

TRACY J. MORRIS
DEPUTY COUNTY ADMINISTRATOR
FINANCE DIRECTOR
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March 13, 2020

Honorable Board of Supervisors:

The financial report for the quarter ending December 31, 2019, is attached. The report compares the year to date revenues and expenditures for fiscal year 2020 to the current budget. The report also provides the previous fiscal year revenues and expenditures for comparison.

The balance remaining in the Contingency line item is \$121,205.00. Supplemental appropriations have been approved in the amount of \$1,002,413.12. This includes amounts for grants, donations, and carryover programs.

The cash balance per the Treasurer's Report to the Board as of December 31, 2019 is \$8,504,185.88.

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 tax and personal property tax are higher than last fiscal year. The real property tax has an increase of \$757,351 and the personal property tax has an increase of \$151,037. Local Sales & Use Tax has an increase of \$152,203 over the revenue collected last fiscal year. Hotel and Motel Room Tax has an increase of \$44,675. Other General Fund revenues are being received according to schedule.

Fund #209 – Solid Waste - charges for sanitation and waste removal have increased by \$109,179. This increase is due to additional commercial waste being received.

Fund #302 – Capital Improvement Projects – revenue from use of money is interest earned on the \$9.3M and \$2.1M 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 49.3% of budget. This is .07% below the target of 50% being spent as of December 2019. The one category trending above the second quarter appropriation is Non-Departmental. Non-Departmental includes the transfers made to Schools, Social Services, CSA and Capital Projects and these amounts vary from month to month. Please note that Public Safety includes the 1st, 2nd, and 3rd quarterly payments for the Reginal Jail per our commitment and the Volunteer Fire Department partial payment for the truck replacement program.

Fund #302 - 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 2020
2nd QUARTER REPORT (UNAUDITED)

Presented at

March 24, 2020

Board of Supervisors Meeting

**County of Greene
Transfer from Contingency
For Fiscal Year 2020**

Approved Budget 4-100-091400-9200 157,205.00

Approved Transfers:

<u>Date</u>	<u>Reason</u>	<u>Amount</u>
9/10/2019	Cleaning Contract	36,000.00

Balance 121,205.00

**County of Greene
Supplemental Appropriations
For Fiscal Year 2020**

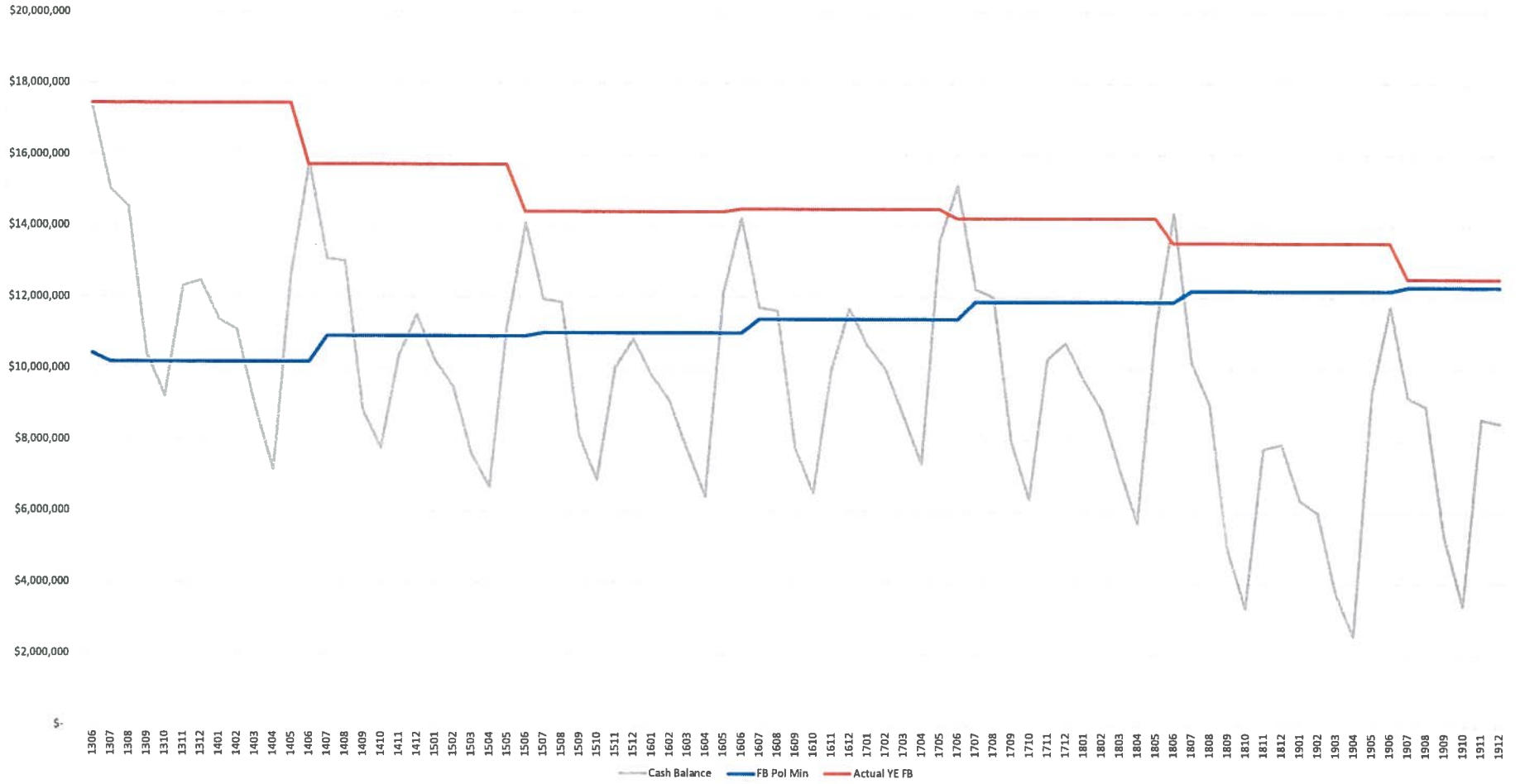
Approved Budget **75,666,578.00**
1% of Approved Budget **756,665.78**

Approved Supplements:

<u>Date</u>	<u>Number</u>	<u>Reason</u>	<u>Amount</u>
7/9/2019	481	Virginia Domestic Violence Grant	45,000.00
7/23/2019	482	Transit-Additional State Funds	55,198.00
7/23/2019	483	Block Grant	1,602.00
8/23/2019	484	Item Conservation Grant	9,205.00
9/10/2019	485	Donations-Sheriff	27,107.19
9/10/2019	485	Donations-Animal Shelter	61,397.66
9/10/2019	485	Repairs-Animal Shelter	15,800.00
9/10/2019	485	Donations-Victim Witness	133.62
9/10/2019	485	Sterilization Program	21,588.19
9/10/2019	485	DMV Overtime-Alcohol Grant	5,108.00
9/10/2019	485	Asset Forfeiture-State-Sheriff	2.81
9/10/2019	485	Asset Forfeiture-Federal-Sheriff	12,517.59
9/10/2019	485	Asset Forfeiture-State-Commonwealth's Attorney	8,745.63
9/10/2019	485	Recreation Facilities	13,312.05
9/10/2019	485	Byrne Justice Assistance Grant	258.00
9/10/2019	485	Bullet Proof Vest Grant	2,064.91
9/10/2019	485	DMV Overtime-Speed Grant	2,583.00
9/10/2019	485	Proffers	241,952.75
9/10/2019	485	Professional Services-Financial Forecast	5,000.00
9/10/2019	485	Registrar-Voting Machine & Cage	6,440.00
9/24/2019	486	DMV-Speed Grant	6,068.00
9/24/2019	487	DMV Alcohol Grant	8,815.00
12/4/2016	488	Asset Forfeiture-State-Sheriff- Report Correction per the State	2,575.92

