

TRACY J. MORRIS
DEPUTY COUNTY ADMINISTRATOR
FINANCE DIRECTOR
POST OFFICE BOX 358
STANARDSVILLE, VIRGINIA 22973
TELEPHONE: 434-985-5201
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February 15, 2019

Honorable Board of Supervisors:

The financial report for the quarter ending December 31, 2018, is attached. The report compares the year to date revenues and expenditures for fiscal year 2019 to the current budget. The report also provides the previous fiscal year revenues and expenditures for comparison.

Revenue - General Fund - Graphs are attached representing selected local tax revenue categories compared to the budget and the prior fiscal year. Additional fund revenue highlights are as follows:

Fund #100 - General Fund collections for real property taxes and personal property taxes are slightly higher than last fiscal year. Other General Fund revenues are being received according to schedule.

Fund #209 - Solid Waste - charges for sanitation and waste removal have increased by \$244,856. This increase is due to the change in the rate per ton and additional commercial waste being received.

Fund #302 - Capital Improvement Projects - revenue from use of money is interest earned on the \$9.3M borrowed and not yet fully expended.

Expenditures - Graphs are attached representing quarterly year to date expenditures for all funds, general fund categories, and general fund categories above appropriation. Additional fund expenditure highlights are as follows:

Fund #100 - General Fund expenditures are being spent at 50.21% of budget. This is within the target of 50% being spent as of December 2018. The second quarterly contributions to external agencies are included in this quarter. The Regional Jail includes the payments for the 1st, 2nd, and 3rd quarters per our commitment. The Volunteer Fire Department includes the payment for the truck replacement program.

Capital Improvement Projects includes expenses for the approved contract for engineering services for the Greene County Water Supply and Treatment Project.

Should you have questions regarding this report or need additional information, please do not hesitate to contact me.

Sincerely,



Tracy J. Morris, MPA
Deputy County Administrator
Finance Director



COUNTY OF GREENE
FISCAL YEAR 2019
2ND QUARTER REPORT (UNAUDITED)

Presented at

February 26, 2019

Board of Supervisors Meeting

**County of Greene
Transfer from Contingency
For Fiscal Year 2019**

Approved Budget 4-100-091400-9200 150,000.00

Approved Transfers:

| <u>Date</u> | <u>Reason</u> | <u>Amount</u> |
|-------------|---|---------------|
| 8/14/2018 | County Admin Search Firm - The Berkley Group | 20,000.00 |
| 8/28/2018 | Swift Water & Flood Water Rescue Training & Equipment | 17,000.00 |
| 9/11/2018 | Hurricane Florence | 20,000.00 |
| 11/13/2018 | Professional Services - Boundary Line Adjustment | 14,000.00 |

Balance 79,000.00

County of Greene
 Supplemental Appropriations
 For Fiscal Year 2019

Approved Budget 64,263,420.65
 1% of Approved Budget 642,634.21

Approved Supplements:

| <u>Date</u> | <u>Number</u> | <u>Reason</u> | <u>Amount</u> |
|-------------|---------------|--|---------------|
| 7/24/2018 | 440 | VA Domestic Grant | 45,000.00 |
| 8/14/2018 | 441 | Insurance Recovery - Roof Repair | 47,976.71 |
| 8/28/2018 | 442 | Medicaid Expansion | 92,863.00 |
| 9/25/2018 | 443 | DMV Speed Grant | 6,068.00 |
| 9/25/2018 | 444 | DMV Alcohol Grant | 8,820.00 |
| 8/28/2018 | 445 | Carryover - Donation Sheriff | 22,638.69 |
| 8/28/2018 | 445 | Carryover - Donation Animal Shelter | 98,185.70 |
| 8/28/2018 | 445 | Carryover - Donation Victim Witness | 133.62 |
| 8/28/2018 | 445 | Carryover - Sterilization Program | 14,103.79 |
| 8/28/2018 | 445 | Carryover - DMV OT - Alcohol | 4,425.75 |
| 8/28/2018 | 445 | Carryover - Asset Forfeiture - Federal - Sheriff | 2.81 |
| 8/28/2018 | 445 | Carryover - Asset Forfeiture - State - Sheriff | 6,838.28 |
| 8/28/2018 | 445 | Carryover - Asset Forfeiture - State - Sheriff | (250.00) |
| 8/28/2018 | 445 | Carryover - Asset Foreiture - State - Commonwealth Attny | 6,539.14 |
| 8/28/2018 | 445 | Carryover - Recreation Facilities | 13,312.05 |
| 8/28/2018 | 445 | Carryover - Byrne Justice | 7,796.00 |
| 8/28/2018 | 445 | Carryover - Bullet Proof Vest | 1,461.41 |
| 8/28/2018 | 445 | Carryover - DMV OT - Speed | 1,857.16 |
| 8/28/2018 | 445 | Carryover - Proffers | 252,452.75 |
| 8/28/2018 | 445 | Carryover - Ruckersville Plan | 3,397.00 |
| 8/28/2018 | 445 | Carryover - Financial Forecast | 20,000.00 |
| 8/28/2018 | 445 | Carryover - Maintenance Contracts | 51,163.00 |
| 10/23/2018 | 447 | Insurance - Lightening Strike | 7,182.69 |
| 10/23/2018 | 448 | Byrne Grant | 2,250.00 |
| 10/23/2018 | 449 | Animal Shelter Donation | 1,854.00 |
| 10/23/2018 | 450 | Sheriff Donation | 596.00 |
| 8/28/2018 | 451 | Victim Witness | 8,568.00 |
| 12/11/2018 | 452 | Sheriff Donation | 940.00 |
| 12/11/2018 | 453 | Animal Shelter Donation | 2,608.00 |
| 12/11/2018 | 454 | Insurance Recovery - Roof Repair | 20,519.48 |
| 12/11/2018 | 455 | Insurance Recovery - Transit Vehicle | 7,667.45 |

**County of Greene
Supplemental Appropriations
For Fiscal Year 2019**

Approved Budget 64,263,420.65
1% of Approved Budget 642,634.21

Approved Supplements:

| <u>Date</u> | <u>Number</u> | <u>Reason</u> | <u>Amount</u> |
|-------------|---------------|--|---------------|
| 1/22/2019 | | Animal Shelter Donation | 772.00 |
| 1/22/2019 | | Sheriff Donation | 1,738.00 |
| 1/22/2019 | | Byrne Justice Grant | 49,984.00 |
| 2/12/2019 | | Greene County Water Supply and Treatment Project | 671,458.65 |

