POST EMPLOYMENT HEALTH EXP	966	1,919	967	967	521+	53.8+	1,488.00
1550	LIFE INSURANCE	1,260	1,074	1,296	1,356			1,356.00
1555	INCOME CONTINUATION INSURA	1,254	104	1,608	1,608			1,608.00
1560	WORKERS COMPENSATION	1,411	1,242	1,589	1,682			1,682.00
2440	OFFICE MACHINE REPAIR	607	934	1,400	1,400			1,400.00
2510	TRANSCRIPTS	313	575	1,250	1,250			1,250.00
2900	CONTRACTUAL/CONSULTING SER	1,504	1,224	2,500	2,500			2,500.00
3100	OFFICE SUPPLIES	11,384	6,237	15,000	15,000	2,000-	13.3-	13,000.00
3160	COPIER SUPPLIES	1,401	782	1,500	1,500			1,500.00
3240	MEMBERSHIP DUES	250	250	275	275			275.00
3370	CONFERENCES			800	800			800.00
3382	JOB RELATED EDUCATION			400	400			400.00
3390	PROGRAM RELATED TRAVEL	434	375	1,000	800			800.00
51220	CIRCUIT COURT CLERK	821,564	647,515	840,501	866,477	1,906-	.2-	864,571.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT				6,490			6,490.00
8330	FURNITURE & FURNISHINGS		4,300	4,300				
57501	CAPITAL EXPENDITURES		4,300	4,300	6,490			6,490.00
	CIRCUIT COURT CLERK	821,564	651,815	844,801	872,967	1,906-	.2-	871,061.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51260	MEDICAL EXAMINER							
1100	SALARIES	11,519	9,165	11,578	11,578			11,578.00
1372	PAGER DUTY			8,000				
1400	PER DIEM	39,453	28,215	10,500	36,000			36,000.00
1510	SOCIAL SECURITY-EMPLOYER	3,038	2,225	1,865	2,950			2,950.00
1511	MEDICARE INSURANCE TAX	710	520	436	690			690.00
1520	RETIREMENT-EMPLOYER SHARE	2,820	1,438	1,635	2,579	328+	12.7+	2,907.00
1550	LIFE INSURANCE	75	73	60	96			96.00
1555	INCOME CONTINUATION INSURA	69	5	72	72			72.00
1560	WORKERS COMPENSATION	2,064	1,529	923	1,950			1,950.00
1942	DOA-PLACEMENT TRANSPORTS	2,520	1,145	2,000	2,000			2,000.00
2112	FORENSICS	32,370	13,674	39,000	39,000	4,000-	10.2-	35,000.00
2113	BLOOD TESTS	2,126	1,196	2,245	2,245			2,245.00
2250	TELEPHONE			120	120			120.00
3100	OFFICE SUPPLIES	81	69	200	200			200.00
3110	POSTAGE	19	44	44	44			44.00
3240	MEMBERSHIP DUES			120	120			120.00
3370	CONFERENCES	628	25	500	500			500.00
3390	PROGRAM RELATED TRAVEL	4,302	3,185	5,000	5,000	500-	10.0-	4,500.00
3401	FILM & PHOTOPROCESSING			75	75			75.00
3460	CLOTHING & UNIFORMS			60	60			60.00
3470	OPERATING SUPPLIES & EXPEN	1,272	186	1,800	1,800	300-	16.6-	1,500.00
5321	MORGUE RENTAL			500	500			500.00
51260	MEDICAL EXAMINER	103,073	62,700	86,733	107,579	4,472-	4.1-	103,107.00
57501	CAPITAL EXPENDITURES							
8320	MACHINERY & EQUIPMENT				3,400			3,400.00
57501	CAPITAL EXPENDITURES				3,400			3,400.00
	MEDICAL EXAMINER	103,073	62,700	86,733	110,979	4,472-	4.0-	106,507.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
52500	EMERGENCY MANAGEMENT							
1100	SALARIES	50,090	41,730	51,668	52,778			52,778.00
1510	SOCIAL SECURITY-EMPLOYER	2,991	2,419	3,203	3,272			3,272.00
1511	MEDICARE INSURANCE TAX	699	565	749	765			765.00
1520	RETIREMENT-EMPLOYER SHARE	4,294	2,462	3,049	3,114	395+	12.6+	3,509.00
1540	HEALTH INSURANCE	4,278	3,759	4,512	4,830	47-	.9-	4,783.00
1541	DENTAL INSURANCE	119	99	120	120			120.00
1542	POST EMPLOYMENT HEALTH EXP	395	110	397	397	266-	67.0-	131.00
1550	LIFE INSURANCE	16	15	14	19			19.00
1555	INCOME CONTINUATION INSURA	99	8	101	101			101.00
1560	WORKERS COMPENSATION	1,461	1,264	2,160	2,164			2,164.00
2130	ACCOUNTING & AUDITING SERV			150	100			100.00
2250	TELEPHONE	315	318	300	325			325.00
2251	CELL PHONE	214	32	220	250			250.00
2410	MOTOR VEHICLE REPAIR/MAINT	2,270	2,000	2,650	2,650			2,650.00
2951	PREPARDNESS GRANT NON EQUI	101,212	367	75,500	35,000			35,000.00
3100	OFFICE SUPPLIES	154	52	650	600			600.00
3370	CONFERENCES	419	310	420	420			420.00
3390	PROGRAM RELATED TRAVEL	519	306	600	600			600.00
3420	GASOLINE	1,536	910	1,500	1,500			1,500.00
3470	OPERATING SUPPLIES & EXPEN	161	55	450	300			300.00
8320	MACHINERY & EQUIPMENT		352,409	351,351				
52500	EMERGENCY MANAGEMENT	171,250	409,200	499,764	109,305	82+	+	109,387.00
52600	EMERGENCY PLANNING EXPENSE							
1100	SALARIES	29,706	24,494	30,134	30,134			30,134.00
1381	IN LIEU OF FRINGES	2,964	2,444	3,008	3,008			3,008.00
1510	SOCIAL SECURITY-EMPLOYER	2,021	1,573	2,055	2,055			2,055.00
1511	MEDICARE INSURANCE TAX	472	368	481	481			481.00
1520	RETIREMENT-EMPLOYER SHARE	3,718	1,589	1,955	1,955	249+	12.7+	2,204.00
1550	LIFE INSURANCE	90	87	72	108			108.00
1555	INCOME CONTINUATION INSURA	82	6	84	84			84.00
1560	WORKERS COMPENSATION	96	84	99	99			99.00
3100	OFFICE SUPPLIES	18	96	200	200			200.00
3130	PRINTING & DUPLICATION			80	90			90.00
3210	PUBLICATIONS	72	90	80	100			100.00
3370	CONFERENCES			320	320			320.00
3376	TRAINING/SEMINARS	395		2,500	3,000	2,000-	66.6-	1,000.00
3390	PROGRAM RELATED TRAVEL	18	11	500	300			300.00
3470	OPERATING SUPPLIES & EXPEN	67		500	500			500.00
4330	LEVEL B HAZMAT EQUIPMENT	9,266		10,000	10,000			10,000.00
52600	EMERGENCY PLANNING EXPENSE	48,990	30,846	52,068	52,434	1,751-	3.3-	50,683.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
EMERGENCY MGMT	220,240	440,047	551,832	161,739	1,669-	1.0-	160,070.00

(14) DISTRICT ATTORNEY

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51300	DISTRICT ATTORNEY							
1100	SALARIES	164,364	124,856	163,580	162,176	9,470-	5.8-	152,706.00
1370	OVERTIME PAY		30	100	100			100.00
1510	SOCIAL SECURITY-EMPLOYER	9,709	6,840	10,149	10,062	588-	5.8-	9,474.00
1511	MEDICARE INSURANCE TAX	2,095	1,549	2,374	2,353	137-	5.8-	2,216.00
1520	RETIREMENT-EMPLOYER SHARE	18,656	7,368	9,657	9,574	589+	6.1+	10,163.00
1540	HEALTH INSURANCE	85,576	62,040	90,240	96,600	24,852-	25.7-	71,748.00
1541	DENTAL INSURANCE	2,400	1,650	2,400	2,400	600-	25.0-	1,800.00
1542	POST EMPLOYMENT HEALTH EXP	265		266	266			
1550	LIFE INSURANCE	645	579	540	636			636.00
1555	INCOME CONTINUATION INSURA	808	50	840	840			840.00
1560	WORKERS COMPENSATION	491	393	492	488	29-	5.9-	459.00
2124	PROSECUTION/LEGAL EXPENSES	9,168	973	5,500	5,500			5,500.00
2170	MAINTENANCE CONTRACTS	851	957	983	900			900.00
2250	TELEPHONE			328	328			328.00
2440	OFFICE MACHINE REPAIR			175	175			175.00
2510	TRANSCRIPTS	1,648	1,297	2,500	2,500			2,500.00
2560	PROCESS SERVING	6,318	6,422	6,800	6,800			6,800.00
2900	CONTRACTUAL/CONSULTING SER			5,000	5,000			5,000.00
3100	OFFICE SUPPLIES	5,620	2,904	4,950	4,950			4,950.00
3160	COPIER SUPPLIES	577	464	599	599			599.00
3220	SUBSCRIPTIONS	90		350	350			350.00
3230	LAW RESEARCH	923	849	950	950			950.00
3240	MEMBERSHIP DUES	50	50	150	150			150.00
3370	CONFERENCES	774	368	600	600			600.00
3390	PROGRAM RELATED TRAVEL	267	82	200	200			200.00
3470	OPERATING SUPPLIES & EXPEN	383	225	1,000	1,000			1,000.00
51300	DISTRICT ATTORNEY	311,686	219,956	310,723	315,497	35,353-	11.2-	280,144.00
51310	VICTIM/WITNESS							
1100	SALARIES	76,535	48,162	63,012	76,986			76,986.00
1370	OVERTIME PAY	6,366	4,746	3,500	3,500			3,500.00
1381	IN LIEU OF FRINGES	482	581	2,142	3,290			3,290.00
1510	SOCIAL SECURITY-EMPLOYER	4,728	3,050	4,257	5,195			5,195.00
1511	MEDICARE INSURANCE TAX	1,105	713	996	1,216			1,216.00
1520	RETIREMENT-EMPLOYER SHARE	9,529	2,737	4,051	4,004	509+	12.7+	4,513.00
1540	HEALTH INSURANCE	37,360	18,800	22,560	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	600	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	50		51	51			
1550	LIFE INSURANCE	515	307	540	528			528.00
1555	INCOME CONTINUATION INSURA	362	9	372	372			372.00
1560	WORKERS COMPENSATION	252	168	207	252			252.00
2130	ACCOUNTING & AUDITING SERV			100	100			100.00
2170	MAINTENANCE CONTRACTS	232	234	210	210			210.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2250	TELEPHONE			350	350			350.00
2440	OFFICE MACHINE REPAIR			200	200			200.00
3100	OFFICE SUPPLIES	13,404	1,033	1,610	1,610			1,610.00
3110	POSTAGE	25	42	825	825			825.00
3130	PRINTING & DUPLICATION	451		400	400			400.00
3240	MEMBERSHIP DUES	70	60	70	95			95.00
3370	CONFERENCES	869	871	900	900			900.00
3390	PROGRAM RELATED TRAVEL	492	126	120	120			120.00
3470	OPERATING SUPPLIES & EXPEN		37	75	75			75.00
51310	VICTIM/WITNESS	153,435	82,184	107,148	125,029	224+	.1+	125,253.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT			500	7,075			7,075.00
8330	FURNITURE & FURNISHINGS		479	500	200			200.00
8390	IT EQUIPMENT				2,300			2,300.00
57501	CAPITAL EXPENDITURES		479	1,000	9,575			9,575.00
	DISTRICT ATTORNEY	465,122	302,620	418,871	450,101	35,129-	7.8-	414,972.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51320	CORPORATION COUNSEL							
1100	SALARIES	226,319	184,597	228,550	228,550			228,550.00
1390	HEALTH INSURANCE INCENTIVE	900	727	900	900			900.00
1510	SOCIAL SECURITY-EMPLOYER	13,387	10,729	14,225	14,225			14,225.00
1511	MEDICARE INSURANCE TAX	3,124	2,497	3,327	3,327			3,327.00
1520	RETIREMENT-EMPLOYER SHARE	19,404	10,891	13,485	13,485	1,713+	12.7+	15,198.00
1540	HEALTH INSURANCE	42,788	37,600	45,120	48,300	468-	.9-	47,832.00
1541	DENTAL INSURANCE	1,800	1,500	1,800	1,800			1,800.00
1542	POST EMPLOYMENT HEALTH EXP	3,421	3,111	3,442	3,442			3,442.00
1550	LIFE INSURANCE	420	343	444	420			420.00
1555	INCOME CONTINUATION INSURA	432	36	456	456			456.00
1560	WORKERS COMPENSATION	681	582	689	689			689.00
2121	GUARDIAN AD LITEM			1,000	1,000			1,000.00
2123	FILING FEES			100	100			100.00
2124	PROSECUTION/LEGAL EXPENSES	12,592	1,279	10,944	12,000			12,000.00
2440	OFFICE MACHINE REPAIR			120	120			120.00
2560	PROCESS SERVING	55						
2900	CONTRACTUAL/CONSULTING SER	1,534		5,000	5,000			5,000.00
3100	OFFICE SUPPLIES	1,223	484	600	600			600.00
3110	POSTAGE	8	71	920	920			920.00
3210	PUBLICATIONS	302	187	9,500	9,500			9,500.00
3220	SUBSCRIPTIONS	38						
3230	LAW RESEARCH	8,765	7,224	9,000	9,400			9,400.00
3240	MEMBERSHIP DUES	1,063	1,043	1,100	1,120			1,120.00
3260	REPORTS, INDICES, ABSTRACT	2,290	3,068	5,000	6,000			6,000.00
3370	CONFERENCES	559	488	2,200	2,200			2,200.00
3390	PROGRAM RELATED TRAVEL			1,300	1,300			1,300.00
3470	OPERATING SUPPLIES & EXPEN	583	399	1,350	350			350.00
51320	CORPORATION COUNSEL	341,697	266,862	360,572	365,204	1,245+	.3+	366,449.00
57501	CAPITAL EXPENDITURES							
8330	FURNITURE & FURNISHINGS		1,055	1,055				
57501	CAPITAL EXPENDITURES		1,055	1,055				
	CORPORATION COUNSEL	341,697	267,918	361,628	365,204	1,245+	.3+	366,449.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51330	CHILD SUPPORT AGENCY							
1100	SALARIES	348,916	279,429	381,114	354,132			354,132.00
1370	OVERTIME PAY	227		250	250			250.00
1381	IN LIEU OF FRINGES	2,619	2,144	2,142	3,290			3,290.00
1462	INTERPRETER FEES	413	398	1,500	1,250			1,250.00
1510	SOCIAL SECURITY-EMPLOYER	20,535	15,832	23,780	22,178			22,178.00
1511	MEDICARE INSURANCE TAX	4,700	3,644	5,563	5,188			5,188.00
1520	RETIREMENT-EMPLOYER SHARE	37,940	16,614	22,626	21,102	2,685+	12.7+	23,787.00
1540	HEALTH INSURANCE	141,295	109,020	144,372	154,550	15,866-	10.2-	138,684.00
1541	DENTAL INSURANCE	4,173	3,500	3,600	3,600			3,600.00
1542	POST EMPLOYMENT HEALTH EXP	3,604	5,117	3,614	3,614	1,611+	44.5+	5,225.00
1550	LIFE INSURANCE	1,097	937	996	1,116			1,116.00
1555	INCOME CONTINUATION INSURA	1,627	133	1,740	1,644			1,644.00
1560	WORKERS COMPENSATION	1,054	884	1,153	1,075			1,075.00
2113	BLOOD TESTS	3,472	1,495	4,400	3,750	500-	13.3-	3,250.00
2122	CERTIFIED COPY FEES	156	106	175	175			175.00
2123	FILING FEES	70	50	150	150			150.00
2130	ACCOUNTING & AUDITING SERV			1,500	1,500			1,500.00
2510	TRANSCRIPTS			300	300			300.00
2560	PROCESS SERVING	6,065	5,514	10,000	10,000	1,000-	10.0-	9,000.00
3100	OFFICE SUPPLIES	2,746	923	3,500	5,075			5,075.00
3110	POSTAGE	138	111	300	300			300.00
3160	COPIER SUPPLIES	2,126	386	2,500	925			925.00
3220	SUBSCRIPTIONS			80				
3230	LAW RESEARCH	457	378	400	500			500.00
3240	MEMBERSHIP DUES	180	180	315	315			315.00
3250	REGISTRATION FEES/TUITION	635	85	575	750			750.00
3370	CONFERENCES	631	810	1,500	1,500			1,500.00
3470	OPERATING SUPPLIES & EXPEN	378	122	630	310			310.00
51330	CHILD SUPPORT AGENCY	585,263	447,819	618,775	598,539	13,070-	2.1-	585,469.00
	CHILD SUPPORT AGENCY	585,263	447,819	618,775	598,539	13,070-	2.1-	585,469.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51410	COUNTY MANAGER							
1100	SALARIES	171,508	138,531	170,043	205,043	35,000-	17.0-	170,043.00
1370	OVERTIME PAY		14					
1381	IN LIEU OF FRINGES		645		1,072			1,072.00
1510	SOCIAL SECURITY-EMPLOYER	9,962	8,644	10,955	13,192	2,170-	16.4-	11,022.00
1511	MEDICARE INSURANCE TAX	2,443	1,949	2,563	3,086	508-	16.4-	2,578.00
1520	RETIREMENT-EMPLOYER SHARE	15,250	8,191	10,033	10,096	1,283+	12.7+	11,379.00
1540	HEALTH INSURANCE	48,136	38,070	50,760	48,300	468-	.9-	47,832.00
1541	DENTAL INSURANCE	1,299	1,012	1,350	1,200			1,200.00
1542	POST EMPLOYMENT HEALTH EXP	4,088	2,816	4,185	4,102	1,056-	25.7-	3,046.00
1550	LIFE INSURANCE	1,014	835	1,032	1,017			1,017.00
1555	INCOME CONTINUATION INSURA	854	70	867	867			867.00
1560	WORKERS COMPENSATION	534	454	530	638	105-	16.4-	533.00
2170	MAINTENANCE CONTRACTS	3,721	4,521	4,000	4,000			4,000.00
2440	OFFICE MACHINE REPAIR			100	100			100.00
2900	CONTRACTUAL/CONSULTING SER	7,465	2,500	42,500	40,000			40,000.00
2901	CONSULT FEES - BLDG PROJEC	193,378	464,682	585,000				
2902	SOLID WASTE HAULING CHARGE		22,994	30,000				
2903	Consultant Fees - HCC Remo		37,500	135,000				
3100	OFFICE SUPPLIES	2,408	1,938	3,100	3,100			3,100.00
3160	COPIER SUPPLIES	1,271	724	2,000	2,000			2,000.00
3210	PUBLICATIONS	2,411	363	2,650	2,650			2,650.00
3220	SUBSCRIPTIONS	283	305	270	270			270.00
3240	MEMBERSHIP DUES	1,295	1,354	1,250	1,250			1,250.00
3370	CONFERENCES	4,818	2,134	4,000	4,000			4,000.00
3382	JOB RELATED EDUCATION	129	25	250	250			250.00
3384	VEHICLE ALLOWANCE	6,410	5,379	6,660	6,660			6,660.00
3390	PROGRAM RELATED TRAVEL	1,337	537	500	500			500.00
51410	COUNTY MANAGER	480,022	746,196	1,069,598	353,393	38,024-	10.7-	315,369.00
51412	FINANCIAL MANAGEMENT							
1100	SALARIES	92,687	81,374	99,438	101,560			101,560.00
1381	IN LIEU OF FRINGES	2,442	2,402	3,000	3,000			3,000.00
1392	CELL PHONE		40		60	70+	116.6+	130.00
1510	SOCIAL SECURITY-EMPLOYER	4,770	4,867	6,350	6,482	8+	.1+	6,490.00
1511	MEDICARE INSURANCE TAX	1,115	1,138	1,485	1,516	2+	.1+	1,518.00
1520	RETIREMENT-EMPLOYER SHARE	7,406	4,942	6,043	6,169	784+	12.7+	6,953.00
1540	HEALTH INSURANCE	5,714	7,510	9,012	9,650	98-	1.0-	9,552.00
1541	DENTAL INSURANCE			600				
1542	POST EMPLOYMENT HEALTH EXP	406	541	642	662			662.00
1550	LIFE INSURANCE	156	152	180	180			180.00
1555	INCOME CONTINUATION INSURA	204	20	264	264			264.00
1560	WORKERS COMPENSATION	231	261	307	313	1+	.3+	314.00
2130	ACCOUNTING & AUDITING SERV	11,468	17,425-	42,322	28,000			28,000.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2131	SPECIAL ACCOUNTING	4,880	4,880	4,880	4,880			4,880.00
2132	INDEPENDENT AUDITING	27,000	39,675	31,200	31,200			31,200.00
2133	ACTUARIAL STUDIES				7,100			7,100.00
2251	CELL PHONE	45						
2900	CONTRACTUAL/CONSULTING SER	348						
3210	PUBLICATIONS		159	250	250			250.00
3240	MEMBERSHIP DUES	250	335	660	660			660.00
3370	CONFERENCES	2,922	1,287	3,210	3,475			3,475.00
3382	JOB RELATED EDUCATION	8	305	615	350			350.00
3390	PROGRAM RELATED TRAVEL	702	664	1,400	1,400			1,400.00
3470	OPERATING SUPPLIES & EXPEN	213	169	600	600			600.00
51412	FINANCIAL MANAGEMENT	162,976	133,303	212,458	207,771	767+	.3+	208,538.00
51414	HUMAN RESOURCES							
1100	SALARIES	61,984	50,633	63,149	61,649			61,649.00
1510	SOCIAL SECURITY-EMPLOYER	6,887	8,313	11,572	11,572			11,572.00
1511	MEDICARE INSURANCE TAX	1,610	1,944	2,707	2,707			2,707.00
1520	RETIREMENT-EMPLOYER SHARE	6,453	3,171	3,638	3,638	462+	12.6+	4,100.00
1540	HEALTH INSURANCE	21,394	22,821	22,560	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	600	580	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	1,476	1,785	1,482	1,482	381+	25.7+	1,863.00
1550	LIFE INSURANCE	195	247	204	204			204.00
1555	INCOME CONTINUATION INSURA	395	89	480	480			480.00
1560	WORKERS COMPENSATION	781	623	5,410	5,310			5,310.00
2900	CONTRACTUAL/CONSULTING SER			29,000	15,000			15,000.00
3100	OFFICE SUPPLIES		5					
3220	SUBSCRIPTIONS	377	210	585	585			585.00
3240	MEMBERSHIP DUES	390	599	390	390			390.00
3370	CONFERENCES	582	784	1,625	1,625			1,625.00
3382	JOB RELATED EDUCATION	600		2,825	2,825			2,825.00
3390	PROGRAM RELATED TRAVEL	136	53	50	50			50.00
3466	RECRUITMENT	2,893	295	3,500	5,000			5,000.00
3468	LABOR RELATIONS	350	350	650	650			650.00
3485	COMPENSATED ABSENCES	166,309	248,830	125,000	125,000			125,000.00
51414	HUMAN RESOURCES	273,418	341,340	275,427	262,917	609+	.2+	263,526.00
51416	RISK MANAGEMENT							
1100	SALARIES	82,959	71,548	87,084	89,392			89,392.00
1370	OVERTIME PAY		15					
1381	IN LIEU OF FRINGES	2,960	2,441	3,000	3,000			3,000.00
1510	SOCIAL SECURITY-EMPLOYER	5,074	4,325	5,585	5,728			5,728.00
1511	MEDICARE INSURANCE TAX	1,186	1,011	1,306	1,340			1,340.00
1520	RETIREMENT-EMPLOYER SHARE	8,186	4,366	5,315	5,451	693+	12.7+	6,144.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1540	HEALTH INSURANCE	21,394	18,800	22,560	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	600	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	513	1,461	534	550	1,011+	183.8+	1,561.00
1550	LIFE INSURANCE	158	140	180	168			168.00
1555	INCOME CONTINUATION INSURA	191	39	204	204			204.00
1560	WORKERS COMPENSATION	256	232	270	277			277.00
1595	WRS / IRS PENALTIES		164					
2900	CONTRACTUAL/CONSULTING SER	6,800		1,600				
3220	SUBSCRIPTIONS	57	60	60	65			65.00
3240	MEMBERSHIP DUES	805	480	870	905			905.00
3370	CONFERENCES	1,049	1,553	1,500	1,500			1,500.00
3390	PROGRAM RELATED TRAVEL	94	58	230	230			230.00
3450	PROPERTY CLAIMS	77,344	53,442	75,000	55,000			55,000.00
3452	PROPERTY INSURANCE	23,369	23,941	29,719	33,064	4,064-	12.2-	29,000.00
3453	LIABILITY INSURANCE	91,678	97,059	107,117	118,406	10,406-	8.7-	108,000.00
3454	DEDUCTIBLE FUND ESCROW	65,687	39,721	50,000	75,000			75,000.00
3456	EMPLOYEE BONDS	2,540	2,629	2,800	2,700			2,700.00
3457	UNEMPLOYMENT COMPENSATION	25,244	17,848	22,000	25,000			25,000.00
3494	EMPLOYEE SAFETY	1,824	1,033	2,500	2,500			2,500.00
51416	RISK MANAGEMENT	419,977	342,874	420,034	445,230	13,000-	2.9-	432,230.00
51417	CJC COUNCIL							
1100	SALARIES				111,696	59,696-	53.4-	52,000.00
1381	IN LIEU OF FRINGES				3,000			
1510	SOCIAL SECURITY-EMPLOYER				7,111	3,887-	54.6-	3,224.00
1511	MEDICARE INSURANCE TAX				1,663	909-	54.6-	754.00
1520	RETIREMENT-EMPLOYER SHARE				6,767	3,309-	48.8-	3,458.00
1540	HEALTH INSURANCE				24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE				600			600.00
1542	POST EMPLOYMENT HEALTH EXP				471			471.00
1550	LIFE INSURANCE				240	120-	50.0-	120.00
1555	INCOME CONTINUATION INSURA				240	120-	50.0-	120.00
1560	WORKERS COMPENSATION				344	188-	54.6-	156.00
2900	CONTRACTUAL/CONSULTING SER				35,000	5,000-	14.2-	30,000.00
3100	OFFICE SUPPLIES				6,140			6,140.00
3370	CONFERENCES				5,000	2,000-	40.0-	3,000.00
3390	PROGRAM RELATED TRAVEL				2,500			2,500.00
51417	CJC COUNCIL				204,922	78,463-	38.2-	126,459.00
51439	CREDIT CARD-CONTROL ACCOUNT							
0000	*	14-	332-					
51439	CREDIT CARD-CONTROL ACCOUNT	14-	332-					