10/22/2019	489	Purchase of Land/Easements - Water Supply & Treatment Project	422,000.00
11/26/2019	490	Insurance - Planning & Zoning	2,230.35
11/26/2019	491	Donations-Animal Shelter	2,035.45
11/26/2019	492	Donations-Sheriff	1,700.00
11/26/2019	493	Byrne Justice Assistance Grant	2,250.00
11/26/2019	494	Byrne Justice Assistance Grant	19,722.00
Total Approved Supplements			1,002,413.12

Minimum Fund Balance per Policy, Actual Year End Audited Fund Balance, and Cash Balance



County of Greene
Revenue Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19 Revenue</u>	<u>FY 20 Budget</u>	<u>FY 20 YTD Amount</u>	<u>FY 20 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-100	Revenue - General Fund					
11010	Real Property Taxes	6,519,627.79	16,520,329.00	7,276,978.36	9,243,350.64	55.95
11020	Public Service Corp Taxes	347,329.92	367,137.00	481,412.11	-114,275.11	-31.12
11030	Personal Property Taxes	1,763,320.77	4,495,950.00	1,914,358.19	2,581,591.81	57.42
11031	Mobile Home Taxes	0.00	57,799.00	0.00	57,799.00	100.00
11040	Machinery & Tools Taxes	155,234.76	171,448.00	55,089.95	116,358.05	67.86
11060	Penalties and Interest	122,860.07	310,000.00	167,110.48	142,889.52	46.09
12010	Local Sales and Use Taxes	1,042,956.23	2,045,364.00	1,195,159.43	850,204.57	41.56
12020	Consumer's Utility Taxes	176,569.11	430,000.00	214,409.37	215,590.63	50.13
12030	Business License Taxes	58,971.36	650,000.00	39,866.14	610,133.86	93.86
12050	Motor Vehicle Licenses	80,952.30	455,000.00	81,542.83	373,457.17	82.07
12060	Bank Stock Taxes	0.00	65,000.00	0.00	65,000.00	100.00
12070	Taxes on Recordation and Wills	188,621.40	243,500.00	209,128.19	34,371.81	14.11
12100	Hotel and Motel Room Taxes	153,088.35	265,000.00	197,763.47	67,236.53	25.37
12110	Restaurant Food Taxes	360,643.92	730,000.00	378,857.87	351,142.13	48.10
12180	Communication Tax	214,908.59	435,000.00	204,210.15	230,789.85	53.05
13010	Animal Licenses	1,740.00	8,000.00	1,116.00	6,884.00	86.05
13030	Permits and Other Licenses	164,535.72	285,125.00	207,403.60	77,721.40	27.25
14010	Fines & Forfeitures	18,867.24	161,500.00	47,314.99	114,185.01	70.70
15010	Revenue From Use of Money	26,449.31	45,000.00	23,592.82	21,407.18	47.57
15020	Revenue From Use of Property	18,206.00	36,406.00	18,203.00	18,203.00	50.00
16010	Court Costs	269,610.51	375,400.00	297,329.11	78,070.89	20.79
16020	Commonwealth's Attorney Fees	761.56	1,500.00	635.61	864.39	57.62
16060	Charges for Other Protection	7,098.00	9,000.00	5,043.00	3,957.00	43.96
16080	RSA Water-Sewer Fee	247,453.74	1,395,000.00	456,213.72	938,786.28	67.29
16110	Charges for Welfare / SS	53,376.58	389,424.00	57,321.50	332,102.50	85.28
16120	Charges for Education	56,159.00	0.00	0.00	0.00	0.00
16130	Charges for Parks and Recreation	30,481.00	50,000.00	22,750.00	27,250.00	54.50

County of Greene
Revenue Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 20</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.	154.00	190.00	33.50	156.50	82.36
16510	Charges for Vehicle Mtnce Facility	214,915.31	485,000.00	264,281.35	220,718.65	45.50
18030	Expenditure Refunds	165,737.28	141,311.35	130,154.44	11,156.91	7.89
18990	Miscellaneous	7,394.61	4,135.45	122,290.19	-118,154.74	-857.11
19020	Recovered Costs	7,000.00	9,000.00	5,550.00	3,450.00	38.33
22010	Non-Categorical Aid - State	930,077.97	2,356,816.00	919,630.62	1,437,185.38	60.97
23010	Commonwealth's Attorney	117,815.10	256,250.00	121,416.66	134,833.34	52.61
23020	Sheriff	413,237.97	902,134.00	434,656.00	467,478.00	51.81
23030	Commissioner of Revenue	41,745.84	85,508.00	42,795.30	42,712.70	49.95
23040	Treasurer	39,293.26	83,612.00	40,375.93	43,236.07	51.71
23060	Registrar/Electoral Board	0.00	37,500.00	0.00	37,500.00	100.00
23070	Clerk of the Circuit Court	94,426.09	198,059.00	81,359.81	116,699.19	58.92
24040	Other Categorical Aid - State	96,801.67	624,738.00	72,978.78	551,759.22	88.31
31010	Payments in Lieu of Taxes	0.00	45,846.00	0.00	45,846.00	100.00
33010	Public Safety	477,843.35	658,399.91	530,884.87	127,515.04	19.36
33050	USDA Grant	14,368.54	0.00	0.00	0.00	0.00
41050	Fund Transfers - In	-1,763,784.39	0.00	-1,465,002.34	1,465,002.34	-100.00
	--FUND TOTAL--	12,936,849.83	35,886,381.71	14,854,215.00	21,032,166.71	58.60
FUND #-105	Revenue - Social Services					
18030	Expenditure Refunds	11,768.45	0.00	12,241.04	-12,241.04	-100.00
18990	Miscellaneous	0.00	0.00	300.00	-300.00	-100.00
24010	Welfare - State	671,270.33	381,239.00	676,400.31	-295,161.31	-77.42
33050	Social Services - Federal	0.00	831,794.00	0.00	831,794.00	100.00
41050	Transfer In - General Fund	104,840.60	519,871.00	99,266.03	420,604.97	80.90
	--FUND TOTAL--	787,879.38	1,732,904.00	788,207.38	944,696.62	54.51

