

**TRACY J. MORRIS**  
**DEPUTY COUNTY ADMINISTRATOR**  
**FINANCE DIRECTOR**  
POST OFFICE BOX 358  
STANARDSVILLE, VIRGINIA 22973  
TELEPHONE: 434-985-5201  
FAX: 434-985-3705

June 15, 2021

Honorable Board of Supervisors:

The financial report for the quarter ending March 31, 2021, is attached. The report compares the year to date revenues and expenditures for fiscal year 2021 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 \$46,344.55. Supplemental appropriations have been approved in the amount of \$4,861,530.73. This includes amounts for grants, donations, and carryover programs.

The cash balance per the Treasurer's Report to the Board as of March 31, 2021 is \$11,361,524.07.

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 – Real Property tax has an increase of \$108,238.67 over the revenue collected last fiscal year. Personal property tax has an increase of \$7,197.10 compared to the revenue collected last fiscal year. Local sales & use tax has an increase of \$369,093.80, hotel and motel room tax has an increase of \$59,187.09, and restaurant food tax has an increase of \$65,397.72 over the revenue collected last fiscal year. Permits and Other Licenses has a decrease of \$38,790.17 compared to the revenue collected 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 \$125,039.32. 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 63.33% of budget. This is 11.67% below the target of 75% being spent as of March 2021. There is no categories trending above the third quarter appropriations. Public Safety includes the quarterly payments for the Regional Jail per our commitment and the Volunteer Fire Department 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 2021**  
**3<sup>rd</sup> QUARTER REPORT (UNAUDITED)**

Presented at

June 22, 2021

Board of Supervisors Meeting

**County of Greene  
Transfer from Contingency  
For Fiscal Year 2021**

**Approved Budget 4-100-091400-9200 220,585.00**

**Approved Transfers:**

<u>Date</u>	<u>Reason</u>	<u>Amount</u>
12/22/2020	Virginia Unemployment	7,047.62
2/10/2021	Virginia Unemployment	4,600.90
12/8/2020	County Employee Bonus	75,700.93
2/2/2021	Legal Fees-RSA Litigation	86,891.00
Balance		46,344.55

**County of Greene  
Supplemental Appropriations  
For Fiscal Year 2021**

**Approved Budget 65,901,499.00**  
**1% of Approved Budget 659,014.99**

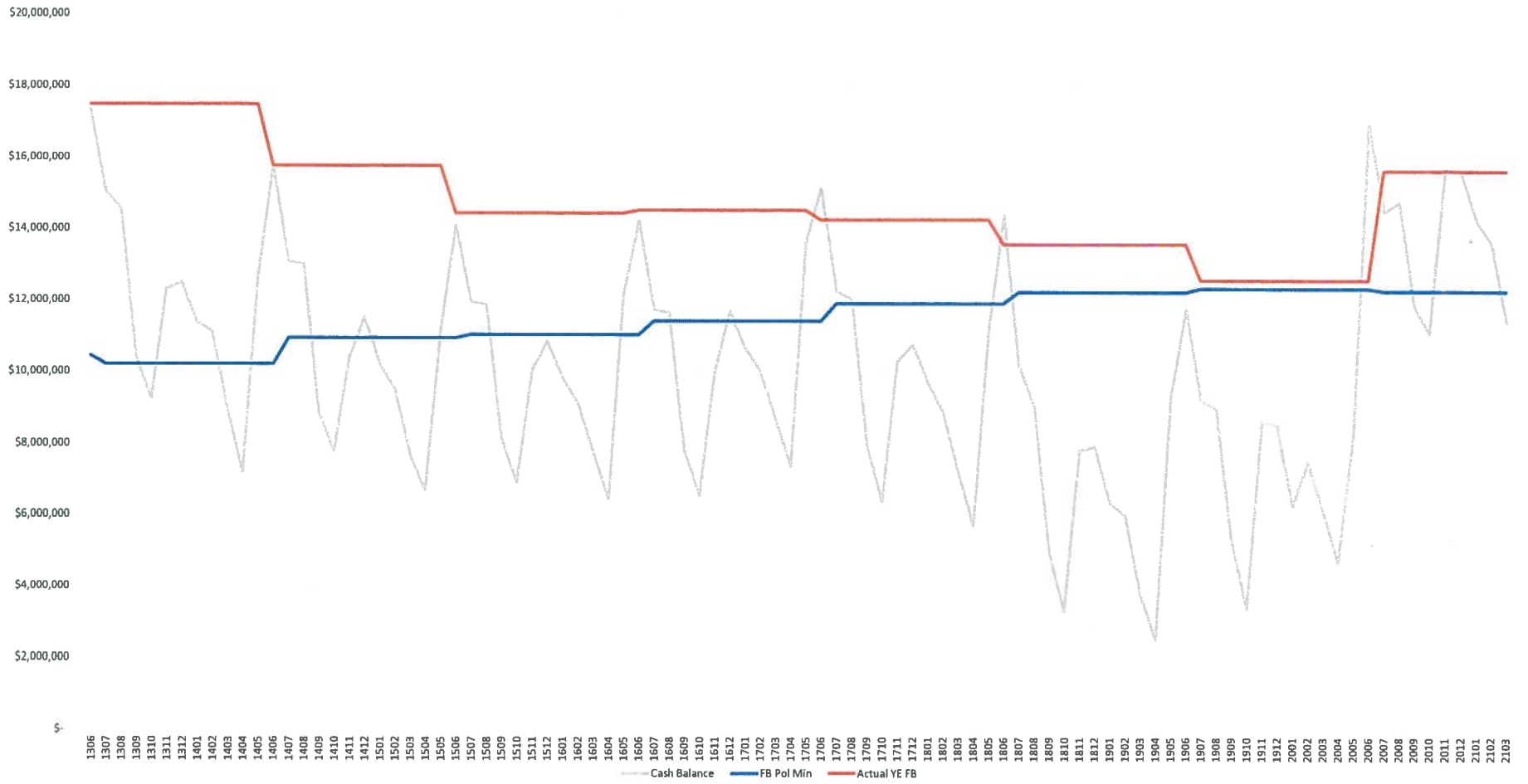
**Approved Supplements:**

<u>Date</u>	<u>Number</u>	<u>Reason</u>	<u>Amount</u>
7/14/2020	521	CARES Act Funding - COVID-19	1,679,131.00 *
7/28/2020	522	VA Domestic Violence Grant	45,000.00
9/8/2020	523	CARES Act Funding - Registrar	52,684.00
9/8/2020	524	Donations-Sheriff	24,491.85
9/8/2020	524	Donations-Animal Shelter	29,223.63
9/8/2020	524	Donations-Victim Witness	89.87
9/8/2020	524	Sterilization Program	21,489.02
9/8/2020	524	DMV Overtime-Alcohol Grant	5,740.00
9/8/2020	524	Asset Forfeiture-Federal-Sheriff	2.81
9/8/2020	524	Asset Forfeiture-State-Sheriff	12,525.38
9/8/2020	524	Asset Forfeiture-State-Commonwealth's Attorney	8,829.87
9/8/2020	524	Recreation Facilities	13,312.05
9/8/2020	524	Byrne Justice Equipment Grant	6,146.68
9/8/2020	524	Bullet Proof Vest Grant	1,531.77
9/8/2020	524	DMV Overtime-Speed Grant	3,608.00
9/8/2020	524	Proffers	245,190.75
9/8/2020	524	Registrar-PT Salaries	5,000.00
9/8/2020	524	Registrar-Furniture	8,502.00
9/8/2020	524	Item Conservation Grant	9,205.00
9/8/2020	524	Virtual Training Grant	2,000.00
9/8/2020	524	Transit-Vehicles	121,066.00
9/8/2020	524	Parks & Recreation - Shed	7,515.00
9/8/2020	524	Communication Equipment	77,741.49
9/22/2020	527	CARES Act Funding - COVID-19	1,729,131.00 *

9/22/2020	528	Public Saftey Salaries/Fringes FY 20	(502,474.00)
9/22/2020	529	DMV Overtime-Speed Grant	6,068.00
9/22/2020	530	DMV Overtime-Alcohol Grant	8,815.00
10/13/2020	531	TOT Year End Close Out	78,677.51
10/13/2020	532	Tourism - Capital Reserve Fund	50,000.00
10/13/2020	533	Carryover - Taylor House, Animal Shelter, CARES Act	10,210.61
10/13/2020	534	Sterilization Program	3,909.00
10/13/2020	535	Donations - Sheriff	2,870.00
10/13/2020	536	Donations - Animal Shelter	5,110.00
10/13/2020	537	Proffers	450,000.00
10/13/2020	538	Insurance Reimbursement - Sheriff	4,771.93
10/27/2020	539	Bullet Proof Vest Grant	900.00
10/27/2020	540	Land Acquisition	213,883.43
10/27/2020	540	Stream Credits	189,881.37
10/27/2020	540	Water Plant Design	151,266.00
12/8/2020	541	Transit - Leave Payout	55,482.71
1/26/2021	542	Insurance Reimbursement - Sheriff	2,937.00
1/26/2021	543	Donations-Animal Shelter	50.00
1/16/2021	544	Sterilization Program	2,736.00
1/26/2021	545	Litter Grant	1,108.00
1/26/2021	546	Donations-Sheriff	16,171.00
Total Approved Supplements			4,861,530.73

\*NOTE: A Public Hearing was held to amend the budget for this appropriation.