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51449	INFORMATION TECHNOLOGY							
1100	SALARIES	547,080	404,392	499,164	517,577	3,307-	.6-	514,270.00
1370	OVERTIME PAY	2,829	2,429	1,000	1,000			1,000.00
1381	IN LIEU OF FRINGES	339			1,646	5,666+	344.2+	7,312.00
1390	HEALTH INSURANCE INCENTIVE	900	727	900	900			900.00
1510	SOCIAL SECURITY-EMPLOYER	32,715	23,121	31,066	32,310	147+	.4+	32,457.00
1511	MEDICARE INSURANCE TAX	7,651	5,407	7,266	7,557	34+	.4+	7,591.00
1520	RETIREMENT-EMPLOYER SHARE	55,515	22,706	27,500	30,692	4,062+	13.2+	34,754.00
1540	HEALTH INSURANCE	140,462	114,302	138,364	165,025	21,529-	13.0-	143,496.00
1541	DENTAL INSURANCE	3,700	3,000	3,800	4,100	500-	12.1-	3,600.00
1542	POST EMPLOYMENT HEALTH EXP	8,095	8,256	8,111	8,111	368+	4.5+	8,479.00
1550	LIFE INSURANCE	934	831	856	864	42+	4.8+	906.00
1555	INCOME CONTINUATION INSURA	2,401	200	2,340	2,412	60+	2.4+	2,472.00
1560	WORKERS COMPENSATION	1,656	1,286	1,503	1,563	8+	.5+	1,571.00
2130	ACCOUNTING & AUDITING SERV			192				
2170	MAINTENANCE CONTRACTS	556,640	446,907	625,617	656,818			656,818.00
2172	SUPPORT	29,913		30,000	30,000			30,000.00
2250	TELEPHONE	27,409	37,882	79,220	90,850			90,850.00
2251	CELL PHONE	725	3,308	7,600	9,200			9,200.00
2270	INTERNET ACCESS	25,341	14,249	32,400	44,200			44,200.00
2272	WIDE AREA NETWORK (WAN)	8,640	8,640	10,000	10,000			10,000.00
2441	TELEPHONE INSTALLATION/REP	1,328	1,248	10,000	10,000			10,000.00
2900	CONTRACTUAL/CONSULTING SER	17,475		20,000	20,000			20,000.00
3100	OFFICE SUPPLIES	7,021	6,674	7,500	10,000			10,000.00
3220	SUBSCRIPTIONS	89		1,700	1,700			1,700.00
3240	MEMBERSHIP DUES	86		750	750			750.00
3370	CONFERENCES	7,855	210	8,100	6,000			6,000.00
3382	JOB RELATED EDUCATION	18,307	8,064	12,305	12,019			12,019.00
3390	PROGRAM RELATED TRAVEL			100	100			100.00
3470	OPERATING SUPPLIES & EXPEN	5,936	1,353	2,000	2,000			2,000.00
3496	ADDRESSING EXPENSES	1,426						
51449	INFORMATION TECHNOLOGY	1,512,478	1,115,200	1,569,354	1,677,394	14,949-	.8-	1662,445.00
51451	LAND INFORMATION							
1100	SALARIES	93,364	95,104	113,871	128,459			128,459.00
1370	OVERTIME PAY	319	372					
1381	IN LIEU OF FRINGES	3,012	2,439	3,012	4,940			4,940.00
1510	SOCIAL SECURITY-EMPLOYER	5,754	5,701	5,924	8,271			8,271.00
1511	MEDICARE INSURANCE TAX	1,346	1,333	1,385	1,935			1,935.00
1520	RETIREMENT-EMPLOYER SHARE	10,181	4,989	5,636	7,871	1,000+	12.7+	8,871.00
1540	HEALTH INSURANCE	21,394	18,800	22,560	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	600	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	1,004	1,190	1,004	1,004	186+	18.5+	1,190.00
1550	LIFE INSURANCE	237	212	252	276			276.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1555	INCOME CONTINUATION INSURA	198	17	228	258			258.00
1560	WORKERS COMPENSATION	285	304	287	401			401.00
2900	CONTRACTUAL/CONSULTING SER	90,739	12,165	77,750				
3100	OFFICE SUPPLIES		3,576	4,000	7,500			7,500.00
3240	MEMBERSHIP DUES	60	110	650	150			150.00
3370	CONFERENCES	1,293	280	3,200	2,500			2,500.00
3382	JOB RELATED EDUCATION	459		13,340	5,000			5,000.00
3390	PROGRAM RELATED TRAVEL	65						
3496	ADDRESSING EXPENSES		865	2,500	2,500			2,500.00
51451	LAND INFORMATION	230,314	147,964	256,199	195,815	952+	.4+	196,767.00
51452	CENTRAL SERVICES							
2250	TELEPHONE	174	174					
3110	POSTAGE	66,737	38,814	75,000	75,000			75,000.00
3474	MISCELLANEOUS GENERAL EXPE	367	1,921					
51452	CENTRAL SERVICES	67,278	40,909	75,000	75,000			75,000.00
56500	CONTINGENCY FUND-TRANSFER OUT							
0000	*			185,112	200,000			200,000.00
56500	CONTINGENCY FUND-TRANSFER O			185,112	200,000			200,000.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT			1,140	9,500			9,500.00
8320	MACHINERY & EQUIPMENT			8,500				
8330	FURNITURE & FURNISHINGS	449	1,446	1,150				
8340	BUILDINGS & IMPROVEMENTS	265,000						
8390	IT EQUIPMENT	155,006	17,421	155,945	233,750	120,000-	51.3-	113,750.00
8391	Software			40,000				
8392	Financial Software			260,000				
8393	HR TESTING SOFTWARE			5,000				
57501	CAPITAL EXPENDITURES	420,455	18,868	471,735	243,250	120,000-	49.3-	123,250.00
59999	TRANSFERS TO OTHER FUNDS							
0000	*			28,106-				
59999	TRANSFERS TO OTHER FUNDS			28,106-				
	COUNTY MANAGER	3,566,907	2,886,324	4,506,811	3,865,692	262,108-	6.7-	3603,584.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51420	COUNTY CLERK							
1100	SALARIES	94,317	77,912	96,173	96,731			96,731.00
1370	OVERTIME PAY			100	100			100.00
1374	IN CHARGE PAY	84		80				
1510	SOCIAL SECURITY-EMPLOYER	5,624	4,654	5,974	6,004			6,004.00
1511	MEDICARE INSURANCE TAX	1,296	1,076	1,397	1,404			1,404.00
1520	RETIREMENT-EMPLOYER SHARE	11,800	8,289	10,264	6,362	275+	4.3+	6,637.00
1540	HEALTH INSURANCE	42,788	37,600	45,120	48,300	468-	.9-	47,832.00
1541	DENTAL INSURANCE	600	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	712	709	713	713	4-	.5-	709.00
1550	LIFE INSURANCE	401	349	420	408			408.00
1555	INCOME CONTINUATION INSURA	232	19	252	252			252.00
1560	WORKERS COMPENSATION	282	244	289	290			290.00
1595	WRS / IRS PENALTIES		301-					
3100	OFFICE SUPPLIES	1,570	2,122	2,400	2,400			2,400.00
3130	PRINTING & DUPLICATION	675	1,080	700	1,080			1,080.00
3240	MEMBERSHIP DUES	50	50	50	50			50.00
3370	CONFERENCES	266	1,092	600	700			700.00
3382	JOB RELATED EDUCATION		25					
3390	PROGRAM RELATED TRAVEL	29		200	200			200.00
3470	OPERATING SUPPLIES & EXPEN		627	175				
3475	FIRE REIMBURSEMENT		200		500			500.00
5300	RENTS & LEASES	1,051	790	1,000		1,100+	100.0	1,100.00
51420	COUNTY CLERK	161,783	137,043	166,507	166,094	903+	.5+	166,997.00
51421	LEGISLATIVE SUPPORT							
3130	PRINTING & DUPLICATION	568	932	1,100	932			932.00
3210	PUBLICATIONS	3,495	4,826	3,000	5,000			5,000.00
51421	LEGISLATIVE SUPPORT	4,063	5,758	4,100	5,932			5,932.00
51440	ELECTIONS							
1100	SALARIES	1,875	297	400	100			100.00
1510	SOCIAL SECURITY-EMPLOYER	116	18	25	6			6.00
1511	MEDICARE INSURANCE TAX	27	4	6	1			1.00
1560	WORKERS COMPENSATION	5		1				
3100	OFFICE SUPPLIES		307	200	150			150.00
3130	PRINTING & DUPLICATION	60,689	113,917	136,000	80,000			80,000.00
3210	PUBLICATIONS	3,894	9,349	4,106	5,000			5,000.00
3470	OPERATING SUPPLIES & EXPEN	921	2,178	500	800			800.00
51440	ELECTIONS	67,530	126,074	141,238	86,057			86,057.00
57501	CAPITAL EXPENDITURES							

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
8310 OFFICE EQUIPMENT	3,213						
57501 CAPITAL EXPENDITURES	3,213						
COUNTY CLERK	236,591	268,875	311,845	258,083	903+	.3+	258,986.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51520	TREASURER							
1100	SALARIES	141,287	118,191	144,958	144,790	10,000-	6.9-	134,790.00
1370	OVERTIME PAY	831	1,894	750	750			750.00
1374	IN CHARGE PAY	156		120				
1381	IN LIEU OF FRINGES	4,820	3,914	5,052	5,052			5,052.00
1510	SOCIAL SECURITY-EMPLOYER	8,934	7,351	9,355	9,337	620-	6.6-	8,717.00
1511	MEDICARE INSURANCE TAX	2,084	1,719	2,188	2,185	145-	6.6-	2,040.00
1520	RETIREMENT-EMPLOYER SHARE	17,420	10,884	13,299	9,351	10-	.1-	9,341.00
1540	HEALTH INSURANCE	42,788	37,600	45,120	48,300	24,384-	50.4-	23,916.00
1541	DENTAL INSURANCE	600	500	600	600	600+	100.0+	1,200.00
1542	POST EMPLOYMENT HEALTH EXP	920	610	920	920	275+	29.8+	1,195.00
1550	LIFE INSURANCE	590	551	588	624	288+	46.1+	912.00
1555	INCOME CONTINUATION INSURA	487	40	504	504	288+	57.1+	792.00
1560	WORKERS COMPENSATION	437	394	452	451	30-	6.6-	421.00
2440	OFFICE MACHINE REPAIR	204	317	300	300			300.00
3100	OFFICE SUPPLIES	1,602	1,899	3,760	3,760			3,760.00
3210	PUBLICATIONS	954	677	600	950			950.00
3240	MEMBERSHIP DUES	100	100	100	100			100.00
3370	CONFERENCES	676	521	887	892			892.00
3382	JOB RELATED EDUCATION		50					
3390	PROGRAM RELATED TRAVEL	331	130	300	300			300.00
3470	OPERATING SUPPLIES & EXPEN	6,649	273	9,073	9,073			9,073.00
51520	TREASURER	231,878	187,621	238,926	238,239	33,738-	14.1-	204,501.00
51910	ILLEGAL/UNCOLLECTIBLE TAX EXP							
0000	*	3,061	3,768	2,000	2,000			2,000.00
51910	ILLEGAL/UNCOLLECTIBLE TAX E	3,061	3,768	2,000	2,000			2,000.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT	3,956	467	500	500			500.00
57501	CAPITAL EXPENDITURES	3,956	467	500	500			500.00
TREASURER		238,896	191,857	241,426	240,739	33,738-	14.0-	207,001.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51453	CENTRAL TRANSPORTATION							
2410	MOTOR VEHICLE REPAIR/MAINT	23,524	17,585	25,000	25,000			25,000.00
51453	CENTRAL TRANSPORTATION	23,524	17,585	25,000	25,000			25,000.00
51600	GOVERNMENT CENTER MAINTENANCE							
1100	SALARIES	538,531	421,421	526,769	533,751	41,288-	7.7-	492,463.00
1370	OVERTIME PAY	5,198	2,295	6,500	5,400			5,400.00
1374	IN CHARGE PAY			10				
1381	IN LIEU OF FRINGES	56						
1390	HEALTH INSURANCE INCENTIVE	923	1,604	900	1,326			1,326.00
1510	SOCIAL SECURITY-EMPLOYER	32,551	24,602	33,121	33,512	2,560-	7.6-	30,952.00
1511	MEDICARE INSURANCE TAX	7,581	5,730	7,748	7,839	599-	7.6-	7,240.00
1520	RETIREMENT-EMPLOYER SHARE	59,815	24,814	31,463	31,809	1,299+	4.0+	33,108.00
1540	HEALTH INSURANCE	214,916	160,165	228,070	209,702	25,956-	12.3-	183,746.00
1541	DENTAL INSURANCE	4,526	2,720	4,626	3,426	600-	17.5-	2,826.00
1542	POST EMPLOYMENT HEALTH EXP	6,102	4,788	6,078	6,078	1,183-	19.4-	4,895.00
1550	LIFE INSURANCE	2,536	2,081	2,286	2,600	144-	5.5-	2,456.00
1555	INCOME CONTINUATION INSURA	2,583	187	2,510	2,510			2,510.00
1560	WORKERS COMPENSATION	20,510	16,560	21,217	21,053	1,693-	8.0-	19,360.00
2170	MAINTENANCE CONTRACTS	7,754	6,018	10,000	10,000			10,000.00
2210	WATER	7,837	9,502	3,200	14,000			14,000.00
2220	HEAT & LIGHTS	94,883	62,725	90,000	95,000			95,000.00
2230	GARBAGE REMOVAL	1,794	1,762	2,000	2,000			2,000.00
2250	TELEPHONE	294	357	500	500			500.00
2251	CELL PHONE	808	473	1,000	1,000			1,000.00
2410	MOTOR VEHICLE REPAIR/MAINT	9,805	5,869	7,000	7,000			7,000.00
2450	GROUND & GROUND IMPROVEMEN	2,271	1,339	5,000	5,000			5,000.00
2470	BUILDINGS REPAIR/MAINTENAN	18,361	17,708	26,400	28,900			28,900.00
3100	OFFICE SUPPLIES	471	621	800	800			800.00
3460	CLOTHING & UNIFORMS	539	447	1,250	1,250			1,250.00
51600	GOVERNMENT CENTER MAINTENAN	1,040,654	773,798	1,018,448	1,024,456	72,724-	7.0-	951,732.00
51611	MAINTENANCE SHOP							
2210	WATER	649	664	820	820			820.00
2220	HEAT & LIGHTS	2,985	1,802	3,500	3,700			3,700.00
2470	BUILDINGS REPAIR/MAINTENAN	1,550	2,139	2,500	2,500			2,500.00
51611	MAINTENANCE SHOP	5,186	4,606	6,820	7,020			7,020.00
51612	ANNEX MAINTENANCE							
2170	MAINTENANCE CONTRACTS	2,527	1,202	1,800	1,800			1,800.00
2210	WATER	1,705	2,855	2,000	2,000			2,000.00
2220	HEAT & LIGHTS	15,730	11,620	18,000	18,000			18,000.00

(30) FACILITIES

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2230	GARBAGE REMOVAL	825	700	1,000	1,000			1,000.00
2450	GROUND & GROUND IMPROVEMEN	5,300	1,546	5,000	5,000			5,000.00
2470	BUILDINGS REPAIR/MAINTENAN	4,605	2,132	3,000	3,500			3,500.00
51612	ANNEX MAINTENANCE	30,694	20,056	30,800	31,300			31,300.00
51615	RECORD STORAGE FACILITY							
2220	HEAT & LIGHTS	2,391	989	3,800	3,800			3,800.00
2470	BUILDINGS REPAIR/MAINTENAN	1,599	257	500	500			500.00
3100	OFFICE SUPPLIES			1,000	1,000			1,000.00
3470	OPERATING SUPPLIES & EXPEN	1,374	1,752	3,000	3,000			3,000.00
51615	RECORD STORAGE FACILITY	5,365	2,999	8,300	8,300			8,300.00
51616	JUDICIAL CENTER-MAINTENANCE							
2170	MAINTENANCE CONTRACTS	14,751	11,238	22,500	23,000			23,000.00
2210	WATER	22,469	21,890	24,500	24,500			24,500.00
2220	HEAT & LIGHTS	209,406	141,263	205,000	205,000			205,000.00
2230	GARBAGE REMOVAL	5,325	4,450	6,100	6,100			6,100.00
2410	MOTOR VEHICLE REPAIR/MAINT	1,834	514	1,000	1,000			1,000.00
2450	GROUND & GROUND IMPROVEMEN	4,803	1,238	5,000	5,000			5,000.00
2470	BUILDINGS REPAIR/MAINTENAN	88,173	46,754	90,000	95,000			95,000.00
51616	JUDICIAL CENTER-MAINTENANCE	346,763	227,349	354,100	359,600			359,600.00
55210	RECREATIONAL PARK							
2210	WATER	7,199	6,864	7,000	7,000			7,000.00
2220	HEAT & LIGHTS	931	1,032	1,000	1,000			1,000.00
2230	GARBAGE REMOVAL			300	300			300.00
2290	OTHER UTILITY SERVICE			200	200			200.00
2410	MOTOR VEHICLE REPAIR/MAINT	8,480	2,637	5,000	5,000			5,000.00
2450	GROUND & GROUND IMPROVEMEN	2,223	1,596	3,000	3,000			3,000.00
2470	BUILDINGS REPAIR/MAINTENAN	13,219	14,620	15,000	15,000			15,000.00
55210	RECREATIONAL PARK	32,053	26,751	31,500	31,500			31,500.00
55220	COUNTY PARKS							
2230	GARBAGE REMOVAL	380	50	1,500	1,500			1,500.00
2470	BUILDINGS REPAIR/MAINTENAN	1,012	13,568	9,000	9,000			9,000.00
2900	CONTRACTUAL/CONSULTING SER	22,013	22,223	20,600	24,200			24,200.00
3470	OPERATING SUPPLIES & EXPEN	1,027	2,261	2,500	2,500			2,500.00
55220	COUNTY PARKS	24,433	38,104	33,600	37,200			37,200.00
55225	IN REM PROPERTIES							