Total Approved Supplements 1,480,923.13

Total Pending Supplements -

Total of All Supplements 1,480,923.13

County of Greene
Revenue Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18 Revenue</u> | <u>FY 19 Budget</u> | <u>FY 19 YTD Amount</u> | <u>FY 19 Remaining Balance</u> | <u>Percent Remaining</u> |
|---------------|----------------------------------|--------------------------|-------------------------|-----------------------------|--|------------------------------|
| FUND #-100 | | | | | | |
| 11010 | Real Property Taxes | 6,470,644.55 | 15,515,631.00 | 6,519,627.79 | 8,996,003.21 | 57.98 |
| 11020 | Public Service Corp Taxes | 528,524.29 | 501,977.00 | 347,329.92 | 154,647.08 | 30.8 |
| 11030 | Personal Property Taxes | 1,681,268.15 | 4,140,485.00 | 1,763,320.77 | 2,377,164.23 | 57.41 |
| 11031 | Mobile Home Taxes | 0 | 54,102.00 | 0 | 54,102.00 | 100 |
| 11040 | Machinery & Tools Taxes | 121,375.45 | 151,854.00 | 155,234.76 | -3,380.76 | -2.22 |
| 11060 | Penalties and Interest | 125,068.53 | 325,000.00 | 122,860.07 | 202,139.93 | 62.19 |
| 12010 | Local Sales and Use Taxes | 987,880.42 | 1,920,000.00 | 1,042,956.23 | 877,043.77 | 45.67 |
| 12020 | Consumer's Utility Taxes | 174,293.94 | 415,000.00 | 176,569.11 | 238,430.89 | 57.45 |
| 12030 | Business License Taxes | 73,576.54 | 505,000.00 | 58,971.36 | 446,028.64 | 88.32 |
| 12050 | Motor Vehicle Licenses | 77,920.88 | 445,000.00 | 80,952.30 | 364,047.70 | 81.8 |
| 12060 | Bank Stock Taxes | 0 | 60,000.00 | 0 | 60,000.00 | 100 |
| 12070 | Taxes on Recordation and Wills | 153,976.42 | 239,500.00 | 188,621.40 | 50,878.60 | 21.24 |
| 12100 | Hotel and Motel Room Taxes | 117,612.08 | 210,000.00 | 153,088.35 | 56,911.65 | 27.1 |
| 12110 | Restaurant Food Taxes | 325,361.79 | 715,000.00 | 360,643.92 | 354,356.08 | 49.56 |
| 12180 | Communication Tax | 229,006.24 | 465,000.00 | 214,908.59 | 250,091.41 | 53.78 |
| 13010 | Animal Licenses | 1,591.00 | 8,500.00 | 1,740.00 | 6,760.00 | 79.52 |
| 13030 | Permits and Other Licenses | 93,595.93 | 245,100.00 | 164,535.72 | 80,564.28 | 32.86 |
| 14010 | Fines & Forfeitures | 71,840.78 | 161,500.00 | 18,867.24 | 142,632.76 | 88.31 |
| 15010 | Revenue From Use of Money | 75,578.84 | 0 | 26,449.31 | -26,449.31 | -100 |
| 15020 | Revenue From Use of Property | 18,203.00 | 36,406.00 | 18,206.00 | 18,200.00 | 49.99 |
| 16010 | Court Costs | 148,139.11 | 355,400.00 | 269,610.51 | 85,789.49 | 24.13 |
| 16020 | Commonwealth's Attorney Fees | 852.86 | 1,500.00 | 761.56 | 738.44 | 49.22 |
| 16060 | Charges for Other Protection | 4,570.00 | 7,000.00 | 7,098.00 | -98.00 | -1.4 |
| 16080 | RSA Water-Sewer Fee | 249,873.87 | 899,040.00 | 247,453.74 | 651,586.26 | 72.47 |
| 16110 | Charges for Welfare / SS | 65,367.00 | 333,125.00 | 53,376.58 | 279,748.42 | 83.97 |
| 16120 | Charges for Education | 85,684.00 | 260,500.00 | 56,159.00 | 204,341.00 | 78.44 |
| 16130 | Charges for Parks and Recreation | 25,346.00 | 50,000.00 | 30,481.00 | 19,519.00 | 39.03 |

County of Greene
Revenue Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18</u> | <u>FY 19</u> | <u>FY 19</u> | <u>FY 19</u> | <u>Percent</u> |
|----------------|------------------------------------|----------------|---------------|-------------------|--------------------------|------------------|
| | | <u>Revenue</u> | <u>Budget</u> | <u>YTD Amount</u> | <u>Remaining Balance</u> | <u>Remaining</u> |
| 16160 | Charges for Planning & Comm. Dev. | 127.00 | 220.00 | 154.00 | 66.00 | 30 |
| 16510 | Charges for Vehicle Mtnce Facility | 216,818.46 | 550,000.00 | 214,915.31 | 335,084.69 | 60.92 |
| 18030 | Expenditure Refunds | 160,982.21 | 235,165.33 | 165,737.28 | 69,428.05 | 29.52 |
| 18990 | Miscellaneous | -12,482.74 | 4,819.00 | 7,394.61 | -2,575.61 | -53.44 |
| 19020 | Recovered Costs | 4,850.38 | 0 | 7,000.00 | -7,000.00 | -100 |
| 22010 | Non-Categorical Aid - State | 930,649.98 | 2,351,061.00 | 930,077.97 | 1,420,983.03 | 60.44 |
| 23010 | Commonwealth's Attorney | 113,103.97 | 236,072.00 | 117,815.10 | 118,256.90 | 50.09 |
| 23020 | Sheriff | 402,439.52 | 850,544.00 | 413,237.97 | 437,306.03 | 51.41 |
| 23030 | Commissioner of Revenue | 41,541.28 | 81,478.00 | 41,745.84 | 39,732.16 | 48.76 |
| 23040 | Treasurer | 38,869.22 | 79,648.00 | 39,293.26 | 40,354.74 | 50.66 |
| 23060 | Registrar/Electoral Board | 0 | 37,500.00 | 0 | 37,500.00 | 100 |
| 23070 | Clerk of the Circuit Court | 93,704.53 | 188,865.00 | 94,426.09 | 94,438.91 | 50 |
| 24040 | Other Categorical Aid - State | 92,092.13 | 583,521.91 | 96,801.67 | 486,720.24 | 83.41 |
| 31010 | Payments in Lieu of Taxes | 0 | 44,927.00 | 0 | 44,927.00 | 100 |
| 33010 | Public Safety | 378,184.79 | 595,969.41 | 477,843.35 | 118,126.06 | 19.82 |
| 33050 | USDA Grant | 22,728.94 | 25,000.00 | 14,368.54 | 10,631.46 | 42.52 |
| 41040 | Bonds | 369,168.00 | 0 | 0 | 0 | 0 |
| 41050 | Fund Transfers - In | -1,769,291.28 | 0 | -1,763,784.39 | 1,763,784.39 | -100 |
| --FUND TOTAL-- | | 12,990,638.06 | 33,886,410.65 | 12,936,849.83 | 20,949,560.82 | 61.82 |
| FUND #-105 | | | | | | |
| 18030 | Expenditure Refunds | 2,242.90 | 0 | 11,768.45 | -11,768.45 | -100 |
| 24010 | Welfare - State | 658,111.00 | 376,379.00 | 671,270.33 | -294,891.33 | -78.34 |
| 24040 | Medicaid Expansion | 0 | 92,863.00 | 0 | 92,863.00 | 100 |
| 33050 | Social Services - Federal | 0 | 821,191.00 | 0 | 821,191.00 | 100 |
| 41050 | Transfer In - General Fund | 107,895.34 | 513,244.00 | 104,840.60 | 408,403.40 | 79.57 |
| --FUND TOTAL-- | | 768,249.24 | 1,803,677.00 | 787,879.38 | 1,015,797.62 | 56.31 |