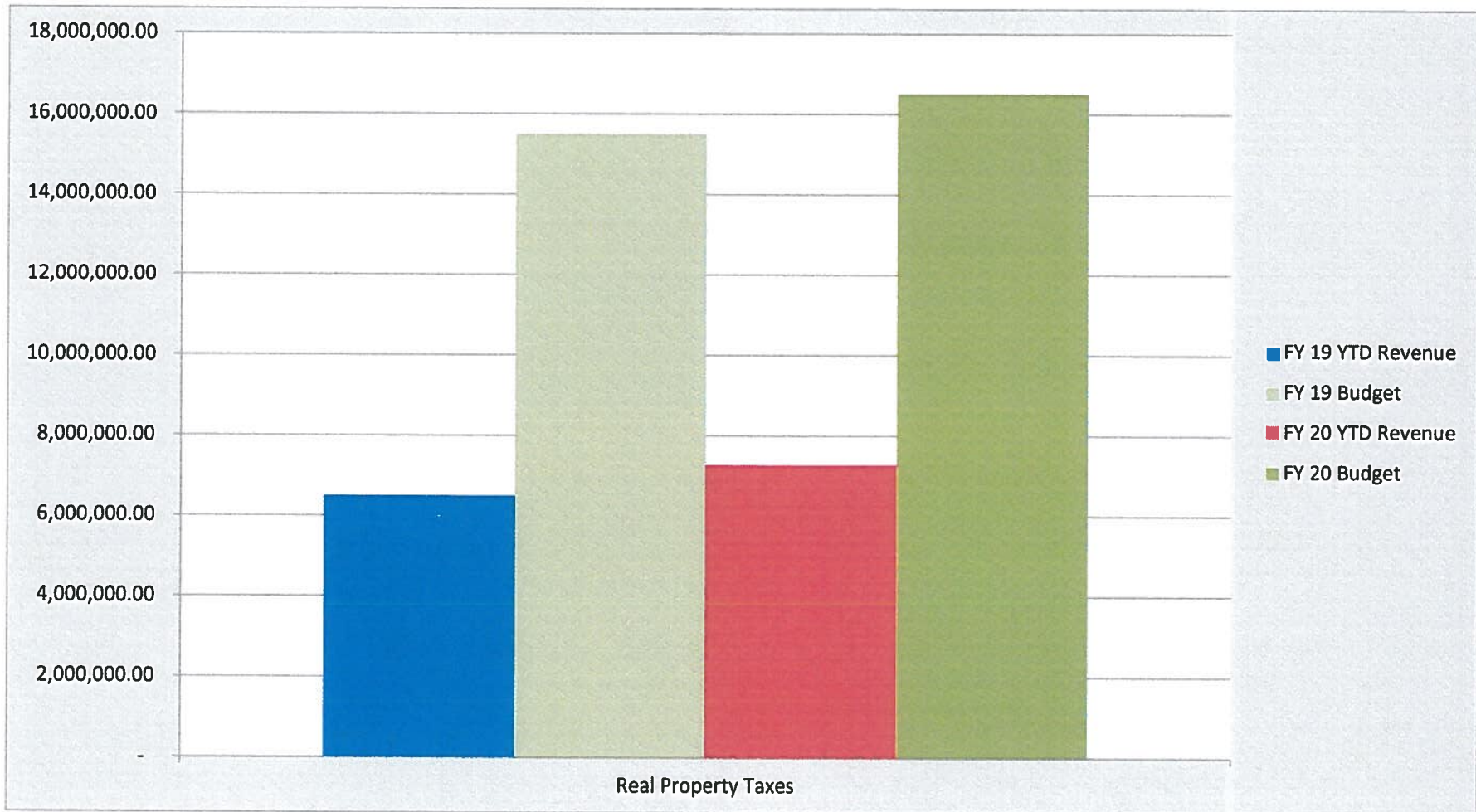
County of Greene
Revenue Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19 Revenue</u>	<u>FY 20 Budget</u>	<u>FY 20 YTD Amount</u>	<u>FY 20 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-110	Revenue - Comprehensive Service					
24010	Comprehensive Services Act	458,094.87	845,000.00	306,882.28	538,117.72	63.68
41050	Transfer From General Fund	-49,808.35	455,000.00	368,637.89	86,362.11	18.98
	--FUND TOTAL--	408,286.52	1,300,000.00	675,520.17	624,479.83	48.03
FUND #-209	Revenue - Solid Waste Fund					
16080	Charges for Sanitation/Wste Removal	744,520.63	1,496,618.00	853,699.75	642,918.25	42.95
	--FUND TOTAL--	744,520.63	1,496,618.00	853,699.75	642,918.25	42.95
FUND #-251	Revenue - School Fund					
3200	E-RATE	27,170.50	50,000.00	21,893.20	28,106.80	56.21
10553	National School Lunch Program(MEA2)	72,800.69	154,270.00	73,936.41	80,333.59	52.07
10555	National School Lunch Program(MEAL)	203,045.45	550,000.00	197,889.75	352,110.25	64.02
15020	REVENUE FROM USE OF PROPERTY	4,805.00	82,500.00	13,245.00	69,255.00	83.94
16120	TUITION CHARGES	1,583.14	145,000.00	2,083.83	142,916.17	98.56
18030	REBATES & REFUNDS	132,061.10	210,000.00	66,197.51	143,802.49	68.47
18990	DONATIONS-SALES-MISC-REVENUE	0.00	54,500.00	450.00	54,050.00	99.17
19010	OTHER PAYMENTS FROM COUNTY/CITIES	155,097.02	656,000.00	0.00	656,000.00	100.00
24020	STATE REVENUE	6,725,450.36	15,813,846.00	6,703,701.08	9,110,144.92	57.60
24030	SCHOOL CONSTRUCTION	1,829,562.66	3,984,356.00	2,019,309.50	1,965,046.50	49.31
24040	ADDITIONAL STATE MONEY	0.00	43,546.00	0.00	43,546.00	100.00
24399	NAT'L BD CERTIFICATION BON -(NBCB)	7,500.00	7,500.00	7,500.00	0.00	0.00
33020	FEDERAL REVENUE	61,512.63	120,000.00	61,709.37	58,290.63	48.57
41040	LOANS - REVENUE	17,238.08	180,000.00	19,250.00	160,750.00	89.30
41050	LOCAL ALLOCATIONS - FUND TRANSFERS	11,075,811.60	0.00	9,888,308.93	-9,888,308.93	-100.00
51050	OPERATIONS	0.00	17,465,112.00	0.00	17,465,112.00	100.00
84010	Title I- Local Educa Agency (T1LA)	95,918.02	375,000.00	93,285.41	281,714.59	75.12
84027	Tech-Assistive - PJ - 61175 (TECA)	410,967.69	582,500.00	307,698.74	274,801.26	47.17

County of Greene
Revenue Detail Summary
7/1/2019 - 12/31/2019

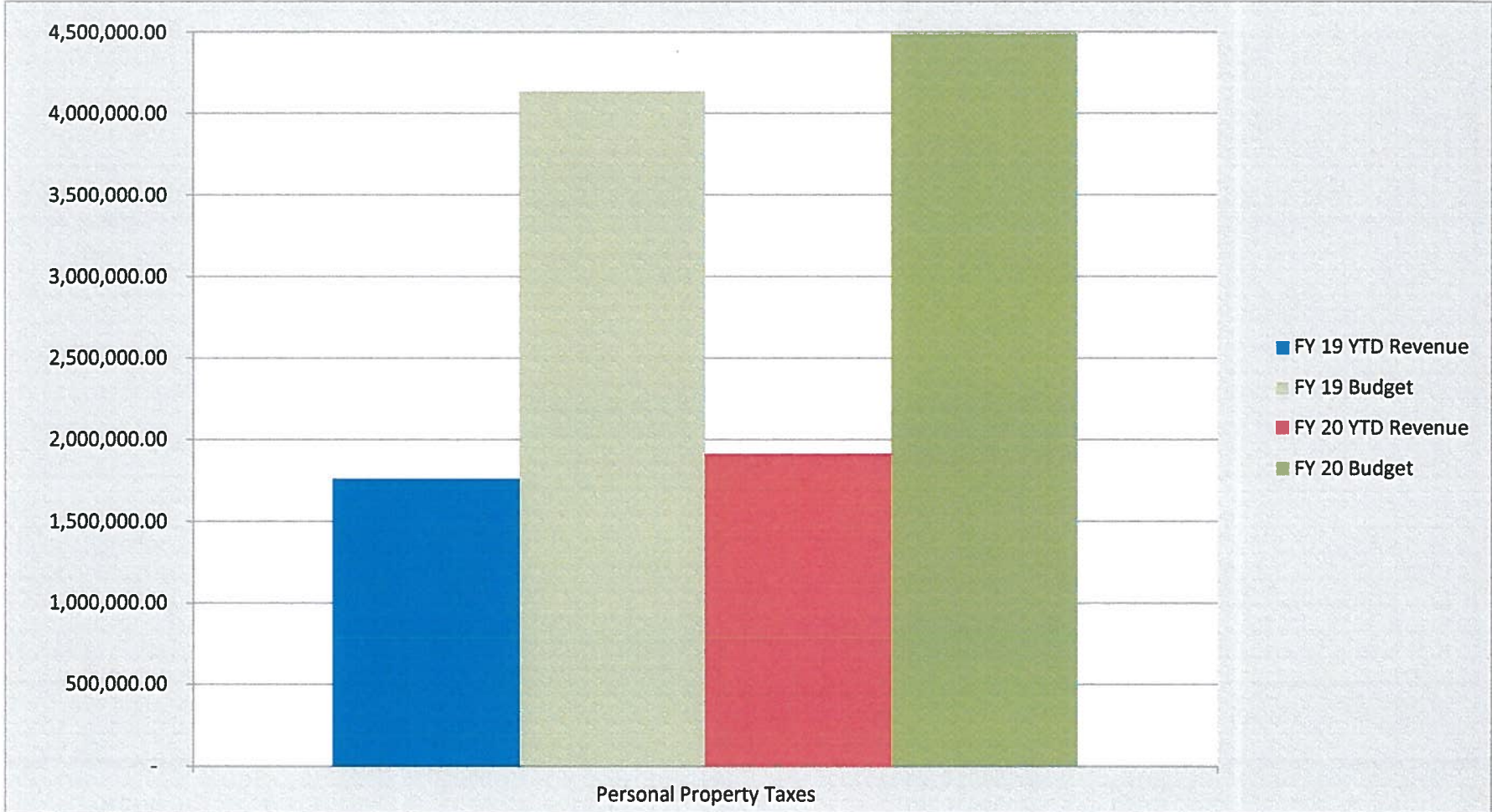
<u>Acct #</u>	<u>Description</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 20</u>	<u>Percent</u>
		<u>Revenue</u>	<u>Budget</u>	<u>YTD Amount</u>	<u>Remaining Balance</u>	<u>Remaining</u>
84048	Adult Edu-Set Asides-PJ 60555(BASC)	0.00	49,963.00	46,158.31	3,804.69	7.61
84173	Pre-School SPED (PSSE)	10,984.10	23,000.00	9,593.54	13,406.46	58.28
84365	TITLE III - ESL (TIII)	8,144.53	10,000.00	8,865.93	1,134.07	11.34
84367	TITEL II-A-PRO DEV/CLS-RED (TIIA)	682.70	78,191.00	42,717.91	35,473.09	45.36
84424	Title IV-Stu Sup&Acad Enrich (SSAE)	1,949.99	0.00	12,754.12	-12,754.12	-100.00
	--FUND TOTAL--	20,842,285.26	40,635,284.00	19,596,548.54	21,038,735.46	51.77
FUND #-301	Revenue - Sch CP Fund					
15010	Revenue from Use of Money	262,517.13	0.00	43,367.77	-43,367.77	-100.00
41040	Proceeds from Indebtedness	0.00	6,000,000.00	0.00	6,000,000.00	100.00
	--FUND TOTAL--	262,517.13	6,000,000.00	43,367.77	5,956,632.23	99.27
FUND #-302	Revenue - Capital Projects Fund					
15010	Revenue from Use of Money	51,907.32	0.00	61,238.96	-61,238.96	-100.00
41050	Fund Transfers	-80,000.00	5,801,508.00	0.00	5,801,508.00	100.00
	--FUND TOTAL--	-28,092.68	5,801,508.00	61,238.96	5,740,269.04	98.94
FUND #-401	Revenue - Debt Service Fund					
18990	Sale of EDU	80,000.00	0.00	0.00	0.00	0.00
	--FUND TOTAL--	80,000.00	0.00	0.00	0.00	0.00
	--FINAL TOTAL--	36,034,246.07	92,852,695.71	36,872,797.57	55,979,898.14	60.28