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2290	OTHER UTILITY SERVICE	90						
2350	SNOW REMOVAL	1,296	300	1,000	1,000			1,000.00
2450	GROUND & GROUND IMPROVEMEN	485	880	3,000	3,000			3,000.00
2470	BUILDINGS REPAIR/MAINTENAN	26		1,000	1,000			1,000.00
55225	IN REM PROPERTIES	1,898	1,180	5,000	5,000			5,000.00
57501	CAPITAL EXPENDITURES							
8340	BUILDINGS & IMPROVEMENTS	95,170	176,465	220,000	63,400	13,900-	21.9-	49,500.00
8350	LICENSED VEHICLES		70,865	76,000	19,500			
57501	CAPITAL EXPENDITURES	95,170	247,331	296,000	82,900	33,400-	40.2-	49,500.00
FACILITIES		1,605,744	1,359,764	1,809,568	1,612,276	106,124-	6.5-	1506,152.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51710	REGISTER OF DEEDS							
1100	SALARIES	145,398	124,424	154,647	147,915	10,000-	6.7-	137,915.00
1370	OVERTIME PAY		87	200	100			100.00
1381	IN LIEU OF FRINGES	1,429	1,608	2,142	2,142			2,142.00
1510	SOCIAL SECURITY-EMPLOYER	8,846	7,457	9,732	9,309	620-	6.6-	8,689.00
1511	MEDICARE INSURANCE TAX	2,059	1,732	2,277	2,177	145-	6.6-	2,032.00
1520	RETIREMENT-EMPLOYER SHARE	17,755	11,139	13,842	9,508	10+	.1+	9,518.00
1540	HEALTH INSURANCE	53,468	45,110	54,132	72,450	24,618-	33.9-	47,832.00
1541	DENTAL INSURANCE	1,200	1,000	1,200	1,200	600+	50.0+	1,800.00
1542	POST EMPLOYMENT HEALTH EXP	1,383	1,381	1,382	1,382	586+	42.4+	1,968.00
1550	LIFE INSURANCE	650	541	672	672	288+	42.8+	960.00
1555	INCOME CONTINUATION INSURA	730	60	744	744	288+	38.7+	1,032.00
1560	WORKERS COMPENSATION	439	396	471	449	30-	6.6-	419.00
2900	CONTRACTUAL/CONSULTING SER	3,206	696	42,500	51,000			51,000.00
3100	OFFICE SUPPLIES	831	466	1,000	1,500			1,500.00
3130	PRINTING & DUPLICATION	111	207	300	300			300.00
3240	MEMBERSHIP DUES	100		125	100			100.00
3250	REGISTRATION FEES/TUITION	100	200	250	375			375.00
3370	CONFERENCES	396	929	630	840			840.00
3382	JOB RELATED EDUCATION		27	100	100			100.00
3390	PROGRAM RELATED TRAVEL	305						
3470	OPERATING SUPPLIES & EXPEN	1,046	547	1,000	1,000			1,000.00
3491	REDACTION FEE EXPENDITURES		16,390					
51710	REGISTER OF DEEDS	239,460	214,406	287,346	303,263	33,641-	11.0-	269,622.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT				500			500.00
57501	CAPITAL EXPENDITURES				500			500.00
	REGISTER OF DEEDS	239,460	214,406	287,346	303,763	33,641-	11.0-	270,122.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
52100	SHERIFF							
1100	SALARIES	1,526,669	1,261,391	1,559,797	1,500,417	13,776+	.9+	1514,193.00
1370	OVERTIME PAY	201,746	134,775	180,000	190,000	30,000-	15.7-	160,000.00
1372	PAGER DUTY	1,597	1,151	2,100	2,100			2,100.00
1380	RETROACTIVE PAY	12,506						
1382	SHIFT DIFFERENTIAL	3,532	2,820	3,099	3,099			3,099.00
1390	HEALTH INSURANCE INCENTIVE	1,788	1,211	1,800	1,500			1,500.00
1510	SOCIAL SECURITY-EMPLOYER	104,433	84,291	108,300	105,221	1,006-	.9-	104,215.00
1511	MEDICARE INSURANCE TAX	24,287	19,607	25,326	24,608	235-	.9-	24,373.00
1520	RETIREMENT-EMPLOYER SHARE	351,627	277,955	253,831	333,046	55,892+	16.7+	388,938.00
1540	HEALTH INSURANCE	486,269	413,996	478,358	540,418	5,319-	.9-	535,099.00
1541	DENTAL INSURANCE	13,153	9,872	13,110	12,600			12,600.00
1542	POST EMPLOYMENT HEALTH EXP	14,431	13,362	14,343	14,056	842-	5.9-	13,214.00
1550	LIFE INSURANCE	2,784	2,095	2,632	2,574			2,574.00
1555	INCOME CONTINUATION INSURA	5,352	355	5,405	5,405			5,405.00
1560	WORKERS COMPENSATION	53,744	50,702	51,002	64,920	670-	1.0-	64,250.00
2113	BLOOD TESTS	6,776	3,444	9,000	9,000	2,000-	22.2-	7,000.00
2170	MAINTENANCE CONTRACTS	2,424	2,770	4,000	4,000			4,000.00
2250	TELEPHONE	4,245	3,716	10,000	10,000			10,000.00
2251	CELL PHONE	10,595	12,821	10,000	30,000			30,000.00
2410	MOTOR VEHICLE REPAIR/MAINT	32,663	30,184	30,000	35,000	5,000+	14.2+	40,000.00
2412	TOWING CHARGES	1,342	458	800	1,500			1,500.00
2440	OFFICE MACHINE REPAIR		286	400	400			400.00
3100	OFFICE SUPPLIES	5,990	5,237	10,000	10,000			10,000.00
3110	POSTAGE	3,230	4,017	5,500	5,000	800-	16.0-	4,200.00
3130	PRINTING & DUPLICATION	928	1,707	5,500	5,500	1,000-	18.1-	4,500.00
3220	SUBSCRIPTIONS	1,525	609	1,200	1,500			1,500.00
3240	MEMBERSHIP DUES	853	888	1,500	1,500			1,500.00
3370	CONFERENCES	1,631	1,005	3,500	3,500			3,500.00
3378	RECRUITMENT OF EMPLOYEES	4,871	4,448	6,000	6,000			6,000.00
3382	JOB RELATED EDUCATION	20,113	14,957	26,200	26,000	6,000-	23.0-	20,000.00
3388	EMPLOYEE IMMUNIZATIONS			100	100			100.00
3390	PROGRAM RELATED TRAVEL	1,813	1,986	2,000	2,000			2,000.00
3401	FILM & PHOTOPROCESSING	1,695	640	2,000	2,000			2,000.00
3402	EVIDENCE SUPPLIES	2,733	307	4,000	5,000			5,000.00
3420	GASOLINE	151,869	116,421	145,000	165,000			165,000.00
3460	CLOTHING & UNIFORMS	15,777	9,220	16,500	17,000			17,000.00
3463	COMMUNITY SERVICE SUPPLIES	376	1,273	2,000	2,000			2,000.00
3464	FIRING RANGE MAINTENANCE S	133	1,500	1,500	1,500			1,500.00
3470	OPERATING SUPPLIES & EXPEN	7,971	4,394	10,500	10,500	500-	4.7-	10,000.00
3476	BANK SERVICE CHARGES		42	400	400			400.00
3520	OIL, GREASE, ANTIFREEZE	464	496	600				
3550	TIRES & BATTERIES	14,040	6,658	15,500	15,500			15,500.00
4301	POLICE RADIO	22,205	24,817	27,500	31,500	300+	.9+	31,800.00
4302	K-9 UNIT EXPENSE	1,145	467	1,500	1,500			1,500.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
4303	SNOWMOBILE RESCUE			5,000	5,000			5,000.00
4304	DARE PROGRAM-NON PERSONNEL	3,891	3,539	3,800	3,800			3,800.00
4306	RADAR & CAMERA EXPENSE	4,820	535	4,000	5,000			5,000.00
4307	ANIMAL EXPENSE		110	1,500	1,500			1,500.00
4308	EMERGENCY RESPONSE MUTUAL	4,015		2,500	2,500			2,500.00
5300	RENTS & LEASES	645	696	2,000	3,200			3,200.00
52100	SHERIFF	3,134,716	2,533,250	3,070,603	3,223,864	26,596+	.8+	3250,460.00
52120	DARE PROGRAM-SHERIFF							
1100	SALARIES	4,297	4,510	7,785	7,630			7,630.00
1372	PAGER DUTY	64						
1510	SOCIAL SECURITY-EMPLOYER	258	272	483	473			473.00
1511	MEDICARE INSURANCE TAX	60	63	113	110			110.00
1520	RETIREMENT-EMPLOYER SHARE	926	969	1,207	1,649	302+	18.3+	1,951.00
1540	HEALTH INSURANCE	1,525	1,508	3,130	3,533	36-	1.0-	3,497.00
1541	DENTAL INSURANCE	37		90				
1542	POST EMPLOYMENT HEALTH EXP			117	117	116-	99.1-	1.00
1550	LIFE INSURANCE	8	8	20	18			18.00
1555	INCOME CONTINUATION INSURA	31		67	67			67.00
1560	WORKERS COMPENSATION	144	167	243	315			315.00
52120	DARE PROGRAM-SHERIFF	7,353	7,501	13,255	13,912	150+	1.0+	14,062.00
52140	EMERGENCY FIRST RESPONDER							
0000	*	7,004	6,063	11,000	8,500			8,500.00
3382	JOB RELATED EDUCATION	585	1,172	5,000	5,000			5,000.00
52140	EMERGENCY FIRST RESPONDER	7,589	7,235	16,000	13,500			13,500.00
52700	JAIL							
1100	SALARIES	1,270,122	1,068,365	1,316,622	1,306,352			1306,352.00
1370	OVERTIME PAY	96,421	26,676	125,000	125,000	85,000-	68.0-	40,000.00
1380	RETROACTIVE PAY	578						
1382	SHIFT DIFFERENTIAL	3,970	2,997	4,165	4,165			4,165.00
1390	HEALTH INSURANCE INCENTIVE	2,100	1,696	2,100	2,100			2,100.00
1392	CELL PHONE	390	315	390	390			390.00
1510	SOCIAL SECURITY-EMPLOYER	81,413	63,453	89,791	89,155	5,270-	5.9-	83,885.00
1511	MEDICARE INSURANCE TAX	18,999	14,781	21,000	20,849	1,233-	5.9-	19,616.00
1520	RETIREMENT-EMPLOYER SHARE	261,209	161,837	209,276	211,888	26,673+	12.5+	238,561.00
1540	HEALTH INSURANCE	459,316	398,232	478,176	526,400	5,132-	.9-	521,268.00
1541	DENTAL INSURANCE	10,256	8,623	10,800	10,800			10,800.00
1542	POST EMPLOYMENT HEALTH EXP	12,309	12,800	12,382	12,397	928+	7.4+	13,325.00
1550	LIFE INSURANCE	2,216	1,909	2,100	2,340			2,340.00
1555	INCOME CONTINUATION INSURA	4,247	364	4,464	4,464			4,464.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1560	WORKERS COMPENSATION	44,079	41,963	43,998	57,862	3,511-	6.0-	54,351.00
2110	MEDICAL SERVICES	9,042	9,108	17,500	17,500	186,101+	63.4+	203,601.00
2113	BLOOD TESTS	7		1,000	1,000			1,000.00
2170	MAINTENANCE CONTRACTS	432	59	3,000	3,000	2,000-	66.6-	1,000.00
2251	CELL PHONE	546	370	1,000	1,250			1,250.00
2410	MOTOR VEHICLE REPAIR/MAINT	456	1,923	2,500	2,500			2,500.00
2900	CONTRACTUAL/CONSULTING SER		11,000	11,000				
2934	PRISONER FOOD CONTRACT	196,280	156,629	240,000	245,000	25,000-	10.2-	220,000.00
2937	PRISONER MED CONTRACT(RCC)	23,400	19,900	25,000	25,000			
2938	PRISONER LAUNDRY CONTRACT	9,348	7,425	10,000	10,000			10,000.00
2939	PRISONER MENTAL HEALTH CON	20,862	14,975	25,000	29,500			
2941	PRISONER EDUCATIONAL CONTR	4,160	7,374	15,000	15,000			15,000.00
3100	OFFICE SUPPLIES	5,942	2,982	6,500	7,000			7,000.00
3130	PRINTING & DUPLICATION	867		2,000	2,000			2,000.00
3184	KITCHEN REPAIRS/MAINTENANC	3,705	2,442	7,000	7,000			7,000.00
3340	PRISONER TRANSPORT EXPENSE	3,857	10,000	10,000	10,000			10,000.00
3355	PRISONER HOUSING		89		2,500			2,500.00
3378	RECRUITMENT OF EMPLOYEES	439	442	2,500	2,500			2,500.00
3382	JOB RELATED EDUCATION	3,832	8,109	9,700	7,500	1,500-	20.0-	6,000.00
3388	EMPLOYEE IMMUNIZATIONS			100	100			100.00
3390	PROGRAM RELATED TRAVEL	1,351	3,058	5,547	2,500			2,500.00
3401	FILM & PHOTOPROCESSING	91		500	500			500.00
3440	CUSTODIAL SUPPLIES	9,109	11,697	13,000	14,500			14,500.00
3460	CLOTHING & UNIFORMS	5,506	4,437	7,000	7,000	500-	7.1-	6,500.00
3461	PRISONER UNIFORMS	2,528	5,000	5,000	6,000			6,000.00
3462	BODY ARMOR	1,334						
3470	OPERATING SUPPLIES & EXPEN	19,923	19,012	19,501	25,000	5,000-	20.0-	20,000.00
3476	BANK SERVICE CHARGES	226	246	600	600			600.00
3479	ELECTRONIC MONITORING EXPE	15,050	13,305	24,000	24,000			24,000.00
3482	INMATE PGM DIRECTOR MATERI	16,279	14,086	28,000	10,000			10,000.00
3500	MAINTENANCE SUPPLIES	8,070	5,277	16,400	16,000	6,000-	37.5-	10,000.00
3550	TIRES & BATTERIES	662	225	1,500	1,500			1,500.00
5300	RENTS & LEASES	7,532	7,070	9,554	9,554			9,554.00
52700	JAIL	2,638,479	2,140,267	2,839,666	2,879,666	19,056+	.6+	2898,722.00
54126	JAIL HEALTH							
1100	SALARIES	62,529	49,251	81,466	81,466			
1372	PAGER DUTY	6,139	7,786	6,680	6,680			
1381	IN LIEU OF FRINGES			494	494			
1510	SOCIAL SECURITY-EMPLOYER	4,050	3,257	5,495	5,495			
1511	MEDICARE INSURANCE TAX	947	761	1,286	1,286			
1520	RETIREMENT-EMPLOYER SHARE	7,609	3,365	5,230	5,230			
1540	HEALTH INSURANCE	25,053	21,062	22,560	24,150			
1541	DENTAL INSURANCE	703	560	600	600			

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1542	POST EMPLOYMENT HEALTH EXP	1,345	1,022	1,068	1,068			
1550	LIFE INSURANCE	343	325	384	384			
1555	INCOME CONTINUATION INSURA	480	31	168	168			
1560	WORKERS COMPENSATION	2,725	2,340	3,705	3,635			
3370	CONFERENCES	220		600	600			
54126	JAIL HEALTH	112,147	89,763	129,736	131,256			
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT	7,977						
8320	MACHINERY & EQUIPMENT	121,195	61,505	101,667	172,267	35,640-	20.6-	136,627.00
8330	FURNITURE & FURNISHINGS	5,956	657	1,300	4,500			4,500.00
8350	LICENSED VEHICLES	160,311	140,858	142,500	228,000	85,500-	37.5-	142,500.00
57501	CAPITAL EXPENDITURES	295,439	203,021	245,467	404,767	121,140-	29.9-	283,627.00
SHERIFF		6,195,726	4,981,041	6,314,727	6,666,965	206,594-	3.0-	6460,371.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
52300	EMERGENCY COMMUNICATIONS							
1100	SALARIES	562,061	414,320	598,538	586,303	29,140-	4.9-	557,163.00
1370	OVERTIME PAY	16,944	8,151	18,000	18,000	2,000-	11.1-	16,000.00
1371	TRAINING PAY	183	226	200	200			200.00
1382	SHIFT DIFFERENTIAL	2,379	1,956	2,336	2,336			2,336.00
1390	HEALTH INSURANCE INCENTIVE	750		900				
1510	SOCIAL SECURITY-EMPLOYER	34,287	24,380	38,436	37,624	1,931-	5.1-	35,693.00
1511	MEDICARE INSURANCE TAX	7,934	5,627	8,992	8,799	450-	5.1-	8,349.00
1520	RETIREMENT-EMPLOYER SHARE	64,395	25,055	36,524	35,803	2,480+	6.9+	38,283.00
1540	HEALTH INSURANCE	231,724	203,071	248,124	304,270	6,943-	2.2-	297,327.00
1541	DENTAL INSURANCE	5,930	4,751	5,880	6,480	100-	1.5-	6,380.00
1542	POST EMPLOYMENT HEALTH EXP	4,982	3,500	5,303	4,969	362-	7.2-	4,607.00
1550	LIFE INSURANCE	728	591	814	881	10-	1.1-	871.00
1555	INCOME CONTINUATION INSURA	2,092	192	2,323	2,239	18-	.8-	2,221.00
1560	WORKERS COMPENSATION	1,746	1,338	4,110	4,027	94-	2.3-	3,933.00
2170	MAINTENANCE CONTRACTS	23,038	23,497	28,530	28,580			28,580.00
2220	HEAT & LIGHTS	2,422	2,011	2,300	2,500			2,500.00
2250	TELEPHONE	16,539	13,705	16,340	16,400			16,400.00
2251	CELL PHONE	206	94	250	250			250.00
2441	TELEPHONE INSTALLATION/REP	174	166	500	500			500.00
3100	OFFICE SUPPLIES	1,636	1,189	2,000	2,000			2,000.00
3130	PRINTING & DUPLICATION	159	80	250	250			250.00
3140	SMALL ITEMS OF EQUIP/SAFET	1,452	201	2,000	2,000			2,000.00
3160	COPIER SUPPLIES	904	705	700	700			700.00
3210	PUBLICATIONS	376		375	375			375.00
3240	MEMBERSHIP DUES	188	130	225	225			225.00
3250	REGISTRATION FEES/TUITION	200		200	200			200.00
3370	CONFERENCES	200		200	250			250.00
3382	JOB RELATED EDUCATION	5,141	2,394	9,000	6,000			6,000.00
3390	PROGRAM RELATED TRAVEL	1,249	283	4,500	3,000			3,000.00
3470	OPERATING SUPPLIES & EXPEN	133	168	500	500			500.00
3480	EDUCATIONAL SUPPLIES	164		200	200			200.00
5300	RENTS & LEASES	5,292	7,446	7,600	7,600			7,600.00
5332	TELETYPE EXPENSE	1,420	1,200	1,500	1,500			1,500.00
52300	EMERGENCY COMMUNICATIONS	997,041	746,437	1,047,650	1,084,961	38,568-	3.5-	1046,393.00
57501	CAPITAL EXPENDITURES							
8320	MACHINERY & EQUIPMENT			237,100				
8390	IT EQUIPMENT			100,000				
57501	CAPITAL EXPENDITURES			337,100				
	EMERGENCY COMMUNICATIONS	997,041	746,437	1,384,750	1,084,961	38,568-	3.5-	1046,393.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54700	VETERAN'S SERVICE OFFICER							
1100	SALARIES	86,534	76,175	96,844	98,466			98,466.00
1370	OVERTIME PAY	2,511	355	2,474	2,474			2,474.00
1392	CELL PHONE	60		130				
1510	SOCIAL SECURITY-EMPLOYER	5,186	4,215	6,166	6,258			6,258.00
1511	MEDICARE INSURANCE TAX	1,188	962	1,443	1,464			1,464.00
1520	RETIREMENT-EMPLOYER SHARE	8,894	4,637	5,860	5,955	739+	12.4+	6,694.00
1540	HEALTH INSURANCE	37,466	37,600	45,120	48,300	468-	.9-	47,832.00
1541	DENTAL INSURANCE	1,050	1,000	1,200	1,200			1,200.00
1542	POST EMPLOYMENT HEALTH EXP	1,368	1,409	1,458	1,473	27+	1.8+	1,500.00
1550	LIFE INSURANCE	459	262	744	324			324.00
1555	INCOME CONTINUATION INSURA	518	28	768	768			768.00
1560	WORKERS COMPENSATION	267	240	298	303			303.00
3100	OFFICE SUPPLIES	500	115	500	500			500.00
3220	SUBSCRIPTIONS				60			60.00
3240	MEMBERSHIP DUES	120	60	200	170			170.00
3370	CONFERENCES	2,550	825	2,800	3,024			3,024.00
3382	JOB RELATED EDUCATION	135	56	500	500			500.00
3390	PROGRAM RELATED TRAVEL	292	294	1,000	1,000			1,000.00
3470	OPERATING SUPPLIES & EXPEN	1,026	1,518	2,300	2,490			2,490.00
3473	MEDICAL EQUIPMENT REPAIR/R			2,848				
5300	RENTS & LEASES	157						
8320	MACHINERY & EQUIPMENT		2,800	4,975				
54700	VETERAN'S SERVICE OFFICER	150,286	132,557	177,628	174,729	298+	.1+	175,027.00
54701	VETERAN'S RELIEF							
0000	*	9,284	9,273	12,000	12,250			12,250.00
1400	PER DIEM	300	500	400	600			600.00
1510	SOCIAL SECURITY-EMPLOYER	18	31	25	37			37.00
1511	MEDICARE INSURANCE TAX	4	7	6	9			9.00
3390	PROGRAM RELATED TRAVEL	340	96	500	250			250.00
54701	VETERAN'S RELIEF	9,947	9,908	12,931	13,146			13,146.00
57501	CAPITAL EXPENDITURES							
8330	FURNITURE & FURNISHINGS	1,498						
57501	CAPITAL EXPENDITURES	1,498						
	VETERAN SERVICE	161,733	142,465	190,559	187,875	298+	.1+	188,173.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
55600	EXTENSION							
1100	SALARIES	70,806	34,912	41,060	41,060			41,060.00
1510	SOCIAL SECURITY-EMPLOYER	4,135	2,034	2,546	2,546			2,546.00
1511	MEDICARE INSURANCE TAX	947	464	595	595			595.00
1520	RETIREMENT-EMPLOYER SHARE	8,057	1,982	2,423	2,423	307+	12.6+	2,730.00
1540	HEALTH INSURANCE	37,439	20,210	22,245	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	1,000	37	600				
1542	POST EMPLOYMENT HEALTH EXP		275			276+	100.0+	276.00
1550	LIFE INSURANCE	211	113	144	132			132.00
1555	INCOME CONTINUATION INSURA	174	14	108	108			108.00
1560	WORKERS COMPENSATION	212	113	123	123			123.00
2170	MAINTENANCE CONTRACTS	1,689	1,149	2,000	2,000			2,000.00
2172	SUPPORT	1,348	337	1,600	4,600			4,600.00
2440	OFFICE MACHINE REPAIR			100				
2900	CONTRACTUAL/CONSULTING SER	90,936	114,222	154,845	162,000			162,000.00
3100	OFFICE SUPPLIES	2,511	1,830	4,000	4,000			4,000.00
3110	POSTAGE	1,229	370	3,900	1,900			1,900.00
3130	PRINTING & DUPLICATION	498	1,500	1,500	1,500			1,500.00
3140	SMALL ITEMS OF EQUIP/SAFET			350				
3160	COPIER SUPPLIES	1,634	586	2,500				
3220	SUBSCRIPTIONS	184	151	213	213			213.00
3240	MEMBERSHIP DUES	625		450	1,000			1,000.00
3250	REGISTRATION FEES/TUITION	2,223	1,660	2,300				
3370	CONFERENCES	1,147	1,805	2,006				
3382	JOB RELATED EDUCATION	175		700				
3390	PROGRAM RELATED TRAVEL	8,136	5,968	8,000	11,900			11,900.00
3470	OPERATING SUPPLIES & EXPEN	4,589	3,676	5,556	7,500			7,500.00
3480	EDUCATIONAL SUPPLIES	5,121	4,675	6,090				
55600	EXTENSION	245,037	198,090	265,954	267,750	349+	.1+	268,099.00
55616	U W EXTENSION-PESTICIDE							
0000	*	915	3,579	6,565				
3470	OPERATING SUPPLIES & EXPEN				1,600			1,600.00
55616	U W EXTENSION-PESTICIDE	915	3,579	6,565	1,600			1,600.00
57501	CAPITAL EXPENDITURES							
8330	FURNITURE & FURNISHINGS			500	2,500			
57501	CAPITAL EXPENDITURES			500	2,500			
EXTENSION		245,952	201,669	273,019	271,850	2,151-	.7-	269,699.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
55110 0000	GRANTS TO PUBLIC LIBRARIES *	711,469	716,094	716,094	735,535	1,458+	.1+	736,993.00
55110	GRANTS TO PUBLIC LIBRARIES	711,469	716,094	716,094	735,535	1,458+	.1+	736,993.00
55120 0000	MABEL TAINTER MEMORIAL BLDG *	7,500	7,500	7,500	7,500	750-	10.0-	6,750.00
55120	MABEL TAINTER MEMORIAL BLDG	7,500	7,500	7,500	7,500	750-	10.0-	6,750.00
55140 0000	DUNN COUNTY HOUSING AUTHORITY *	25,100	31,000	31,000	46,932	15,932-	33.9-	31,000.00
55140	DUNN COUNTY HOUSING AUTHORI	25,100	31,000	31,000	46,932	15,932-	33.9-	31,000.00
56000 0000	ECONOMIC DEVELOPMENT *	66,373	66,373	66,373	66,373			66,373.00
56000	ECONOMIC DEVELOPMENT	66,373	66,373	66,373	66,373			66,373.00
56010 0000	PUBLIC SERVICE ORGANIZATIONS *	78,579	61,119	61,119	73,598	2,669-	3.6-	70,929.00
56010	PUBLIC SERVICE ORGANIZATION	78,579	61,119	61,119	73,598	2,669-	3.6-	70,929.00
GRANTS & AIDS		889,021	882,086	882,086	929,938	17,893-	1.9-	912,045.00