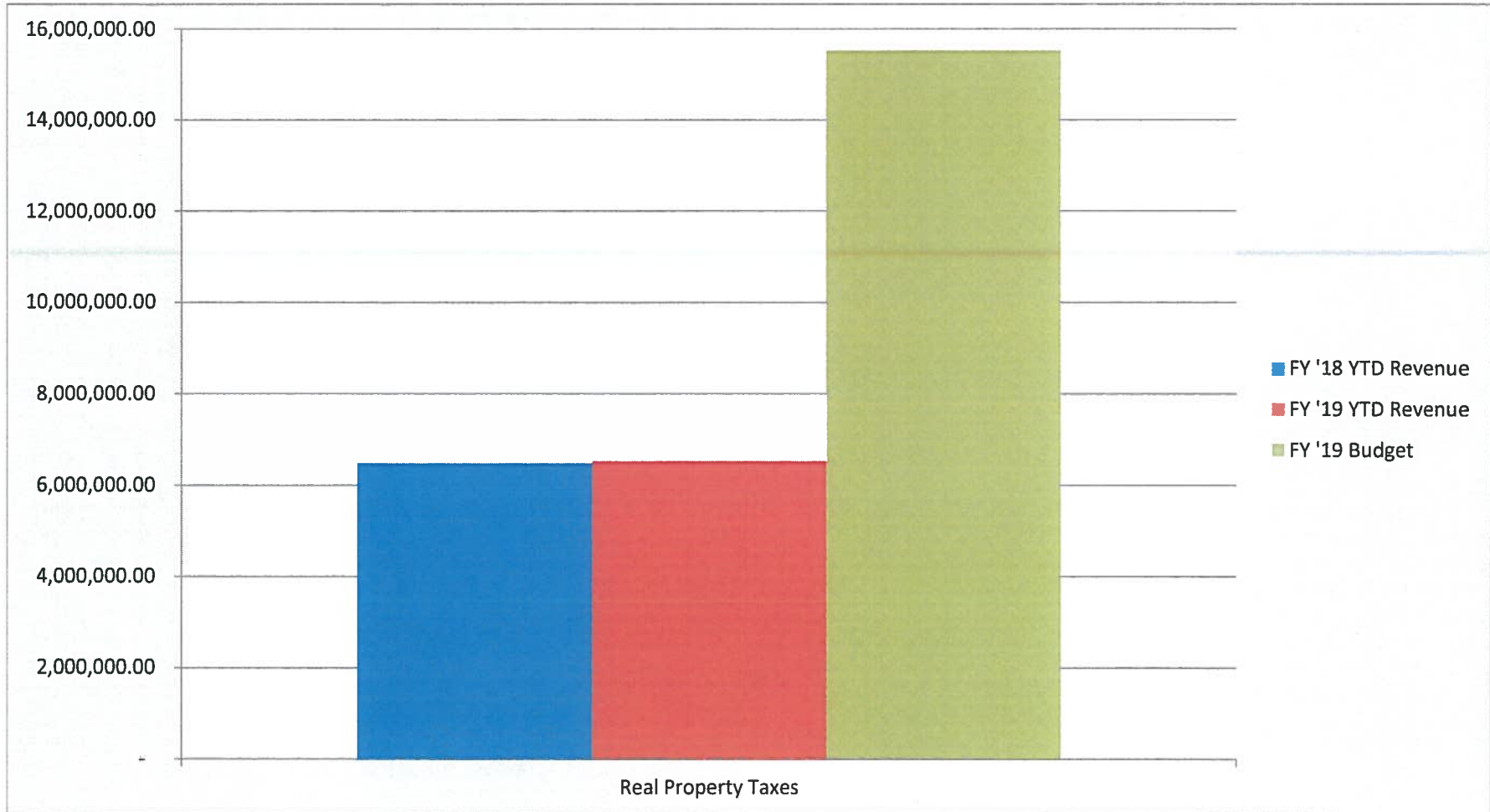
County of Greene
Revenue Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18 Revenue</u> | <u>FY 19 Budget</u> | <u>FY 19 YTD Amount</u> | <u>FY 19 Remaining Balance</u> | <u>Percent Remaining</u> |
|---------------|-------------------------------------|--------------------------|-------------------------|-----------------------------|--|------------------------------|
| FUND #-110 | | | | | | |
| 24010 | COMPREHENSIVE SERVICES ACT | 299,392.65 | 896,000.00 | 458,094.87 | 437,905.13 | 48.87 |
| 41050 | Transfer From General Fund | 180,927.75 | 504,000.00 | -49,808.35 | 553,808.35 | 109.88 |
| | --FUND TOTAL-- | 480,320.40 | 1,400,000.00 | 408,286.52 | 991,713.48 | 70.83 |
| FUND #-209 | | | | | | |
| 16080 | Charges for Sanitation/Wste Removal | 499,664.51 | 1,164,852.00 | 744,520.63 | 420,331.37 | 36.08 |
| 41050 | LOCAL REVENUE | 0 | 250,000.00 | 0 | 250,000.00 | 100 |
| | --FUND TOTAL-- | 499,664.51 | 1,414,852.00 | 744,520.63 | 670,331.37 | 47.37 |
| FUND #-251 | | | | | | |
| 3200 | E-RATE | 28,054.26 | 50,000.00 | 27,170.50 | 22,829.50 | 45.65 |
| 10553 | National School Lunch Program(MEA2) | 70,696.60 | 154,270.00 | 72,800.69 | 81,469.31 | 52.8 |
| 10555 | National School Lunch Program(MEAL) | 214,021.76 | 550,000.00 | 203,045.45 | 346,954.55 | 63.08 |
| 15020 | REVENUE FROM USE OF PROPERTY | 26,045.33 | 82,500.00 | 4,805.00 | 77,695.00 | 94.17 |
| 16120 | TUITION CHARGES | 1,916.37 | 145,000.00 | 1,583.14 | 143,416.86 | 98.9 |
| 18030 | REBATES & REFUNDS | 73,201.82 | 210,000.00 | 132,061.10 | 77,938.90 | 37.11 |
| 18990 | DONATIONS-SALES-MISC-REVENUE | 1,301.40 | 54,500.00 | 0 | 54,500.00 | 100 |
| 19010 | OTHER PAYMENTS FROM COUNTY/CITIES | 0 | 656,000.00 | 155,097.02 | 500,902.98 | 76.35 |
| 24020 | STATE REVENUE | 6,856,585.78 | 15,724,019.00 | 6,725,450.36 | 8,998,568.64 | 57.22 |
| 24030 | SCHOOL CONSTRUCTION | 1,799,051.32 | 3,593,735.00 | 1,829,562.66 | 1,764,172.34 | 49.09 |
| 24040 | ADDITIONAL STATE MONEY | 0 | 43,096.00 | 0 | 43,096.00 | 100 |
| 24399 | NAT'L BD CERTIFICATION BON -(NBCB) | 10,000.00 | 10,000.00 | 7,500.00 | 2,500.00 | 25 |
| 33020 | FEDERAL REVENUE | 61,250.32 | 120,000.00 | 61,512.63 | 58,487.37 | 48.73 |
| 41040 | LOANS - REVENUE | 13,308.53 | 180,000.00 | 17,238.08 | 162,761.92 | 90.42 |
| 41050 | LOCAL ALLOCATIONS - FUND TRANSFERS | 9,637,856.25 | 0 | 11,075,811.60 | -11,075,811.60 | -100 |
| 51050 | OPERATIONS | 0 | 17,491,209.00 | 0 | 17,491,209.00 | 100 |
| 84010 | Title I- Local Educa Agency (T1LA) | 187,792.32 | 375,000.00 | 95,918.02 | 279,081.98 | 74.42 |

County of Greene
Revenue Detail Summary
7/1/2018 - 12/31/2018

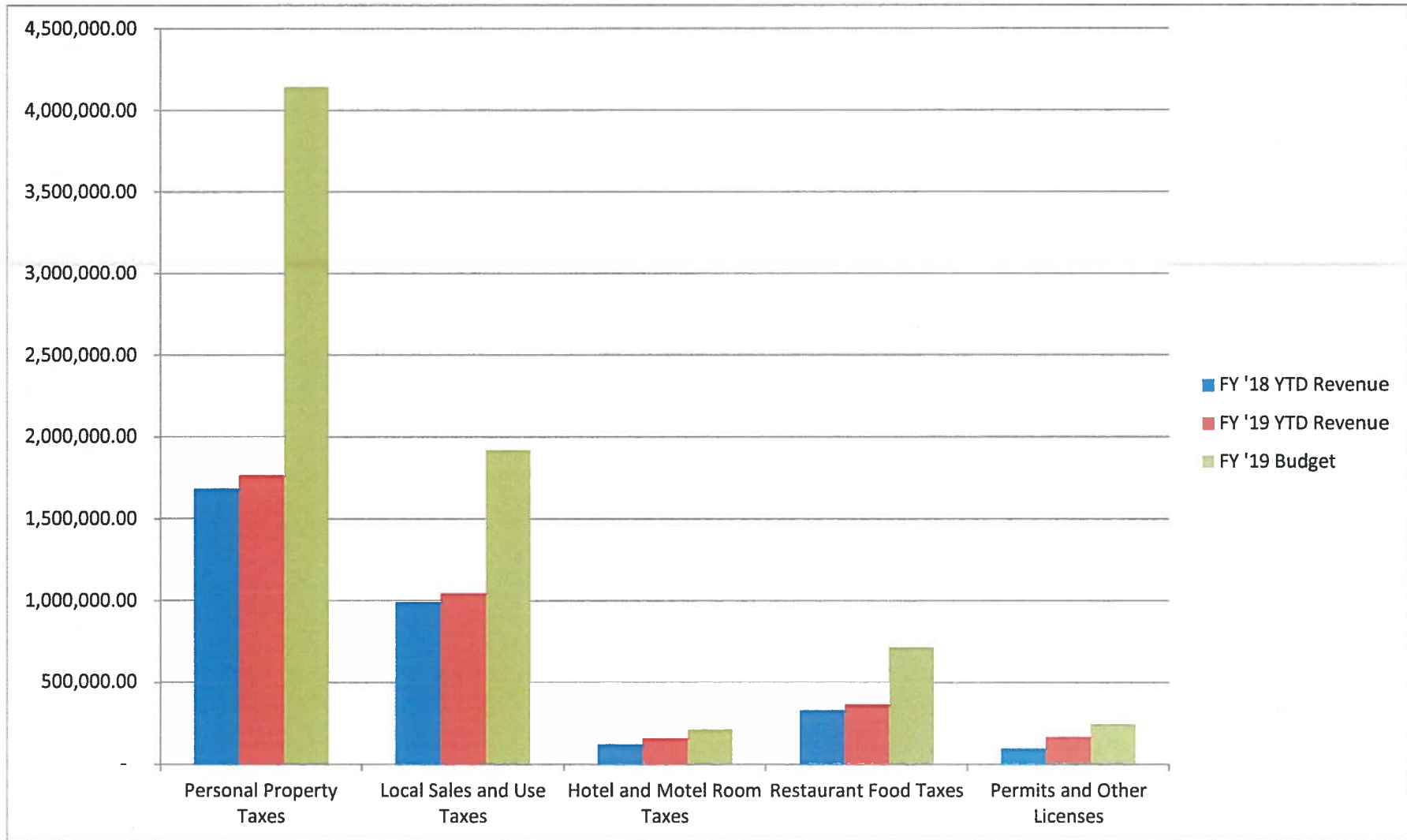
| <u>Acct #</u> | <u>Description</u> | <u>FY 18 Revenue</u> | <u>FY 19 Budget</u> | <u>FY 19 YTD Amount</u> | <u>FY 19 Remaining Balance</u> | <u>Percent Remaining</u> |
|-----------------|-------------------------------------|--------------------------|-------------------------|-----------------------------|--|------------------------------|
| 84027 | Tech-Assistive - PJ - 61175 (TECA) | 372,089.05 | 582,500.00 | 410,967.69 | 171,532.31 | 29.44 |
| 84048 | Adult Edu-Set Asides-PJ 60555(BASC) | 30,419.85 | 43,154.00 | 0 | 43,154.00 | 100 |
| 84173 | Pre-School SPED (PSSE) | 3,328.76 | 23,000.00 | 10,984.10 | 12,015.90 | 52.24 |
| 84365 | TITLE III - ESL (TIII) | 5,859.03 | 10,000.00 | 8,144.53 | 1,855.47 | 18.55 |
| 84367 | TITEL II-A-PRO DEV/CLS-RED (TIIA) | 22,090.95 | 85,000.00 | 682.70 | 84,317.30 | 99.19 |
| 84424 | Title IV-Stu Sup&Acad Enrich (SSAE) | 0 | 0 | 1,949.99 | -1,949.99 | -100 |
| --FUND TOTAL-- | | 19,414,869.70 | 40,182,983.00 | 20,842,285.26 | 19,340,697.74 | 48.13 |
| FUND #-301 | | | | | | |
| 15010 | Revenue from Use of Money | 0 | 0 | 262,517.13 | -262,517.13 | -100 |
| 41040 | Proceeds from Indebtedness | 26,824,273.33 | 0 | 0 | 0 | 0 |
| --FUND TOTAL-- | | 26,824,273.33 | 0 | 262,517.13 | -262,517.13 | -100 |
| FUND #-302 | | | | | | |
| 15010 | Revenue from Use of Money | 0 | 0 | 51,907.32 | -51,907.32 | -100 |
| 41050 | Fund Transfers | 31,798.02 | 595,000.00 | -80,000.00 | 675,000.00 | 113.44 |
| --FUND TOTAL-- | | 31,798.02 | 595,000.00 | -28,092.68 | 623,092.68 | 104.72 |
| FUND #-401 | | | | | | |
| 18990 | Sale of EDU | 70,823.00 | 0 | 80,000.00 | -80,000.00 | -100 |
| --FUND TOTAL-- | | 70,823.00 | 0 | 80,000.00 | -80,000.00 | -100 |
| --FINAL TOTAL-- | | 61,080,636.26 | 79,282,922.65 | 36,034,246.07 | 43,248,676.58 | 54.54 |