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2019 - 12/31/2019



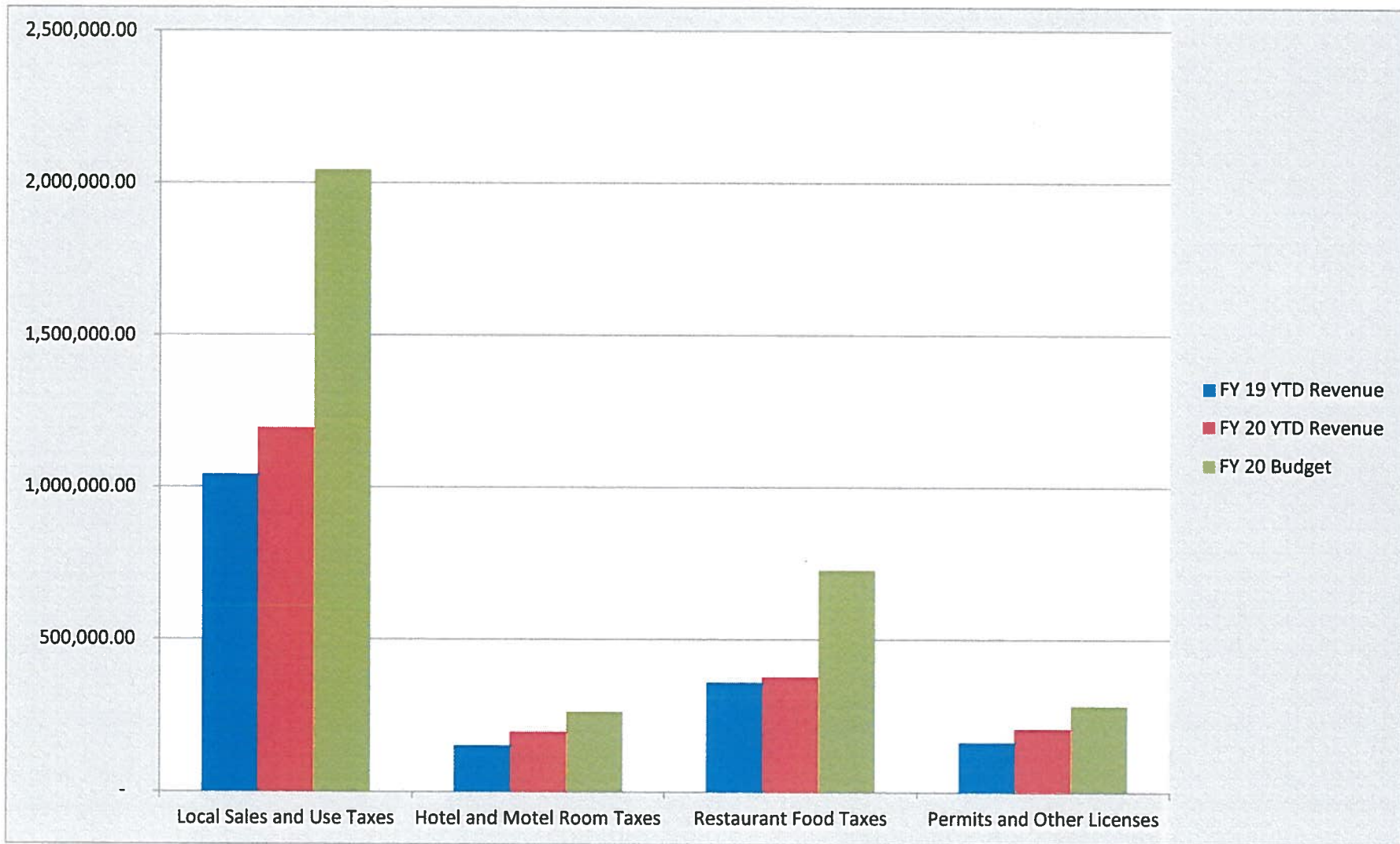
This chart represents real property taxes compared to the previous fiscal year and current budget.

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2019 - 12/31/2019



This chart represents personal 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
7/1/2019 - 12/31/2019