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



**County of Greene**  
**Revenue Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u> <u>Revenue</u>	<u>FY 21</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Amount</u>	<u>FY 21</u> <u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
FUND #-100	Revenue - General Fund					
11010	Real Property Taxes	7,640,112.04	16,966,266.00	7,748,350.71	9,217,915.29	54.33
11020	Public Service Corp Taxes	481,412.11	475,646.00	487,513.29	-11,867.29	-2.49
11030	Personal Property Taxes	2,271,943.76	4,660,479.00	2,279,140.86	2,381,338.14	51.09
11031	Mobile Home Taxes	0.00	57,955.00	0.00	57,955.00	100.00
11040	Machinery & Tools Taxes	115,424.15	220,433.00	136,242.97	84,190.03	38.19
11060	Penalties and Interest	297,477.21	314,000.00	304,473.60	9,526.40	3.03
12010	Local Sales and Use Taxes	1,776,635.49	2,165,000.00	2,145,729.29	19,270.71	0.89
12020	Consumer's Utility Taxes	327,342.55	430,000.00	333,767.18	96,232.82	22.37
12030	Business License Taxes	549,106.42	695,000.00	633,971.92	61,028.08	8.78
12050	Motor Vehicle Licenses	98,968.76	470,000.00	100,797.88	369,202.12	78.55
12060	Bank Stock Taxes	0.00	75,000.00	0.00	75,000.00	100.00
12070	Taxes on Recordation and Wills	298,008.57	304,200.00	362,455.13	-58,255.13	-19.15
12100	Hotel and Motel Room Taxes	311,388.09	368,677.51	370,575.18	-1,897.67	-0.51
12110	Restaurant Food Taxes	559,185.97	740,000.00	624,583.69	115,416.31	15.59
12180	Communication Tax	306,010.22	425,000.00	282,614.65	142,385.35	33.50
13010	Animal Licenses	5,071.00	7,500.00	3,956.00	3,544.00	47.25
13030	Permits and Other Licenses	285,313.11	291,250.00	246,522.94	44,727.06	15.35
14010	Fines & Forfeitures	71,891.80	121,500.00	41,528.98	79,971.02	65.81
15010	Revenue From Use of Money	35,109.57	47,000.00	45,135.98	1,864.02	3.96
15020	Revenue From Use of Property	27,305.50	36,406.00	27,305.50	9,100.50	24.99
16010	Court Costs	455,212.93	490,450.00	434,556.59	55,893.41	11.39
16020	Commonwealth's Attorney Fees	1,100.90	1,600.00	923.00	677.00	42.31
16060	Charges for Other Protection	7,900.00	10,500.00	6,406.00	4,094.00	38.99
16080	RSA Water-Sewer Fee	1,085,252.52	1,395,000.00	329,886.14	1,065,113.86	76.35
16110	Charges for Welfare / SS	83,133.50	4,842.00	5,000.00	-158.00	-3.26
16130	Charges for Parks and Recreation	48,950.00	55,000.00	5,825.00	49,175.00	89.40
16160	Charges for Planning & Comm. Dev.	35.50	160.00	0.00	160.00	100.00



**County of Greene**  
**Revenue Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 21</u>	<u>Percent</u>
		<u>Revenue</u>	<u>Budget</u>	<u>YTD Amount</u>	<u>Remaining Balance</u>	<u>Remaining</u>
16510	Charges for Vehicle Mtnce Facility	432,966.59	550,000.00	287,454.64	262,545.36	47.73
18030	Expenditure Refunds	169,677.65	634,171.93	654,485.33	-20,313.40	-3.20
18990	Miscellaneous	48,067.92	12,005.00	51,248.08	-39,243.08	-326.88
19020	Recovered Costs	7,750.00	9,000.00	4,250.00	4,750.00	52.77
22010	Non-Categorical Aid - State	928,066.52	2,296,111.00	942,972.02	1,353,138.98	58.93
23010	Commonwealth's Attorney	184,293.62	247,829.00	185,167.83	62,661.17	25.28
23020	Sheriff	659,366.60	905,928.00	664,023.36	241,904.64	26.70
23030	Commissioner of Revenue	64,185.15	94,686.00	70,035.09	24,650.91	26.03
23040	Treasurer	61,392.31	100,956.00	72,689.21	28,266.79	27.99
23060	Registrar/Electoral Board	0.00	37,500.00	0.00	37,500.00	100.00
23070	Clerk of the Circuit Court	126,647.95	213,842.00	170,583.88	43,258.12	20.22
24040	Other Categorical Aid - State	122,626.49	607,439.00	131,518.82	475,920.18	78.34
31010	Payments in Lieu of Taxes	0.00	46,836.00	0.00	46,836.00	100.00
33010	Public Safety	629,973.61	3,063,903.45	2,146,086.87	917,816.58	29.95
41040	Bonds	12,028,319.34	0.00	0.00	0.00	0.00
41050	Fund Transfers - In	-1,884,126.31	0.00	-1,898,790.63	1,898,790.63	-100.00
	--FUND TOTAL--	30,718,499.11	39,649,071.89	20,438,986.98	19,210,084.91	48.45
FUND #-105	Revenue - Social Services					
18030	Expenditure Refunds	12,728.04	0.00	11,865.91	-11,865.91	-100.00
18990	Miscellaneous	15,300.00	0.00	0.00	0.00	0.00
24010	Welfare - State	924,152.19	406,487.00	945,869.61	-539,382.61	-132.69
33050	Social Services - Federal	0.00	886,881.00	0.00	886,881.00	100.00
41050	Transfer In - General Fund	203,393.94	554,301.00	239,379.93	314,921.07	56.81
	--FUND TOTAL--	1,155,574.17	1,847,669.00	1,197,115.45	650,553.55	35.20