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2018 - 12/31/2018



This chart represents real property taxes compared to the previous fiscal year and current budget.

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2018 - 12/31/2018



This chart represents the major general fund local tax revenue categories compared to the previous fiscal year and current budget.

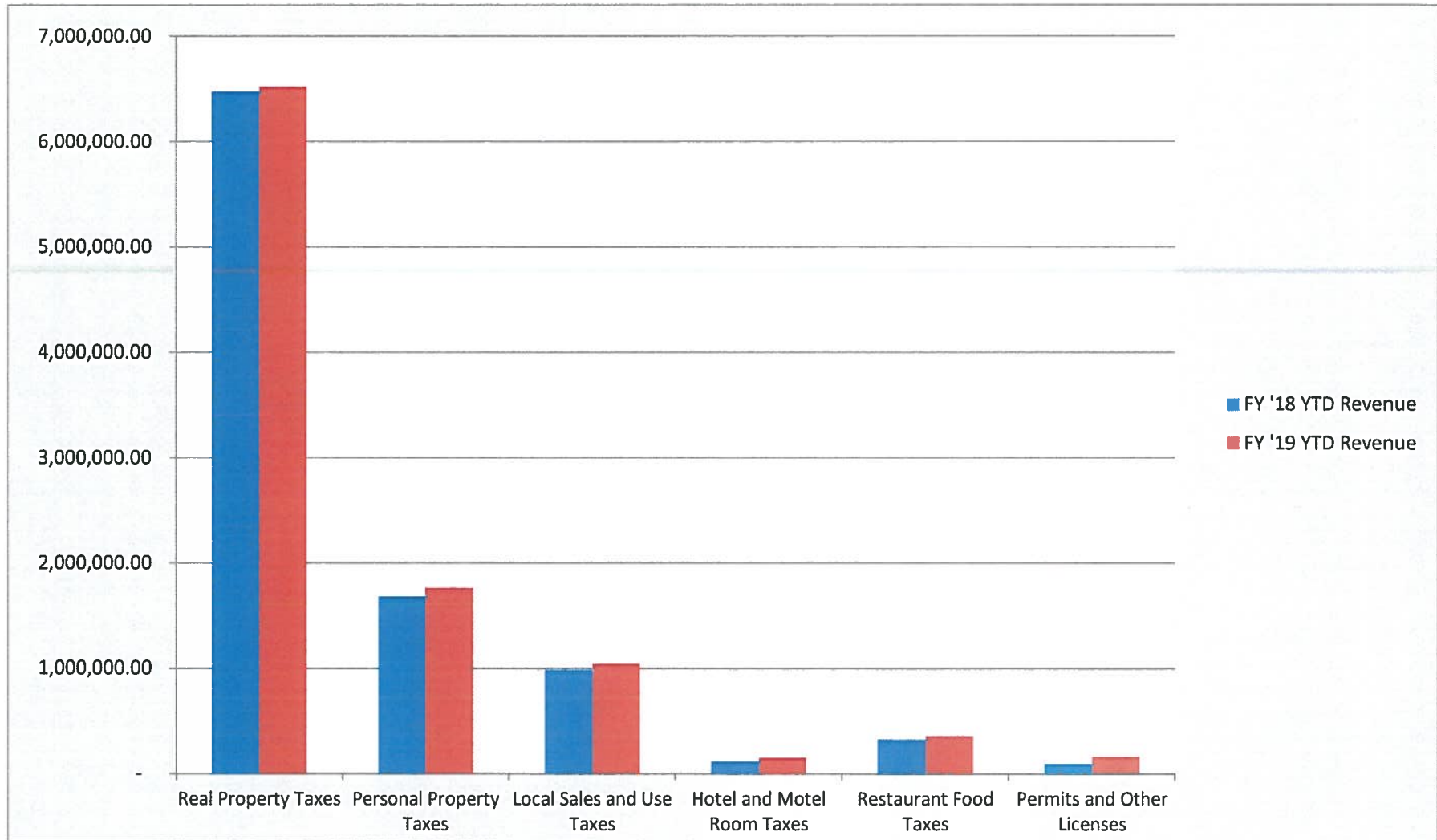
County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison To Budget

7/1/2018 - 12/31/2018

| <u>Description</u> | <u>FY 18 YTD Revenue</u> | <u>FY 19 YTD Revenue</u> | <u>FY 19 Budget</u> |
|----------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| Real Property Taxes | 6,470,644.55 | 6,519,627.79 | 15,515,631.00 |
| Personal Property Taxes | 1,681,268.15 | 1,763,320.77 | 4,140,485.00 |
| Local Sales and Use Taxes | 987,880.42 | 1,042,956.23 | 1,920,000.00 |
| Hotel and Motel Room Taxes | 117,612.08 | 153,088.35 | 210,000.00 |
| Restaurant Food Taxes | 325,361.79 | 360,643.92 | 715,000.00 |
| Permits and Other Licenses | 93,595.93 | 164,535.72 | 245,100.00 |

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison
7/1/2018 - 12/31/2018



This chart represents the major general fund local tax revenue categories compared to the previous fiscal year.