(52) HEALTH

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54110	PUBLIC HEALTH							
1100	SALARIES	351,922	243,209	342,759	345,565			345,565.00
1370	OVERTIME PAY			225	225			225.00
1372	PAGER DUTY		112					
1374	IN CHARGE PAY	84	77	288				
1381	IN LIEU OF FRINGES	6,337	4,925	6,734	6,804			6,804.00
1390	HEALTH INSURANCE INCENTIVE			45	45			45.00
1392	CELL PHONE	130	105	130	130			130.00
1510	SOCIAL SECURITY-EMPLOYER	21,269	14,235	21,712	21,872			21,872.00
1511	MEDICARE INSURANCE TAX	4,903	3,294	5,076	5,115			5,115.00
1520	RETIREMENT-EMPLOYER SHARE	38,416	14,651	20,655	20,811	2,643+	12.7+	23,454.00
1540	HEALTH INSURANCE	115,578	80,834	113,928	123,407	1,196-	.9-	122,211.00
1541	DENTAL INSURANCE	3,239	2,099	3,030	3,060			3,060.00
1542	POST EMPLOYMENT HEALTH EXP	4,032	3,013	4,224	4,253	1,049-	24.6-	3,204.00
1550	LIFE INSURANCE	1,452	896	1,306	1,273			1,273.00
1555	INCOME CONTINUATION INSURA	1,259	92	1,264	986			986.00
1560	WORKERS COMPENSATION	7,759	5,148	8,074	7,963			7,963.00
2130	ACCOUNTING & AUDITING SERV			500	500			500.00
2230	GARBAGE REMOVAL	1,041	51	840	840			840.00
2251	CELL PHONE	321	189	720	130			130.00
2900	CONTRACTUAL/CONSULTING SER	10,115	7,523	8,666	6,000			6,000.00
3100	OFFICE SUPPLIES	2,575	2,310	2,600	2,600			2,600.00
3240	MEMBERSHIP DUES	905	800	800	800			800.00
3370	CONFERENCES	813	1,018	1,000	1,000			1,000.00
3390	PROGRAM RELATED TRAVEL	237	487	500	200			200.00
3404	MEDICAL SUPPLIES/DRUGS		138					
3470	OPERATING SUPPLIES & EXPEN	3,093	9,735	10,600	3,000			3,000.00
54110	PUBLIC HEALTH	575,489	394,950	555,676	556,579	398+	+	556,977.00
54111	FAMILY PLANNING-DUNN CO							
1100	SALARIES	144,061	118,730	144,340	135,904			135,904.00
1372	PAGER DUTY	1,041		3,160				
1381	IN LIEU OF FRINGES	2,455	828	2,706	2,706			2,706.00
1390	HEALTH INSURANCE INCENTIVE	900	727	855	855			855.00
1510	SOCIAL SECURITY-EMPLOYER	9,028	7,003	8,875	8,843	196-	2.2-	8,647.00
1511	MEDICARE INSURANCE TAX	2,089	1,626	2,076	2,069	46-	2.2-	2,023.00
1520	RETIREMENT-EMPLOYER SHARE	16,472	6,537	8,395	8,365	853+	10.1+	9,218.00
1540	HEALTH INSURANCE	22,458	24,553	21,432	22,943	223-	.9-	22,720.00
1541	DENTAL INSURANCE	629	653	570	570			570.00
1542	POST EMPLOYMENT HEALTH EXP	667	824	634	634	190+	29.9+	824.00
1550	LIFE INSURANCE	243	249	250	250			250.00
1555	INCOME CONTINUATION INSURA	292	23	285	328			328.00
1560	WORKERS COMPENSATION	4,833	4,281	4,890	4,798	130-	2.7-	4,668.00
2230	GARBAGE REMOVAL	821	465	840	840			840.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2900	CONTRACTUAL/CONSULTING SER	4,742	2,746	3,692	6,000			6,000.00
3100	OFFICE SUPPLIES	646	1,485	5,000	1,000			1,000.00
3191	LICENSES			300	300			300.00
3220	SUBSCRIPTIONS	171	176	250	250			250.00
3240	MEMBERSHIP DUES	425	145	150				
3370	CONFERENCES	646	245	1,500	600			600.00
3390	PROGRAM RELATED TRAVEL	110	47	400	200			200.00
3460	CLOTHING & UNIFORMS	762	626	720	720			720.00
3470	OPERATING SUPPLIES & EXPEN	63,739	55,463	95,052	92,000			92,000.00
3480	EDUCATIONAL SUPPLIES	476	914	1,500	528			528.00
54111	FAMILY PLANNING-DUNN CO	277,717	228,354	307,872	290,703	448+	.1+	291,151.00
54117	PRENATAL CARE EXPENSE							
1100	SALARIES	11,974	8,628	8,628	8,684			8,684.00
1381	IN LIEU OF FRINGES	883	657	658	662			662.00
1510	SOCIAL SECURITY-EMPLOYER	791	541	576	579			579.00
1511	MEDICARE INSURANCE TAX	185	126	135	136			136.00
1520	RETIREMENT-EMPLOYER SHARE	1,213	547	548	551	71+	12.8+	622.00
1550	LIFE INSURANCE	3	8	8	8			8.00
1555	INCOME CONTINUATION INSURA	12		21	21			21.00
1560	WORKERS COMPENSATION	465	422	388	383			383.00
3370	CONFERENCES		70					
3390	PROGRAM RELATED TRAVEL	81	36	200				
3470	OPERATING SUPPLIES & EXPEN		2,875	6,203	6,341			6,341.00
54117	PRENATAL CARE EXPENSE	15,611	13,915	17,365	17,365	71+	.4+	17,436.00
54118	WELL WOMAN CANCER PROGRAM							
1100	SALARIES	12,885	11,891	11,766	11,766			11,766.00
1381	IN LIEU OF FRINGES	945	872	864	864			864.00
1510	SOCIAL SECURITY-EMPLOYER	854	744	783	783			783.00
1511	MEDICARE INSURANCE TAX	200	174	183	183			183.00
1520	RETIREMENT-EMPLOYER SHARE	1,604	753	745	745	95+	12.7+	840.00
1550	LIFE INSURANCE	83	107	80	94			94.00
1555	INCOME CONTINUATION INSURA	28		31	31			31.00
1560	WORKERS COMPENSATION	549	499	528	518			518.00
3100	OFFICE SUPPLIES		1,134	1,500	1,500			1,500.00
3480	EDUCATIONAL SUPPLIES	52	35	533	518			518.00
54118	WELL WOMAN CANCER PROGRAM	17,203	16,212	17,013	17,002	95+	.5+	17,097.00
54121	ENVIRONMENTAL PROGRAM EXPENSE							
1100	SALARIES	69,840	76,674	93,002	93,002			93,002.00
1381	IN LIEU OF FRINGES	2,851	2,288	3,008	3,008			3,008.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1510	SOCIAL SECURITY-EMPLOYER	4,354	4,529	5,952	5,952			5,952.00
1511	MEDICARE INSURANCE TAX	1,018	1,059	1,392	1,392			1,392.00
1520	RETIREMENT-EMPLOYER SHARE	8,296	4,658	5,665	5,665	719+	12.6+	6,384.00
1540	HEALTH INSURANCE	23,221	28,200	32,712	35,018	340-	.9-	34,678.00
1541	DENTAL INSURANCE	650	750	870	870			870.00
1542	POST EMPLOYMENT HEALTH EXP	243		341	341			
1550	LIFE INSURANCE	245	254	318	297			297.00
1555	INCOME CONTINUATION INSURA	180	12	236	236			236.00
1560	WORKERS COMPENSATION	2,337	2,406	3,057	3,001			3,001.00
2900	CONTRACTUAL/CONSULTING SER	8,964			11,164			11,164.00
3100	OFFICE SUPPLIES	1,166			300			300.00
3210	PUBLICATIONS	210						
3370	CONFERENCES	587			400			400.00
3390	PROGRAM RELATED TRAVEL	334			240			240.00
3470	OPERATING SUPPLIES & EXPEN	7,074			1,500			1,500.00
8390	IT EQUIPMENT	5,664						
54121	ENVIRONMENTAL PROGRAM EXPEN	137,239	120,833	146,553	162,386	38+	+	162,424.00
54122	MATERNAL CHILD HEALTH							
0000	*		80-					
1100	SALARIES	18,291	16,879	16,860	15,554			15,554.00
1381	IN LIEU OF FRINGES	1,358	1,285	1,242	1,184			1,184.00
1510	SOCIAL SECURITY-EMPLOYER	1,218	1,059	1,088	1,038			1,038.00
1511	MEDICARE INSURANCE TAX	285	247	255	243			243.00
1520	RETIREMENT-EMPLOYER SHARE	2,279	1,071	1,036	988	125+	12.6+	1,113.00
1550	LIFE INSURANCE	59	59	64	69			69.00
1555	INCOME CONTINUATION INSURA			19	17			17.00
1560	WORKERS COMPENSATION	780	710	734	686			686.00
2900	CONTRACTUAL/CONSULTING SER	1,736	1,819	2,560	3,500			3,500.00
3100	OFFICE SUPPLIES				2,500			2,500.00
3390	PROGRAM RELATED TRAVEL	161						
3404	MEDICAL SUPPLIES/DRUGS	1,294	2,637	3,000	1,330			1,330.00
3470	OPERATING SUPPLIES & EXPEN	6,185	6,236	7,000	7,000			7,000.00
3480	EDUCATIONAL SUPPLIES	134		100	464			464.00
54122	MATERNAL CHILD HEALTH	33,785	31,927	33,958	34,573	125+	.3+	34,698.00
54124	IMMUNIZATION PROGRAM							
0000	*		1,346-					
1100	SALARIES	18,546	31,806	31,806	31,588			31,588.00
1381	IN LIEU OF FRINGES	1,165	2,397	2,398	2,382			2,382.00
1510	SOCIAL SECURITY-EMPLOYER	1,194	1,995	2,121	2,106			2,106.00
1511	MEDICARE INSURANCE TAX	279	466	496	492			492.00
1520	RETIREMENT-EMPLOYER SHARE	2,215	2,018	2,018	2,005	254+	12.6+	2,259.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1540	HEALTH INSURANCE		1,880					
1541	DENTAL INSURANCE		50					
1550	LIFE INSURANCE	54	196	166	186			186.00
1555	INCOME CONTINUATION INSURA	11		43	42			42.00
1560	WORKERS COMPENSATION	732	1,386	1,430	1,393			1,393.00
2230	GARBAGE REMOVAL	1,597		840	840			840.00
2900	CONTRACTUAL/CONSULTING SER	445	462	540	540			540.00
3210	PUBLICATIONS	477						
3404	MEDICAL SUPPLIES/DRUGS	8,925	9,372	10,140	10,000			10,000.00
3470	OPERATING SUPPLIES & EXPEN	8,187	702					
54124	IMMUNIZATION PROGRAM	43,834	51,387	51,998	51,574	254+	.4+	51,828.00
54127	WOMEN,INFANTS & CHILDREN (WIC)							
1100	SALARIES	115,041	94,776	121,450	119,506			119,506.00
1510	SOCIAL SECURITY-EMPLOYER	6,664	5,273	7,531	7,410			7,410.00
1511	MEDICARE INSURANCE TAX	1,531	1,209	1,761	1,733			1,733.00
1520	RETIREMENT-EMPLOYER SHARE	11,339	5,591	7,166	7,051	896+	12.7+	7,947.00
1540	HEALTH INSURANCE	50,902	41,994	57,528	60,375	585-	.9-	59,790.00
1541	DENTAL INSURANCE	1,427	1,116	1,530	1,500			1,500.00
1542	POST EMPLOYMENT HEALTH EXP	588	850	29		943+	100.0	943.00
1550	LIFE INSURANCE	164	130	196	174			174.00
1555	INCOME CONTINUATION INSURA	198	15	237	222			222.00
1560	WORKERS COMPENSATION	4,665	3,815	2,452	2,402			2,402.00
2251	CELL PHONE	80	34					
2900	CONTRACTUAL/CONSULTING SER	1,274	277		1,810			1,810.00
3100	OFFICE SUPPLIES	326						
3240	MEMBERSHIP DUES	70						
3370	CONFERENCES	393						
3404	MEDICAL SUPPLIES/DRUGS	205						
3470	OPERATING SUPPLIES & EXPEN	568						
5300	RENTS & LEASES	270						
54127	WOMEN,INFANTS & CHILDREN (W	195,713	155,087	199,880	202,183	1,254+	.6+	203,437.00
HEALTH		1,296,594	1,012,670	1,330,315	1,332,365	2,683+	.2+	1335,048.00

(53) HOME CARE

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54120	SKILLED HOME CARE							
1100	SALARIES	380,117	307,739	410,338	379,964			379,964.00
1340	HOLIDAY PAY	2,273	628	1,525	1,525			1,525.00
1370	OVERTIME PAY	512	185	1,000	1,000			1,000.00
1372	PAGER DUTY	3,727	2,274	9,385	9,385			9,385.00
1374	IN CHARGE PAY	75		200	60			60.00
1381	IN LIEU OF FRINGES	19,468	14,997	23,370	21,724			21,724.00
1510	SOCIAL SECURITY-EMPLOYER	24,020	18,442	27,640	25,647			25,647.00
1511	MEDICARE INSURANCE TAX	5,562	4,289	6,466	5,998			5,998.00
1520	RETIREMENT-EMPLOYER SHARE	44,137	18,891	26,303	24,405	3,104+	12.7+	27,509.00
1540	HEALTH INSURANCE	65,052	55,948	64,295	64,723	628-	.9-	64,095.00
1541	DENTAL INSURANCE	1,824	1,487	1,710	1,608			1,608.00
1542	POST EMPLOYMENT HEALTH EXP	3,495	3,948	3,672	3,393	145+	4.2+	3,538.00
1550	LIFE INSURANCE	1,356	1,167	1,330	1,246			1,246.00
1555	INCOME CONTINUATION INSURA	1,426	114	1,438	1,346			1,346.00
1560	WORKERS COMPENSATION	9,624	8,055	11,693	10,496			10,496.00
2130	ACCOUNTING & AUDITING SERV		2,525	3,000	3,000	1,550-	51.6-	1,450.00
2170	MAINTENANCE CONTRACTS	192	541	600	600			600.00
2250	TELEPHONE	669	470	1,000	2,000	600-	30.0-	1,400.00
2900	CONTRACTUAL/CONSULTING SER	88,414	54,423	130,000	116,500			116,500.00
3100	OFFICE SUPPLIES	2,062	2,326	4,500	3,000			3,000.00
3110	POSTAGE	440	476	700	700			700.00
3160	COPIER SUPPLIES	504	202	300	300			300.00
3191	LICENSES	1,507	1,432	2,100	2,100			2,100.00
3210	PUBLICATIONS	302	321	300	300			300.00
3220	SUBSCRIPTIONS	1,889	611	600	600			600.00
3240	MEMBERSHIP DUES	2,050		3,500	3,500			3,500.00
3250	REGISTRATION FEES/TUITION			1,700	1,700			1,700.00
3370	CONFERENCES			900	900			900.00
3382	JOB RELATED EDUCATION	385	180	3,000	3,000			3,000.00
3390	PROGRAM RELATED TRAVEL	11,563	7,568	20,535	17,275			17,275.00
3404	MEDICAL SUPPLIES/DRUGS	4,353	2,342	8,000	8,000			8,000.00
3406	MEDICAL SUPPLIES(NON BILLA	1,202	961	2,000	2,000			2,000.00
3470	OPERATING SUPPLIES & EXPEN	1,949	1,919	5,000	7,000			7,000.00
54120	SKILLED HOME CARE	680,162	514,474	778,100	724,995	471+	+	725,466.00
54128	PERSONAL CARE							
1100	SALARIES	5,149	1,062	20,490	6,104			6,104.00
1340	HOLIDAY PAY			117	117			117.00
1372	PAGER DUTY			115	115			115.00
1381	IN LIEU OF FRINGES	176	17	820	368			368.00
1510	SOCIAL SECURITY-EMPLOYER	322	62	1,335	416			416.00
1511	MEDICARE INSURANCE TAX	75	14	312	98			98.00
1520	RETIREMENT-EMPLOYER SHARE	554	63	1,271	397	50+	12.5+	447.00

(53) HOME CARE

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1540	HEALTH INSURANCE	877	329	3,384	726	9-	1.2-	717.00
1541	DENTAL INSURANCE	24	8	84	18			18.00
1542	POST EMPLOYMENT HEALTH EXP	114	27	231	40	1+	2.5+	41.00
1550	LIFE INSURANCE	21	7	75	15			15.00
1555	INCOME CONTINUATION INSURA	27		95	21			21.00
1560	WORKERS COMPENSATION	109	11	472	164			164.00
3100	OFFICE SUPPLIES			600	600			600.00
3110	POSTAGE			100	100			100.00
3160	COPIER SUPPLIES			100	100			100.00
3191	LICENSES	152		152	152			152.00
3382	JOB RELATED EDUCATION			50	50			50.00
3390	PROGRAM RELATED TRAVEL	170	16	1,000	1,000			1,000.00
3470	OPERATING SUPPLIES & EXPEN			300	300			300.00
54128	PERSONAL CARE	7,775	1,621	31,103	10,901	42+	.3+	10,943.00
54129	MENTAL HEALTH CARE							
1100	SALARIES	54,228	41,118	56,524	56,576			56,576.00
1340	HOLIDAY PAY			285	285			285.00
1381	IN LIEU OF FRINGES	71	25	306	502			502.00
1510	SOCIAL SECURITY-EMPLOYER	3,087	2,257	3,542	3,558			3,558.00
1511	MEDICARE INSURANCE TAX	722	528	826	830			830.00
1520	RETIREMENT-EMPLOYER SHARE	6,095	2,404	3,370	3,386	428+	12.6+	3,814.00
1540	HEALTH INSURANCE	19,645	17,573	22,786	22,702	221-	.9-	22,481.00
1541	DENTAL INSURANCE	550	467	606	564			564.00
1542	POST EMPLOYMENT HEALTH EXP	346	63	59	132	20+	15.1+	152.00
1550	LIFE INSURANCE	124	123	132	136			136.00
1555	INCOME CONTINUATION INSURA	152	9	161	165			165.00
1560	WORKERS COMPENSATION	2,028	1,638	2,307	2,138			2,138.00
3160	COPIER SUPPLIES			35	35			35.00
3250	REGISTRATION FEES/TUITION			250	250			250.00
3370	CONFERENCES			200	200			200.00
3382	JOB RELATED EDUCATION			20	20			20.00
3390	PROGRAM RELATED TRAVEL	9		1,000	1,000			1,000.00
3470	OPERATING SUPPLIES & EXPEN			50	50			50.00
54129	MENTAL HEALTH CARE	87,065	66,210	92,459	92,529	227+	.2+	92,756.00
54131	HOSPICE							
1100	SALARIES				40,082			40,082.00
1340	HOLIDAY PAY				285			285.00
1381	IN LIEU OF FRINGES				1,886			1,886.00
1510	SOCIAL SECURITY-EMPLOYER				2,622			2,622.00
1511	MEDICARE INSURANCE TAX				613			613.00
1520	RETIREMENT-EMPLOYER SHARE				2,492	318+	12.7+	2,810.00

(53) HOME CARE

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1540	HEALTH INSURANCE				8,453	81-	.9-	8,372.00
1541	DENTAL INSURANCE				210			210.00
1542	POST EMPLOYMENT HEALTH EXP				396	19+	4.7+	415.00
1550	LIFE INSURANCE				136			136.00
1555	INCOME CONTINUATION INSURA				148			148.00
1560	WORKERS COMPENSATION				1,225			1,225.00
2130	ACCOUNTING & AUDITING SERV				1,000			
2900	CONTRACTUAL/CONSULTING SER				10,000			10,000.00
3191	LICENSES				500			500.00
3382	JOB RELATED EDUCATION				1,500			1,500.00
3390	PROGRAM RELATED TRAVEL				500			500.00
3404	MEDICAL SUPPLIES/DRUGS				500			500.00
3406	MEDICAL SUPPLIES(NON BILLA				200			200.00
3470	OPERATING SUPPLIES & EXPEN				500			500.00
54131	HOSPICE				73,248	744-	1.0-	72,504.00
HOME CARE		775,002	582,306	901,662	901,673	4-		901,669.00

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	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
51720	SURVEYOR							
1100	SALARIES	144,820	91,423	141,039	139,071			139,071.00
1381	IN LIEU OF FRINGES	144	1,100	2,290	2,290			2,290.00
1510	SOCIAL SECURITY-EMPLOYER	8,678	5,368	8,887	8,765			8,765.00
1511	MEDICARE INSURANCE TAX	2,016	1,243	2,079	2,050			2,050.00
1520	RETIREMENT-EMPLOYER SHARE	15,125	5,458	8,456	8,340	1,061+	12.7+	9,401.00
1540	HEALTH INSURANCE	44,136	26,310	42,852	45,875	449-	.9-	45,426.00
1541	DENTAL INSURANCE	1,000	500	900	900			900.00
1542	POST EMPLOYMENT HEALTH EXP	1,977	1,542	1,835	991	1,012+	102.1+	2,003.00
1550	LIFE INSURANCE	465	94	402	174			174.00
1555	INCOME CONTINUATION INSURA	223	10	264	282			282.00
1560	WORKERS COMPENSATION	5,399	3,231	5,067	5,025			5,025.00
1920	CORNER RESTORATION	2,253	2,655	1,995	1,995			
2251	CELL PHONE	86	27	240	200			200.00
2410	MOTOR VEHICLE REPAIR/MAINT	250	100	250	250			250.00
3130	PRINTING & DUPLICATION			125	125			125.00
3140	SMALL ITEMS OF EQUIP/SAFET	500	87	500				
3160	COPIER SUPPLIES	200		200				
3191	LICENSES			200				
3240	MEMBERSHIP DUES	280	180	1,240	310			310.00
3250	REGISTRATION FEES/TUITION	330	240	920	520			520.00
3370	CONFERENCES	314	178	900	357			357.00
3382	JOB RELATED EDUCATION			500	1,000			1,000.00
3390	PROGRAM RELATED TRAVEL			200	200			200.00
3420	GASOLINE	965	775	1,875	1,875			1,875.00
3470	OPERATING SUPPLIES & EXPEN	1,135	94	1,600	2,100			2,100.00
51720	SURVEYOR	230,302	140,622	224,816	222,695	371-	.1-	222,324.00
55440	SNOWMOBILE TRAIL&BRIDGE MAINT.							
2360		99,185	58,921	72,675	72,675			72,675.00
2370				88,900				
55440	SNOWMOBILE TRAIL&BRIDGE MAI	99,185	58,921	161,575	72,675			72,675.00
56100	LAND CONSERVATION							
0000	*	36,676	18,889	70,808	64,550			64,550.00
1100	SALARIES	295,847	243,794	347,713	347,853			347,853.00
1390	HEALTH INSURANCE INCENTIVE	1,523	727	1,800	900			900.00
1510	SOCIAL SECURITY-EMPLOYER	17,706	13,861	21,670	21,623			21,623.00
1511	MEDICARE INSURANCE TAX	4,019	3,195	5,068	5,057			5,057.00
1520	RETIREMENT-EMPLOYER SHARE	31,916	14,383	20,515	20,524	2,608+	12.7+	23,132.00
1540	HEALTH INSURANCE	88,454	82,710	112,800	130,400	1,268-	.9-	129,132.00
1541	DENTAL INSURANCE	2,000	2,000	2,400	3,000			3,000.00
1542	POST EMPLOYMENT HEALTH EXP	3,232	2,803	2,666	2,666	246+	9.2+	2,912.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1550	LIFE INSURANCE	739	661	744	828			828.00
1555	INCOME CONTINUATION INSURA	1,336	104	1,524	1,524			1,524.00
1560	WORKERS COMPENSATION	10,260	8,698	12,946	12,671			12,671.00
2130	ACCOUNTING & AUDITING SERV			300	300			300.00
2170	MAINTENANCE CONTRACTS	428						
2251	CELL PHONE	83	32	240	200			200.00
2410	MOTOR VEHICLE REPAIR/MAINT	4,097	1,801	4,468	4,468			4,468.00
2440	OFFICE MACHINE REPAIR	162		300	300			300.00
2900	CONTRACTUAL/CONSULTING SER	10,121						
3130	PRINTING & DUPLICATION	425		100	200			200.00
3140	SMALL ITEMS OF EQUIP/SAFET	149	219	425	425			425.00
3191	LICENSES	155		220	515			515.00
3220	SUBSCRIPTIONS	98	60	95	100			100.00
3240	MEMBERSHIP DUES	1,589	1,590	1,590	1,590			1,590.00
3250	REGISTRATION FEES/TUITION	206	170	355	380			380.00
3370	CONFERENCES	2,888	2,127	3,349	3,215			3,215.00
3382	JOB RELATED EDUCATION		25					
3480	EDUCATIONAL SUPPLIES	557	364	650	650			650.00
56100	LAND CONSERVATION	514,675	398,219	612,746	623,939	1,586+	.2+	625,525.00
56125	LAND & WATER RESOURCE MGMT							
2900	CONTRACTUAL/CONSULTING SER	29,915	2,187	51,800	54,800			54,800.00
56125	LAND & WATER RESOURCE MGMT	29,915	2,187	51,800	54,800			54,800.00
56145	NMFE PROGRAM							
2900	CONTRACTUAL/CONSULTING SER	10,980	990	15,000	12,000			12,000.00
56145	NMFE PROGRAM	10,980	990	15,000	12,000			12,000.00
56400	ZONING							
1100	SALARIES	94,613	88,130	118,255	137,651			137,651.00
1510	SOCIAL SECURITY-EMPLOYER	5,611	5,031	7,331	8,534			8,534.00
1511	MEDICARE INSURANCE TAX	1,301	1,176	1,715	1,997			1,997.00
1520	RETIREMENT-EMPLOYER SHARE	10,766	5,199	6,977	8,121	1,033+	12.7+	9,154.00
1540	HEALTH INSURANCE	42,788	39,853	56,400	72,450	15,066-	20.7-	57,384.00
1541	DENTAL INSURANCE	650	1,150	900	1,800			1,800.00
1542	POST EMPLOYMENT HEALTH EXP	1,286	1,760	1,535	1,799	245+	13.6+	2,044.00
1550	LIFE INSURANCE	398	353	666	552			552.00
1555	INCOME CONTINUATION INSURA	665	55	906	1,152			1,152.00
1560	WORKERS COMPENSATION	2,203	2,281	3,281	4,015			4,015.00
2251	CELL PHONE	100	55	480	480	80-	16.6-	400.00
2410	MOTOR VEHICLE REPAIR/MAINT		400	400	400			400.00
2900	CONTRACTUAL/CONSULTING SER	953	1,748	2,000	2,000			2,000.00

(68) ENVIRONMENTAL SERVICES

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3130	PRINTING & DUPLICATION	288		600	600			600.00
3140	SMALL ITEMS OF EQUIP/SAFET	133	174	500	500			500.00
3160	COPIER SUPPLIES	29						
3191	LICENSES			340	40			40.00
3210	PUBLICATIONS	707	1,366	800	1,000			1,000.00
3220	SUBSCRIPTIONS	57	57	100	300			300.00
3240	MEMBERSHIP DUES	50	70	70	100			100.00
3250	REGISTRATION FEES/TUITION	431	120	500	800			800.00
3370	CONFERENCES	233	286	742	992			992.00
3382	JOB RELATED EDUCATION		25		1,000			1,000.00
3390	PROGRAM RELATED TRAVEL			50	50			50.00
3420	GASOLINE	1,313	1,023	1,200	2,000			2,000.00
3470	OPERATING SUPPLIES & EXPEN		20	200	200			200.00
56400	ZONING	164,581	150,342	205,948	248,533	13,868-	5.5-	234,665.00
56420	SEPTIC SYSTEM REPLACEMENT							
0000	*	4,539	22,981	10,000	10,000			10,000.00
56420	SEPTIC SYSTEM REPLACEMENT	4,539	22,981	10,000	10,000			10,000.00
56600	PLANNING							
1100	SALARIES	74,469	61,454	76,884	76,884			76,884.00
1381	IN LIEU OF FRINGES	940	837	1,236	1,236			1,236.00
1510	SOCIAL SECURITY-EMPLOYER	4,493	3,601	4,843	4,843			4,843.00
1511	MEDICARE INSURANCE TAX	1,050	842	1,133	1,133			1,133.00
1520	RETIREMENT-EMPLOYER SHARE	6,760	3,675	4,610	4,610	586+	12.7+	5,196.00
1540	HEALTH INSURANCE	20,265	7,510	22,560	9,650	98-	1.0-	9,552.00
1541	DENTAL INSURANCE	50	500		600			600.00
1542	POST EMPLOYMENT HEALTH EXP	1,968	1,769	1,975	1,975	113-	5.7-	1,862.00
1550	LIFE INSURANCE	294	305	204	372			372.00
1555	INCOME CONTINUATION INSURA	154	12	156	156			156.00
1560	WORKERS COMPENSATION	225	195	234	234			234.00
3130	PRINTING & DUPLICATION			575	575			575.00
3220	SUBSCRIPTIONS			100				
3370	CONFERENCES			689	689			689.00
3382	JOB RELATED EDUCATION			1,800	1,500			1,500.00
56600	PLANNING	110,672	80,703	116,999	104,457	375+	.3+	104,832.00
56620	GENERAL OFFICE							
1100	SALARIES	17,594	17,135	21,204	21,204			21,204.00
1381	IN LIEU OF FRINGES	971	1,820	2,290	2,290			2,290.00
1510	SOCIAL SECURITY-EMPLOYER	1,150	1,120	1,457	1,457			1,457.00
1511	MEDICARE INSURANCE TAX	269	250	341	341			341.00