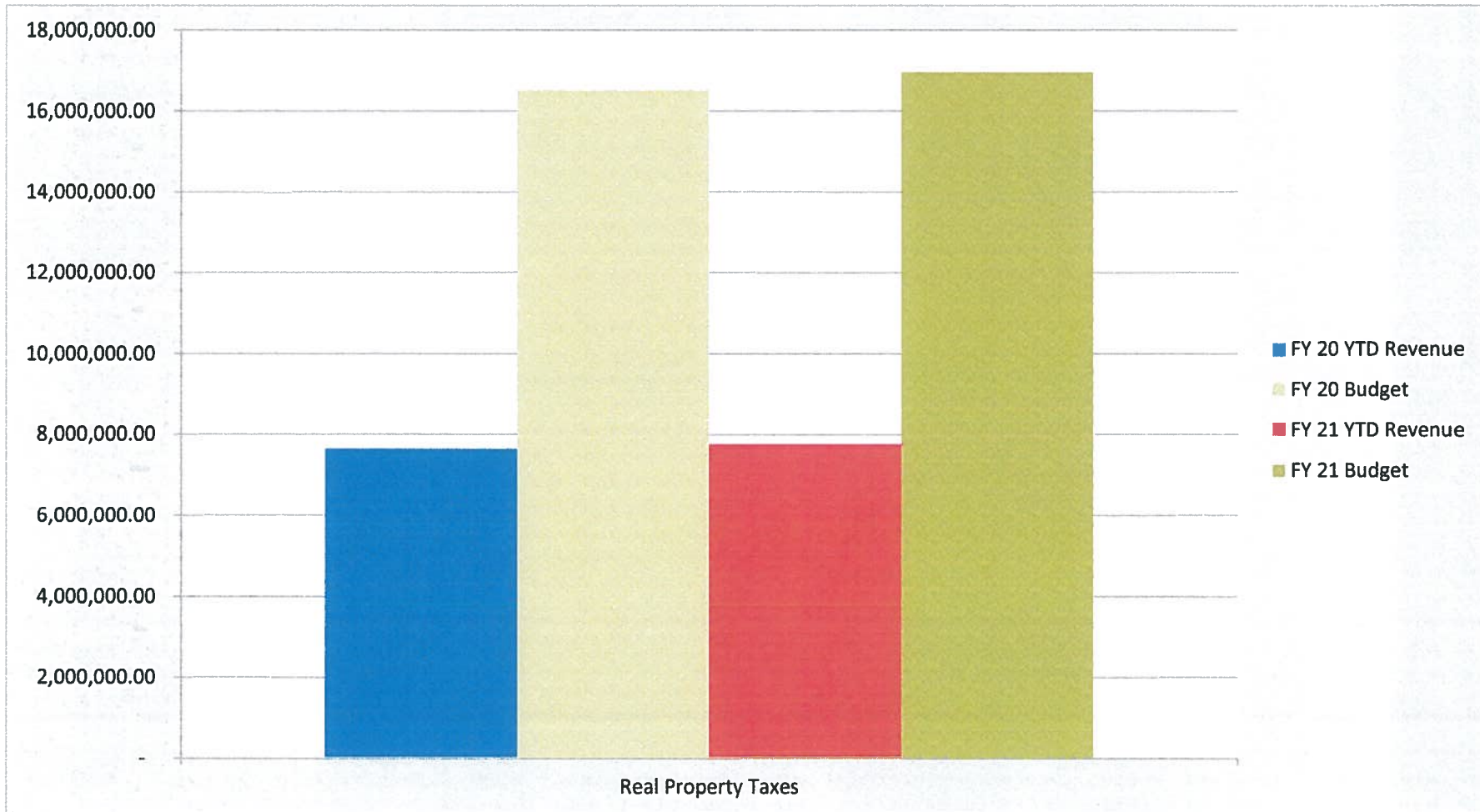
**County of Greene**  
**Revenue Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u> <u>Revenue</u>	<u>FY 21</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Amount</u>	<u>FY 21</u> <u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
FUND #-110	Revenue - Comprehensive Service					
24010	Comprehensive Services Act	547,661.83	845,000.00	580,221.18	264,778.82	31.33
41050	Transfer From General Fund	407,667.33	455,000.00	390,812.35	64,187.65	14.10
	--FUND TOTAL--	955,329.16	1,300,000.00	971,033.53	328,966.47	25.30
FUND #-209	Revenue - Solid Waste Fund					
16080	Charges for Sanitation/Wste Removal	1,258,022.10	1,703,970.00	1,383,061.42	320,908.58	18.83
	--FUND TOTAL--	1,258,022.10	1,703,970.00	1,383,061.42	320,908.58	18.83
FUND #-251	Revenue - School Fund					
3200	E-RATE	21,893.20	50,000.00	21,893.20	28,106.80	56.21
10553	National School Lunch Program(MEA2)	127,167.42	120,000.00	0.00	120,000.00	100.00
10555	National School Lunch Program(MEAL)	343,039.75	471,456.00	0.00	471,456.00	100.00
10559	Summer Food Service Program (SFSP)	0.00	0.00	743,877.29	-743,877.29	-100.00
15020	REVENUE FROM USE OF PROPERTY	24,835.00	82,500.00	0.00	82,500.00	100.00
16120	TUITION CHARGES	2,477.54	15,000.00	0.00	15,000.00	100.00
18030	REBATES & REFUNDS	97,584.40	270,750.00	112,612.98	158,137.02	58.40
18990	DONATIONS-SALES-MISC-REVENUE	7,539.02	56,500.00	25,449.67	31,050.33	54.95
19010	OTHER PAYMENTS FROM COUNTY/CITIES	298,616.75	0.00	0.00	0.00	0.00
21019	CARES ACT CRF FUNDS (CARESC)	0.00	0.00	508,410.00	-508,410.00	-100.00
24020	STATE REVENUE	10,798,364.88	15,821,506.00	11,198,025.98	4,623,480.02	29.22
24030	SCHOOL CONSTRUCTION	3,085,343.97	3,971,181.00	3,123,937.03	847,243.97	21.33
24040	ADDITIONAL STATE MONEY	19,329.22	47,943.00	21,769.45	26,173.55	54.59
24399	NAT'L BD CERTIFICATION BON -(NBCB)	7,500.00	10,000.00	15,000.00	-5,000.00	-50.00
33020	FEDERAL REVENUE	61,709.37	120,000.00	124,032.27	-4,032.27	-3.36
41040	LOANS - REVENUE	19,250.00	199,250.00	19,250.00	180,000.00	90.33
41050	LOCAL ALLOCATIONS - FUND TRANSFERS	12,381,875.58	0.00	11,693,229.96	-11,693,229.96	-100.00
51050	OPERATIONS	0.00	17,465,112.00	0.00	17,465,112.00	100.00

**County of Greene**  
**Revenue Detail Summary**  
**7/1/2020 - 3/31/2021**

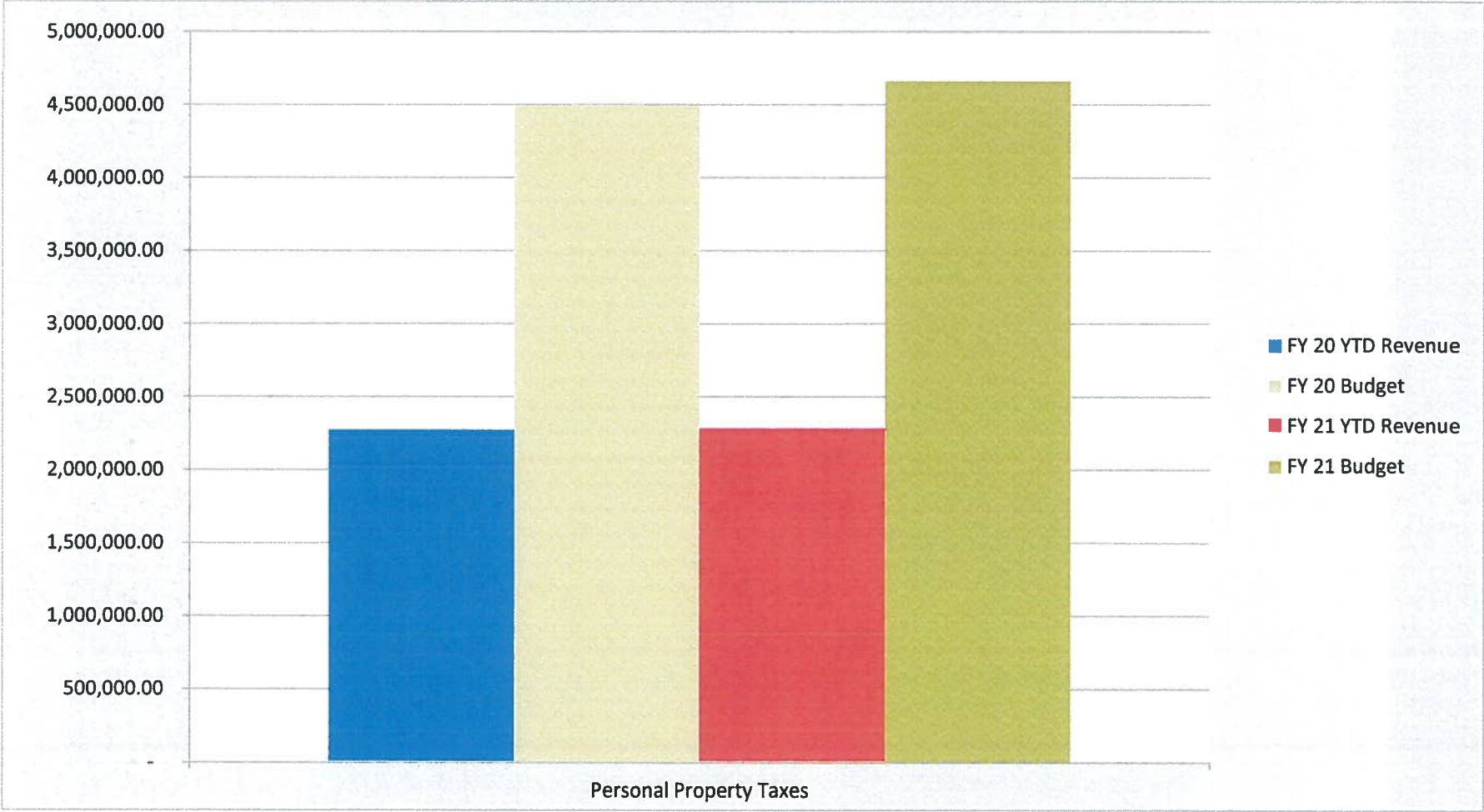
<u>Acct #</u>	<u>Description</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 21</u>	<u>Percent</u>
		<u>Revenue</u>	<u>Budget</u>	<u>YTD Amount</u>	<u>Remaining Balance</u>	<u>Remaining</u>
84010	Title I- Local Educa Agency (T1LA)	306,868.94	427,791.00	183,052.18	244,738.82	57.20
84027	Tech-Assistive - PJ - 61175 (TECA)	575,472.12	738,725.00	619,230.01	119,494.99	16.17
84048	Adult Edu-Set Asides-PJ 60555(BASC)	46,158.31	49,072.00	50,783.78	-1,711.78	-3.48
84173	Pre-School SPED (PSSE)	15,096.24	23,000.00	18,366.33	4,633.67	20.14
84365	TITLE III - ESL (TIII)	11,018.93	12,200.00	2,600.00	9,600.00	78.68
84367	TITEL II-A-PRO DEV/CLS-RED (TIIA)	78,992.58	86,731.00	0.00	86,731.00	100.00
84424	Title IV-Stu Sup&Acad Enrich (SSAE)	12,754.12	31,025.00	31,025.09	-0.09	0.00
	--FUND TOTAL--	28,342,887.34	40,069,742.00	28,512,545.22	11,557,196.78	28.84
FUND #-301	Revenue - Sch CP Fund					
15010	Revenue from Use of Money	49,835.04	0.00	882.97	-882.97	-100.00
41040	Proceeds from Indebtedness	0.00	500,000.00	0.00	500,000.00	100.00
	--FUND TOTAL--	49,835.04	500,000.00	882.97	499,117.03	99.82
FUND #-302	Revenue - Capital Projects Fund					
15010	Revenue from Use of Money	81,976.71	0.00	1,228.96	-1,228.96	-100.00
41040	Proceeds from Indebtedness	488,648.00	0.00	0.00	0.00	0.00
41050	Fund Transfers	-130,000.00	320,485.00	-70,000.00	390,485.00	121.84
	--FUND TOTAL--	440,624.71	320,485.00	-68,771.04	389,256.04	121.45
FUND #-401	Revenue - Debt Service Fund					
18990	Sale of EDU	130,000.00	0.00	70,000.00	-70,000.00	-100.00
	--FUND TOTAL--	130,000.00	0.00	70,000.00	-70,000.00	-100.00
	--FINAL TOTAL--	63,050,771.63	85,390,937.89	52,504,854.53	32,886,083.36	38.51

