

TRACY J. MORRIS
DEPUTY COUNTY ADMINISTRATOR
FINANCE DIRECTOR
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September 16, 2019

Honorable Board of Supervisors:

The financial report for the quarter ending June 30, 2019, 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.

The balance remaining in the Contingency line item is \$92,757.64. Supplemental appropriations have been approved in the amount of \$27,394,030.49. This includes \$25,747,752 for the school construction project and \$671,458.65 for the Greene County Water Supply and Treatment Project. The remaining amount of \$974,819.84 was for grants, donations, carryover programs, insurance recovery, asset forfeiture, proffers, and Medicaid expansion.

The cash balance per the Treasurer's Report to the Board as of June 30, 2019 is \$11,751,868.29. The lowest cash balance this fiscal year was \$3,318,988 in October 2018.

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. Please note the real property tax rate increase of \$.045 for calendar year 2019 was included in the June 2019 bills. The real property tax has an increase of \$925,345 and the personal property tax has an increase of \$215,448. Local Sales & Use Tax has an increase of \$149,882 over 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 \$234,162. 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 in the amount of \$128,688 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 86.6% of budget. This is within the target of 100% being spent as June 2019. The fourth quarterly contributions to external agencies are included in this quarter. The Volunteer Fire Department includes the 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 2019
4th QUARTER REPORT (UNAUDITED)

Presented at

September 24, 2019

Board of Supervisors Meeting

**County of Gréene
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	6,242.36
11/13/2018	Professional Services - Boundary Line Adjustment	14,000.00

Balance 92,757.64

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

Approved Budget

90,011,172.65

1% of Approved Budget

900,111.73

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

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

Approved Budget

90,011,172.65

1% of Approved Budget

900,111.73

Approved Supplements:

<u>Date</u>	<u>Number</u>	<u>Reason</u>	<u>Amount</u>
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
1/22/2019	460	Sheriff Donation	1,738.00
1/22/2019	461	Animal Shelter Donation	1,072.00
1/22/2019	462	Byrne Justice Grant	49,984.00
2/12/2019	463	Greene County Water Supply and Treatment Project	671,458.65 *
4/9/2019	465	Sheriff Donation	5,622.00
4/9/2019	466	Animal Shelter Donation	3,349.92
4/9/2019	467	School Construction Project - Public Hearing Pending on April 9, 2019	25,747,752.00 *
6/11/2019	464	Item Conservation Grant	10,745.00
6/25/2019	468	Sheriff Donation	12,289.00
6/25/2019	469	Animal Shelter Donation	1,130.00
6/25/2019	470	Insurance - Sheriff	4,312.72
8/13/2019	471	Additional Expenses-DMV Stop Fee	48,750.00
8/13/2019	471	Additional Expenses-Professional Jurors-State	7,530.00
8/13/2019	471	Additional Expenses-Fire Program Funds	5,428.00
8/13/2019	471	Additional Expenses-Four for Life-Rescue Squad	21,981.00
8/13/2019	472	DMV Sterlization Program	598.48
8/13/2019	473	Animal Shelter Donation	6,205.00
8/13/2019	474	State Asset Forfeiture - Sheriff	10,689.85
8/13/2019	475	State Asset Forfeiture - Commonwealth Attorney	2,206.49
8/13/2019	476	Sheriff Fees	2,075.00
8/13/2019	477	Proffers	4,000.00

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

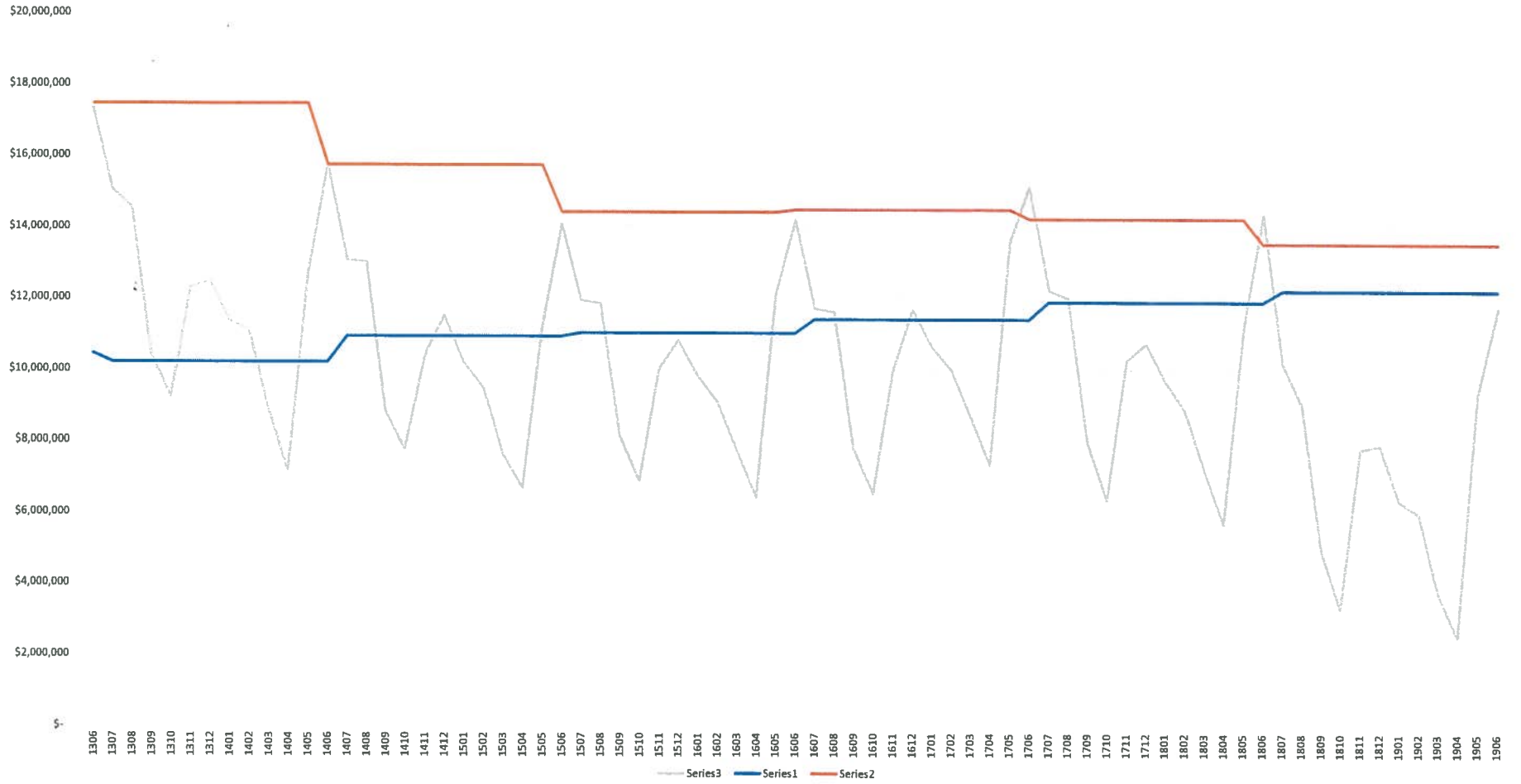
Approved Budget	90,011,172.65
1% of Approved Budget	900,111.73