County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison

7/1/2018 - 12/31/2018

| <u>Description</u> | <u>FY 18 YTD Revenue</u> | <u>FY 19 YTD Revenue</u> |
|----------------------------|------------------------------|------------------------------|
| Real Property Taxes | 6,470,644.55 | 6,519,627.79 |
| Personal Property Taxes | 1,681,268.15 | 1,763,320.77 |
| Local Sales and Use Taxes | 987,880.42 | 1,042,956.23 |
| Hotel and Motel Room Taxes | 117,612.08 | 153,088.35 |
| Restaurant Food Taxes | 325,361.79 | 360,643.92 |
| Permits and Other Licenses | 93,595.93 | 164,535.72 |

County of Greene
Expenditure Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18</u> <u>Expenditure</u> | <u>FY 19</u> <u>Budget</u> | <u>FY 19</u> <u>YTD Amount</u> | <u>FY 19</u> <u>Remaining</u> <u>Balance</u> | <u>Percent</u> <u>Remaining</u> |
|---------------|-------------------------------------|------------------------------------|-------------------------------|-----------------------------------|--|------------------------------------|
| FUND #-100 | | | | | | |
| 11010 | Board of Supervisors | 62,708.53 | 145,259.00 | 60,943.12 | 84,315.88 | 58.04 |
| 12110 | County Administrator | 264,807.21 | 587,423.00 | 294,548.60 | 292,874.40 | 49.85 |
| 12210 | Legal Services - County Attorney | 26,289.16 | 70,843.00 | 17,336.00 | 53,507.00 | 75.52 |
| 12240 | Independent Auditor | 3,800.00 | 59,900.00 | 17,000.00 | 42,900.00 | 71.61 |
| 12310 | Commissioner of Revenue | 112,020.76 | 232,755.00 | 112,914.44 | 119,840.56 | 51.48 |
| 12320 | Reassessment | 1,313.11 | 69,692.00 | 45,926.14 | 23,765.86 | 34.1 |
| 12410 | Treasurer | 125,396.44 | 314,525.00 | 148,831.74 | 165,693.26 | 52.68 |
| 12510 | Computer Technology | 43,115.56 | 137,850.00 | 50,848.89 | 87,001.11 | 63.11 |
| 12520 | Vehicle Maintenance Facility | 362,949.40 | 1,093,937.00 | 437,553.39 | 656,383.61 | 60 |
| 13100 | Electoral Board and Officials | 63,115.30 | 148,237.00 | 62,266.83 | 85,970.17 | 57.99 |
| 21100 | Circuit Court | 34,564.22 | 70,899.00 | 38,829.68 | 32,069.32 | 45.23 |
| 21200 | Greene Combined Courts | 2,422.62 | 10,990.00 | 1,977.24 | 9,012.76 | 82 |
| 21300 | Magistrate's Office | 168.74 | 900.00 | 170.60 | 729.40 | 81.04 |
| 21500 | Juvenile Court Services | 5,746.20 | 16,896.00 | 11,750.54 | 5,145.46 | 30.45 |
| 21600 | Clerk of Circuit Court | 164,467.91 | 368,069.00 | 162,877.34 | 205,191.66 | 55.74 |
| 21900 | Victim Witness Grant | 31,584.57 | 87,965.62 | 31,759.49 | 56,206.13 | 63.89 |
| 22100 | Commonwealth's Attorney | 138,952.37 | 323,124.00 | 152,744.28 | 170,379.72 | 52.72 |
| 22110 | Forfeited Property | 0 | 6,539.14 | 0 | 6,539.14 | 100 |
| 22120 | VA Domestic Violence Victim Grant | 18,749.28 | 45,000.00 | 22,501.44 | 22,498.56 | 49.99 |
| 31200 | Sheriff | 1,554,305.36 | 3,217,086.19 | 1,583,155.09 | 1,633,931.10 | 50.78 |
| 31220 | Bullet Proof Vest Grant | 0 | 1,461.41 | 1,190.00 | 271.41 | 18.57 |
| 31240 | DMV Overtime - Speed Grant | 2,333.19 | 7,925.16 | 1,627.40 | 6,297.76 | 79.46 |
| 31260 | School Resource Officer-High School | 33,463.30 | 71,684.00 | 26,199.31 | 45,484.69 | 63.45 |
| 31265 | School Resource Officer-Middle Sch | 30,157.99 | 70,115.00 | 30,014.58 | 40,100.42 | 57.19 |
| 31266 | School Resource Officer - Elem Sch | 34,599.89 | 73,099.00 | 33,173.22 | 39,925.78 | 54.61 |
| 31290 | Forfeited Property | 10,306.14 | 6,591.09 | 3,906.08 | 2,685.01 | 40.73 |
| 31295 | Donations | 10,834.32 | 25,842.69 | 2,545.86 | 23,296.83 | 90.14 |

County of Greene
Expenditure Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18</u> | <u>FY 19</u> | <u>FY 19</u> | <u>FY 19</u> | <u>Percent</u> |
|---------------|-------------------------------------|--------------------|---------------|-------------------|--------------------------|------------------|
| | | <u>Expenditure</u> | <u>Budget</u> | <u>YTD Amount</u> | <u>Remaining Balance</u> | <u>Remaining</u> |
| 31305 | DMV Overtime - Alcohol Grant | 3,557.39 | 13,245.75 | 4,368.03 | 8,877.72 | 67.02 |
| 31320 | Byrne Justice Assistance Grant | 2,250.00 | 2,250.00 | 2,250.00 | 0 | 0 |
| 31321 | Byrne Justice Grant-\$49,980 | 0 | 7,796.00 | 7,796.00 | 0 | 0 |
| 31400 | E911 | 383,709.98 | 709,771.50 | 379,919.04 | 329,852.46 | 46.47 |
| 32200 | Volunteer Fire Department | 255,000.00 | 783,500.00 | 465,000.00 | 318,500.00 | 40.65 |
| 32300 | Ambulance and Rescue Services | 134,612.64 | 245,600.00 | 112,050.00 | 133,550.00 | 54.37 |
| 32400 | Other Fire and Rescue Services | 308,800.99 | 986,625.00 | 362,320.75 | 624,304.25 | 63.27 |
| 33100 | Confinement of Prisoners | 577.25 | 2,038.00 | 491.83 | 1,546.17 | 75.86 |
| 33203 | Juvenile Detention Home | 46,390.98 | 133,807.00 | 65,344.98 | 68,462.02 | 51.16 |
| 33205 | Regional Jail | 1,150,779.50 | 1,428,260.00 | 996,195.25 | 432,064.75 | 30.25 |
| 34100 | Building Inspections | 151,110.98 | 321,510.00 | 153,367.56 | 168,142.44 | 52.29 |
| 35100 | Animal Shelter | 44,281.73 | 221,024.49 | 54,389.47 | 166,635.02 | 75.39 |
| 35300 | Medical Examiner | 120.00 | 160.00 | 80.00 | 80.00 | 50 |
| 35500 | Emergency Services | 57,396.77 | 142,129.00 | 65,973.70 | 76,155.30 | 53.58 |
| 35510 | 2017-Emergency Mgmt Grant - \$7,500 | 1,318.00 | 0 | 0 | 0 | 0 |
| 35600 | Animal Control | 45,737.38 | 142,751.00 | 62,309.57 | 80,441.43 | 56.35 |
| 42400 | Refuse Disposal | 5,052.02 | 11,426.00 | 5,823.10 | 5,602.90 | 49.03 |
| 43200 | General Properties | 168,836.24 | 653,483.19 | 292,672.37 | 360,810.82 | 55.21 |
| 51200 | Supplement to Local Health Dept | 127,482.00 | 262,613.00 | 131,306.50 | 131,306.50 | 50 |
| 52500 | Region Ten | 40,961.00 | 105,294.00 | 52,647.00 | 52,647.00 | 50 |
| 53230 | Area Agency on Aging | 44,942.19 | 112,546.00 | 57,204.77 | 55,341.23 | 49.17 |
| 53500 | Emergency Shelter | 1,530.00 | 3,060.00 | 1,530.00 | 1,530.00 | 50 |
| 53600 | Piedmont Regional Dental Clinic | 1,250.00 | 5,000.00 | 2,500.00 | 2,500.00 | 50 |
| 53800 | OAR/Jefferson Community Corrections | 2,000.00 | 9,372.00 | 4,686.00 | 4,686.00 | 50 |
| 68000 | Contributions to Community Colleges | 2,686.50 | 40,853.00 | 20,426.50 | 20,426.50 | 50 |
| 71310 | Administration - Recreation Dept. | 77,011.47 | 236,175.00 | 86,274.06 | 149,900.94 | 63.47 |
| 73200 | Regional Library | 191,869.33 | 407,438.00 | 202,808.28 | 204,629.72 | 50.22 |
| 81100 | Planning | 201,397.39 | 661,048.75 | 200,777.92 | 460,270.83 | 69.62 |