**County of Greene**  
**Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget**  
**7/1/2020 - 3/31/2021**



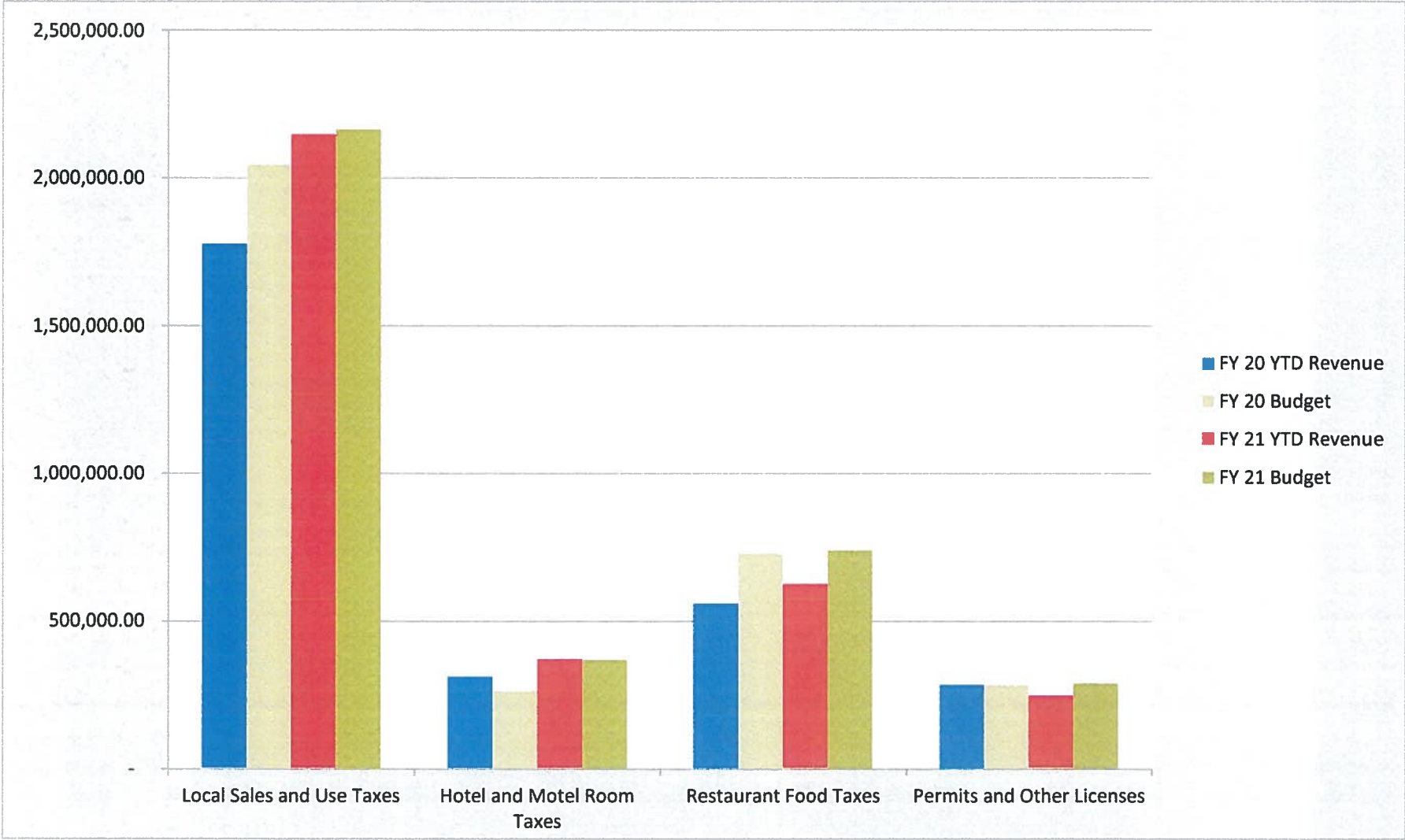
This chart represents real property taxes compared to the previous fiscal year and current budget.

**County of Greene**  
**Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget**  
**7/1/2020 - 3/31/2021**



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**  
**7/1/2020 - 3/31/2021**



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

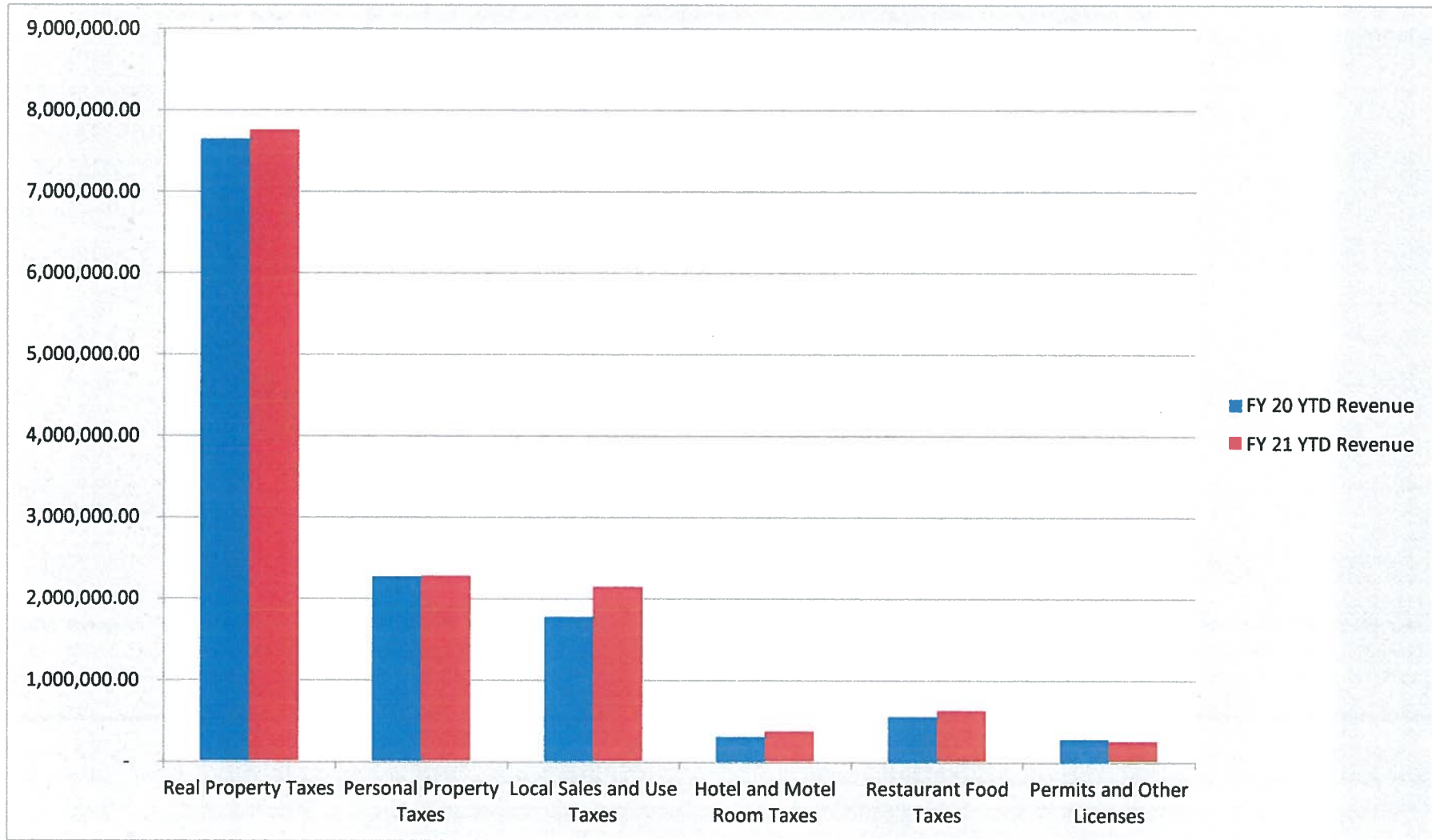
County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison To Budget