(68) ENVIRONMENTAL SERVICES

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1520	RETIREMENT-EMPLOYER SHARE	1,214	1,118	1,386	1,386	176+	12.6+	1,562.00
1542	POST EMPLOYMENT HEALTH EXP	19						
1550	LIFE INSURANCE	30	73		99			99.00
1555	INCOME CONTINUATION INSURA	3	1-					
1560	WORKERS COMPENSATION	64	57	71	71			71.00
2170	MAINTENANCE CONTRACTS		1,854	2,000	2,600			2,600.00
2900	CONTRACTUAL/CONSULTING SER	537	4,198	9,000	3,500			3,500.00
3100	OFFICE SUPPLIES	2,565	1,378	2,165	2,415			2,415.00
5300	RENTS & LEASES	55,534	43,012	55,229	56,366			56,366.00
56620	GENERAL OFFICE	79,954	72,018	95,143	91,729	176+	.1+	91,905.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT	250	178					
57501	CAPITAL EXPENDITURES	250	178					
	ENVIRONMENTAL SERVICES	1,245,058	927,164	1,494,027	1,440,828	12,102-	.8-	1428,726.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
55401	ADMINISTRATION							
1100	SALARIES	19,199	15,627	16,245	19,335			19,335.00
1370	OVERTIME PAY	1,276	3,592	236	1,229			1,229.00
1400	PER DIEM	9,700	9,400	10,000	10,000			10,000.00
1510	SOCIAL SECURITY-EMPLOYER	1,870	1,674	1,642	1,895			1,895.00
1511	MEDICARE INSURANCE TAX	437	392	384	444			444.00
1520	RETIREMENT-EMPLOYER SHARE	1,880	878	686	686	88+	12.8+	774.00
1540	HEALTH INSURANCE	7,594	6,121	6,542	2,799	29-	1.0-	2,770.00
1541	DENTAL INSURANCE	225	182	174	174			174.00
1542	POST EMPLOYMENT HEALTH EXP	395	1	165	165			
1550	LIFE INSURANCE	77	52	42	52			52.00
1555	INCOME CONTINUATION INSURA	122		94	94			94.00
1560	WORKERS COMPENSATION	394	296	163	335			335.00
3100	OFFICE SUPPLIES	552	180	500	500			500.00
3110	POSTAGE	44	100	50	100			100.00
3130	PRINTING & DUPLICATION	785	1,748	1,200	1,400			1,400.00
3191	LICENSES	10	10	50	50	10-	20.0-	40.00
3240	MEMBERSHIP DUES	593	432	500	500			500.00
3370	CONFERENCES	774	1,597	2,000	2,000			2,000.00
3380	ADVERTISING	15,468	16,774	17,000	17,000			17,000.00
3390	PROGRAM RELATED TRAVEL	1,166	1,000	2,500	2,500			2,500.00
3474	MISCELLANEOUS GENERAL EXPE	1,916	1,750	2,500	2,500			2,500.00
3484	PREMIUM EXPENSES	9,986	10,407	12,000	11,500	500-	4.3-	11,000.00
3486	YOUTH FAIR EXPENSES	3,223	2,942	3,000	3,000			3,000.00
3489	SENIOR CLASS FAIR EXPENSES	3,526	3,964	3,000	3,500	500-	14.2-	3,000.00
55401	ADMINISTRATION	81,224	79,128	80,673	81,758	1,116-	1.3-	80,642.00
55403	GRANDSTAND							
2900	CONTRACTUAL/CONSULTING SER	47,665	48,895	69,000	69,000	19,000-	27.5-	50,000.00
3455	PROPERTY & LIABILITY INSUR	579	579	650	650			650.00
55403	GRANDSTAND	48,244	49,474	69,650	69,650	19,000-	27.2-	50,650.00
55405	FREE STAGE ENTERTAINMENT							
2900	CONTRACTUAL/CONSULTING SER	14,450	15,400	15,000	15,000			15,000.00
55405	FREE STAGE ENTERTAINMENT	14,450	15,400	15,000	15,000			15,000.00
55407	SOCIAL GARDEN							
3470	OPERATING SUPPLIES & EXPEN	72	101		250	50-	20.0-	200.00
55407	SOCIAL GARDEN	72	101		250	50-	20.0-	200.00
55409	GROUNDS							

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2210	WATER		93	750	850			850.00
2220	HEAT & LIGHTS	4,634	5,575	4,500	4,634	366+	7.8+	5,000.00
2230	GARBAGE REMOVAL	2,200	2,500	2,200	2,200	300+	13.6+	2,500.00
2900	CONTRACTUAL/CONSULTING SER	8,435	6,570	10,950	10,950	7,852+	71.7+	18,802.00
3474	MISCELLANEOUS GENERAL EXPE	69	56	250	250			250.00
3500	MAINTENANCE SUPPLIES	510	796	2,000	1,000			1,000.00
5300	RENTS & LEASES	5,146	6,695	4,000	5,000			5,000.00
55409	GROUNDS	20,996	22,287	24,650	24,884	8,518+	34.2+	33,402.00
57501	CAPITAL EXPENDITURES							
8340	BUILDINGS & IMPROVEMENTS	11,930			25,000			
57501	CAPITAL EXPENDITURES	11,930			25,000			
	FAIR BOARD	176,918	166,392	189,973	216,542	36,648-	16.9-	179,894.00
100	GENERAL FUND	20,991,237	17,158,540	23,590,607	22,475,950	801,339-	3.5-	21674,611.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
254	SOLID WASTE/RECYCLING							
56800	ADMINISTRATION-SOLID WASTE							
1100	SALARIES	46,632	36,154	51,239	49,749			49,749.00
1370	OVERTIME PAY	84	88					
1372	PAGER DUTY	302		307				
1381	IN LIEU OF FRINGES	684		1,508	1,508			1,508.00
1390	HEALTH INSURANCE INCENTIVE	450	363	450	450			450.00
1392	CELL PHONE	32	26	33	33			33.00
1510	SOCIAL SECURITY-EMPLOYER	2,909	2,146	3,469	3,357			3,357.00
1511	MEDICARE INSURANCE TAX	645	501	777	750			750.00
1520	RETIREMENT-EMPLOYER SHARE	4,925	1,811	3,130	3,025	383+	12.6+	3,408.00
1540	HEALTH INSURANCE	5,818	4,699	5,640	6,038	59-	.9-	5,979.00
1541	DENTAL INSURANCE	163	124	150	150			150.00
1542	POST EMPLOYMENT HEALTH EXP	219	469	221	221	272+	123.0+	493.00
1550	LIFE INSURANCE	167	97	108	177			177.00
1555	INCOME CONTINUATION INSURA	200	14	210	210			210.00
1560	WORKERS COMPENSATION	743	617	768	751			751.00
2130	ACCOUNTING & AUDITING SERV	1,305	2,000	1,300	1,500			1,500.00
2170	MAINTENANCE CONTRACTS				1,842			1,842.00
2250	TELEPHONE	93	60	125	100			100.00
2251	CELL PHONE	106	14	63	50			50.00
2410	MOTOR VEHICLE REPAIR/MAINT			63	63			63.00
2900	CONTRACTUAL/CONSULTING SER	15,497	19,284	33,637	32,000			32,000.00
3100	OFFICE SUPPLIES	212	185	434	391			391.00
3110	POSTAGE	4,183	2,297	3,534	4,510			4,510.00
3130	PRINTING & DUPLICATION	5,438	2,369	6,260	4,040			4,040.00
3220	SUBSCRIPTIONS	13	77	75	15			15.00
3240	MEMBERSHIP DUES	91	94	93	98			98.00
3370	CONFERENCES	1,846	2,043	2,186	2,186			2,186.00
3380	ADVERTISING			225	225			225.00
3382	JOB RELATED EDUCATION	1,227	705	1,325	1,325			1,325.00
3390	PROGRAM RELATED TRAVEL	45	119	275	300			300.00
3420	GASOLINE	402	337	400	475			475.00
3452	PROPERTY INSURANCE				562			562.00
3453	LIABILITY INSURANCE				300			300.00
3470	OPERATING SUPPLIES & EXPEN	199	114	465	465			465.00
5300	RENTS & LEASES	5,684	6,904	6,904	7,046			7,046.00
56800	ADMINISTRATION-SOLID WASTE	100,324	83,726	125,374	123,912	596+	.4+	124,508.00
56801	SOLID WASTE TRANSFER STATION							
2170	MAINTENANCE CONTRACTS	1,187	1,212	1,500	1,500			1,500.00
2220	HEAT & LIGHTS	1,779	1,141	1,750	2,000			2,000.00
2250	TELEPHONE			100	100			100.00
2280	HOLDING TANK DISPOSAL SERV	1,110	560	1,530	1,445			1,445.00

(68) ENVIRONMENTAL SERVICES

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2350	SNOW REMOVAL	1,056	496	978	1,020			1,020.00
2410	MOTOR VEHICLE REPAIR/MAINT	1,295	701	1,548	1,548			1,548.00
2450	GROUND & GROUND IMPROVEMEN	5,360	478	1,150	650			650.00
2460	BUILDING SERVICE EQUIPMENT	918	692	855	905			905.00
2470	BUILDINGS REPAIR/MAINTENAN	1,343	2,832	2,932	1,095			1,095.00
2900	CONTRACTUAL/CONSULTING SER	36,838	28,442	43,617	60,951			60,951.00
2902	SOLID WASTE HAULING CHARGE	800,451	685,619	792,720	862,980			862,980.00
2907	LATEX PAINT RECYCLING CHAR			500	600			600.00
2909	MEDICATION DISPOSAL CHARGE		200	1,000	1,000			1,000.00
2913	OIL FILTER DISPOSAL CHARGE	366	360	300	390			390.00
2915	SHARP DISPOSAL CHARGES			2,000	2,000			2,000.00
2917	ELECTRONIC RECYCLING		554	1,000	100			100.00
2919	BULB & BALLAST RECYCLING	3,746	3,263	7,000	5,000			5,000.00
2928	RIDGELAND DISPOSAL	5,000	2,541	4,500	5,280			5,280.00
3100	OFFICE SUPPLIES	403	66	112	215			215.00
3130	PRINTING & DUPLICATION	632	124	700	700			700.00
3191	LICENSES	222	57	215	225			225.00
3390	PROGRAM RELATED TRAVEL			10	10			10.00
3420	GASOLINE	2,461	1,583	2,250	2,500			2,500.00
3440	CUSTODIAL SUPPLIES	100	110	200	200			200.00
3470	OPERATING SUPPLIES & EXPEN	745	1,571	750	750			750.00
56801	SOLID WASTE TRANSFER STATIO	865,019	732,611	869,217	953,164			953,164.00
56802	SOLID WASTE COLLECTION STATION							
2170	MAINTENANCE CONTRACTS	4,280	4,280	4,500	4,500			4,500.00
2220	HEAT & LIGHTS	2,648	1,711	2,800	2,800			2,800.00
2250	TELEPHONE	267	215	280	290			290.00
2251	CELL PHONE	301	127	660	300			300.00
2350	SNOW REMOVAL	4,296	1,910	4,732	4,837			4,837.00
2400	CONTRACTUAL REPAIR & MAINT	1,977	694	3,150	3,150			3,150.00
2450	GROUND & GROUND IMPROVEMEN	2,834	3,117	3,975	3,425			3,425.00
2470	BUILDINGS REPAIR/MAINTENAN	1,209	295	455	455			455.00
2900	CONTRACTUAL/CONSULTING SER	84,609	65,892	82,515	91,339			91,339.00
2913	OIL FILTER DISPOSAL CHARGE	962	697	960	960			960.00
2914	COMPACTOR BOX HAULING CHAR	138,333	97,606	147,510	152,668			152,668.00
2917	ELECTRONIC RECYCLING			1,700				
2918	DEMOLITION DISPOSAL CHARGE	41,888	30,209	53,828	48,536			48,536.00
3100	OFFICE SUPPLIES	70	131	154	175			175.00
3130	PRINTING & DUPLICATION	469	475	3,500	3,500			3,500.00
3440	CUSTODIAL SUPPLIES	14	6	140	140			140.00
3470	OPERATING SUPPLIES & EXPEN	1,025	893	1,400	1,400			1,400.00
5300	RENTS & LEASES	480	240	240	240			240.00
56802	SOLID WASTE COLLECTION STAT	285,670	208,504	312,499	318,715			318,715.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
56803	CLEAN SWEEP PROGRAM							
1510	SOCIAL SECURITY-EMPLOYER							
1511	MEDICARE INSURANCE TAX							
2900	CONTRACTUAL/CONSULTING SER	25,440	315	19,814	25,160			25,160.00
3110	POSTAGE	1,581	1,439	1,440	1,594			1,594.00
3130	PRINTING & DUPLICATION	2,578	1,617	2,750	1,250			1,250.00
3380	ADVERTISING	1,304	701	2,150	2,150			2,150.00
3390	PROGRAM RELATED TRAVEL	9	4	125	125			125.00
3420	GASOLINE			21	21			21.00
3470	OPERATING SUPPLIES & EXPEN	136	283	700	700			700.00
56803	CLEAN SWEEP PROGRAM	31,050	4,363	27,000	31,000			31,000.00
56900	ADMINISTRATION - RECYCLING							
1100	SALARIES	121,660	83,091	105,346	103,134			103,134.00
1370	OVERTIME PAY	84	89					
1372	PAGER DUTY	302		307				
1374	IN CHARGE PAY			75				
1381	IN LIEU OF FRINGES	809	913	3,646	3,646			3,646.00
1390	HEALTH INSURANCE INCENTIVE	450	363	450	450			450.00
1392	CELL PHONE	97	78	98	98			98.00
1510	SOCIAL SECURITY-EMPLOYER	7,290	4,928	6,964	6,804			6,804.00
1511	MEDICARE INSURANCE TAX	1,671	1,153	1,594	1,557			1,557.00
1520	RETIREMENT-EMPLOYER SHARE	12,624	4,601	6,453	6,300	801+	12.7+	7,101.00
1540	HEALTH INSURANCE	37,909	15,252	16,920	18,113	176-	.9-	17,937.00
1541	DENTAL INSURANCE	1,063	405	450	450			450.00
1542	POST EMPLOYMENT HEALTH EXP	658	1,410	662	662	817+	123.4+	1,479.00
1550	LIFE INSURANCE	297	193	318	315			315.00
1555	INCOME CONTINUATION INSURA	541	43	576	576			576.00
1560	WORKERS COMPENSATION	2,167	1,776	2,181	2,135			2,135.00
2130	ACCOUNTING & AUDITING SERV	2,345	2,480	2,600	2,600			2,600.00
2170	MAINTENANCE CONTRACTS				1,842			1,842.00
2250	TELEPHONE	280	181	375	300			300.00
2251	CELL PHONE	182	44	909	870			870.00
2410	MOTOR VEHICLE REPAIR/MAINT	132		187	187			187.00
2900	CONTRACTUAL/CONSULTING SER	5,646	6,846	4,440	2,000			2,000.00
3100	OFFICE SUPPLIES	402	370	809	721			721.00
3110	POSTAGE	4,257	2,351	3,588	4,573			4,573.00
3130	PRINTING & DUPLICATION	6,785	3,953	8,223	6,028			6,028.00
3220	SUBSCRIPTIONS	93	157	75	95			95.00
3240	MEMBERSHIP DUES	266	489	458	448			448.00
3370	CONFERENCES	3,250	3,799	3,411	3,436			3,436.00
3380	ADVERTISING			375	375			375.00
3382	JOB RELATED EDUCATION	1,377	880	1,525	1,525			1,525.00
3390	PROGRAM RELATED TRAVEL	3,524	777	3,825	900			900.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3420	GASOLINE	1,206	1,143	1,200	1,425			1,425.00
3452	PROPERTY INSURANCE				562			562.00
3453	LIABILITY INSURANCE				300			300.00
3470	OPERATING SUPPLIES & EXPEN	269	820	1,470	1,970			1,970.00
5300	RENTS & LEASES	5,684	6,904	6,904	7,045			7,045.00
56900	ADMINISTRATION - RECYCLING	223,331	145,502	186,414	181,442	1,442+	.7+	182,884.00
56901	TRANSFER STATION-RECYCLING							
2170	MAINTENANCE CONTRACTS	2,087	1,962	2,600	2,700			2,700.00
2220	HEAT & LIGHTS	5,337	3,424	5,250	6,000			6,000.00
2250	TELEPHONE			100	100			100.00
2280	HOLDING TANK DISPOSAL SERV	1,110	560	1,530	1,445			1,445.00
2350	SNOW REMOVAL	2,838	1,490	2,933	3,060			3,060.00
2400	CONTRACTUAL REPAIR & MAINT	8,334	772	500	500			500.00
2410	MOTOR VEHICLE REPAIR/MAINT	4,282	2,441	4,622	4,622			4,622.00
2450	GROUND & GROUND IMPROVEMEN	1,302	1,057	3,410	1,910			1,910.00
2460	BUILDING SERVICE EQUIPMENT	918	692	1,065	1,115			1,115.00
2470	BUILDINGS REPAIR/MAINTENAN	1,405	406	2,998	1,185			1,185.00
2900	CONTRACTUAL/CONSULTING SER	129,197	88,281	136,491	124,233			124,233.00
2906	TIRE DISPOSAL CHARGES	13,813	10,734	16,800	13,020			13,020.00
2932	PROCURE RECYCLE MATERIALS	252		100	100			100.00
3100	OFFICE SUPPLIES	417	102	113	215			215.00
3130	PRINTING & DUPLICATION	383	124	300	400			400.00
3191	LICENSES	57	222	215	60			60.00
3240	MEMBERSHIP DUES	40						
3390	PROGRAM RELATED TRAVEL			10	10			10.00
3420	GASOLINE	8,607	5,412	7,590	8,480			8,480.00
3440	CUSTODIAL SUPPLIES	122	110	200	200			200.00
3470	OPERATING SUPPLIES & EXPEN	4,791	4,729	4,950	4,950			4,950.00
3490	YARD WASTE MANAGEMENT				3,000			3,000.00
56901	TRANSFER STATION-RECYCLING	185,302	122,526	191,777	177,305			177,305.00
56902	COLLECTION STATION-RECYCLING							
2220	HEAT & LIGHTS	2,648	1,711	2,800	2,800			2,800.00
2250	TELEPHONE	267	215	280	290			290.00
2251	CELL PHONE	275	127	660	300			300.00
2350	SNOW REMOVAL	4,296	1,910	4,982	5,087			5,087.00
2400	CONTRACTUAL REPAIR & MAINT	132		320	320			320.00
2450	GROUND & GROUND IMPROVEMEN	2,834	3,117	3,195	2,545			2,545.00
2470	BUILDINGS REPAIR/MAINTENAN	1,209	722	455	455			455.00
2900	CONTRACTUAL/CONSULTING SER	84,664	66,022	90,458	100,464			100,464.00
2906	TIRE DISPOSAL CHARGES	10,711	5,683	11,330	12,266			12,266.00
2926	RECYCLING BOX HAULING CHAR	62,927	43,051	67,932	69,787			69,787.00

(68) ENVIRONMENTAL SERVICES

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3100	OFFICE SUPPLIES	70	131	186	205			205.00
3130	PRINTING & DUPLICATION	469	475	986	986			986.00
3191	LICENSES	495	495	495	495			495.00
3440	CUSTODIAL SUPPLIES	14	6	140	140			140.00
3470	OPERATING SUPPLIES & EXPEN	1,073	890	1,600	1,600			1,600.00
3490	YARD WASTE MANAGEMENT	6,765	5,901	7,000	10,000			10,000.00
5300	RENTS & LEASES	480	240	240	240			240.00
56902	COLLECTION STATION-RECYCLIN	179,337	130,701	193,059	207,980			207,980.00
56903	CURBSIDE COLLECTION-RECYCLING							
2130	ACCOUNTING & AUDITING SERV	2,300	1,920	2,600	3,100			3,100.00
2900	CONTRACTUAL/CONSULTING SER	163,824	91,358	172,068	171,777			171,777.00
3110	POSTAGE			50	50			50.00
3130	PRINTING & DUPLICATION	159		400	400			400.00
3470	OPERATING SUPPLIES & EXPEN	2,180						
56903	CURBSIDE COLLECTION-RECYCLI	168,463	93,278	175,118	175,327			175,327.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT			350	1,000			1,000.00
8320	MACHINERY & EQUIPMENT				95,000			95,000.00
8330	FURNITURE & FURNISHINGS				3,000			3,000.00
8340	BUILDINGS & IMPROVEMENTS				75,000			75,000.00
8350	LICENSED VEHICLES	15,356						
57501	CAPITAL EXPENDITURES	15,356		350	174,000			174,000.00
	ENVIRONMENTAL SERVICES	2,053,856	1,521,214	2,080,808	2,342,845	2,038+	+	2344,883.00
254	SOLID WASTE/RECYCLING	2,053,856	1,521,214	2,080,808	2,342,845	2,038+	+	2344,883.00

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Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
280 JAIL ASSESSMENT FUND							
52800 JAIL ASSESSMENT EXPENDITURE							
0000 *	25,427	6,142	35,000	35,000			35,000.00
52800 JAIL ASSESSMENT EXPENDITURE	25,427	6,142	35,000	35,000			35,000.00
59999 TRANSFERS TO OTHER FUNDS							
0000 *	77,000	53,572	53,572	75,000	25,000-	33.3-	50,000.00
59999 TRANSFERS TO OTHER FUNDS	77,000	53,572	53,572	75,000	25,000-	33.3-	50,000.00
SHERIFF	102,427	59,714	88,572	110,000	25,000-	22.7-	85,000.00
280 JAIL ASSESSMENT FUND	102,427	59,714	88,572	110,000	25,000-	22.7-	85,000.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
300 DEBT SERVICE FUND							
58112 PRINCIPAL-G O BUILDING BONDS							
0000 *	1,330,000						
58112 PRINCIPAL-G O BUILDING BOND	1,330,000						
58212 INTEREST-G O BUILDING BONDS							
0000 *	427,518						
58212 INTEREST-G O BUILDING BONDS	427,518						
COUNTY MANAGER	1,757,518						
300 DEBT SERVICE FUND	1,757,518						

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
320 DEBT SERVICE							
52003 2003 GO REFUNDING BONDS							
5820 PRINCIPAL PAYMENTS		440,000	440,000	460,000			460,000.00
5821 INTEREST EXPENSE		95,337	95,338	79,058			79,058.00
52003 2003 GO REFUNDING BONDS		535,337	535,338	539,058			539,058.00
52004 2004 GO REFUNDING BONDS							
5820 PRINCIPAL PAYMENTS		620,000	620,000	640,000			640,000.00
5821 INTEREST EXPENSE		165,057	165,058	145,528			145,528.00
52004 2004 GO REFUNDING BONDS		785,057	785,058	785,528			785,528.00
52005 2005 GO TAXABLE REFUNDING BOND							
5820 PRINCIPAL PAYMENTS		320,000	320,000	380,000			380,000.00
5821 INTEREST EXPENSE		117,757	118,188	100,013			100,013.00
5823 AGENCY FEES				375			375.00
52005 2005 GO TAXABLE REFUNDING B		437,757	438,188	480,388			480,388.00
52006 2012 GO BONDS - HCC PROJECT							
5821 INTEREST EXPENSE				988,633			988,633.00
5823 AGENCY FEES				325			325.00
52006 2012 GO BONDS - HCC PROJECT				988,958			988,958.00
DEBT SERVICE		1,758,152	1,758,584	2,793,932			2793,932.00
320 DEBT SERVICE		1,758,152	1,758,584	2,793,932			2793,932.00

320-80-52003-5820-000 thru 320-80-52006-5823-000

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
420 HCC FACILITY PROJECT							
52000 GENERAL CONSTRUCTIONS COSTS							
2131 SPECIAL ACCOUNTING		545					
2905 GENERAL CONSTRUCTION COSTS		4,439,924	4,842,483				
3382 JOB RELATED EDUCATION		31,880	136,400				
5822 COST OF ISSUANCE		211,300	210,150				
5823 AGENCY FEES		325	325				
52000 GENERAL CONSTRUCTIONS COSTS		4,683,975	5,189,358				
57501 CAPITAL EXPENDITURES							
8390 IT EQUIPMENT			322,642-				
57501 CAPITAL EXPENDITURES			322,642-				
DEBT SERVICE		4,683,975	4,866,716				
420 HCC FACILITY PROJECT		4,683,975	4,866,716				