County of Greene
Expenditure Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | FY 18 | FY 19 | FY 19 | FY 19 | Percent |
|-------------------|------------------------------------|--------------------|---------------|-------------------|--------------------------|------------------|
| | | <u>Expenditure</u> | <u>Budget</u> | <u>YTD Amount</u> | <u>Remaining Balance</u> | <u>Remaining</u> |
| 81200 | Community Development | 644,385.25 | 1,275,699.45 | 559,211.11 | 716,488.34 | 56.16 |
| 81210 | After School Program | 0 | 237,610.00 | 65,742.47 | 171,867.53 | 72.33 |
| 81220 | USDA Grant | 0 | 25,000.00 | 1,000.78 | 23,999.22 | 95.99 |
| 81230 | Skyline Cap | 0 | 42,367.00 | 21,183.50 | 21,183.50 | 50 |
| 81400 | Zoning Board | 1,895.35 | 6,940.00 | 2,428.03 | 4,511.97 | 65.01 |
| 81500 | Economic Development | 104,984.02 | 229,410.00 | 107,729.33 | 121,680.67 | 53.04 |
| 81600 | Tourism | 75,880.19 | 130,000.00 | 47,430.22 | 82,569.78 | 63.51 |
| 82200 | Stormwater Management | 36,517.08 | 78,414.00 | 39,160.64 | 39,253.36 | 50.05 |
| 82400 | Soil & Water Conservation District | 16,517.00 | 18,920.00 | 9,460.00 | 9,460.00 | 50 |
| 83500 | Cooperative Extension Program | 11,362.79 | 64,340.00 | 13,042.17 | 51,297.83 | 79.72 |
| 91400 | NON-DEPARTMENTAL | 52,096.31 | 148,100.00 | 69,246.62 | 78,853.38 | 53.24 |
| 93100 | Transfers Out | 9,958,477.36 | 19,103,453.00 | 11,050,843.85 | 8,052,609.15 | 42.15 |
| 94000 | Capital Lease | 369,168.00 | 0 | 0 | 0 | 0 |
| 95100 | Debt Service | 515,996.18 | 2,892,030.00 | 535,165.21 | 2,356,864.79 | 81.49 |
| 96100 | Computer/Copying | 6,162.99 | 16,000.00 | 5,668.01 | 10,331.99 | 64.57 |
| --FUND TOTAL-- | | 18,382,275.82 | 39,181,668.43 | 19,670,415.92 | 19,511,252.51 | 49.79 |
| FUND #-105 | | | | | | |
| 53100 | Adminstrative Service Salaries | 642,444.68 | 1,488,519.00 | 676,476.37 | 812,042.63 | 54.55 |
| 53200 | TANF Manual Checks | 88,237.00 | 240,000.00 | 104,938.34 | 135,061.66 | 56.27 |
| 53210 | Wtw Grant/Purchase | 37,121.03 | 71,158.00 | 6,243.46 | 64,914.54 | 91.22 |
| 53500 | Special Welfare-Grants | 0 | 1,000.00 | 0 | 1,000.00 | 100 |
| 53999 | Other Social Service Payments | 410.00 | 3,000.00 | 210.00 | 2,790.00 | 93 |
| --FUND TOTAL-- | | 768,212.71 | 1,803,677.00 | 787,868.17 | 1,015,808.83 | 56.31 |

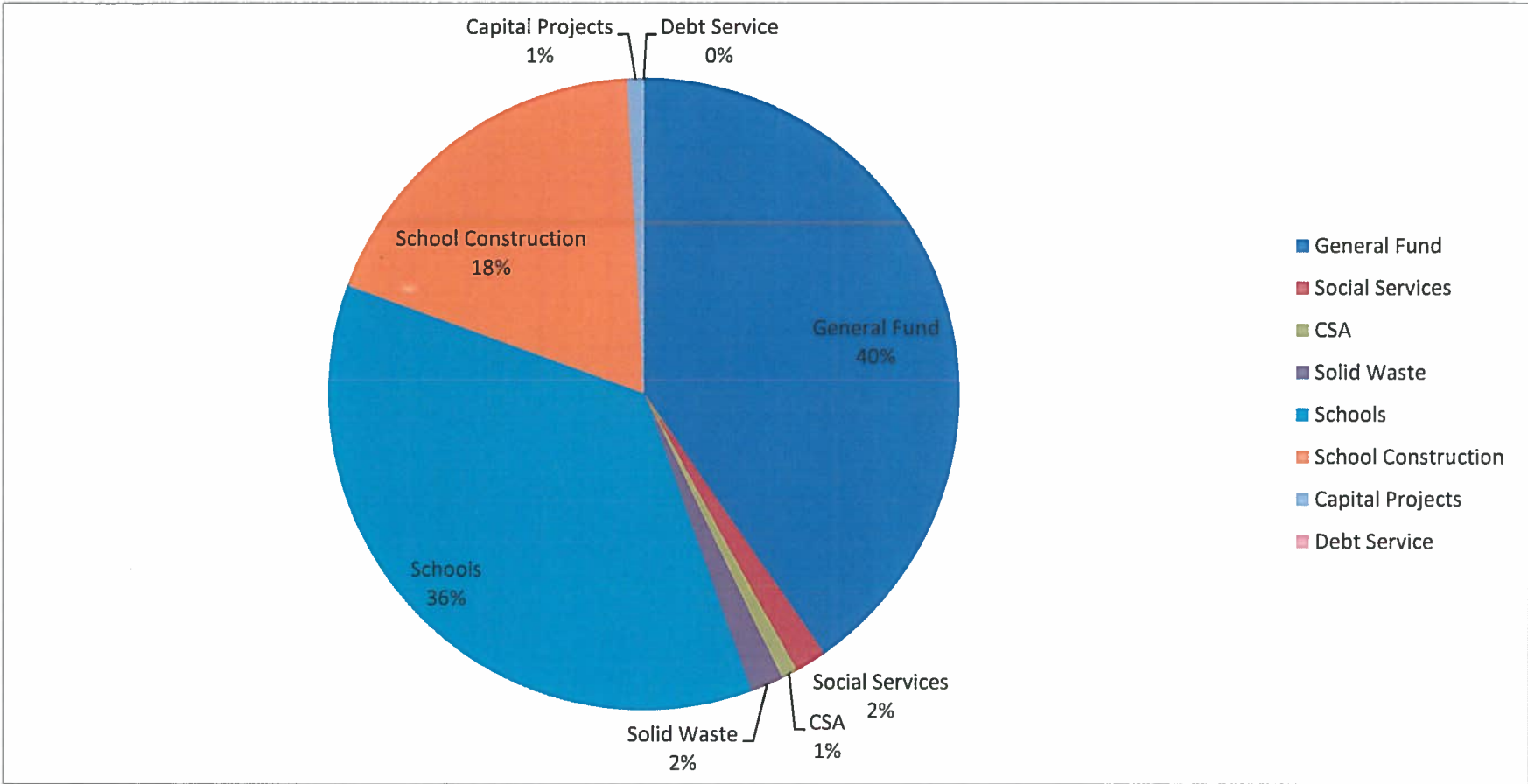
County of Greene
Expenditure Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18 Expenditure</u> | <u>FY 19 Budget</u> | <u>FY 19 YTD Amount</u> | <u>FY 19 Remaining Balance</u> | <u>Percent Remaining</u> |
|----------------|------------------------------|------------------------------|-------------------------|-----------------------------|--|------------------------------|
| FUND #-110 | | | | | | |
| 53500 | CSA | 480,320.40 | 1,400,000.00 | 408,286.52 | 991,713.48 | 70.83 |
| --FUND TOTAL-- | | 480,320.40 | 1,400,000.00 | 408,286.52 | 991,713.48 | 70.83 |
| FUND #-209 | | | | | | |
| 42600 | Sanitation and Waste Removal | 538,767.77 | 1,414,852.00 | 807,515.96 | 607,336.04 | 42.92 |
| --FUND TOTAL-- | | 538,767.77 | 1,414,852.00 | 807,515.96 | 607,336.04 | 42.92 |
| FUND #-251 | | | | | | |
| 61100 | CLASSROOM INSTRUCTION | 8,797,058.29 | 24,098,247.00 | 9,385,959.31 | 14,712,287.69 | 61.05 |
| 61210 | GUIDANCE - VOCATIONAL ED | 341,142.08 | 931,204.00 | 380,302.48 | 550,901.52 | 59.16 |
| 61220 | SCHOOL SOCIAL WORKERS | 23,094.80 | 71,657.00 | 29,121.64 | 42,535.36 | 59.35 |
| 61230 | HOMEBOUND INSTRUCTION | 3,887.78 | 30,723.00 | 2,588.87 | 28,134.13 | 91.57 |
| 61310 | CLERICAL SERVICES | 429,960.04 | 999,954.00 | 418,035.05 | 581,918.95 | 58.19 |
| 61320 | LIBRARY SERVICES | 197,527.36 | 601,284.00 | 248,905.54 | 352,378.46 | 58.6 |
| 61410 | OFFICE OF THE PRINCIPAL-REG | 922,719.66 | 1,958,102.00 | 944,734.00 | 1,013,368.00 | 51.75 |
| 62110 | BOARD SERVICES | 21,139.66 | 53,433.00 | 20,104.55 | 33,328.45 | 62.37 |
| 62120 | Executive Administration | 493,777.16 | 1,112,947.00 | 465,178.96 | 647,768.04 | 58.2 |
| 62140 | PERSONNEL SERVICES | 107,116.22 | 131,264.00 | 116,839.16 | 14,424.84 | 10.98 |
| 62160 | AUDIT | 9,077.46 | 10,000.00 | 9,374.64 | 625.36 | 6.25 |
| 62210 | Attendance | 10,730.16 | 30,650.00 | 13,983.99 | 16,666.01 | 54.37 |
| 62220 | HEALTH SERVICES | 87,484.38 | 250,446.00 | 112,783.48 | 137,662.52 | 54.96 |
| 62230 | PSYCHOLOGICAL SERVICES | 46,024.71 | 159,543.00 | 75,061.50 | 84,481.50 | 52.95 |
| 63100 | MGT & DIRECTION | 126,283.52 | 207,428.00 | 113,948.68 | 93,479.32 | 45.06 |
| 63200 | VEHICLE OPERATIONS | 403,969.23 | 1,268,441.00 | 440,106.79 | 828,334.21 | 65.3 |
| 63400 | VEHICLE MAINTENANCE SERVICES | 107,323.69 | 487,000.00 | 134,096.06 | 352,903.94 | 72.46 |
| 63700 | Other Vehicle Equip-DIV | 0 | 12,000.00 | 0 | 12,000.00 | 100 |
| 64100 | Mgt & Direction | 53,622.04 | 165,902.00 | 97,931.10 | 67,970.90 | 40.97 |