7/1/2020 - 3/31/2021

<u>Description</u>	<u>FY 20</u> <u>YTD Revenue</u>	<u>FY 20</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Revenue</u>	<u>FY 21</u> <u>Budget</u>
Real Property Taxes	7,640,112.04	16,520,329.00	7,748,350.71	16,966,266.00
Personal Property Taxes	2,271,943.76	4,495,950.00	2,279,140.86	4,660,479.00
Local Sales and Use Taxes	1,776,635.49	2,045,364.00	2,145,729.29	2,165,000.00
Hotel and Motel Room Taxes	311,388.09	265,000.00	370,575.18	368,677.51
Restaurant Food Taxes	559,185.97	730,000.00	624,583.69	740,000.00
Permits and Other Licenses	285,313.11	285,125.00	246,522.94	291,250.00

**County of Greene**  
**Quarterly General Fund Selected Local Tax Revenue Category Comparison**  
**7/1/2020 - 3/31/2021**



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



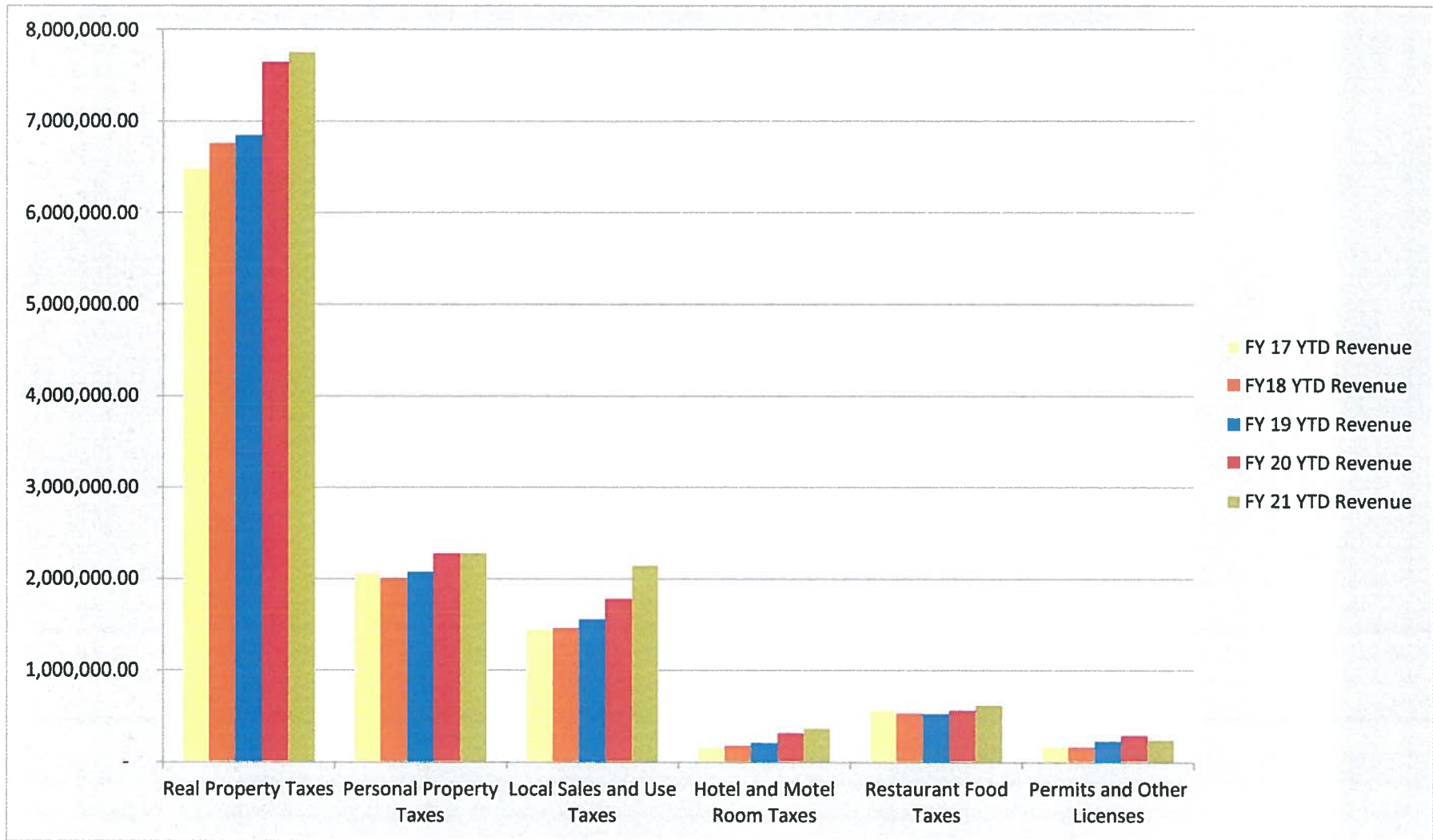
**County of Greene**

**Quarterly General Fund Local Tax Revenue Category Comparison**

**7/1/2020 - 3/31/2021**

<u>Description</u>	<u>FY 20 YTD Revenue</u>	<u>FY 21 YTD Revenue</u>
Real Property Taxes	7,640,112.04	7,748,350.71
Personal Property Taxes	2,271,943.76	2,279,140.86
Local Sales and Use Taxes	1,776,635.49	2,145,729.29
Hotel and Motel Room Taxes	311,388.09	370,575.18
Restaurant Food Taxes	559,185.97	624,583.69
Permits and Other Licenses	285,313.11	246,522.94

**County of Greene**  
**Quarterly General Fund Selected Local Tax Revenue Category Comparison**  
**July - March**



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

County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison

7/1/2020 - 3/31/2021

<u>Description</u>	<u>FY 17 YTD Revenue</u>	<u>FY18 YTD Revenue</u>	<u>FY 19 YTD Revenue</u>	<u>FY 20 YTD Revenue</u>	<u>FY 21 YTD Revenue</u>
Real Property Taxes	6,485,955.07	6,753,270.29	6,843,282.91	7,640,112.04	7,748,350.71
Personal Property Taxes	2,061,498.84	2,001,596.57	2,074,616.92	2,271,943.76	2,279,140.86
Local Sales and Use Taxes	1,450,260.02	1,455,705.42	1,557,943.59	1,776,635.49	2,145,729.29
Hotel and Motel Room Taxes	162,596.40	176,225.05	212,098.18	311,388.09	370,575.18
Restaurant Food Taxes	569,257.36	528,853.12	526,372.30	559,185.97	624,583.69
Permits and Other Licenses	178,715.83	159,317.13	232,364.17	285,313.11	246,522.94

**County of Greene**  
**Expenditure Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u> <u>Expenditure</u>	<u>FY 21</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Amount</u>	<u>FY 21</u> <u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
FUND #-100	Expenditures - General Fund					
11010	Board of Supervisors	71,462.13	264,404.00	232,246.53	32,157.47	12.16
12110	County Administrator	449,747.25	614,277.25	456,438.40	157,838.85	25.69
12210	Legal Services - County Attorney	45,333.28	69,200.00	45,333.28	23,866.72	34.48
12240	Independent Auditor	50,500.00	56,500.00	57,000.00	-500.00	-0.88
12310	Commissioner of Revenue	172,408.07	253,284.75	185,321.51	67,963.24	26.83
12320	Reassessment	8,240.99	68,032.00	61,880.63	6,151.37	9.04
12410	Treasurer	288,083.55	400,831.25	294,517.02	106,314.23	26.52
12510	Computer Technology	56,556.63	113,343.00	93,181.47	20,161.53	17.78
12520	Vehicle Maintenance Facility	681,377.98	977,735.25	574,728.27	403,006.98	41.21
13100	Electoral Board and Officials	111,971.86	183,120.64	92,079.01	91,041.63	49.71
13110	CARES Act-2020 Fed Election \$52,684	0.00	52,684.00	52,684.00	0.00	0.00
21100	Circuit Court	36,352.89	30,050.00	27,527.66	2,522.34	8.39
21200	Greene Combined Courts	3,235.64	7,640.00	3,227.12	4,412.88	57.76
21300	Magistrate's Office	312.85	900.00	309.85	590.15	65.57
21500	Juvenile Court Services	5,833.90	14,146.00	7,984.50	6,161.50	43.55
21600	Clerk of Circuit Court	224,464.19	383,551.13	272,068.57	111,482.56	29.06
21605	Item Conservation Grant	0.00	9,205.00	9,205.00	0.00	0.00
21900	Victim Witness Grant	55,437.55	89,742.12	62,139.92	27,602.20	30.75
22100	Commonwealth's Attorney	252,912.97	398,762.00	280,506.48	118,255.52	29.65
22110	Forfeited Property	0.00	8,829.87	0.00	8,829.87	100.00
22120	VA Domestic Violence Victim Grant	8,353.64	45,000.00	33,745.95	11,254.05	25.00
31200	Sheriff	2,220,762.56	3,458,268.10	2,143,910.97	1,314,357.13	38.00
31220	Bullet Proof Vest Grant	2,082.50	2,431.77	1,574.91	856.86	35.23
31240	DMV Overtime - Speed Grant	4,729.25	9,676.00	3,936.00	5,740.00	59.32
31260	School Resource Officer-High School	45,382.49	76,772.00	24,187.52	52,584.48	68.49
31265	School Resource Officer-Middle Sch	45,745.66	65,891.25	48,199.29	17,691.96	26.85
31266	School Resource Officer - Elem Sch	50,552.78	73,245.25	53,373.98	19,871.27	27.12