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

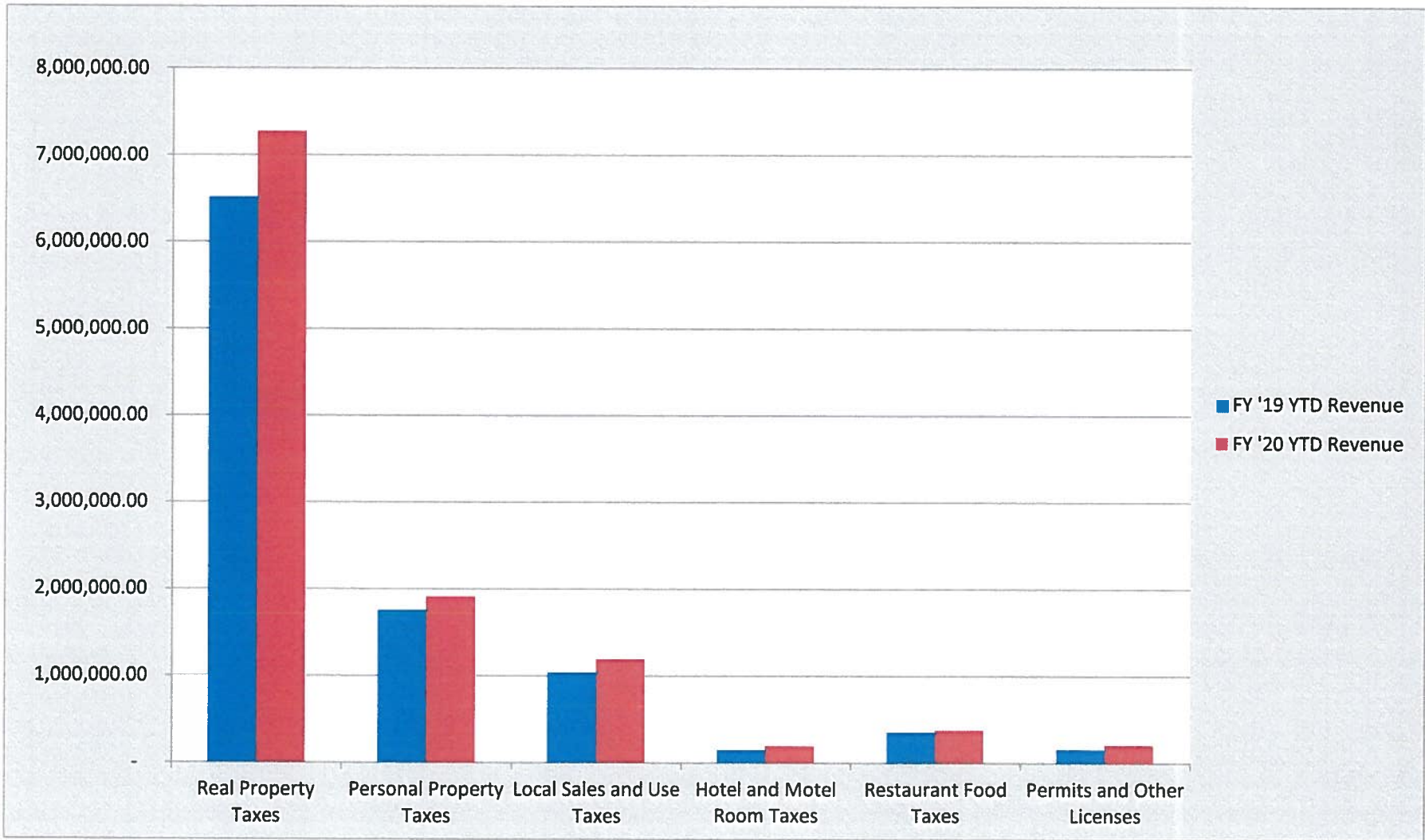
County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison To Budget

7/1/2019 - 12/31/2019

<u>Description</u>	<u>FY 19 YTD Revenue</u>	<u>FY 19 Budget</u>	<u>FY 20 YTD Revenue</u>	<u>FY 20 Budget</u>
Real Property Taxes	6,519,627.79	15,515,631.00	7,276,978.36	16,520,329.00
Personal Property Taxes	1,763,320.77	4,140,485.00	1,914,358.19	4,495,950.00
Local Sales and Use Taxes	1,042,956.23		1,195,159.43	2,045,364.00
Hotel and Motel Room Taxes	153,088.35		197,763.47	265,000.00
Restaurant Food Taxes	360,643.92		378,857.87	730,000.00
Permits and Other Licenses	164,535.72		207,403.60	285,125.00

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison
7/1/2019 - 12/31/2019



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

7/1/2019 - 12/31/2019

<u>Description</u>	<u>FY 19 YTD Revenue</u>	<u>FY 20 YTD Revenue</u>
Real Property Taxes	6,519,627.79	7,276,978.36
Personal Property Taxes	1,763,320.77	1,914,358.19
Local Sales and Use Taxes	1,042,956.23	1,195,159.43
Hotel and Motel Room Taxes	153,088.35	197,763.47
Restaurant Food Taxes	360,643.92	378,857.87
Permits and Other Licenses	164,535.72	207,403.60

County of Greene
Expenditure Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19 Expenditure</u>	<u>FY 20 Budget</u>	<u>FY 20 YTD Amount</u>	<u>FY 20 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-100	Expenditures - General Fund					
11010	Board of Supervisors	60,943.12	109,636.00	51,804.24	57,831.76	52.74
12110	County Administrator	294,548.60	606,629.00	303,636.24	302,992.76	49.94
12210	Legal Services - County Attorney	17,336.00	69,200.00	28,333.30	40,866.70	59.05
12240	Independent Auditor	17,000.00	62,600.00	4,000.00	58,600.00	93.61
12310	Commissioner of Revenue	112,914.44	238,006.00	112,430.21	125,575.79	52.76
12320	Reassessment	45,926.14	9,100.00	3,462.84	5,637.16	61.94
12410	Treasurer	148,831.74	367,441.00	179,887.62	187,553.38	51.04
12510	Computer Technology	50,848.89	99,900.00	24,813.87	75,086.13	75.16
12520	Vehicle Maintenance Facility	437,553.39	913,645.00	462,666.54	450,978.46	49.36
13100	Electoral Board and Officials	62,266.83	157,933.00	66,789.95	91,143.05	57.70
21100	Circuit Court	38,829.68	68,811.00	31,205.79	37,605.21	54.64
21200	Greene Combined Courts	1,977.24	7,340.00	2,175.68	5,164.32	70.35
21300	Magistrate's Office	170.60	900.00	174.79	725.21	80.57
21500	Juvenile Court Services	11,750.54	13,946.00	3,621.00	10,325.00	74.03
21600	Clerk of Circuit Court	162,877.34	357,095.00	142,885.41	214,209.59	59.98
21605	Item Conservation Grant	0.00	9,205.00	0.00	9,205.00	100.00
21900	Victim Witness Grant	31,759.49	87,808.62	41,981.72	45,826.90	52.18
22100	Commonwealth's Attorney	152,744.28	383,821.00	170,757.61	213,063.39	55.51
22110	Forfeited Property	0.00	8,745.63	0.00	8,745.63	100.00
22120	VA Domestic Violence Victim Grant	22,501.44	45,000.00	8,353.64	36,646.36	81.43
31200	Sheriff	1,583,155.09	3,152,716.00	1,542,056.83	1,610,659.17	51.08
31220	Bullet Proof Vest Grant	1,190.00	2,064.91	0.00	2,064.91	100.00
31240	DMV Overtime - Speed Grant	1,627.40	8,651.00	2,583.00	6,068.00	70.14
31260	School Resource Officer-High School	26,199.31	62,367.00	30,261.53	32,105.47	51.47
31265	School Resource Officer-Middle Sch	30,014.58	62,896.00	30,492.38	32,403.62	51.51
31266	School Resource Officer - Elem Sch	33,173.22	69,515.00	33,733.01	35,781.99	51.47
31290	Forfeited Property	3,906.08	15,096.32	238.38	14,857.94	98.42