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
602	HUMAN SERVICES							
54410	HUMAN SERVICE ADMINISTRATION							
0000	*	4,899,598	3,145,679	4,611,221	4,919,913	381,297-	7.7-	4538,616.00
1100	SALARIES	2,901,788	2,261,317	2,993,304	2,872,584	72,027-	2.5-	2800,557.00
1340	HOLIDAY PAY	15	15					
1370	OVERTIME PAY	3,482	5,618	1,000	1,000			1,000.00
1375	TITLE XIX CERTIFICATION	1,199		1,200				
1376	JUVENILE INTAKE WORKER	11,448	7,148	11,000	11,000			11,000.00
1381	IN LIEU OF FRINGES	12,494	7,058	18,718	16,576	3,000-	18.0-	13,576.00
1390	HEALTH INSURANCE INCENTIVE	5,169	4,119	5,100	6,000			6,000.00
1510	SOCIAL SECURITY-EMPLOYER	174,134	129,942	187,882	180,249	4,652-	2.5-	175,597.00
1511	MEDICARE INSURANCE TAX	40,005	30,029	43,938	42,151	1,087-	2.5-	41,064.00
1520	RETIREMENT-EMPLOYER SHARE	312,431	132,779	197,045	176,722	16,144+	9.1+	192,866.00
1540	HEALTH INSURANCE	921,119	768,352	988,584	999,700	19,288-	1.9-	980,412.00
1541	DENTAL INSURANCE	23,750	18,494	25,200	24,000	600-	2.5-	23,400.00
1542	POST EMPLOYMENT HEALTH EXP	26,443	19,866	24,718	22,696	2,905-	12.7-	19,791.00
1550	LIFE INSURANCE	9,333	6,362	9,348	8,796	132-	1.5-	8,664.00
1555	INCOME CONTINUATION INSURA	10,609	714	10,968	10,344	168-	1.6-	10,176.00
1560	WORKERS COMPENSATION	82,275	65,675	81,364	81,268	2,062-	2.5-	79,206.00
2130	ACCOUNTING & AUDITING SERV	8,550	15,150	10,000	9,500			9,500.00
2170	MAINTENANCE CONTRACTS	2,406	2,305	2,975	2,950			2,950.00
2250	TELEPHONE	12,204	1,205	925	925			925.00
2251	CELL PHONE	788	554	250	250			250.00
2440	OFFICE MACHINE REPAIR	129		300	300			300.00
3100	OFFICE SUPPLIES	13,043	13,162	14,275	14,000			14,000.00
3110	POSTAGE	17,115	12,681	16,000	17,000			17,000.00
3130	PRINTING & DUPLICATION	1,402	1,563	1,400	1,400			1,400.00
3220	SUBSCRIPTIONS	638	219	1,450	1,250			1,250.00
3240	MEMBERSHIP DUES	1,400	1,400	1,300	1,300			1,300.00
3370	CONFERENCES	26,351	19,305	26,000	26,000			26,000.00
3380	ADVERTISING	99		300	300			300.00
3390	PROGRAM RELATED TRAVEL	38,039	30,923	37,000	40,000			40,000.00
3470	OPERATING SUPPLIES & EXPEN	1,648	2,013	2,000	2,000			2,000.00
3472	COMPUTER SUPPLIES & EXPENS	18,424	7,921	9,000	9,000			9,000.00
54410	HUMAN SERVICE ADMINISTRATIO	9,577,543	6,711,584	9,333,765	9,499,174	471,074-	4.9-	9028,100.00
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT	198	1,470	500	500			500.00
8330	FURNITURE & FURNISHINGS	10,475	4,712	9,500	9,500			9,500.00
57501	CAPITAL EXPENDITURES	10,673	6,183	10,000	10,000			10,000.00
	HUMAN SERVICES	9,588,216	6,717,767	9,343,765	9,509,174	471,074-	4.9-	9038,100.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
602 HUMAN SERVICES	9,588,216	6,717,767	9,343,765	9,509,174	471,074-	4.9-	9038,100.00

602-56-54410-0000-000 thru 602-56-57501-8330-040

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
604	HEALTH CARE CENTER							
54200	DUNN COUNTY HEALTH CARE CENTER							
1510	SOCIAL SECURITY-EMPLOYER	272						
1511	MEDICARE INSURANCE TAX	63						
1520	RETIREMENT-EMPLOYER SHARE	37						
54200	DUNN COUNTY HEALTH CARE CEN	373						
54250	NURSING							
1100	SALARIES	3,103,393	2,393,790	3,009,540	2,994,536	3,000-	.1-	2991,536.00
1310	SICK LEAVE PAY	74,816	63,826					
1320	VACATION PAY	144,207	129,318					
1321	SALARIES & WAGES - NON PRO	82,733	75,191	347,039	341,254			341,254.00
1323	RN - NON PRODUCTIVE	24,278						
1324	LPN - NON PRODUCTIVE	2,058						
1325	CNA - NON PRODUCTIVE	3,047						
1340	HOLIDAY PAY	29,916	13,362	143,907	138,819			138,819.00
1370	OVERTIME PAY	263,559	134,678	40,000	40,000			40,000.00
1374	IN CHARGE PAY	5,208	4,259	6,800	6,800			6,800.00
1380	RETROACTIVE PAY	110	45					
1381	IN LIEU OF FRINGES	49,253	45,884	90,748	92,826			92,826.00
1382	SHIFT DIFFERENTIAL	15,330	10,074	15,019	17,019			17,019.00
1390	HEALTH INSURANCE INCENTIVE	5,008	1,292	3,600	3,000			3,000.00
1510	SOCIAL SECURITY-EMPLOYER	221,015	164,559	231,688	225,306			225,306.00
1511	MEDICARE INSURANCE TAX	51,533	38,417	54,201	52,714			52,714.00
1520	RETIREMENT-EMPLOYER SHARE	381,540	159,903	219,935	206,914	26,298+	12.7+	233,212.00
1540	HEALTH INSURANCE	1,255,465	945,475	1,263,180	1,320,825	12,879-	.9-	1307,946.00
1541	DENTAL INSURANCE	32,659	21,100	31,800	29,100			29,100.00
1542	POST EMPLOYMENT HEALTH EXP	16,618	15,155	13,862	16,717	1,038+	6.2+	17,755.00
1550	LIFE INSURANCE	7,053	5,991	7,680	6,744			6,744.00
1555	INCOME CONTINUATION INSURA	6,255	456	7,128	6,540			6,540.00
1560	WORKERS COMPENSATION	145,922	109,211	149,720	142,605			142,605.00
2900	CONTRACTUAL/CONSULTING SER	17,271	15,029	12,500	9,200			9,200.00
2961	RN - POOL HELP		45,202					
2962	LPN - POOL HELP		23,889	5,000				
2963	CNA - POOL HELP		34,195	10,000				
3100	OFFICE SUPPLIES	2,208	2,113	3,000	2,300			2,300.00
3130	PRINTING & DUPLICATION	560		1,000	600			600.00
3210	PUBLICATIONS	500	483	500	500			500.00
3240	MEMBERSHIP DUES		185					
3245	STAFF APPRECIATION	480	83	500	500			500.00
3250	REGISTRATION FEES/TUITION	4,022	4,138	5,000	12,200			12,200.00
3370	CONFERENCES	1,345	1,393	2,000	1,400			1,400.00
3378	RECRUITMENT OF EMPLOYEES	10,342	3,922	5,000	9,400			9,400.00
3404	MEDICAL SUPPLIES/DRUGS		208					

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3405	INCONTINENCE SUPPLIES	43,236	49,464	45,000	59,000			59,000.00
3406	MEDICAL SUPPLIES(NON BILLA	25,792	20,698	30,000	27,600			27,600.00
3407	BILLABLE MEDICAL SUPPLIES	32,445	38,083	35,000	35,600			35,600.00
3419	PAPER GOODS	3,073	2,900	4,000	3,300			3,300.00
3421	CHEMICALS	5,092	4,207	2,500	5,400			5,400.00
3457	UNEMPLOYMENT COMPENSATION	46,285	24,064	5,000	35,000			35,000.00
3470	OPERATING SUPPLIES & EXPEN	27,705	22,107	30,000	29,600			29,600.00
3474	MISCELLANEOUS GENERAL EXPE		241					
5345	EQUIPMENT RENTAL	22,920	9,822	15,000	18,500			18,500.00
6310	NON CAPITALIZED EQUIPMENT	9,566	6,058	10,000	10,200			10,200.00
6320	MINOR EQUIPMENT	5,024	7,171	2,000	5,400			5,400.00
54250	NURSING	6,178,863	4,647,662	5,858,847	5,907,419	11,457+	.1+	5918,876.00
54251	PHARMACY							
2900	CONTRACTUAL/CONSULTING SER	7,961	6,924	8,400	8,300			8,300.00
3422	OTC DRUGS	29,532	22,420	25,000	28,600			28,600.00
3425	BILLABLE PRESCRIPTIONS	48,993	27,271	38,000	48,100			48,100.00
3443	MEDICARE PART A	103,848	104,418	125,000	115,600			115,600.00
3444	VA	23,853	7,351	35,000	25,200			25,200.00
3445	MEDICAID	3,675	3,906	5,000	5,000			5,000.00
54251	PHARMACY	217,864	172,292	236,400	230,800			230,800.00
54252	PHYSICIANS							
2900	CONTRACTUAL/CONSULTING SER	126,316	110,443	136,221	133,860			133,860.00
54252	PHYSICIANS	126,316	110,443	136,221	133,860			133,860.00
54253	RADIOLOGY/LABORATORY							
3426	BILLABLE RADIOLOGY	1,037	382	500				
3427	BILLABLE LABORATORY	1,209	3,232	1,000	3,500			3,500.00
3442	MEDICARE PART B	74						
3443	MEDICARE PART A	20,472	38,847	29,600	22,800			22,800.00
3444	VA	376	116	1,000	200			200.00
3445	MEDICAID	59						
3470	OPERATING SUPPLIES & EXPEN		9					
54253	RADIOLOGY/LABORATORY	23,228	42,588	32,100	26,500			26,500.00
54254	PHYSICAL THERAPY							
3428	BILLABLE THERAPY	28,951	40,569	35,000	43,500			43,500.00
3442	MEDICARE PART B	62,830	50,851	65,000	67,200			67,200.00
3443	MEDICARE PART A	224,424	170,946	255,000	232,700			232,700.00
3444	VA	6,139	100-	3,000	5,000			5,000.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3470	OPERATING SUPPLIES & EXPEN	11		500				
54254	PHYSICAL THERAPY	322,358	262,267	358,500	348,400			348,400.00
54255	OCCUPATIONAL THERAPY							
3407	BILLABLE MEDICAL SUPPLIES	155						
3428	BILLABLE THERAPY	5,199	35,087	20,000	27,000			27,000.00
3442	MEDICARE PART B	42,236	22,225	42,000	38,200			38,200.00
3443	MEDICARE PART A	186,248	180,719	216,500	232,000			232,000.00
3444	VA	4,095	1,393-	1,000	3,400			3,400.00
3470	OPERATING SUPPLIES & EXPEN	263	523	500				
54255	OCCUPATIONAL THERAPY	238,197	237,161	280,000	300,600			300,600.00
54256	SPEECH THERAPY							
3428	BILLABLE THERAPY	1,694	5,353	6,000	6,000			6,000.00
3442	MEDICARE PART B	19,295	8,818	15,000	20,700			20,700.00
3443	MEDICARE PART A	50,248	32,007	47,500	51,200			51,200.00
3444	VA	1,054	431	1,500	900			900.00
54256	SPEECH THERAPY	72,292	46,611	70,000	78,800			78,800.00
54257	OXYGEN THERAPY							
2900	CONTRACTUAL/CONSULTING SER	1,665	1,282	2,500	1,700			1,700.00
3406	MEDICAL SUPPLIES(NON BILLA	268	324	500	300			300.00
3407	BILLABLE MEDICAL SUPPLIES	2,935	2,553	3,500	3,300			3,300.00
3428	BILLABLE THERAPY	220			200			200.00
3441	OXYGEN	4,198	3,035	5,200	4,600			4,600.00
3470	OPERATING SUPPLIES & EXPEN	4,267-		200				
5345	EQUIPMENT RENTAL	10,426	5,426	14,000	6,800			6,800.00
54257	OXYGEN THERAPY	15,445	12,623	25,900	16,900			16,900.00
54258	INTRAVENOUS FLUIDS							
3406	MEDICAL SUPPLIES(NON BILLA	187						
3443	MEDICARE PART A	375						
54258	INTRAVENOUS FLUIDS	563						
54259	Radiology							
3407	BILLABLE MEDICAL SUPPLIES	64						
3426	BILLABLE RADIOLOGY		1,019					
3443	MEDICARE PART A		2,235		6,300			6,300.00
3444	VA		151		100			100.00
54259	Radiology	64	3,406		6,400			6,400.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54261	SOCIAL SERVICES							
1100	SALARIES	126,226	84,968	119,656	122,609			122,609.00
1310	SICK LEAVE PAY	5,145	2,870					
1320	VACATION PAY	9,570	5,363					
1321	SALARIES & WAGES - NON PRO	1,355	186	10,127	12,685			12,685.00
1340	HOLIDAY PAY	3,511	2,183	4,501	5,638			5,638.00
1372	PAGER DUTY		5,154		10,688			10,688.00
1381	IN LIEU OF FRINGES	534	24	1,986	2,008			2,008.00
1510	SOCIAL SECURITY-EMPLOYER	8,269	5,768	8,449	9,525			9,525.00
1511	MEDICARE INSURANCE TAX	1,933	1,337	1,976	2,227			2,227.00
1520	RETIREMENT-EMPLOYER SHARE	12,056	5,923	8,040	9,065	1,152+	12.7+	10,217.00
1540	HEALTH INSURANCE	52,071	37,600	45,120	48,300	468-	.9-	47,832.00
1541	DENTAL INSURANCE	1,440	1,000	1,200	1,200			1,200.00
1542	POST EMPLOYMENT HEALTH EXP	2,085	1,427	1,890	1,915	310-	16.1-	1,605.00
1550	LIFE INSURANCE	136	106	180	156			156.00
1555	INCOME CONTINUATION INSURA	570	44	648	552			552.00
1560	WORKERS COMPENSATION	3,556	2,070	3,408	3,969			3,969.00
2900	CONTRACTUAL/CONSULTING SER	10		400	400			400.00
3240	MEMBERSHIP DUES	30		100	100			100.00
3245	STAFF APPRECIATION			50	50			50.00
3250	REGISTRATION FEES/TUITION	290	255	500	300			300.00
3370	CONFERENCES	28	20	500	500			500.00
3378	RECRUITMENT OF EMPLOYEES	38			200			200.00
54261	SOCIAL SERVICES	228,863	156,305	208,731	232,087	374+	.1+	232,461.00
54263	PATIENT ACTIVITIES							
1100	SALARIES	153,818	124,220	137,055	130,520			130,520.00
1310	SICK LEAVE PAY	4,595	2,423					
1320	VACATION PAY	8,785	8,101					
1321	SALARIES & WAGES - NON PRO	127		23,688	22,560			22,560.00
1340	HOLIDAY PAY	1,513	1,261	8,461	8,058			8,058.00
1370	OVERTIME PAY	334	172	200	200			200.00
1374	IN CHARGE PAY	8	51	172				
1381	IN LIEU OF FRINGES	4,726	3,925	6,752	4,016			4,016.00
1390	HEALTH INSURANCE INCENTIVE			900				
1510	SOCIAL SECURITY-EMPLOYER	10,087	7,865	10,988	10,252			10,252.00
1511	MEDICARE INSURANCE TAX	2,359	1,816	2,568	2,398			2,398.00
1520	RETIREMENT-EMPLOYER SHARE	18,195	8,220	10,457	9,755	1,241+	12.7+	10,996.00
1540	HEALTH INSURANCE	76,494	37,600	45,120	48,300	468-	.9-	47,832.00
1541	DENTAL INSURANCE	1,600	1,000	1,200	1,200			1,200.00
1542	POST EMPLOYMENT HEALTH EXP	1,261	1,056	1,261	1,266	131-	10.3-	1,135.00
1550	LIFE INSURANCE	293	223	396	396			396.00
1555	INCOME CONTINUATION INSURA	513	39	552	552			552.00
1560	WORKERS COMPENSATION	6,836	5,557	7,408	6,780			6,780.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2900	CONTRACTUAL/CONSULTING SER	10		50				
2971	ENTERTAINMENT	2,300	1,455	3,600	3,600			3,600.00
3100	OFFICE SUPPLIES			100				
3210	PUBLICATIONS			100				
3220	SUBSCRIPTIONS	324	700	800	300			300.00
3245	STAFF APPRECIATION		32	150				
3250	REGISTRATION FEES/TUITION	150	65	250	200			200.00
3370	CONFERENCES	351	285	600	400			400.00
3378	RECRUITMENT OF EMPLOYEES			100				
3470	OPERATING SUPPLIES & EXPEN	3,572	2,406	3,200	3,600			3,600.00
5300	RENTS & LEASES	171	35		200			200.00
5345	EQUIPMENT RENTAL			250				
6310	NON CAPITALIZED EQUIPMENT	193		2,000	200			200.00
6320	MINOR EQUIPMENT		523	1,000	500			500.00
54263	PATIENT ACTIVITIES	298,622	209,036	269,378	255,253	642+	.2+	255,895.00
54270	OPERATIONS AND MAINT OF PLANTS							
1100	SALARIES	118,661	89,726	107,420	113,445	3,146-	2.7-	110,299.00
1310	SICK LEAVE PAY	6,227	1,404					
1320	VACATION PAY	6,867	5,789					
1321	SALARIES & WAGES - NON PRO	431	4,800	15,345	16,206	449-	2.7-	15,757.00
1340	HOLIDAY PAY	3,392	2,352	5,115	5,401	149-	2.7-	5,252.00
1370	OVERTIME PAY	6,312	1,904	4,500	4,500			4,500.00
1372	PAGER DUTY	4,262	201	3,721				
1374	IN CHARGE PAY	96	43					
1382	SHIFT DIFFERENTIAL		9					
1510	SOCIAL SECURITY-EMPLOYER	8,330	5,933	8,439	8,653	233-	2.6-	8,420.00
1511	MEDICARE INSURANCE TAX	1,948	1,387	1,973	2,023	54-	2.6-	1,969.00
1520	RETIREMENT-EMPLOYER SHARE	13,957	5,063	8,032	6,024	765+	12.6+	6,789.00
1540	HEALTH INSURANCE	64,182	50,760	67,680	72,450	702-	.9-	71,748.00
1541	DENTAL INSURANCE	600	750	600	1,200			1,200.00
1542	POST EMPLOYMENT HEALTH EXP	951	887	966	987	2-	.2-	985.00
1550	LIFE INSURANCE	202	149	264	216			216.00
1555	INCOME CONTINUATION INSURA	333	27	360	360			360.00
1560	WORKERS COMPENSATION	5,635	4,020	5,689	5,722	154-	2.6-	5,568.00
2175	REPAIR & MAINTENANCE - BUI	9,985	10,131	12,000	9,900			9,900.00
2176	REPAIR & MAINTENANCE - EQU	15,409	15,779	16,000	15,300			15,300.00
2177	REPAIR & MAINTENANCE - GRO	750	421	500	700			700.00
2178	REPAIR & MAINTENANCE - REN	72	79	1,200	100			100.00
2210	WATER	55,414	31,766	36,000	43,000			43,000.00
2220	HEAT & LIGHTS	106,918	91,489	98,000	90,000	7,000-	7.7-	83,000.00
2221	NATURAL GAS	123,135	70,270	127,034	110,000	13,000-	11.8-	97,000.00
2222	OIL			250				
2230	GARBAGE REMOVAL	6,637	7,470	7,140	6,300			6,300.00

(58) HEALTH CARE CENTER

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
2900	CONTRACTUAL/CONSULTING SER	10						
2915	SHARP DISPOSAL CHARGES	1,682	1,858	2,100	2,200			2,200.00
2975	SERVICE CONTRACTS	11,919	9,957	9,000	12,700			12,700.00
2976	EXTERMINATING SERVICES	784	725	840	700			700.00
3191	LICENSES	1,086	696	600	1,100			1,100.00
3245	STAFF APPRECIATION	66	47	100	100			100.00
3378	RECRUITMENT OF EMPLOYEES		606					
3421	CHEMICALS	15,819	13,378	16,750	16,700			16,700.00
3470	OPERATING SUPPLIES & EXPEN	5,161	4,938	5,000	5,100			5,100.00
3510	FUEL	6,483	5,176	4,500	6,500			6,500.00
5345	EQUIPMENT RENTAL			500				
6310	NON CAPITALIZED EQUIPMENT	600		1,500	600			600.00
6320	MINOR EQUIPMENT	357	696	500	1,000			1,000.00
54270	OPERATIONS AND MAINT OF PLA	604,688	440,703	569,618	559,187	24,124-	4.3-	535,063.00
54271	HOUSE KEEPING							
1100	SALARIES	191,274	129,608	198,294	122,079			122,079.00
1310	SICK LEAVE PAY	26,072-						
1320	VACATION PAY	1,951-						
1321	SALARIES & WAGES - NON PRO	13,744	501	18,236	11,225			11,225.00
1340	HOLIDAY PAY		999	11,396	7,014			7,014.00
1370	OVERTIME PAY	2,057	838					
1380	RETROACTIVE PAY	13						
1381	IN LIEU OF FRINGES	10,025	14,814	19,928	19,670			19,670.00
1382	SHIFT DIFFERENTIAL		5					
1390	HEALTH INSURANCE INCENTIVE			900				
1510	SOCIAL SECURITY-EMPLOYER	12,924	8,717	15,420	9,919			9,919.00
1511	MEDICARE INSURANCE TAX	3,018	2,038	3,608	2,320			2,320.00
1520	RETIREMENT-EMPLOYER SHARE	24,014	5,542	14,624	9,441	1,197+	12.6+	10,638.00
1540	HEALTH INSURANCE	99,086						
1541	DENTAL INSURANCE	1,382						
1542	POST EMPLOYMENT HEALTH EXP	2,200						
1550	LIFE INSURANCE	547	73	756	120			120.00
1555	INCOME CONTINUATION INSURA	552	5	744	600			600.00
1560	WORKERS COMPENSATION	8,734	5,826	10,400	6,559			6,559.00
2900	CONTRACTUAL/CONSULTING SER	40	30					
3245	STAFF APPRECIATION	76			100			100.00
3378	RECRUITMENT OF EMPLOYEES	465			500			500.00
3421	CHEMICALS	10,875	11,896	12,000	12,100			12,100.00
3470	OPERATING SUPPLIES & EXPEN	18,155	16,414	15,439	20,100			20,100.00
6310	NON CAPITALIZED EQUIPMENT	116						
54271	HOUSE KEEPING	371,284	197,311	321,745	221,747	1,197+	.5+	222,944.00