**County of Greene**  
**Expenditure Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 21</u>	<u>Percent</u>
		<u>Expenditure</u>	<u>Budget</u>	<u>YTD Amount</u>	<u>Remaining Balance</u>	<u>Remaining</u>
31290	Forfeited Property	982.40	12,528.19	0.00	12,528.19	100.00
31295	Donations	11,751.15	43,532.85	14,654.93	28,877.92	66.33
31305	DMV Overtime - Alcohol Grant	7,754.64	14,555.00	5,553.12	9,001.88	61.84
31320	Byrne Justice Assistance Grant	2,250.00	0.00	0.00	0.00	0.00
31322	Byrne Justice Grant-\$19,722	0.00	6,146.68	5,171.91	974.77	15.85
31400	E911	425,451.95	1,028,635.64	472,883.81	555,751.83	54.02
32200	Volunteer Fire Department	592,500.00	788,928.00	592,500.00	196,428.00	24.89
32300	Ambulance and Rescue Services	118,075.00	246,600.00	-29,525.00	276,125.00	111.97
32400	Other Fire and Rescue Services	611,379.23	1,173,925.00	29,259.42	1,144,665.58	97.50
33100	Confinement of Prisoners	1,230.08	2,957.00	167.90	2,789.10	94.32
33203	Juvenile Detention Home	142,690.50	192,306.00	144,219.78	48,086.22	25.00
33205	Regional Jail	1,328,261.00	1,463,024.00	1,463,024.00	0.00	0.00
34100	Building Inspections	235,148.61	335,280.00	245,095.61	90,184.39	26.89
34110	DHCD-Virtual Training Grant	0.00	2,000.00	2,000.00	0.00	0.00
35100	Animal Shelter	118,878.55	153,061.17	70,213.80	82,847.37	54.12
35300	Medical Examiner	60.00	160.00	140.00	20.00	12.50
35500	Emergency Services	94,003.78	157,529.38	96,338.60	61,190.78	38.84
35515	Federal CARES Coronavirus Relief \$	0.00	2,908,345.49	2,575,924.60	332,420.89	11.42
35520	Emergency Medical Services	0.00	11,034.18	464,949.36	-453,915.18	-113.71
35600	Animal Control	99,396.36	202,896.50	116,203.44	86,693.06	42.72
41100	Engineer	0.00	27,762.00	0.00	27,762.00	100.00
42400	Refuse Disposal	0.00	5,608.00	44.27	5,563.73	99.21
43200	General Properties	297,220.25	555,188.37	309,278.31	245,910.06	44.29
51200	Supplement to Local Health Dept	200,898.75	273,222.00	204,916.50	68,305.50	25.00
52500	Region Ten	79,509.00	106,012.00	79,509.00	26,503.00	25.00
53230	Area Agency on Aging	86,184.85	114,046.00	84,345.79	29,700.21	26.04
53500	Emergency Shelter	2,295.00	3,060.00	2,295.00	765.00	25.00
53600	Piedmont Regional Dental Clinic	1,875.00	2,500.00	1,875.00	625.00	25.00

**County of Greene**  
**Expenditure Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u> <u>Expenditure</u>	<u>FY 21</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Amount</u>	<u>FY 21</u> <u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
53800	OAR/Jefferson Community Corrections	7,029.00	10,316.00	7,737.00	2,579.00	25.00
68000	Contributions to Community Colleges	30,546.75	41,000.00	30,750.00	10,250.00	25.00
71310	Administration - Recreation Dept.	145,117.90	208,879.50	113,510.28	95,369.22	45.65
73200	Regional Library	314,941.48	419,827.00	312,901.38	106,925.62	25.46
81100	Planning	292,811.02	1,138,952.75	404,457.06	734,495.69	64.48
81200	Community Development-Transit	828,459.49	176,548.71	176,548.71	0.00	0.00
81210	After School Program	94.00	0.00	0.00	0.00	0.00
81230	Skyline Cap	31,775.25	42,367.00	31,775.25	10,591.75	25.00
81400	Zoning Board	577.03	4,594.00	165.54	4,428.46	96.39
81500	Economic Development	158,709.99	241,382.50	170,405.38	70,977.12	29.40
81600	Tourism	117,400.75	323,932.76	116,564.22	207,368.54	64.01
82200	Stormwater Management	61,635.23	86,914.25	64,605.53	22,308.72	25.66
82400	Soil & Water Conservation District	13,408.50	20,651.00	15,488.25	5,162.75	25.00
83500	Cooperative Extension Program	27,458.28	65,626.00	27,290.49	38,335.51	58.41
91400	Non-Departmental	78,914.88	124,103.07	80,573.88	43,529.19	35.07
93100	Transfers Out	12,862,936.85	18,794,898.00	12,253,422.24	6,541,475.76	34.80
94000	Capital Lease	539,967.34	0.00	0.00	0.00	0.00
95100	Debt Service	12,357,172.24	2,751,955.00	732,363.33	2,019,591.67	73.38
96100	Computer/Copying	9,764.13	16,000.00	8,266.08	7,733.92	48.33
--FUND TOTAL--		37,228,356.82	42,026,313.62	26,615,171.61	15,411,142.01	36.67

**County of Greene**  
**Expenditure Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20 Expenditure</u>	<u>FY 21 Budget</u>	<u>FY 21 YTD Amount</u>	<u>FY 21 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-105	Expenditures - Social Services					
53100	Adminstrative Service Salaries	999,169.92	1,554,034.13	1,027,629.97	526,404.16	33.87
53200	TANF Manual Checks	135,265.68	237,000.00	151,699.09	85,300.91	35.99
53210	Wtw Grant/Purchase	17,261.39	64,669.00	16,005.40	48,663.60	75.25
53500	Special Welfare-Grants	2,172.40	1,000.00	296.81	703.19	70.31
53999	Other Social Service Payments	1,010.00	2,000.00	990.00	1,010.00	50.50
	--FUND TOTAL--	1,154,879.39	1,858,703.13	1,196,621.27	662,081.86	35.62
FUND #-110	Expenditures - CSA					
53500	CSA	955,329.16	1,300,000.00	971,033.53	328,966.47	25.30
	--FUND TOTAL--	955,329.16	1,300,000.00	971,033.53	328,966.47	25.30
FUND #-209	Expenditures - Solid Waste Fund					
42600	Sanitation and Waste Removal	1,301,307.95	1,707,468.64	1,614,333.67	93,134.97	5.45
	--FUND TOTAL--	1,301,307.95	1,707,468.64	1,614,333.67	93,134.97	5.45
FUND #-251	Expenditures - School Fund					
61100	CLASSROOM INSTRUCTION	15,215,597.55	23,585,586.00	14,693,303.75	8,892,282.25	37.70
61210	GUIDANCE - VOCATIONAL ED	599,818.30	951,915.00	491,964.16	459,950.84	48.31
61220	SCHOOL SOCIAL WORKERS	48,607.66	84,738.00	95,894.59	-11,156.59	-13.16
61230	HOMEBOUND INSTRUCTION	3,422.40	31,450.00	1,805.21	29,644.79	94.26
61310	CLERICAL SERVICES	628,494.82	932,391.00	561,503.52	370,887.48	39.77
61320	LIBRARY SERVICES	322,365.54	610,210.00	313,680.92	296,529.08	48.59
61410	OFFICE OF THE PRINCIPAL-REG	1,454,808.26	2,298,225.00	1,447,239.05	850,985.95	37.02
62110	BOARD SERVICES	28,675.93	48,915.00	33,493.03	15,421.97	31.52
62120	Executive Administration	738,872.97	1,186,690.00	680,807.61	505,882.39	42.62
62140	PERSONNEL SERVICES	131,080.81	133,275.00	151,677.37	-18,402.37	-13.80
62160	AUDIT	9,643.18	12,500.00	10,261.60	2,238.40	17.90