County of Greene
Expenditure Detail Summary
7/1/2018 - 12/31/2018

| <u>Acct #</u> | <u>Description</u> | <u>FY 18</u> <u>Expenditure</u> | <u>FY 19</u> <u>Budget</u> | <u>FY 19</u> <u>YTD Amount</u> | <u>FY 19</u> <u>Remaining</u> <u>Balance</u> | <u>Percent</u> <u>Remaining</u> |
|-----------------|------------------------------------|------------------------------------|-------------------------------|-----------------------------------|--|------------------------------------|
| 64200 | BUILDING SERVICES | 1,047,189.84 | 2,435,950.00 | 1,040,059.97 | 1,395,890.03 | 57.3 |
| 64300 | GROUND SERVICES | 13,950.33 | 50,300.00 | 15,638.26 | 34,661.74 | 68.91 |
| 64400 | EQUIPMENT SERVICES | 16,433.67 | 35,500.00 | 17,859.26 | 17,640.74 | 49.69 |
| 64600 | Security Services | 52,347.07 | 115,200.00 | 49,702.72 | 65,497.28 | 56.85 |
| 65100 | FOOD SERVICE | 296,755.16 | 710,000.00 | 246,835.15 | 463,164.85 | 65.23 |
| 66300 | DIV-PUR SERV-ARCH FEES-FACILITIES | 526,836.60 | 8,000.00 | 0 | 8,000.00 | 100 |
| 67100 | Debt Service | 1,430,788.52 | 3,010,079.00 | 2,787,250.07 | 222,828.93 | 7.4 |
| 68100 | TECHNOLOGY - CLASSROOM INSTRUCTION | 263,098.29 | 542,461.00 | 206,163.08 | 336,297.92 | 61.99 |
| 68200 | TECHNOLOGY - INSTRUCTIONAL SUPPORT | 27,420.63 | 111,330.00 | 21,560.28 | 89,769.72 | 80.63 |
| 68300 | TECHNOLOGY - ADMINISTRATION | 185,477.97 | 527,938.00 | 205,219.89 | 322,718.11 | 61.12 |
| 68500 | TECHNOLOGY - PUPIL TRANS. | 4,080.00 | 38,500.00 | 5,756.00 | 32,744.00 | 85.04 |
| 68600 | TECHNOLOGY - OPERATIONS & MAINT. | 1,072.74 | 17,500.00 | 0 | 17,500.00 | 100 |
| --FUND TOTAL-- | | 16,047,389.06 | 40,182,983.00 | 17,605,100.48 | 22,577,882.52 | 56.18 |
| FUND #-301 | | | | | | |
| 94100 | School Construction Projects | 42,888.58 | 0 | 9,056,342.77 | -9,056,342.77 | -100 |
| 95100 | Bond Issue | 12,983.69 | 0 | 0 | 0 | 0 |
| --FUND TOTAL-- | | 55,872.27 | 0 | 9,056,342.77 | -9,056,342.77 | -100 |
| FUND #-302 | | | | | | |
| 94201 | Capital Improvement Projects | 30,843.02 | 562,528.05 | 423,941.01 | 138,587.04 | 24.63 |
| --FUND TOTAL-- | | 30,843.02 | 562,528.05 | 423,941.01 | 138,587.04 | 24.63 |
| FUND #-401 | | | | | | |
| 41050 | Fund Transfers | -1,769,291.28 | 0 | -1,763,784.39 | 1,763,784.39 | -100 |
| 95100 | Debt Service | 1,769,291.28 | 0 | 1,763,784.39 | -1,763,784.39 | -100 |
| --FINAL TOTAL-- | | 36,303,681.05 | 84,545,708.48 | 48,759,470.83 | 35,786,237.65 | 42.32 |

County of Greene
Quarterly Year to Date Expenditures - All Funds
7/1/2018 - 12/31/2018



This chart represents each fund as a percentage of the total year to date expenditures.