(58) HEALTH CARE CENTER

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54272	LAUNDRY AND LINENS							
1100	SALARIES	50,703	70,943	55,214	44,483			44,483.00
1310	SICK LEAVE PAY	14,325-						
1320	VACATION PAY	158-						
1321	SALARIES & WAGES - NON PRO	22,252	233	6,492	5,896			5,896.00
1340	HOLIDAY PAY		554	3,691	3,215			3,215.00
1370	OVERTIME PAY	625	532					
1381	IN LIEU OF FRINGES	1,803	8,041	5,560	6,024			6,024.00
1382	SHIFT DIFFERENTIAL							
1510	SOCIAL SECURITY-EMPLOYER	3,855	4,753	4,400	3,696			3,696.00
1511	MEDICARE INSURANCE TAX	901	1,112	1,029	865			865.00
1520	RETIREMENT-EMPLOYER SHARE	6,344	3,926	4,187	3,517	447+	12.7+	3,964.00
1540	HEALTH INSURANCE	6,896						
1541	DENTAL INSURANCE	98						
1542	POST EMPLOYMENT HEALTH EXP	685						
1550	LIFE INSURANCE	462	25	348	48			48.00
1555	INCOME CONTINUATION INSURA	179	4	432	312			312.00
1560	WORKERS COMPENSATION	2,220	3,190	2,965	2,445			2,445.00
2900	CONTRACTUAL/CONSULTING SER	68,892	57,633	73,000	73,500			73,500.00
3245	STAFF APPRECIATION	38		50				
3421	CHEMICALS	13,289	13,324	15,000	14,300			14,300.00
3431	LINEN & BEDDING	49	89		48,600			48,600.00
3433	BAGS	3,696	4,312	6,160	4,000			4,000.00
3436	FLOOR MATS	61	213	500	500			500.00
3470	OPERATING SUPPLIES & EXPEN	666	411	360	700			700.00
6320	MINOR EQUIPMENT	190		500	200			200.00
54272	LAUNDRY AND LINENS	169,431	169,303	179,888	212,301	447+	.2+	212,748.00
54273	DIETARY							
1100	SALARIES	502,589	406,868	446,994	478,691			478,691.00
1310	SICK LEAVE PAY	26,826	15,969					
1320	VACATION PAY	31,372	28,094					
1321	SALARIES & WAGES - NON PRO	29,065	1,295	29,798	31,916			31,916.00
1340	HOLIDAY PAY	3,362	3,518	19,864	21,277			21,277.00
1370	OVERTIME PAY	7,853	6,401					
1381	IN LIEU OF FRINGES	16,533	19,900	14,804	19,772			19,772.00
1382	SHIFT DIFFERENTIAL		782					
1390	HEALTH INSURANCE INCENTIVE	1,280		900				
1510	SOCIAL SECURITY-EMPLOYER	34,095	27,585	31,767	34,204			34,204.00
1511	MEDICARE INSURANCE TAX	7,896	6,439	7,430	8,004			8,004.00
1520	RETIREMENT-EMPLOYER SHARE	58,885	26,230	30,175	32,547	4,139+	12.7+	36,686.00
1540	HEALTH INSURANCE	170,435	165,420	162,396	212,500	2,068-	.9-	210,432.00
1541	DENTAL INSURANCE	3,258	3,500	3,000	4,200			4,200.00
1542	POST EMPLOYMENT HEALTH EXP	3,267	3,676	3,280	3,303	1,001+	30.3+	4,304.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1550	LIFE INSURANCE	1,489	1,242	1,284	1,752			1,752.00
1555	INCOME CONTINUATION INSURA	1,129	103	1,140	1,176			1,176.00
1560	WORKERS COMPENSATION	19,976	17,246	19,012	20,238			20,238.00
2900	CONTRACTUAL/CONSULTING SER	95			100			100.00
2975	SERVICE CONTRACTS	904	350		900			900.00
3245	STAFF APPRECIATION	42						
3250	REGISTRATION FEES/TUITION		950		300			300.00
3370	CONFERENCES	190						
3378	RECRUITMENT OF EMPLOYEES	284	560	750	300			300.00
3390	PROGRAM RELATED TRAVEL	55	28					
3411	PRODUCE	14,055	11,492	16,000	15,700			15,700.00
3412	MEATS	70,406	56,480	75,000	78,400			78,400.00
3413	DAIRY	45,880	37,364	53,000	51,100			51,100.00
3414	BREADS	14,767	7,901	17,000	16,400			16,400.00
3415	DRY & CANNED GOODS	77,867	68,095	82,000	86,500			86,500.00
3416	FROZEN FOODS	40,610	33,198	40,000	40,200			40,200.00
3417	TUBE FEEDING	1,954	629	2,500	2,200			2,200.00
3418	SUPPLEMENTS	11,751	8,448	13,500	13,100			13,100.00
3419	PAPER GOODS	14,271	11,681	15,000	15,200			15,200.00
3421	CHEMICALS	9,188	8,411	8,500	9,800			9,800.00
3457	UNEMPLOYMENT COMPENSATION	4,004	1,068	2,000	2,300			2,300.00
3470	OPERATING SUPPLIES & EXPEN	4,667	3,362	5,000	5,100			5,100.00
3474	MISCELLANEOUS GENERAL EXPE	105						
5345	EQUIPMENT RENTAL			1,000				
6310	NON CAPITALIZED EQUIPMENT	404	34	500	400			400.00
6320	MINOR EQUIPMENT	907	3,040	750	1,000			1,000.00
54273	DIETARY	1,231,730	987,376	1,104,344	1,208,580	3,072+	.2+	1211,652.00
54274	TRANSPORTATION							
3428	BILLABLE THERAPY		1,733					
3430	NON BILLABLE		1,478					
54274	TRANSPORTATION		3,212					
54280	ADMINISTRATION							
1100	SALARIES	231,152	197,042	241,499	251,149			251,149.00
1310	SICK LEAVE PAY	2,814-	6,262					
1320	VACATION PAY	8,365	13,730					
1321	SALARIES & WAGES - NON PRO	24,062	814	17,055	17,810			17,810.00
1340	HOLIDAY PAY	6,885	5,263	10,772	11,207			11,207.00
1370	OVERTIME PAY	647	9,276					
1390	HEALTH INSURANCE INCENTIVE	1,038	727	1,800	1,800			1,800.00
1410	EXPENSES COMMISSIONER & CO	3,100	2,700		3,000			3,000.00
1510	SOCIAL SECURITY-EMPLOYER	15,890	13,044	16,811	17,482			17,482.00

(58) HEALTH CARE CENTER

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1511	MEDICARE INSURANCE TAX	3,676	3,015	3,931	4,089			4,089.00
1520	RETIREMENT-EMPLOYER SHARE	24,795	13,121	15,944	16,531	2,100+	12.7+	18,631.00
1540	HEALTH INSURANCE	84,523	75,200	90,240	96,600	936-	.9-	95,664.00
1541	DENTAL INSURANCE	900	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	3,268	3,067	2,673	2,740	645+	23.5+	3,385.00
1550	LIFE INSURANCE	799	560	708	684			684.00
1555	INCOME CONTINUATION INSURA	581	70	864	864			864.00
1560	WORKERS COMPENSATION	810	678	814	846			846.00
2120	LEGAL SERVICES	2,430		5,000	2,500			2,500.00
2130	ACCOUNTING & AUDITING SERV	12,110	12,000	10,220	12,600			12,600.00
2170	MAINTENANCE CONTRACTS				64,321			64,321.00
2250	TELEPHONE	24,104	9,937	24,000	14,000			14,000.00
2251	CELL PHONE	393	221	200	400			400.00
2272	WIDE AREA NETWORK (WAN)				3,900			3,900.00
2900	CONTRACTUAL/CONSULTING SER	26,233	14,850	24,999	24,400	9,400-	38.5-	15,000.00
2910	DATA PROCESSING SERVICE		125					
2975	SERVICE CONTRACTS	1,098	1,218	600				
3100	OFFICE SUPPLIES	10,822	8,039	12,000	11,200			11,200.00
3110	POSTAGE	4,337	3,627	6,500	4,500			4,500.00
3130	PRINTING & DUPLICATION	2,056	2,413	5,000	4,000			4,000.00
3191	LICENSES	822	822	1,000	900			900.00
3210	PUBLICATIONS		57					
3220	SUBSCRIPTIONS	2,867		8,700	3,000			3,000.00
3240	MEMBERSHIP DUES	8,841	16,363	14,000	9,200			9,200.00
3245	STAFF APPRECIATION	250	220	400	300			300.00
3250	REGISTRATION FEES/TUITION	481	149	4,000	2,500			2,500.00
3370	CONFERENCES	4,053	3,037	3,000	4,200			4,200.00
3378	RECRUITMENT OF EMPLOYEES	1,210		500	1,300			1,300.00
3380	ADVERTISING	1,782	1,068	7,500	21,000			21,000.00
3390	PROGRAM RELATED TRAVEL	971	463	500	1,000			1,000.00
3453	LIABILITY INSURANCE	2,669	1,380	2,845	2,800			2,800.00
3470	OPERATING SUPPLIES & EXPEN	76	62	100	100			100.00
3474	MISCELLANEOUS GENERAL EXPE	77	23		100			100.00
3476	BANK SERVICE CHARGES	63	255	200	100			100.00
5100	INSURANCE	34,673	29,646	35,500	36,100			36,100.00
5300	RENTS & LEASES	766	755	1,000	800			800.00
5331	COPIER RENTAL	3,460	2,708	4,000	3,600			3,600.00
5990	BAD DEBT	57,347	95-		10,000			10,000.00
5999	NON REPORTABLE EXPENSE	1,579			1,600			1,600.00
6310	NON CAPITALIZED EQUIPMENT	238			200			200.00
6320	MINOR EQUIPMENT	362		500	400			400.00
6800	PROVIDER ASSESSMENT	279,480	232,900	279,480	279,500			279,500.00
54280	ADMINISTRATION	893,349	687,329	855,455	945,923	7,591-	.8-	938,332.00

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	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54281	MEDICAL RECORDS							
1100	SALARIES	26,006	18,652	22,790	23,016			23,016.00
1310	SICK LEAVE PAY	1,408	414					
1320	VACATION PAY	2,434	848					
1321	SALARIES & WAGES - NON PRO	361		1,252	1,264			1,264.00
1340	HOLIDAY PAY	772	494	1,002	1,012			1,012.00
1370	OVERTIME PAY	5						
1510	SOCIAL SECURITY-EMPLOYER	1,680	1,133	1,553	1,568			1,568.00
1511	MEDICARE INSURANCE TAX	392	265	363	367			367.00
1520	RETIREMENT-EMPLOYER SHARE	3,411	1,204	1,478	1,492	190+	12.7+	1,682.00
1540	HEALTH INSURANCE	21,394	18,800	22,560	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	600	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	212	286	212	212	75+	35.3+	287.00
1550	LIFE INSURANCE	53	43	72	72			72.00
1555	INCOME CONTINUATION INSURA	74	5	84	84			84.00
1560	WORKERS COMPENSATION	90	62	1,047	1,037			1,037.00
2900	CONTRACTUAL/CONSULTING SER	8,229	3,853	7,000	9,200			9,200.00
3210	PUBLICATIONS	150		100	200			200.00
3250	REGISTRATION FEES/TUITION	405	19	250	400			400.00
3370	CONFERENCES	295		300	300			300.00
6320	MINOR EQUIPMENT	529						
54281	MEDICAL RECORDS	68,508	46,583	60,663	64,974	31+	+	65,005.00
54282	PURCHASING							
1100	SALARIES	26,674	18,352	21,651	21,867			21,867.00
1310	SICK LEAVE PAY	1,062	114					
1320	VACATION PAY	3,589	1,763					
1321	SALARIES & WAGES - NON PRO			2,266	2,288			2,288.00
1340	HOLIDAY PAY	776	519	1,259	1,271			1,271.00
1370	OVERTIME PAY	50						
1510	SOCIAL SECURITY-EMPLOYER	1,702	1,109	1,561	1,576			1,576.00
1511	MEDICARE INSURANCE TAX	371	247	365	369			369.00
1520	RETIREMENT-EMPLOYER SHARE	3,440	1,224	1,485	1,500	191+	12.7+	1,691.00
1540	HEALTH INSURANCE	21,394	18,800	22,560	24,150	234-	.9-	23,916.00
1541	DENTAL INSURANCE	600	500	600	600			600.00
1542	POST EMPLOYMENT HEALTH EXP	651	585	652	652	66-	10.1-	586.00
1550	LIFE INSURANCE	155	127	192	192			192.00
1555	INCOME CONTINUATION INSURA	229	16	252	252			252.00
1560	WORKERS COMPENSATION	1,201	828	1,052	1,042			1,042.00
2900	CONTRACTUAL/CONSULTING SER	10						
3370	CONFERENCES			200	100			100.00
3470	OPERATING SUPPLIES & EXPEN	109						
54282	PURCHASING	62,020	44,189	54,095	55,859	109-	.1-	55,750.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
54290	PROPERTY OWNERSHIP/USE							
2250	TELEPHONE		1,931					
2251	CELL PHONE		7,150					
2900	CONTRACTUAL/CONSULTING SER	452		700	13,000			13,000.00
2975	SERVICE CONTRACTS				2,000			2,000.00
3455	PROPERTY & LIABILITY INSUR	7,139	1,730	8,372	6,000			6,000.00
3474	MISCELLANEOUS GENERAL EXPE				348,900			348,900.00
5345	EQUIPMENT RENTAL	10,557						
5410	DEPRECIATION - BLDG/EQUIP	100,175	62,219	98,000	246,500			246,500.00
5411	DEPRECIATION - EQUIPMENT	86,097	51,747	62,000	151,800			151,800.00
5412	DEPRECIATION - LEASEHOLD I				55,900			55,900.00
5417	DEPRECIATION - LAND IMPROV	11,036-	6,363	13,000				
5999	NON REPORTABLE EXPENSE	8,494						
54290	PROPERTY OWNERSHIP/USE	201,880	131,141	182,072	824,100			824,100.00
57501	CAPITAL EXPENDITURES							
8320	MACHINERY & EQUIPMENT		5,540	3,870	12,000			
8330	FURNITURE & FURNISHINGS		10,230					
8390	IT EQUIPMENT				5,000			5,000.00
57501	CAPITAL EXPENDITURES		15,770	3,870	17,000	12,000-	70.5-	5,000.00
	HEALTH CARE CENTER	11,325,947	8,623,321	10,807,827	11,646,690	26,604-	.2-	11620,086.00
604	HEALTH CARE CENTER	11,325,947	8,623,321	10,807,827	11,646,690	26,604-	.2-	11620,086.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
701 HWY							
53100 HIGHWAY DEPARTMENT							
1100 SALARIES							
1200 STIPEND							
1370 OVERTIME PAY							
1381 IN LIEU OF FRINGES							
1390 HEALTH INSURANCE INCENTIVE							
1510 SOCIAL SECURITY-EMPLOYER							
1511 MEDICARE INSURANCE TAX							
1520 RETIREMENT-EMPLOYER SHARE							
1540 HEALTH INSURANCE							
1541 DENTAL INSURANCE							
1542 POST EMPLOYMENT HEALTH EXP							
1545 NET OPEB OBLIGATION EXPENS							
1550 LIFE INSURANCE							
1555 INCOME CONTINUATION INSURA							
1560 WORKERS COMPENSATION							
3370 CONFERENCES							
3384 VEHICLE ALLOWANCE							
3457 UNEMPLOYMENT COMPENSATION							
3485 COMPENSATED ABSENCES							
53100 HIGHWAY DEPARTMENT							
53110 HIGHWAY ADMINISTRATION							
1100 SALARIES	188,319	147,572	213,190	215,062			215,062.00
1300 EMPLOYEE BENEFITS	168,117	144,778	102,535	107,496	1,690+	1.5+	109,186.00
1400 PER DIEM	4,750	3,750	6,350	6,350			6,350.00
2130 ACCOUNTING & AUDITING SERV	4,885	2,000	4,680	5,000			5,000.00
2141 COMMITTEE TRAVEL	4,253	3,048	5,600	5,600			5,600.00
2142 COMMISSIONER EXPENSE		2,500		2,500			2,500.00
2170 MAINTENANCE CONTRACTS				18,797			18,797.00
2250 TELEPHONE				2,250			2,250.00
3100 OFFICE SUPPLIES	10,372	5,912	11,428	12,000			12,000.00
3105 OFFICE EQUIP	135						
3110 POSTAGE	1,318	1,050	1,400	2,000			2,000.00
3121 ACCTG/ADVERTISING/PHYSICAL	205	3,657					
3210 PUBLICATIONS			820	820			820.00
3240 MEMBERSHIP DUES		680	625	625			625.00
3370 CONFERENCES		61	2,500				
3384 VEHICLE ALLOWANCE	7,199	6,092	7,200	7,200			7,200.00
3452 PROPERTY INSURANCE	1	1	275	275			275.00
3561 EMPLOYEE PHYSICALS	1,601		1,461	1,461			1,461.00
4800 GENERAL PUBLIC LIABILITY I	2,131						
53110 HIGHWAY ADMINISTRATION	393,291	321,104	358,064	387,436	1,690+	.4+	389,126.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
53120	EAU GALLE DAM							
1100	SALARIES	364	1,262	2,012	1,957	152-	7.7-	1,805.00
1300	EMPLOYEE BENEFITS	326	1,236	1,162	1,120	20-	1.7-	1,100.00
3301	SMALL TOOL ALLOWANCE			41	40	2-	5.0-	38.00
3302	RECORDS & REPORTS			140	140			140.00
3790	HIGHWAY ROAD MATERIALS	350	362	740	740			740.00
5340	MACHINERY & EQUIPMENT	81	347	1,000	1,000			1,000.00
53120	EAU GALLE DAM	1,122	3,208	5,095	4,997	174-	3.4-	4,823.00
53190	FIELD ADMIN-BUDGET							
1100	SALARIES			146,216	146,216			146,216.00
1300	EMPLOYEE BENEFITS			74,540	77,567	629+	.8+	78,196.00
2100	HWY PROFESSIONAL FEES			3,500	4,000			4,000.00
2261	CAR PHONES & TWO-WAY RADIO			11,000	12,000	1,000-	8.3-	11,000.00
3300	CAR EXPENSE			3,467	4,000			4,000.00
3350	HWY MEALS			1,050	2,000			2,000.00
3480	EDUCATIONAL SUPPLIES			5,900	6,000			6,000.00
3790	HIGHWAY ROAD MATERIALS			4,000	4,000			4,000.00
4800	GENERAL PUBLIC LIABILITY I	37,109	38,310	48,000	50,000	2,000-	4.0-	48,000.00
5340	MACHINERY & EQUIPMENT			14,000	20,000	6,000-	30.0-	14,000.00
53190	FIELD ADMIN-BUDGET	37,109	38,310	311,673	325,783	8,371-	2.5-	317,412.00
53191	SUPERVISION							
1100	SALARIES	71,466	57,672					
1300	EMPLOYEE BENEFITS	63,658	56,423					
2261	CAR PHONES & TWO-WAY RADIO	930	765					
3300	CAR EXPENSE	855	1,142					
3350	HWY MEALS	1,693	1,217					
53191	SUPERVISION	138,603	117,222					
53192	RADIO COSTS							
0000	*	5,879	8,825					
5410	DEPRECIATION - BLDG/EQUIP	1,249						
53192	RADIO COSTS	7,128	8,825					
53194	ENGINEERING/SURVEYING COSTS							
1100	SALARIES	93,500	65,142					
1200	STIPEND	1,199	1,015					
1300	EMPLOYEE BENEFITS	84,396	64,820					
2100	HWY PROFESSIONAL FEES	4,665-	600-					
3122	CELL PHONE/2 WAY RADIO	55						

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3123	ENGINEERING/SURVEY SUPPLIE		340					
3300	CAR EXPENSE	340	287					
3350	HWY MEALS	34	34					
3480	EDUCATIONAL SUPPLIES	188	119					
3790	HIGHWAY ROAD MATERIALS	16,000-	480					
5340	MACHINERY & EQUIPMENT	20,173	1,367					
53194	ENGINEERING/SURVEYING COSTS	179,222	133,007					
53195	HWY ADMIN-DRUG TESTING							
1100	SALARIES	106						
1300	EMPLOYEE BENEFITS	95						
2100	HWY PROFESSIONAL FEES	144-	1,034-					
53195	HWY ADMIN-DRUG TESTING	57	1,034-					
53196	COMP TIME-WASH ACCT							
1100	SALARIES	22,143	4,458-					
53196	COMP TIME-WASH ACCT	22,143	4,458-					
53210	EMP. TAX & BENEFITS COST POOL							
1310	SICK LEAVE PAY	86,069	47,928	100,000	100,000			100,000.00
1312		5,688	6,664	4,000	4,000			4,000.00
1313		146	97	1,000	1,000			1,000.00
1320	VACATION PAY	172,859	130,344	220,000	220,000			220,000.00
1340	HOLIDAY PAY	22,745		25,000	25,000			25,000.00
1345		86,108	57,574	135,000	135,000			135,000.00
1390	HEALTH INSURANCE INCENTIVE	3,796	3,069					
1510	SOCIAL SECURITY-EMPLOYER	172,986	128,802	191,376	191,353	13,051-	6.8-	178,302.00
1511	MEDICARE INSURANCE TAX	40,239	30,013	44,752	44,747	3,052-	6.8-	41,695.00
1520	RETIREMENT-EMPLOYER SHARE	308,522	131,429	177,958	177,920	8,629+	4.8+	186,549.00
1540	HEALTH INSURANCE	1,071,688	886,146	1,173,000	1,139,800	11,080-	.9-	1128,720.00
1541	DENTAL INSURANCE	24,300	17,900	26,400	22,200			22,200.00
1542	POST EMPLOYMENT HEALTH EXP	21,416	19,721	20,776	20,660	194-	.9-	20,466.00
1545	NET OPEB OBLIGATION EXPENS	2,690-						
1550	LIFE INSURANCE	8,651	5,559	8,172	6,252			6,252.00
1555	INCOME CONTINUATION INSURA	11,284	721	11,736	10,608			10,608.00
1560	WORKERS COMPENSATION	115,979	93,250	129,813	127,031	6,409-	5.0-	120,622.00
3457	UNEMPLOYMENT COMPENSATION		637					
3485	COMPENSATED ABSENCES	141,465	45,920					
9100	EMPLOYEE BENEFITS/PAYROLL	2,291,258-	1,906,049-	2,268,983-	2,225,571-	25,157-	1.1-	2200,414.00-
53210	EMP. TAX & BENEFITS COST PO		300,267-					

(60) HIGHWAY

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
53220	FIELD SMALL TOOLS COST POOL							
1100	SALARIES	2,350	4,426	6,008	5,844	453-	7.7-	5,391.00
1300	EMPLOYEE BENEFITS	2,104	4,319	3,471	3,345	60-	1.7-	3,285.00
3140	SMALL ITEMS OF EQUIP/SAFET	9,709	9,811	4,000	4,000			4,000.00
3530	MACHINERY & EQUIPMENT PART	3,217	592	4,079	5,000			5,000.00
3560	SUNDRY ITEMS	3,373	523	4,600	5,000			5,000.00
3620	SHOP TOOLS	14,488	20,760	6,871	8,000			8,000.00
3630	SIGN PARTS & SUPPLIES	2,516	34	4,047	5,000			5,000.00
3810	SHOP OVERHEAD	3,154		5,000	6,000			6,000.00
9200	FIELD SMALL TOOLS ALLOCATE	40,916-	32,025-					
53220	FIELD SMALL TOOLS COST POOL		8,444	38,076	42,189	513-	1.2-	41,676.00
53230	SHOP OPERATION COST POOL							
1100	SALARIES	122,615	94,429	160,531	156,149	12,094-	7.7-	144,055.00
1300	EMPLOYEE BENEFITS	107,775	284,747	92,736	89,364	1,579-	1.7-	87,785.00
3010	SHOP SUPPLIES	48,649	17,350	48,337	50,000			50,000.00
3011	SHOP TOOLS & EQUIPMENT		243					
3211	PUBLICATIONS/MACH. & EQUIP	158	500	750	800			800.00
3591	OFFICE & OTHER SHOP SUPPLI	521	219	10,200	11,000			11,000.00
3620	SHOP TOOLS	9,825	5,578	16,000	16,000			16,000.00
5340	MACHINERY & EQUIPMENT	127,553	1,706	19,983	20,000			20,000.00
5410	DEPRECIATION - BLDG/EQUIP	8,724		15,650	15,650			15,650.00
9300	SHOP SERVICES ALLOCATED	342,045-	87-					
53230	SHOP OPERATION COST POOL	83,778	404,688	364,187	358,963	13,673-	3.8-	345,290.00
53232	DISCOUNTS RECOVERED							
0000	*	1,027-	386-					
53232	DISCOUNTS RECOVERED	1,027-	386-					
53233	OVERHEAD REC. ON WORK ORDERS							
0000	*	24,226-	1,651-					
53233	OVERHEAD REC. ON WORK ORDER	24,226-	1,651-					
53235	OH RECOVERED FROM 5% CA CHG							
0000	*	17,866-	10,753-					
53235	OH RECOVERED FROM 5% CA CHG	17,866-	10,753-					
53239	FUEL HANDLING							
1100	SALARIES	2,213	3,861	8,523	8,290	642-	7.7-	7,648.00
1300	EMPLOYEE BENEFITS	1,975	3,805	4,924	4,744	83-	1.7-	4,661.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3452	PROPERTY INSURANCE	7,995	2,807	3,900	4,000			4,000.00
3790	HIGHWAY ROAD MATERIALS	5,559	6,821	2,998	3,000			3,000.00
5340	MACHINERY & EQUIPMENT	1,229	1,804	4,000	4,000			4,000.00
5410	DEPRECIATION - BLDG/EQUIP	2,523		2,835	2,835			2,835.00
9310	FUEL HANDLING CHARGE ALLOC	16,355-	11,714-	9,133-	9,133-			9,133.00-
53239	FUEL HANDLING	5,141	7,385	18,047	17,736	725-	4.0-	17,011.00
53240	MACH. OPERATIONS COST POOL							
1100	SALARIES	245,351	196,868	225,749	219,588	17,008-	7.7-	202,580.00
1300	EMPLOYEE BENEFITS	219,908		130,411	125,670	2,220-	1.7-	123,450.00
3453	LIABILITY INSURANCE	102,628	104,028	114,000	114,000			114,000.00
3510	FUEL	704,662	499,526	509,689	550,000			550,000.00
3520	OIL, GREASE, ANTIFREEZE	36,930	19,294	30,000	35,000			35,000.00
3530	MACHINERY & EQUIPMENT PART	335,840	259,183	333,000	335,000			335,000.00
3550	TIRES & BATTERIES	54,959	22,562	60,000	60,000			60,000.00
3560	SUNDRY ITEMS	5,335-	1,400	1,000	2,000			2,000.00
3810	SHOP OVERHEAD	341,555		350,000	350,000			350,000.00
5340	MACHINERY & EQUIPMENT	2,428	409	1,699	2,000			2,000.00
5410	DEPRECIATION - BLDG/EQUIP	657,990		696,000	696,000			696,000.00
9400	MACHINERY FUND ALLOCATED	2,742,325-	2,325,120-	2,300,000-	2,300,000-			2300,000.00-
53240	MACH. OPERATIONS COST POOL	45,405-	1,221,847-	151,548	189,258	19,228-	10.1-	170,030.00
53250	ALBRICHT PIT							
1100	SALARIES		160	70,220	68,303	5,290-	7.7-	63,013.00
1300	EMPLOYEE BENEFITS		158	40,565	39,090	691-	1.7-	38,399.00
3301	SMALL TOOL ALLOWANCE		4	2,800	2,800			2,800.00
3302	RECORDS & REPORTS		15	10,025	10,025			10,025.00
3790	HIGHWAY ROAD MATERIALS			70,000	80,000			80,000.00
5340	MACHINERY & EQUIPMENT		590	140,445	200,000	23,745-	11.8-	176,255.00
53250	ALBRICHT PIT		929	334,055	400,218	29,726-	7.4-	370,492.00
53251								
1100	SALARIES	264						
1300	EMPLOYEE BENEFITS	237						
3301	SMALL TOOL ALLOWANCE	6						
3302	RECORDS & REPORTS	23						
5340	MACHINERY & EQUIPMENT	317						
9700	PIT MATERIAL SALES ALLOCAT	849-						
53251								
53254	MISC. PITS							