**County of Greene**  
**Expenditure Detail Summary**  
**7/1/2020 - 3/31/2021**

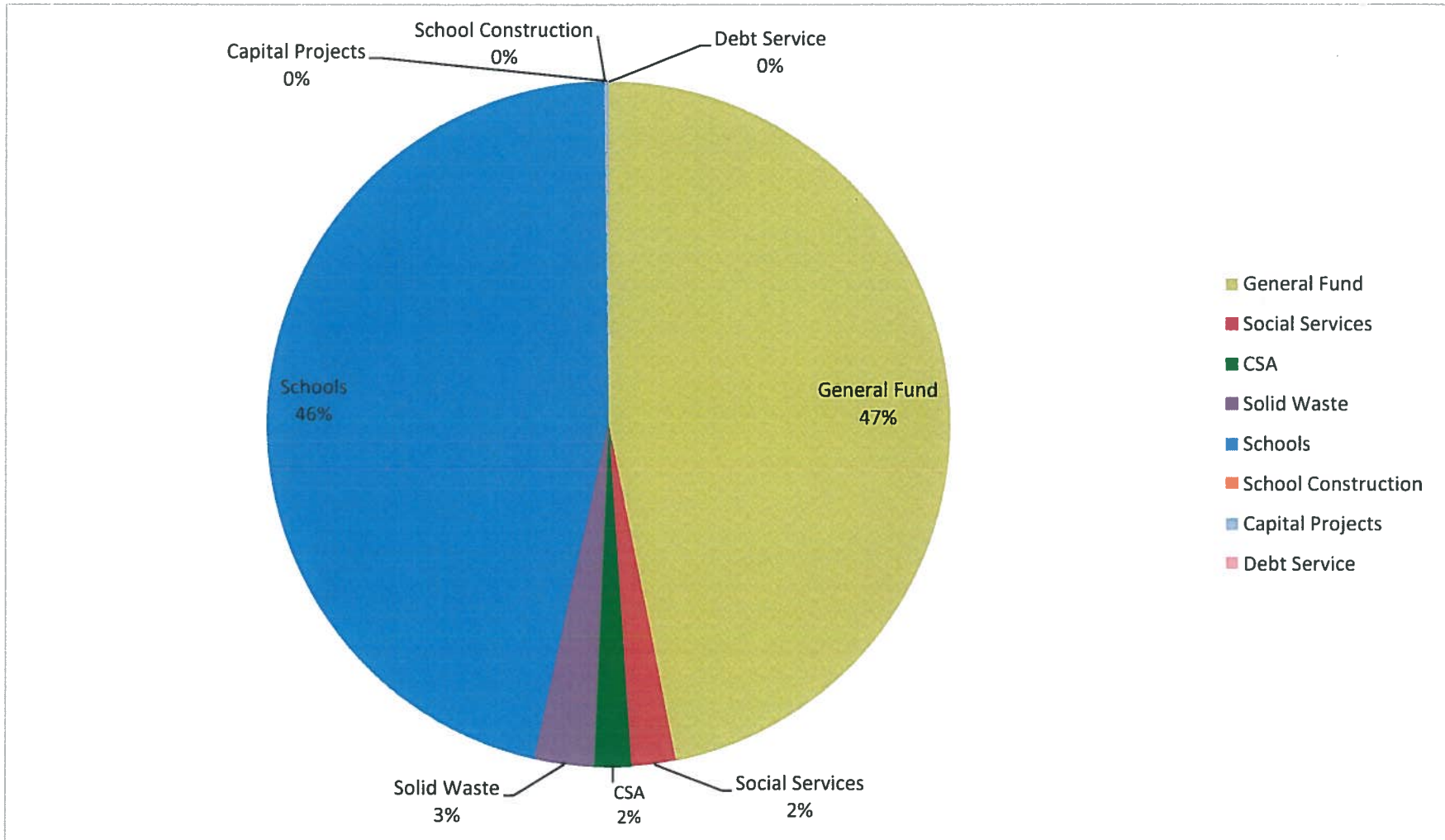
<u>Acct #</u>	<u>Description</u>	<u>FY 20</u> <u>Expenditure</u>	<u>FY 21</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Amount</u>	<u>FY 21</u> <u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
62210	Attendance	23,701.34	36,975.00	23,913.51	13,061.49	35.32
62220	HEALTH SERVICES	185,642.47	277,260.00	214,877.11	62,382.89	22.49
62230	PSYCHOLOGICAL SERVICES	123,789.47	186,250.00	126,711.17	59,538.83	31.96
63100	MGT & DIRECTION	164,644.47	212,241.00	139,094.19	73,146.81	34.46
63200	VEHICLE OPERATIONS	748,385.91	1,250,348.00	666,407.96	583,940.04	46.70
63400	VEHICLE MAINTENANCE SERVICES	294,617.99	507,000.00	148,187.68	358,812.32	70.77
63700	Bus Purchases - Capital Lease	0.00	12,000.00	0.00	12,000.00	100.00
64100	Mgt & Direction	85,619.43	215,636.00	138,584.53	77,051.47	35.73
64200	BUILDING SERVICES	1,657,051.99	2,563,180.00	2,079,259.73	483,920.27	18.87
64300	GROUND SERVICES	34,289.53	52,800.00	15,920.22	36,879.78	69.84
64400	EQUIPMENT SERVICES	12,046.75	35,200.00	2,472.97	32,727.03	92.97
64500	Vehicle Services	0.00	0.00	54.99	-54.99	-100.00
64600	Security Services	84,755.06	147,700.00	63,215.05	84,484.95	57.20
65100	FOOD SERVICE	480,427.91	752,000.00	798,960.26	-46,960.26	-6.24
66300	DIV-PUR SERV-ARCH FEES-FACILITIES	0.00	8,000.00	0.00	8,000.00	100.00
67100	Debt Service	2,520,909.78	2,725,975.00	2,503,146.03	222,828.97	8.17
68100	TECHNOLOGY - CLASSROOM INSTRUCTION	120,690.05	483,230.00	412,304.40	70,925.60	14.67
68200	TECHNOLOGY - INSTRUCTIONAL SUPPORT	118,182.22	180,752.00	189,743.16	-8,991.16	-4.97
68300	TECHNOLOGY - ADMINISTRATION	288,145.73	491,300.00	276,721.13	214,578.87	43.67
68500	TECHNOLOGY - PUPIL TRANS.	7,476.00	38,500.00	21,321.80	17,178.20	44.61
68600	TECHNOLOGY - OPERATIONS & MAINT.	0.00	17,500.00	0.00	17,500.00	100.00
	--FUND TOTAL--	26,131,763.52	40,069,742.00	26,302,526.70	13,767,215.30	34.35
FUND #-301	Expenditures - Sch CP Fund					
94100	School Construction Projects	4,701,273.69	500,000.00	4,562.10	495,437.90	99.08
	--FUND TOTAL--	4,701,273.69	500,000.00	4,562.10	495,437.90	99.08



**County of Greene**  
**Expenditure Detail Summary**  
**7/1/2020 - 3/31/2021**

<u>Acct #</u>	<u>Description</u>	<u>FY 20</u> <u>Expenditure</u>	<u>FY 21</u> <u>Budget</u>	<u>FY 21</u> <u>YTD Amount</u>	<u>FY 21</u> <u>Remaining</u> <u>Balance</u>	<u>Percent</u> <u>Remaining</u>
FUND #-302	Expenditures - Capital Project Fund					
94201	Capital Improvement Projects	1,339,486.67	966,569.34	109,417.46	857,151.88	88.67
95100	Bond Issue	65,262.86	0.00	0.00	0.00	0.00
	--FUND TOTAL--	1,404,749.53	966,569.34	109,417.46	857,151.88	88.67
FUND #-401	Expenditures - Debt Service Fund					
41050	Fund Transfers	-1,884,126.31	0.00	-1,898,790.63	1,898,790.63	-100.00
95100	Debt Service	2,073,517.31	0.00	1,898,790.63	-1,898,790.63	-100.00
	--FUND TOTAL--	189,391.00	0.00	0.00	0.00	0.00
	--FINAL TOTAL--	73,067,051.06	88,428,796.73	56,813,666.34	31,615,130.39	35.75