County of Greene
Expenditure Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19</u> <u>Expenditure</u>	<u>FY 20</u> <u>Budget</u>	<u>FY 20</u> <u>YTD Amount</u>	<u>FY 20</u>	
					<u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
31295	Donations	2,545.86	28,807.19	1,753.40	27,053.79	93.91
31305	DMV Overtime - Alcohol Grant	4,368.03	13,923.00	5,695.41	8,227.59	59.09
31320	Byrne Justice Assistance Grant	2,250.00	3,852.00	2,250.00	1,602.00	41.58
31321	Byrne Justice Grant-\$49,980	7,796.00	258.00	0.00	258.00	100.00
31322	Byrne Justice Grant-\$19,722	0.00	19,722.00	0.00	19,722.00	100.00
31400	E911	379,919.04	663,668.00	328,352.09	335,315.91	50.52
32200	Volunteer Fire Department	465,000.00	786,500.00	360,000.00	426,500.00	54.22
32300	Ambulance and Rescue Services	112,050.00	246,600.00	77,050.00	169,550.00	68.75
32400	Other Fire and Rescue Services	362,320.75	1,160,244.00	243,797.11	916,446.89	78.98
33100	Confinement of Prisoners	491.83	2,038.00	815.18	1,222.82	60.00
33203	Juvenile Detention Home	65,344.98	209,163.00	104,581.50	104,581.50	50.00
33205	Regional Jail	996,195.25	1,328,261.00	996,195.75	332,065.25	25.00
34100	Building Inspections	153,367.56	317,203.00	156,163.61	161,039.39	50.76
35100	Animal Shelter	54,389.47	186,765.30	86,239.13	100,526.17	53.82
35300	Medical Examiner	80.00	160.00	40.00	120.00	75.00
35500	Emergency Services	65,973.70	130,397.00	62,204.92	68,192.08	52.29
35600	Animal Control	62,309.57	185,556.00	67,155.45	118,400.55	63.80
42400	Refuse Disposal	5,823.10	11,634.00	0.00	11,634.00	100.00
43200	General Properties	292,672.37	550,278.00	192,551.63	357,726.37	65.00
51200	Supplement to Local Health Dept	131,306.50	267,865.00	133,932.50	133,932.50	50.00
52500	Region Ten	52,647.00	106,012.00	53,006.00	53,006.00	50.00
53230	Area Agency on Aging	57,204.77	112,546.00	57,020.57	55,525.43	49.33
53500	Emergency Shelter	1,530.00	3,060.00	1,530.00	1,530.00	50.00
53600	Piedmont Regional Dental Clinic	2,500.00	2,500.00	1,250.00	1,250.00	50.00
53800	OAR/Jefferson Community Corrections	4,686.00	9,372.00	4,686.00	4,686.00	50.00
68000	Contributions to Community Colleges	20,426.50	40,729.00	20,364.50	20,364.50	50.00
71310	Administration - Recreation Dept.	86,274.06	209,033.00	87,218.00	121,815.00	58.27
73200	Regional Library	202,808.28	419,127.00	209,730.10	209,396.90	49.96

County of Greene
Expenditure Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19</u> <u>Expenditure</u>	<u>FY 20</u> <u>Budget</u>	<u>FY 20</u> <u>YTD Amount</u>	<u>FY 20</u>	<u>Percent</u>
					<u>Remaining</u> <u>Balance</u>	<u>Remaining</u>
81100	Planning	200,777.92	662,245.10	199,019.48	463,225.62	69.94
81200	Community Development-Transit	559,211.11	1,366,583.00	572,543.11	794,039.89	58.10
81210	After School Program	65,742.47	0.00	0.00	0.00	0.00
81220	USDA Grant	1,000.78	0.00	0.00	0.00	0.00
81230	Skyline Cap	21,183.50	42,637.00	31,775.25	10,861.75	25.47
81400	Zoning Board	2,428.03	6,694.00	521.85	6,172.15	92.20
81500	Economic Development	107,729.33	230,934.00	107,704.86	123,229.14	53.36
81600	Tourism	47,430.22	150,000.00	61,101.43	88,898.57	59.26
82200	Stormwater Management	39,160.64	83,486.00	41,213.02	42,272.98	50.63
82400	Soil & Water Conservation District	9,460.00	17,878.00	8,939.00	8,939.00	50.00
83500	Cooperative Extension Program	13,042.17	64,462.00	13,771.95	50,690.05	78.63
91400	Non-Departmental	69,246.62	191,305.00	63,334.83	127,970.17	66.89
93100	Transfers Out	11,050,843.85	18,614,433.00	10,356,212.85	8,258,220.15	44.36
94000	Capital Lease	0.00	0.00	330,386.00	-330,386.00	-100.00
95100	Debt Service	535,165.21	2,914,799.00	590,072.60	2,324,726.40	79.75
96100	Computer/Copying	5,668.01	16,000.00	6,208.72	9,791.28	61.19
--FUND TOTAL--		19,670,415.92	38,366,798.07	18,914,733.38	19,452,064.69	50.70
FUND #-105	Expenditures - Social Services					
53100	Adminstrative Service Salaries	676,476.37	1,418,725.00	682,956.11	735,768.89	51.86
53200	TANF Manual Checks	104,938.34	236,300.00	88,289.01	148,010.99	62.63
53210	Wtw Grant/Purchase	6,243.46	74,879.00	14,689.65	60,189.35	80.38
53500	Special Welfare-Grants	0.00	1,000.00	857.83	142.17	14.21
53999	Other Social Service Payments	210.00	2,000.00	720.00	1,280.00	64.00
--FUND TOTAL--		787,868.17	1,732,904.00	787,512.60	945,391.40	54.55

County of Greene
Expenditure Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19 Expenditure</u>	<u>FY 20 Budget</u>	<u>FY 20 YTD Amount</u>	<u>FY 20 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-110	Expenditures - CSA					
53500	CSA	408,286.52	1,300,000.00	675,520.17	624,479.83	48.03
	--FUND TOTAL--	408,286.52	1,300,000.00	675,520.17	624,479.83	48.03
FUND #-209	Expenditures - Solid Waste Fund					
42600	Sanitation and Waste Removal	807,515.96	1,496,618.00	859,673.97	636,944.03	42.55
	--FUND TOTAL--	807,515.96	1,496,618.00	859,673.97	636,944.03	42.55
FUND #-251	Expenditures - School Fund					
61100	CLASSROOM INSTRUCTION	9,385,959.31	24,366,671.00	9,401,434.48	14,965,236.52	61.41
61210	GUIDANCE - VOCATIONAL ED	380,302.48	1,013,951.00	375,788.01	638,162.99	62.93
61220	SCHOOL SOCIAL WORKERS	29,121.64	75,750.00	29,990.80	45,759.20	60.40
61230	HOMEBOUND INSTRUCTION	2,588.87	31,450.00	872.40	30,577.60	97.22
61310	CLERICAL SERVICES	418,035.05	940,332.00	402,139.63	538,192.37	57.23
61320	LIBRARY SERVICES	248,905.54	637,290.00	198,971.73	438,318.27	68.77
61410	OFFICE OF THE PRINCIPAL-REG	944,734.00	2,054,810.00	961,514.11	1,093,295.89	53.20
62110	BOARD SERVICES	20,104.55	48,315.00	18,167.25	30,147.75	62.39
62120	Executive Administration	465,178.96	1,164,680.00	486,423.77	678,256.23	58.23
62140	PERSONNEL SERVICES	116,839.16	135,775.00	123,616.76	12,158.24	8.95
62160	AUDIT	9,374.64	12,500.00	9,643.18	2,856.82	22.85
62210	Attendance	13,983.99	37,075.00	14,271.26	22,803.74	61.50
62220	HEALTH SERVICES	112,783.48	263,645.00	114,450.18	149,194.82	56.58
62230	PSYCHOLOGICAL SERVICES	75,061.50	186,275.00	76,406.01	109,868.99	58.98
63100	MGT & DIRECTION	113,948.68	214,880.00	121,702.14	93,177.86	43.36
63200	VEHICLE OPERATIONS	440,106.79	1,242,208.00	447,907.43	794,300.57	63.94
63400	VEHICLE MAINTENANCE SERVICES	134,096.06	487,000.00	176,484.94	310,515.06	63.76
63700	Other Vehicle Equip-DIV	0.00	12,000.00	0.00	12,000.00	100.00
64100	Mgt & Direction	97,931.10	183,305.00	61,035.94	122,269.06	66.70