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
1100	SALARIES	8,191	9,859					
1300	EMPLOYEE BENEFITS	7,342	9,749					
3301	SMALL TOOL ALLOWANCE	201	254					
3302	RECORDS & REPORTS	728	961					
3790	HIGHWAY ROAD MATERIALS	1,710	3,084					
5340	MACHINERY & EQUIPMENT		224					
9700	PIT MATERIAL SALES ALLOCAT	18,175-						
53254	MISC. PITS		24,133					
53255	SABEAN PIT							
1100	SALARIES		268					
1300	EMPLOYEE BENEFITS		265					
3301	SMALL TOOL ALLOWANCE		6					
3302	RECORDS & REPORTS		26					
3790	HIGHWAY ROAD MATERIALS	315						
5340	MACHINERY & EQUIPMENT		262					
9700	PIT MATERIAL SALES ALLOCAT	315-						
53255	SABEAN PIT		829					
53256	FINDER PIT							
1100	SALARIES	18,331	20,470					
1300	EMPLOYEE BENEFITS	16,314	20,241					
3301	SMALL TOOL ALLOWANCE	450	529					
3302	RECORDS & REPORTS	1,624	1,996					
3790	HIGHWAY ROAD MATERIALS	765	49,066					
5340	MACHINERY & EQUIPMENT	132,903	212,321					
9700	PIT MATERIAL SALES ALLOCAT	170,390-						
53256	FINDER PIT		304,625					
53257	FERRY PIT							
1100	SALARIES		762					
1300	EMPLOYEE BENEFITS		753					
3301	SMALL TOOL ALLOWANCE		19					
3302	RECORDS & REPORTS		74					
3790	HIGHWAY ROAD MATERIALS		366					
5340	MACHINERY & EQUIPMENT		211					
53257	FERRY PIT		2,189					
53258	SALT SAND SCREENING							
1100	SALARIES	35,441						
1300	EMPLOYEE BENEFITS	31,765						

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3301	SMALL TOOL ALLOWANCE	873						
3302	RECORDS & REPORTS	3,152						
3790	HIGHWAY ROAD MATERIALS	75,517						
5340	MACHINERY & EQUIPMENT	97,248						
9700	PIT MATERIAL SALES ALLOCAT	243,998-						
53258	SALT SAND SCREENING							
53270	BLDG & GRDS OPER. COST POOL							
1100	SALARIES	62,016	58,645	73,238	71,239	5,518-	7.7-	65,721.00
1300	EMPLOYEE BENEFITS	55,319	57,741	6,000	40,770	720-	1.7-	40,050.00
2210	WATER	6,584	3,060	42,308	7,000			7,000.00
2220	HEAT & LIGHTS	41,184	24,950	112,758	120,000			120,000.00
2230	GARBAGE REMOVAL	2,450	3,271	4,000	5,000			5,000.00
2250	TELEPHONE	1,376	975					
2400	CONTRACTUAL REPAIR & MAINT	10,289	13,288	11,000	15,000			15,000.00
2450	GROUND & GROUND IMPROVEMEN	65						
3452	PROPERTY INSURANCE	1,417	1,434	3,500	3,500			3,500.00
5150	BOILER INSURANCE	432	445	500	500			500.00
5410	DEPRECIATION - BLDG/EQUIP	43,029		90,000	90,000			90,000.00
9500	BUILDING - GROUNDS ALLOCAT	224,164-						
53270	BLDG & GRDS OPER. COST POOL		163,812	343,304	353,009	6,238-	1.7-	346,771.00
53271	ROCK FALLS SHOP							
1100	SALARIES	3,764	32					
1300	EMPLOYEE BENEFITS	3,185	31					
2210	WATER	79	29					
2220	HEAT & LIGHTS	6,573	3,177					
2230	GARBAGE REMOVAL	1,178	810					
2250	TELEPHONE	408	305					
2400	CONTRACTUAL REPAIR & MAINT	2,367	11					
3452	PROPERTY INSURANCE	20	21					
9500	BUILDING - GROUNDS ALLOCAT	17,576-						
53271	ROCK FALLS SHOP		4,419					
53273	NORTH COUNTY SHOP							
1100	SALARIES	2,074	1,172					
1300	EMPLOYEE BENEFITS	1,848	1,111					
2210	WATER	189	19					
2220	HEAT & LIGHTS	12,836	5,737					
2250	TELEPHONE	626	431					
2400	CONTRACTUAL REPAIR & MAINT	600	589					
3452	PROPERTY INSURANCE	166	171					

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
5340	MACHINERY & EQUIPMENT	169						
5410	DEPRECIATION - BLDG/EQUIP	19,133						
9500	BUILDING - GROUNDS ALLOCAT	37,644-						
53273	NORTH COUNTY SHOP		9,233					
53274	BOYCEVILLE SHOP							
1100	SALARIES	758	470					
1300	EMPLOYEE BENEFITS	678	452					
2210	WATER	356	216					
2220	HEAT & LIGHTS	3,518	2,082					
2230	GARBAGE REMOVAL	10	32					
2250	TELEPHONE	574	483					
2400	CONTRACTUAL REPAIR & MAINT	181	611					
3452	PROPERTY INSURANCE	41	64					
5340	MACHINERY & EQUIPMENT	40						
5410	DEPRECIATION - BLDG/EQUIP	2,273						
9500	BUILDING - GROUNDS ALLOCAT	8,434-						
53274	BOYCEVILLE SHOP		4,412					
53275	SALT STORAGE FACILITIES							
1100	SALARIES	1,722	4,690					
1300	EMPLOYEE BENEFITS	1,544	4,614					
2220	HEAT & LIGHTS	920	484					
2400	CONTRACTUAL REPAIR & MAINT	109	2,650					
3452	PROPERTY INSURANCE	333	342					
5340	MACHINERY & EQUIPMENT	213	1,225					
5410	DEPRECIATION - BLDG/EQUIP	24,529						
9500	BUILDING - GROUNDS ALLOCAT	29,372-						
53275	SALT STORAGE FACILITIES		14,007					
53276	COLFAX SHOP							
1100	SALARIES	506	2,587					
1300	EMPLOYEE BENEFITS	444	2,527					
2210	WATER	49	49					
2220	HEAT & LIGHTS	6,594	6,486					
2250	TELEPHONE	596	470					
2400	CONTRACTUAL REPAIR & MAINT	2,357	809					
3452	PROPERTY INSURANCE	41	42					
5410	DEPRECIATION - BLDG/EQUIP	1,049						
9500	BUILDING - GROUNDS ALLOCAT	11,640-						
53276	COLFAX SHOP		12,972					

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
53277	EAU GALLE SHOP							
1100	SALARIES	1,087	834					
1300	EMPLOYEE BENEFITS	965	795					
2210	WATER	106	21					
2220	HEAT & LIGHTS	7,595	13,411					
2230	GARBAGE REMOVAL	135						
2250	TELEPHONE	409	302					
2400	CONTRACTUAL REPAIR & MAINT	787	274					
3452	PROPERTY INSURANCE	62	64					
5410	DEPRECIATION - BLDG/EQUIP	4,150						
9500	BUILDING - GROUNDS ALLOCAT	15,299-						
53277	EAU GALLE SHOP		15,703					
53281	TRUCKS & AUTOS							
1100	SALARIES	6,714	3,941					
1300	EMPLOYEE BENEFITS	6,017	3,897					
3530	MACHINERY & EQUIPMENT PART	204,309	313,978					
3810	SHOP OVERHEAD	9,014						
9800	EQUIPMENT/MAT'LS ACQUISITI	226,055-						
53281	TRUCKS & AUTOS		321,816					
53282	TRACTORS							
1100	SALARIES		479					
1300	EMPLOYEE BENEFITS		474					
3530	MACHINERY & EQUIPMENT PART	164,777	194,006					
9800	EQUIPMENT/MAT'LS ACQUISITI	164,777-						
53282	TRACTORS		194,961					
53284	MAINT./CONST. EQUIP.							
1100	SALARIES	884						
1300	EMPLOYEE BENEFITS	793						
3530	MACHINERY & EQUIPMENT PART	14,774						
3810	SHOP OVERHEAD	1,188						
9800	EQUIPMENT/MAT'LS ACQUISITI	17,640-						
53284	MAINT./CONST. EQUIP.							
53286	SNOW REMOVAL EQUIP.							
1100	SALARIES		99					
1300	EMPLOYEE BENEFITS		98					
3530	MACHINERY & EQUIPMENT PART	31,700	60,270					
9800	EQUIPMENT/MAT'LS ACQUISITI	31,700-						

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
53286	SNOW REMOVAL EQUIP.		60,467					
53287	CAPITAL IMPROVEMENT FUNDS							
1100	SALARIES			5,030	4,892	379-	7.7-	4,513.00
1300	EMPLOYEE BENEFITS			2,906	2,800	50-	1.7-	2,750.00
3301	SMALL TOOL ALLOWANCE			103	100	5-	5.0-	95.00
3302	RECORDS & REPORTS			400	600			600.00
3530	MACHINERY & EQUIPMENT PART	12,332		1,037,171	1,037,171	259,917-	25.0-	777,254.00
3790	HIGHWAY ROAD MATERIALS			1,500	2,000			2,000.00
5340	MACHINERY & EQUIPMENT			400	500			500.00
8340	BUILDINGS & IMPROVEMENTS			330,000	330,000	200,000-	60.6-	130,000.00
9800	EQUIPMENT/MAT'LS ACQUISITI	12,332-		1,377,510-	1,378,063-	460,351-	33.4-	917,712.00-
53287	CAPITAL IMPROVEMENT FUNDS							
53288	NORTH CO SHOP PROPANE PAD							
1100	SALARIES	1,792						
1300	EMPLOYEE BENEFITS	1,606						
3790	HIGHWAY ROAD MATERIALS	7,299						
5340	MACHINERY & EQUIPMENT	1,391						
9800	EQUIPMENT/MAT'LS ACQUISITI	12,091-						
53288	NORTH CO SHOP PROPANE PAD							
53311	COUNTY MAINTENANCE							
1100	SALARIES	452,555	481,225	451,645	511,365	39,606-	7.7-	471,759.00
1300	EMPLOYEE BENEFITS	404,806	472,204	293,209	292,653	5,169-	1.7-	287,484.00
2100	HWY PROFESSIONAL FEES	99,161	29,527					
2101	CONTRACTED ROAD CONSTRUCTI			75,000	100,000			100,000.00
2251	CELL PHONE	1,576	942					
3301	SMALL TOOL ALLOWANCE	11,145	12,394	10,783	10,453	582-	5.5-	9,871.00
3302	RECORDS & REPORTS	40,211	46,587	25,483	26,000			26,000.00
3790	HIGHWAY ROAD MATERIALS	480,641	691,026	301,873	604,300	48,341+	7.9+	652,641.00
5340	MACHINERY & EQUIPMENT	561,242	673,005	503,350	505,000	214,128-	42.4-	290,872.00
9901		2,459-	3,245-					
53311	COUNTY MAINTENANCE	2,048,882	2,403,669	1,661,343	2,049,771	211,144-	10.3-	1838,627.00
53312	COUNTY WINTER MAINTENANCE							
1100	SALARIES	182,603	79,687	235,781	229,345	17,763-	7.7-	211,582.00
1300	EMPLOYEE BENEFITS	160,047	74,475	136,206	131,254	2,319-	1.7-	128,935.00
2100	HWY PROFESSIONAL FEES	180						
3301	SMALL TOOL ALLOWANCE	4,454	2,004	3,120	3,120			3,120.00
3302	RECORDS & REPORTS	16,071	7,370	8,505	9,000			9,000.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3790	HIGHWAY ROAD MATERIALS	281,636	306,378	271,802	280,000			280,000.00
5340	MACHINERY & EQUIPMENT	426,158	184,422	251,000	251,000			251,000.00
9910	SALE OF SALT SAND	66,661-	19,496-					
53312	COUNTY WINTER MAINTENANCE	1,004,489	634,842	906,414	903,719	20,082-	2.2-	883,637.00
53314	COUNTY BRIDGE CONTRUCTION							
1100	SALARIES	13,177	38,265	15,089	14,677	1,137-	7.7-	13,540.00
1300	EMPLOYEE BENEFITS	11,810	37,299	8,717	8,400	149-	1.7-	8,251.00
2100	HWY PROFESSIONAL FEES	19,292	192,952	175,000	225,000	100,000-	44.4-	125,000.00
2101	CONTRACTED ROAD CONSTRUCTI			73,765	80,000	6,000-	7.5-	74,000.00
3301	SMALL TOOL ALLOWANCE	324	982	309	300	17-	5.6-	283.00
3302	RECORDS & REPORTS	1,171	3,681	1,040	2,000			2,000.00
3790	HIGHWAY ROAD MATERIALS	47,482	31,019	9,929	10,000			10,000.00
5340	MACHINERY & EQUIPMENT	13,151	27,643	16,000	20,000	4,000-	20.0-	16,000.00
8500	RIGHT-OF-WAY		37,177					
53314	COUNTY BRIDGE CONTRUCTION	106,412	369,022	299,849	360,377	111,303-	30.8-	249,074.00
53318	COUNTY CONSTRUCTION							
1100	SALARIES	330,660	297,201	438,645	426,672	33,047-	7.7-	393,625.00
1300	EMPLOYEE BENEFITS	296,328	293,872	256,595	244,183	4,313-	1.7-	239,870.00
2100	HWY PROFESSIONAL FEES	46,246	82,696	227,202	230,000	30,000-	13.0-	200,000.00
2101	CONTRACTED ROAD CONSTRUCTI			420,000	500,000	50,000-	10.0-	450,000.00
3301	SMALL TOOL ALLOWANCE	8,150	7,683	8,997	8,721	485-	5.5-	8,236.00
3302	RECORDS & REPORTS	29,406	28,979	15,807	16,000			16,000.00
3790	HIGHWAY ROAD MATERIALS	1,659,131	1,947,244	826,736	3,140,000	1,985,576-	63.2-	1154,424.00
5340	MACHINERY & EQUIPMENT	639,873	525,388	803,000	805,000	375,113-	46.5-	429,887.00
8500	RIGHT-OF-WAY	12,175	3,050					
53318	COUNTY CONSTRUCTION	3,021,972	3,186,117	2,996,982	5,370,576	2,478,534-	46.1-	2892,042.00
53321	STATE MAINTENANCE							
1100	SALARIES	438,862	298,191	593,224	577,032	44,693-	7.7-	532,339.00
1300	EMPLOYEE BENEFITS	389,413	270,276	342,694	330,234	5,833-	1.7-	324,401.00
3301	SMALL TOOL ALLOWANCE	10,767	7,137	12,167	11,794	656-	5.5-	11,138.00
3302	RECORDS & REPORTS	84,331	58,677	71,440	71,440			71,440.00
3790	HIGHWAY ROAD MATERIALS	302,697	187,344	654,248	654,248			654,248.00
5340	MACHINERY & EQUIPMENT	679,680	507,645	473,824	473,824			473,824.00
53321	STATE MAINTENANCE	1,905,752	1,329,272	2,147,597	2,118,572	51,182-	2.4-	2067,390.00
53323	ST. ROADWAY MAINT.							
1100	SALARIES	68,947	24,743					
1300	EMPLOYEE BENEFITS	61,614	15,643					

(60) HIGHWAY

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
3301	SMALL TOOL ALLOWANCE	1,697	3,559					
3302	RECORDS & REPORTS	19,373	3,550					
3790	HIGHWAY ROAD MATERIALS	209,889	27,256					
5340	MACHINERY & EQUIPMENT	76,274	22,654					
53323	ST. ROADWAY MAINT.	437,796	97,408					
53331	LOCAL GOVERNMENTS							
1100	SALARIES	81,170	77,425	434,507	422,648	32,736-	7.7-	389,912.00
1300	EMPLOYEE BENEFITS	72,391	76,319	251,004	241,878	4,272-	1.7-	237,606.00
2100	HWY PROFESSIONAL FEES	48,615	28,933					
3301	SMALL TOOL ALLOWANCE	9,213	9,224	2,500	2,500			2,500.00
3302	RECORDS & REPORTS			8,500	8,500			8,500.00
3790	HIGHWAY ROAD MATERIALS	878,881	983,814	312,970	312,970			312,970.00
5340	MACHINERY & EQUIPMENT	152,484	150,703	216,425	216,425			216,425.00
53331	LOCAL GOVERNMENTS	1,242,756	1,326,421	1,225,906	1,204,921	37,008-	3.0-	1167,913.00
53341	LOCAL DEPTS							
1100	SALARIES	4,602	2,540					
1300	EMPLOYEE BENEFITS	4,111	2,494					
3301	SMALL TOOL ALLOWANCE	522	302					
3790	HIGHWAY ROAD MATERIALS	193,725	73,274					
5340	MACHINERY & EQUIPMENT	5,753	3,954					
53341	LOCAL DEPTS	208,716	82,565					
53361	MISC. NON-GOVM RECIEVABLES							
1100	SALARIES	710	423					
1300	EMPLOYEE BENEFITS	636	418					
3301	SMALL TOOL ALLOWANCE	80	50					
3790	HIGHWAY ROAD MATERIALS	163						
5340	MACHINERY & EQUIPMENT	1,801	1,665					
53361	MISC. NON-GOVM RECIEVABLES	3,392	2,558					
57501	CAPITAL EXPENDITURES							
8310	OFFICE EQUIPMENT			280,000-				
8320	MACHINERY & EQUIPMENT			1,047,510	2,010,892	1,223,180-	60.8-	787,712.00
8340	BUILDINGS & IMPROVEMENTS			330,000	330,000	200,000-	60.6-	130,000.00
57501	CAPITAL EXPENDITURES			1,097,510	2,340,892	1,423,180-	60.7-	917,712.00
HIGHWAY		10,759,244	10,068,189	12,259,650	16,428,417	4,409,391-	26.8-	12019,026.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
57460 0000	BRIDGE AID PER SECTION 81.38 *	70,725	60,666	60,667	50,000	175,537+	351.0+	225,537.00
57460	BRIDGE AID PER SECTION 81.3	70,725	60,666	60,667	50,000	175,537+	351.0+	225,537.00
	BRIDGE PETITIONS	70,725	60,666	60,667	50,000	175,537+	351.0+	225,537.00
701	HWY	10,829,969	10,128,855	12,320,317	16,478,417	4,233,854-	25.6-	12244,563.00

701-61-57460-0000-000 thru 701-61-57460-0000-000

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
702 SELF FUNDED HEALTH INSURANCE							
51930 HEALTH INSURANCE-CLAIMS MED/RX							
0000 *	7,424,003	6,195,702	6,134,351	6,724,415	171,081-	2.5-	6553,334.00
51930 HEALTH INSURANCE-CLAIMS MED	7,424,003	6,195,702	6,134,351	6,724,415	171,081-	2.5-	6553,334.00
51931 HEALTH INSURANCE-ADMIN							
0000 *	1,071,196	934,489	900,000	685,560			685,560.00
51931 HEALTH INSURANCE-ADMIN	1,071,196	934,489	900,000	685,560			685,560.00
51936 HEALTH INSURANCE-MISC EXPENSE							
0000 *	684,891-	1,111,405-	8,000	8,000			8,000.00
51936 HEALTH INSURANCE-MISC EXPEN	684,891-	1,111,405-	8,000	8,000			8,000.00
51937 HEALTH INSURANCE FUND							
1397 ACCIDENT INSURANCE	11,016	8,534	12,086	10,500			10,500.00
51937 HEALTH INSURANCE FUND	11,016	8,534	12,086	10,500			10,500.00
51938 Best Flex 4% Prefund							
0000 *		6,504					
51938 Best Flex 4% Prefund		6,504					
59999 TRANSFERS TO OTHER FUNDS							
0000 *	300,000	300,000-	300,000	300,000			300,000.00
59999 TRANSFERS TO OTHER FUNDS	300,000	300,000-	300,000	300,000			300,000.00
*	8,121,325	5,733,825	7,354,437	7,728,475	171,081-	2.2-	7557,394.00
702 SELF FUNDED HEALTH INSURANCE	8,121,325	5,733,825	7,354,437	7,728,475	171,081-	2.2-	7557,394.00

	Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
703	TRANSIT COMMISSION							
53000	TRANSIT COMMISSION							
1100	SALARIES	251,277	47,885	58,386	60,132			60,132.00
1381	IN LIEU OF FRINGES			900	900			900.00
1510	SOCIAL SECURITY-EMPLOYER	15,496	2,733	3,676	3,784			3,784.00
1511	MEDICARE INSURANCE TAX	3,623	627	860	885			885.00
1520	RETIREMENT-EMPLOYER SHARE	2,524	2,782	3,445	3,548	451+	12.7+	3,999.00
1542	POST EMPLOYMENT HEALTH EXP	293	446	528	544			544.00
1550	LIFE INSURANCE	56	314	300	348			348.00
1555	INCOME CONTINUATION INSURA	23	11	156	156			156.00
1560	WORKERS COMPENSATION	6,771	150	178	183			183.00
2130	ACCOUNTING & AUDITING SERV	2,500	2,500					
2170	MAINTENANCE CONTRACTS		9,547					
2210	WATER	276	149	238				
2220	HEAT & LIGHTS	4,928	2,804	5,328				
2250	TELEPHONE	2,407	754	2,100	600			600.00
2270	INTERNET ACCESS	49	565	4,200				
2290	OTHER UTILITY SERVICE	498		238				
2410	MOTOR VEHICLE REPAIR/MAINT	14,224	4,393	10,552	7,870			7,870.00
2900	CONTRACTUAL/CONSULTING SER	131,977	276,190	379,173	413,874			413,874.00
3100	OFFICE SUPPLIES	71,441	48,252	69,900	74,078			74,078.00
3110	POSTAGE	19	133		360			360.00
3160	COPIER SUPPLIES	2,151						
3161	ADVERTISING			3,500	10,000			10,000.00
3240	MEMBERSHIP DUES	1,043	830	1,040	1,043			1,043.00
3370	CONFERENCES	200	18	2,000	3,100			3,100.00
3382	JOB RELATED EDUCATION	1,626	204	1,200	10,000			10,000.00
3390	PROGRAM RELATED TRAVEL	1,891	911	3,000	3,100			3,100.00
3452	PROPERTY INSURANCE			500	500			500.00
3453	LIABILITY INSURANCE	74	2,391	3,784	2,391			2,391.00
3470	OPERATING SUPPLIES & EXPEN	5,189	3,947	10,724	2,500			2,500.00
53000	TRANSIT COMMISSION	520,565	408,545	565,906	599,896	451+	+	600,347.00
57501	CAPITAL EXPENDITURES							
8350	LICENSED VEHICLES	128,698	63,720	68,870	374,000			374,000.00
8390	IT EQUIPMENT		53,576	139,800	15,109			15,109.00
57501	CAPITAL EXPENDITURES	128,698	117,297	208,670	389,109			389,109.00
	TRANSIT COMMISSION	649,264	525,842	774,576	989,005	451+	+	989,456.00
703	TRANSIT COMMISSION	649,264	525,842	774,576	989,005	451+	+	989,456.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended

703-63-53000-1100-002 thru 703-63-57501-8390-042

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
708 SELF-FUNDED WORKERS COMP							
51934 WORKERS COMP (SELF-INSURANCE)							
0000 *	334,050	454,108	624,502	631,303	8,627-	1.3-	622,676.00
51934 WORKERS COMP (SELF-INSURANC	334,050	454,108	624,502	631,303	8,627-	1.3-	622,676.00
59999 TRANSFERS TO OTHER FUNDS							
0000 *	200,000	200,000-	200,000	200,000			200,000.00
59999 TRANSFERS TO OTHER FUNDS	200,000	200,000-	200,000	200,000			200,000.00
*	534,050	254,108	824,502	831,303	8,627-	1.0-	822,676.00
708 SELF-FUNDED WORKERS COMP	534,050	254,108	824,502	831,303	8,627-	1.0-	822,676.00

Sub Account Name	2011 Actual	10 Month 2012	2012 Budget	2013 Proposed	Difference	% of Change	2013 Recommended
***** F i n a l T o t a l s *****	65,953,812	57,165,319	73,810,711	74,905,791	5,735,090-	7.6-	69170701.00