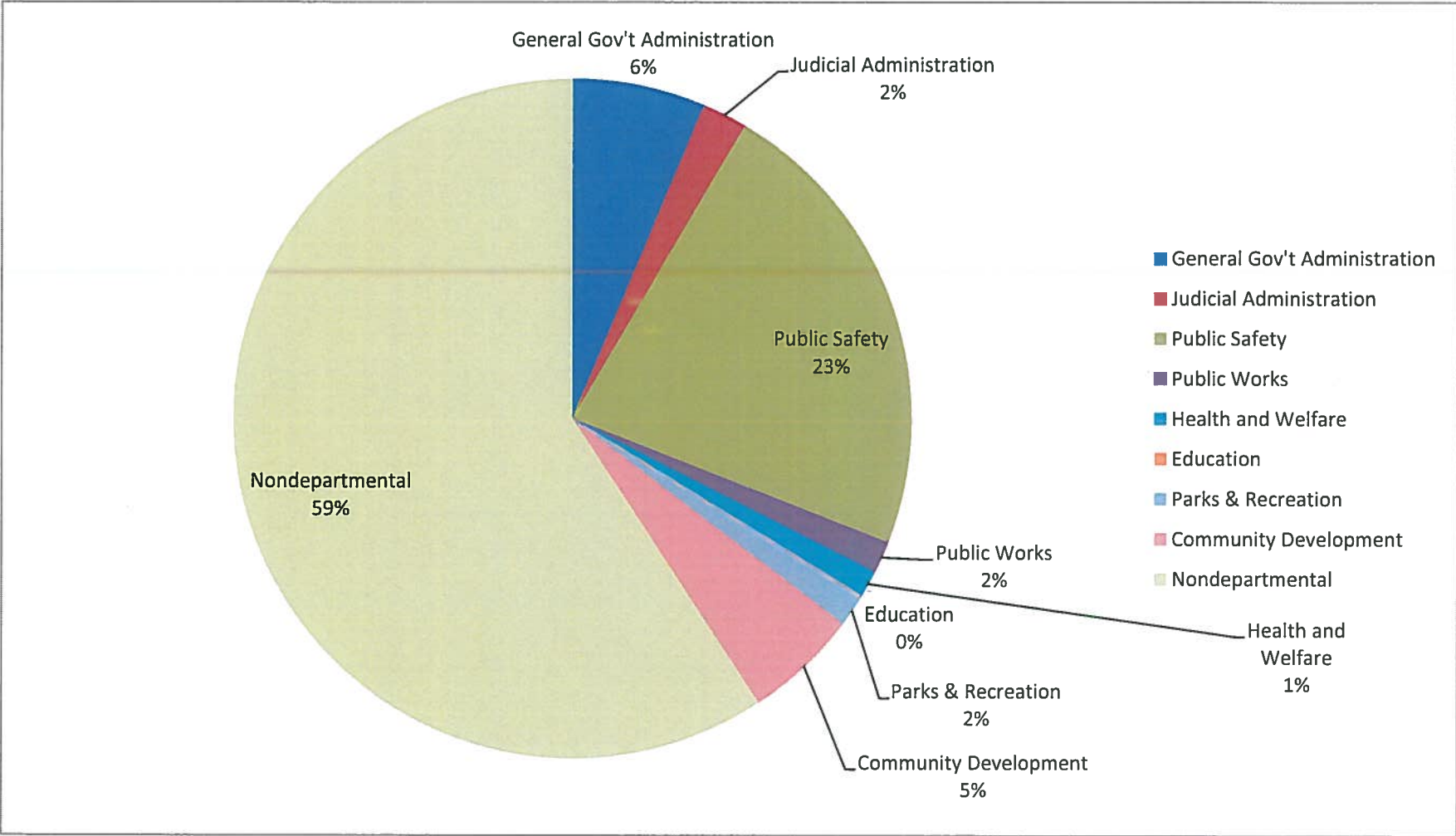
County of Greene

Quarterly Year to Date Expenditures - All Funds

7/1/2018 - 12/31/2018

| <u>Description</u> | <u>FY 19</u> <u>YTD Expenditures</u> |
|---------------------------|---|
| General Fund | 19,670,415.92 |
| Social Services | 787,868.17 |
| CSA | 408,286.52 |
| Solid Waste | 807,515.96 |
| Schools | 17,605,100.48 |
| School Construction | 9,056,342.77 |
| Capital Projects | 423,941.01 |
| Debt Service | - |
| Total | 48,759,470.83 |

County of Greene
Quarterly Year to Date Categorical Expenditures - General Fund
7/1/2018 - 12/31/2018



This chart represents the year to date expenditures for the General Fund Categories.

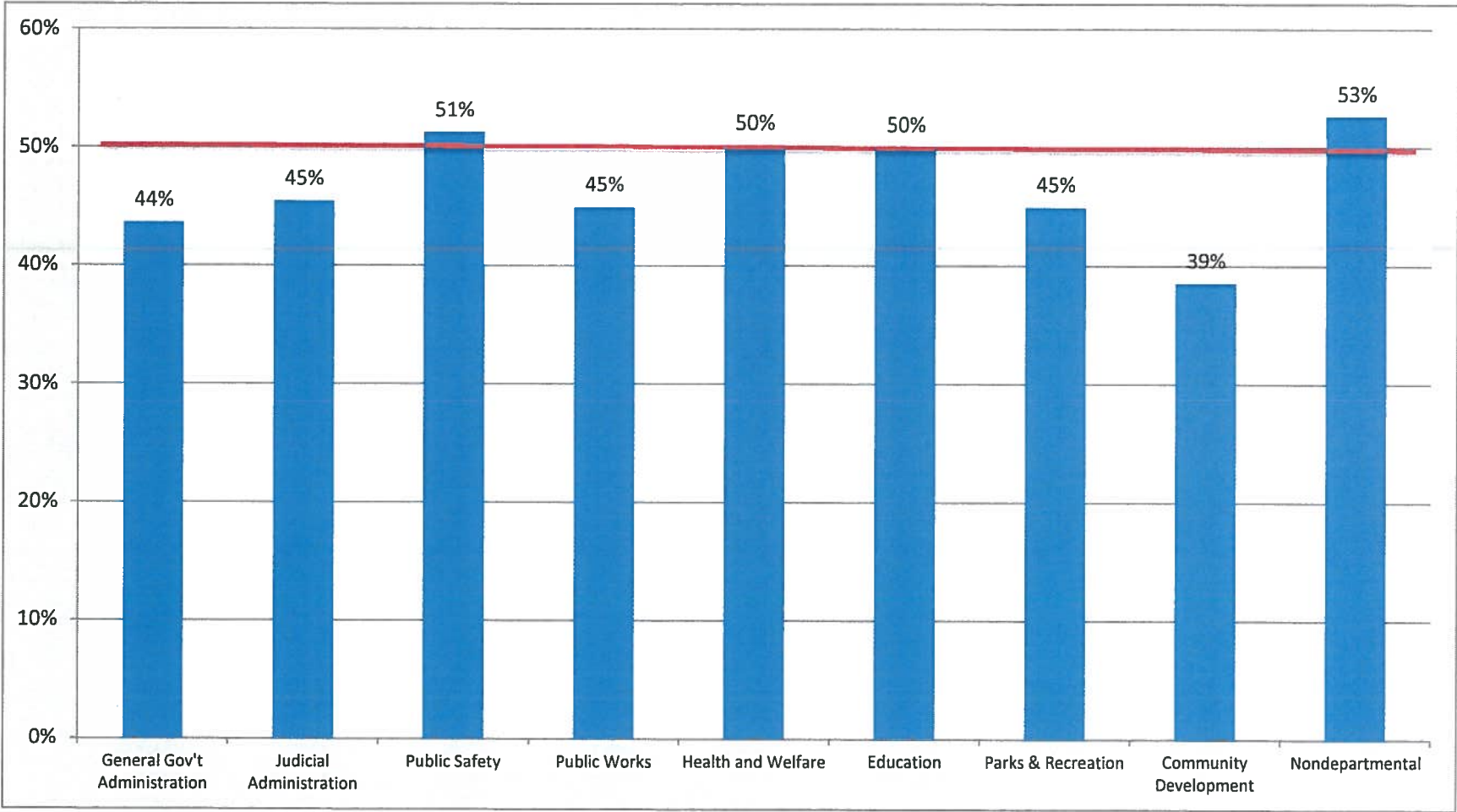
County of Greene

Quarterly Year to Date Categorical Expenditures - General Fund

7/1/2018 - 12/31/2018

| <u>Description</u> | <u>FY 19 YTD Expenditures</u> |
|------------------------------|--|
| General Gov't Administration | 1,248,169.15 |
| Judicial Administration | 422,610.61 |
| Public Safety | 4,413,667.72 |
| Public Works | 298,495.47 |
| Health and Welfare | 249,874.27 |
| Education | 20,426.50 |
| Parks & Recreation | 289,082.34 |
| Community Development | 1,067,166.17 |
| Nondepartmental | 11,660,923.69 |
| Total | 19,670,415.92 |

County of Greene
Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation
7/1/2018 - 12/31/2018



This chart represents the year to date expenditures for the General Fund Categories trending above the first quarter appropriation.
The target percentage for this quarter is 50% spent of the year to date budget.

County of Greene

Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation

7/1/2018 - 12/31/2018

| <u>Description</u> | <u>Percent Spent</u> | <u>FY 19 YTD Expenditures</u> | <u>FY 19 Budget</u> |
|------------------------------|----------------------|-------------------------------|---------------------|
| General Gov't Administration | 44% | 1,248,169.15 | 2,860,421.00 |
| Judicial Administration | 45% | 422,610.61 | 930,382.76 |
| Public Safety | 51% | 4,413,667.72 | 8,614,272.28 * |
| Public Works | 45% | 298,495.47 | 664,909.19 |
| Health and Welfare | 50% | 249,874.27 | 497,885.00 |
| Education | 50% | 20,426.50 | 40,853.00 |
| Parks & Recreation | 45% | 289,082.34 | 643,613.00 |
| Community Development | 39% | 1,067,166.17 | 2,769,749.20 |
| Nondepartmental | 53% | 11,660,923.69 | 22,159,583.00 ** |
| | | - | |
| Total | 50% | 19,670,415.92 | 39,181,668.43 |

NOTES:

* Public Safety includes the 1st, 2nd, and 3rd quarterly payments for the Regional Jail per our commitment and the payment to the Volunteer Fire Company for the truck replacement program.

** Nondepartmental includes the transfers made to Schools, Social Services, CSA, and Capital Projects. These line items vary from month to month.