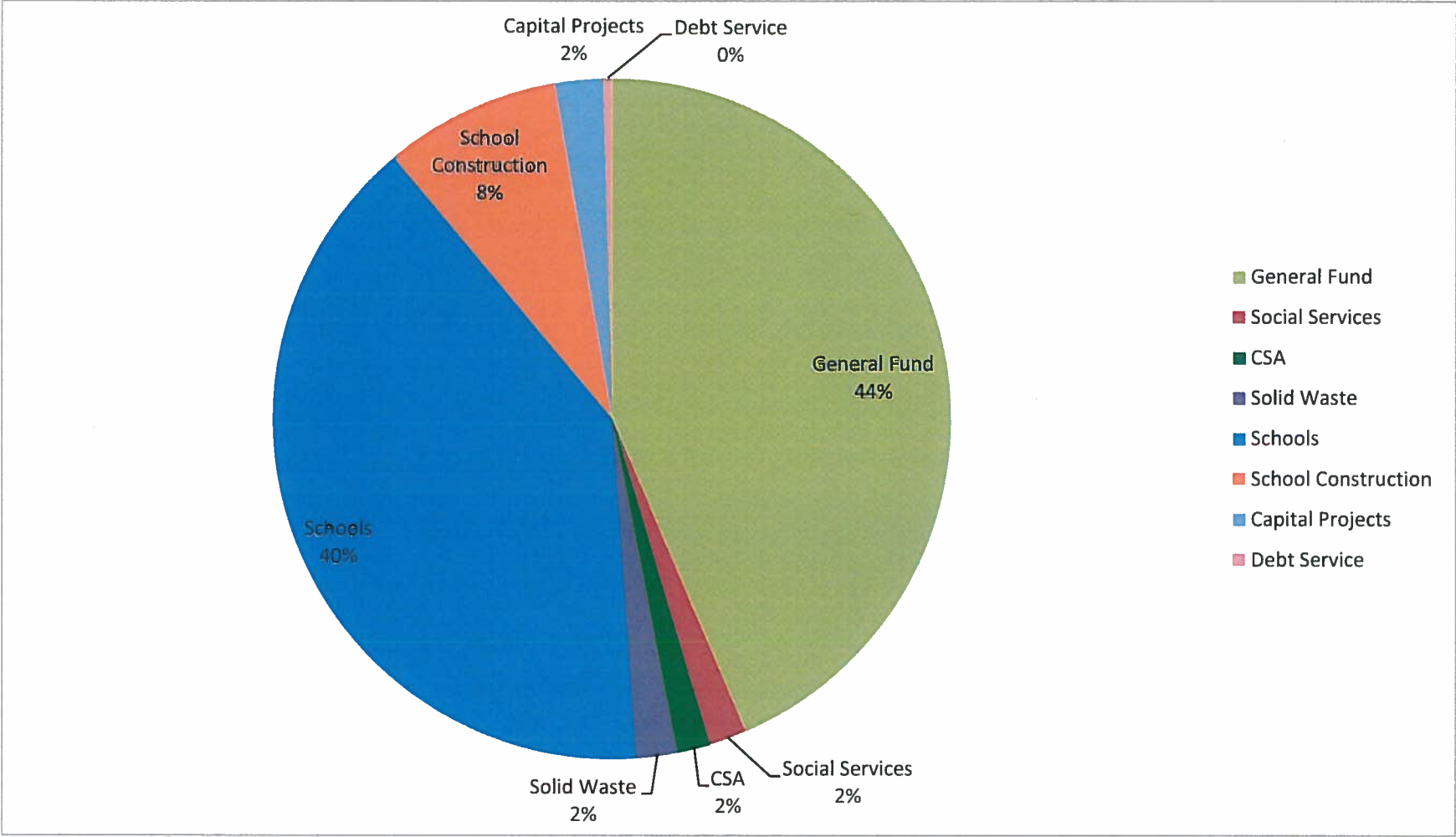
County of Greene
Expenditure Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19 Expenditure</u>	<u>FY 20 Budget</u>	<u>FY 20 YTD Amount</u>	<u>FY 20 Remaining Balance</u>	<u>Percent Remaining</u>
64200	BUILDING SERVICES	1,040,059.97	2,496,584.00	1,089,369.14	1,407,214.86	56.36
64300	GROUND SERVICES	15,638.26	50,300.00	20,464.86	29,835.14	59.31
64400	EQUIPMENT SERVICES	17,859.26	38,000.00	8,052.90	29,947.10	78.80
64600	Security Services	49,702.72	142,700.00	53,104.13	89,595.87	62.78
65100	FOOD SERVICE	246,835.15	752,000.00	266,427.17	485,572.83	64.57
66300	DIV-PUR SERV-ARCH FEES-FACILITIES	0.00	8,000.00	0.00	8,000.00	100.00
67100	Debt Service	2,787,250.07	2,743,739.00	2,520,159.78	223,579.22	8.14
68100	TECHNOLOGY - CLASSROOM INSTRUCTION	206,163.08	515,572.00	77,299.15	438,272.85	85.00
68200	TECHNOLOGY - INSTRUCTIONAL SUPPORT	21,560.28	156,252.00	115,239.92	41,012.08	26.24
68300	TECHNOLOGY - ADMINISTRATION	205,219.89	568,225.00	207,227.65	360,997.35	63.53
68500	TECHNOLOGY - PUPIL TRANS.	5,756.00	38,500.00	7,260.00	31,240.00	81.14
68600	TECHNOLOGY - OPERATIONS & MAINT.	0.00	17,500.00	0.00	17,500.00	100.00
	--FUND TOTAL--	17,605,100.48	40,635,284.00	17,385,424.72	23,249,859.28	57.21
FUND #-301	Expenditures - Sch CP Fund					
94100	School Construction Projects	9,056,342.77	6,000,000.00	3,647,653.41	2,352,346.59	39.20
	--FUND TOTAL--	9,056,342.77	6,000,000.00	3,647,653.41	2,352,346.59	39.20
FUND #-302	Expenditures - Capital Project Fund					
94201	Capital Improvement Projects	423,941.01	6,236,820.05	988,671.78	5,248,148.27	84.14
	--FUND TOTAL--	423,941.01	6,236,820.05	988,671.78	5,248,148.27	84.14

County of Greene
Expenditure Detail Summary
7/1/2019 - 12/31/2019

<u>Acct #</u>	<u>Description</u>	<u>FY 19 Expenditure</u>	<u>FY 20 Budget</u>	<u>FY 20 YTD Amount</u>	<u>FY 20 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-401	Expenditures - Debt Service Fund					
41050	Fund Transfers	-1,763,784.39	0.00	-1,465,002.34	1,465,002.34	-100.00
95100	Debt Service	1,763,784.39	0.00	1,654,393.34	-1,654,393.34	-100.00
	--FUND TOTAL--	0.00	0.00	189,391.00	-189,391.00	-100.00
	--FINAL TOTAL--	48,759,470.83	95,768,424.12	43,448,581.03	52,319,843.09	54.63

County of Greene
Quarterly Year to Date Expenditures - All Funds
7/1/2019 - 12/31/2019