**County of Greene**  
**Quarterly Year to Date Expenditures - All Funds**  
**7/1/2020 - 3/31/2021**



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

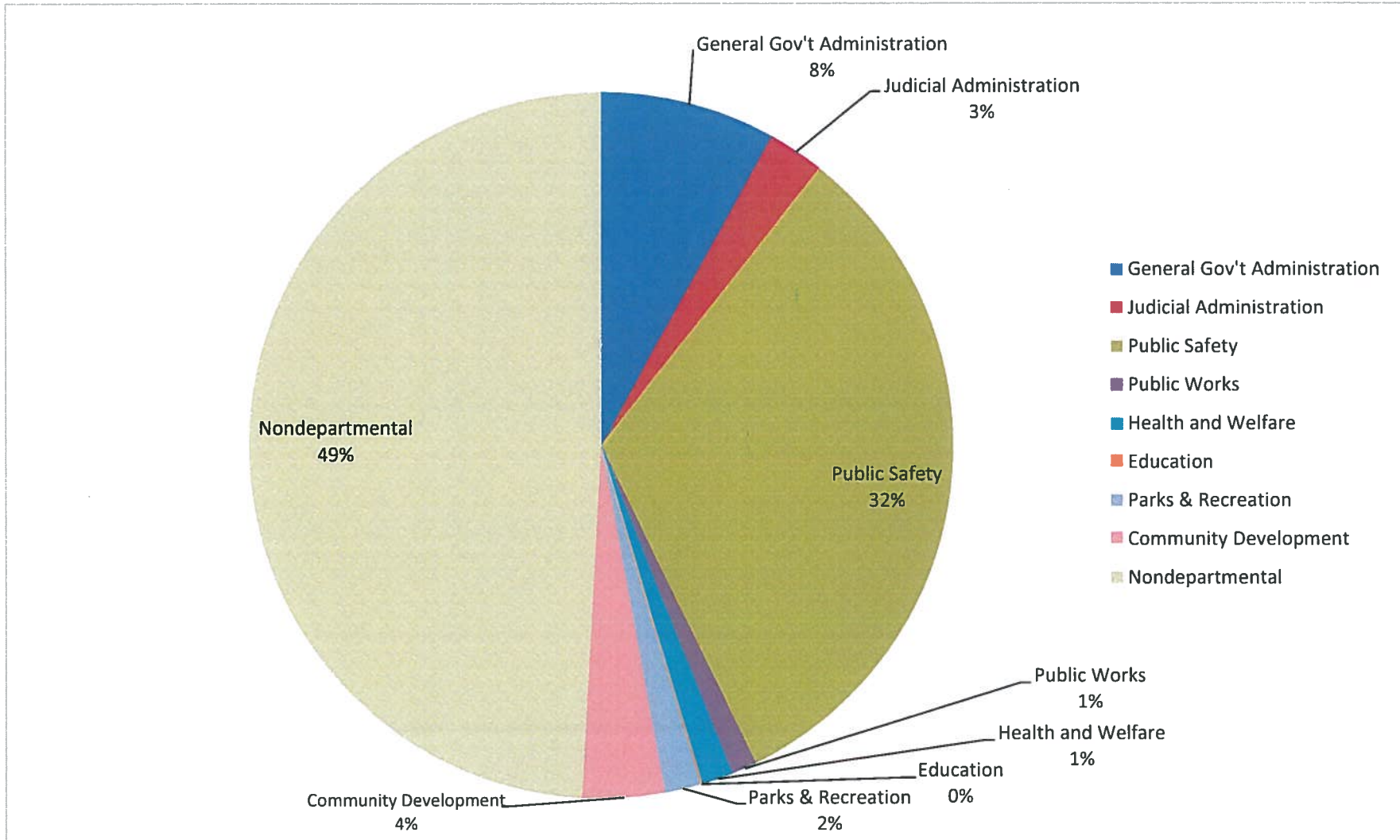
**County of Greene**

**Quarterly Year to Date Expenditures - All Funds**

**7/1/2020 - 3/31/2021**

<b><u>Description</u></b>	<b><u>FY 21 YTD Expenditures</u></b>
General Fund	26,615,171.61
Social Services	1,196,621.27
CSA	971,033.53
Solid Waste	1,614,333.67
Schools	26,302,526.70
School Construction	4,562.10
Capital Projects	109,417.46
Debt Service	-
<b>Total</b>	<b>56,813,666.34</b>

**County of Greene**  
**Quarterly Year to Date Categorical Expenditures - General Fund**  
**7/1/2020 - 3/31/2021**



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

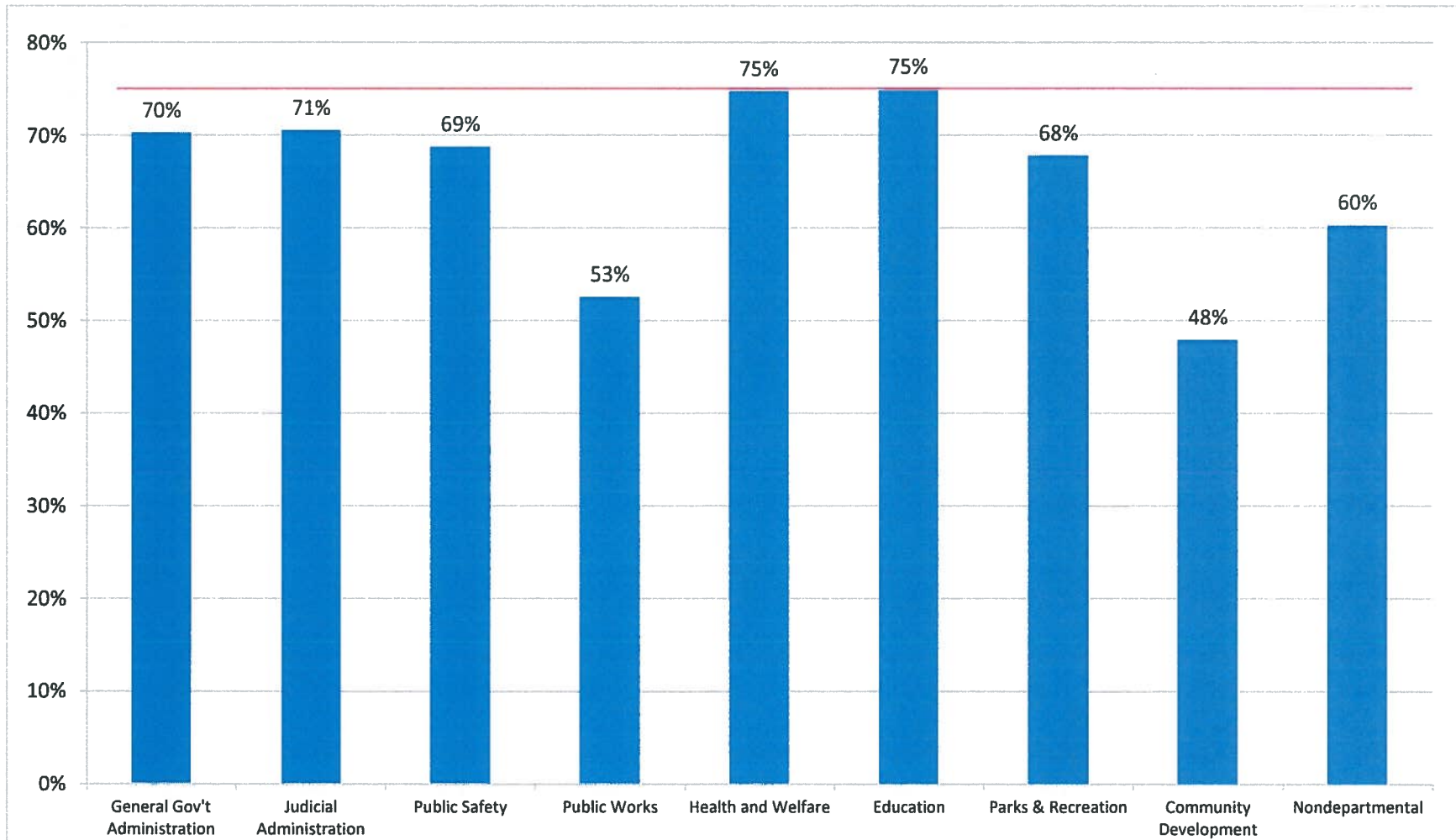
**County of Greene**

**Quarterly Year to Date Categorical Expenditures - General Fund**

**7/1/2020 - 3/31/2021**

<b><u>Description</u></b>	<b><u>FY 21 YTD Expenditures</u></b>
General Gov't Administration	2,145,410.12
Judicial Administration	696,715.05
Public Safety	8,543,957.95
Public Works	309,322.58
Health and Welfare	380,678.29
Education	30,750.00
Parks & Recreation	426,411.66
Community Development	1,007,300.43
Nondepartmental	13,074,625.53
<b>Total</b>	<b>26,615,171.61</b>

**County of Greene**  
**Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation**  
**7/1/2020 - 3/31/2021**



This chart represents the year to date expenditures for the General Fund Categories trending above the third quarter appropriation.  
The target percentage for this quarter is 75% spent of the year to date budget.

**County of Greene**

**Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation**

**7/1/2020 - 3/31/2021**

<b>Description</b>	<b>Percent Spent</b>	<b>FY 21 YTD Expenditures</b>	<b>FY 21 Budget</b>
General Gov't Administration	70%	2,145,410.12	3,053,412.14
Judicial Administration	71%	696,715.05	987,826.12
Public Safety	69%	8,543,957.95	12,429,729.45 *
Public Works	53%	309,322.58	588,558.37
Health and Welfare	75%	380,678.29	509,156.00
Education	75%	30,750.00	41,000.00
Parks & Recreation	68%	426,411.66	628,706.50
Community Development	48%	1,007,300.43	2,100,968.97
Nondepartmental	60%	13,074,625.53	21,686,956.07 **
<b>Total</b>	<b>63%</b>	<b>26,615,171.61</b>	<b>42,026,313.62</b>

**NOTES:**

\* Public Safety includes the 1st, 2nd, 3rd, and 4th 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.