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

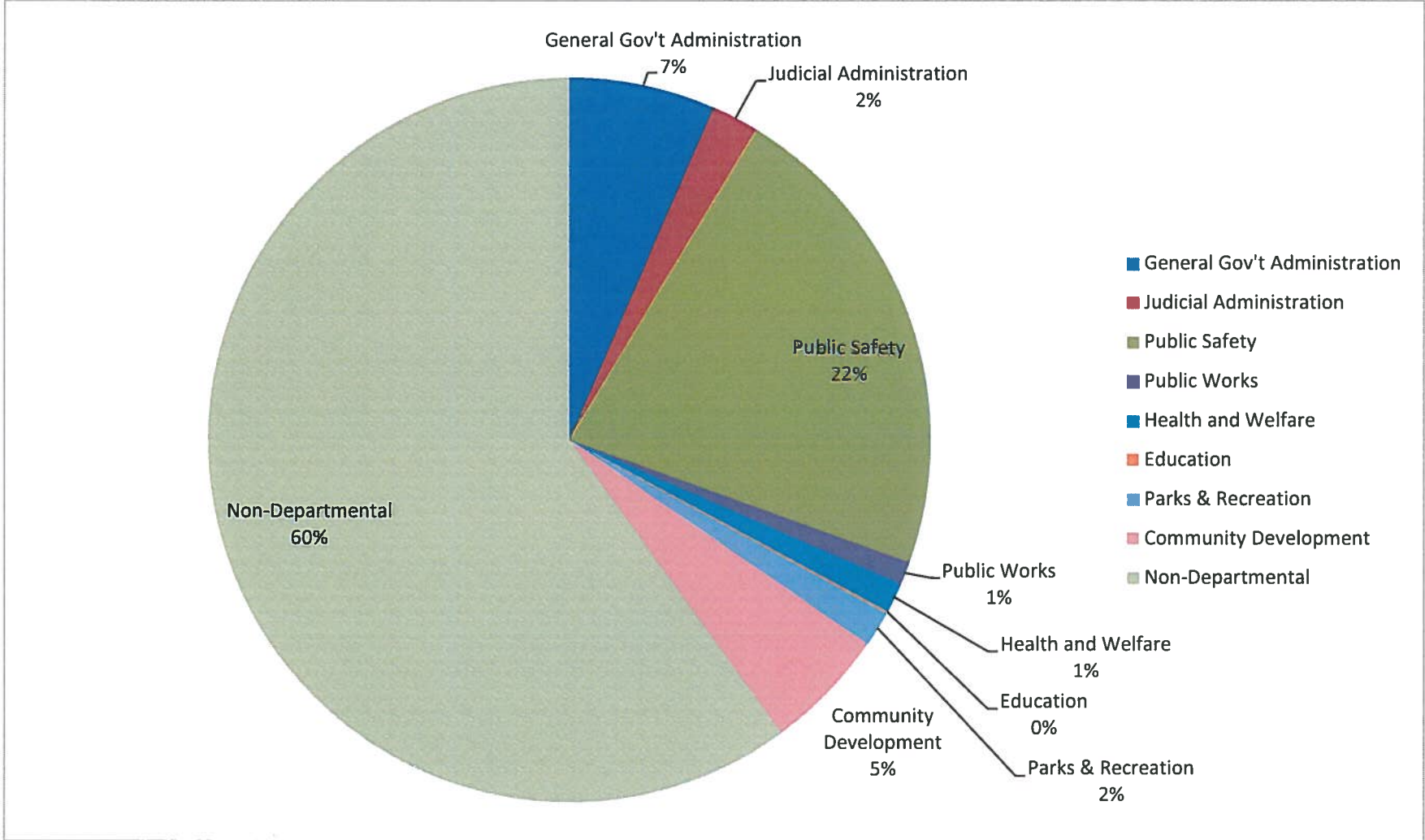
County of Greene

Quarterly Year to Date Expenditures - All Funds

7/1/2019 - 12/31/2019

<u>Description</u>	<u>FY 20 YTD Expenditures</u>
General Fund	18,914,733.38
Social Services	787,512.60
CSA	675,520.17
Solid Waste	859,673.97
Schools	17,385,424.72
School Construction	3,647,653.41
Capital Projects	988,671.78
Debt Service	189,391.00
Total	43,448,581.03

County of Greene
Quarterly Year to Date Categorical Expenditures - General Fund
7/1/2019 - 12/31/2019



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

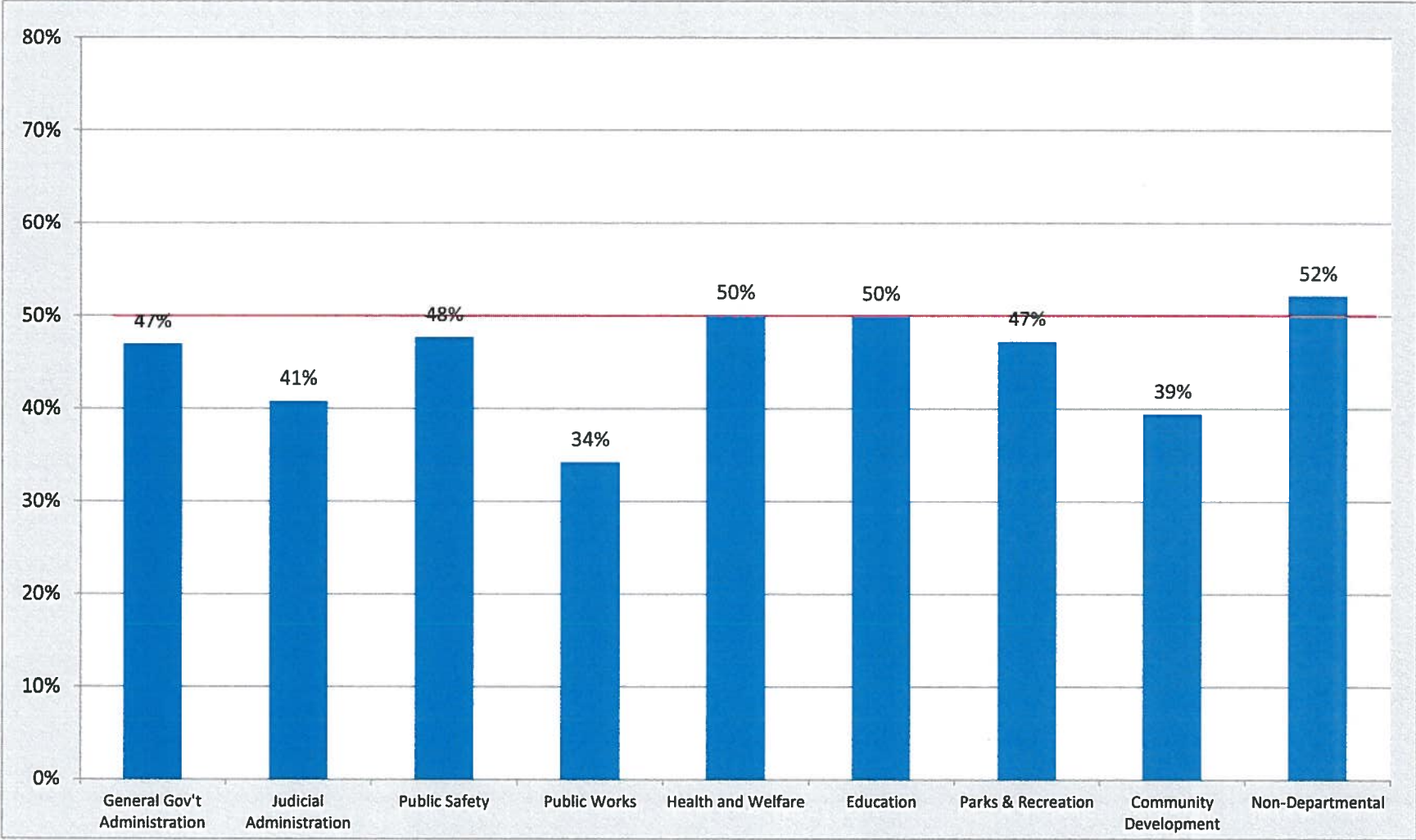
County of Greene

Quarterly Year to Date Categorical Expenditures - General Fund

7/1/2019 - 12/31/2019

<u>Description</u>	<u>FY 20 YTD Expenditures</u>
General Gov't Administration	1,237,824.81
Judicial Administration	401,155.64
Public Safety	4,131,658.68
Public Works	192,551.63
Health and Welfare	251,425.07
Education	20,364.50
Parks & Recreation	296,948.10
Community Development	1,036,589.95
Non-Departmental	11,346,215.00
Total	18,914,733.38

County of Greene
Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation
7/1/2019 - 12/31/2019



This chart represents the year to date expenditures for the General Fund Categories trending above the second 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

7/1/2019 - 12/31/2019

<u>Description</u>	<u>Percent Spent</u>	<u>FY 20 YTD Expenditures</u>	<u>FY 20 Budget</u>
General Gov't Administration	47%	1,237,824.81	2,634,090.00
Judicial Administration	41%	401,155.64	982,672.25
Public Safety	48%	4,131,658.68	8,656,423.72 *
Public Works	34%	192,551.63	561,912.00
Health and Welfare	50%	251,425.07	501,355.00
Education	50%	20,364.50	40,729.00
Parks & Recreation	47%	296,948.10	628,160.00
Community Development	39%	1,036,589.95	2,624,919.10
Non-Departmental	52%	11,346,215.00	21,736,537.00 **
		-	
Total	49.3%	18,914,733.38	38,366,798.07

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.

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