Approved Supplements:

<u>Date</u>	<u>Number</u>	<u>Reason</u>	<u>Amount</u>
8/22/2019	478	State Forfeiture Funds - Sheriff	(619.10)
8/27/2019	479	Sheriff Overtime	15,162.00
9/10/2019	001	Bullet Proof Vest Grant	3,600.00
Total Approved Supplements			27,394,030.49

*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
6/1/2019 - 6/30/2019

<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	Revenue - General Fund					
11010	Real Property Taxes	15,021,164.41	15,515,631.00	15,946,509.81	-430,878.81	-2.77
11020	Public Service Corp Taxes	528,524.29	501,977.00	354,270.59	147,706.41	29.42
11030	Personal Property Taxes	4,271,176.91	4,140,485.00	4,486,625.15	-346,140.15	-8.35
11031	Mobile Home Taxes	0.00	54,102.00	0.00	54,102.00	100.00
11040	Machinery & Tools Taxes	180,788.99	151,854.00	271,056.27	-119,202.27	-78.49
11060	Penalties and Interest	291,164.33	325,000.00	313,703.41	11,296.59	3.47
12010	Local Sales and Use Taxes	1,937,441.87	1,920,000.00	2,087,323.97	-167,323.97	-8.71
12020	Consumer's Utility Taxes	456,545.63	415,000.00	430,218.56	-15,218.56	-3.66
12030	Business License Taxes	665,529.69	505,000.00	693,148.50	-188,148.50	-37.25
12050	Motor Vehicle Licenses	456,562.64	445,000.00	469,022.68	-24,022.68	-5.39
12060	Bank Stock Taxes	68,579.48	60,000.00	74,011.34	-14,011.34	-23.35
12070	Taxes on Recordation and Wills	246,416.62	239,500.00	388,061.68	-148,561.68	-62.02
12100	Hotel and Motel Room Taxes	256,409.45	210,000.00	284,885.86	-74,885.86	-35.65
12110	Restaurant Food Taxes	750,221.65	715,000.00	738,741.20	-23,741.20	-3.32
12180	Communication Tax	450,469.33	465,000.00	423,539.73	41,460.27	8.91
13010	Animal Licenses	7,456.00	8,500.00	7,102.00	1,398.00	16.44
13030	Permits and Other Licenses	263,318.89	245,100.00	322,321.76	-77,221.76	-31.50
14010	Fines & Forfeitures	139,866.06	161,500.00	65,282.34	96,217.66	59.57
15010	Revenue From Use of Money	43,323.32	0.00	46,794.85	-46,794.85	-100.00
15020	Revenue From Use of Property	36,407.00	36,406.00	34,331.50	2,074.50	5.69
16010	Court Costs	464,787.01	404,150.00	558,586.71	-154,436.71	-38.21
16020	Commonwealth's Attorney Fees	1,710.58	1,500.00	1,616.49	-116.49	-7.76
16060	Charges for Other Protection	9,003.00	7,000.00	10,471.00	-3,471.00	-49.58
16080	RSA Water-Sewer Fee	0.00	899,040.00	398,927.83	500,112.17	55.62
16110	Charges for Welfare / SS	118,709.72	333,125.00	115,653.38	217,471.62	65.28
16120	Charges for Education	176,290.00	260,500.00	93,879.00	166,621.00	63.96
16130	Charges for Parks and Recreation	49,368.00	50,000.00	54,747.00	-4,747.00	-9.49

County of Greene
Revenue Detail Summary
6/1/2019 - 6/30/2019

<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.	186.00	220.00	170.50	49.50	22.50
16510	Charges for Vehicle Mtnce Facility	501,489.51	550,000.00	633,229.83	-83,229.83	-15.13
18030	Expenditure Refunds	350,227.88	280,364.05	250,390.42	29,973.63	10.69
18990	Miscellaneous	13,848.31	16,575.92	23,334.14	-6,758.22	-40.77
19020	Recovered Costs	9,900.38	0.00	14,150.00	-14,150.00	-100.00
22010	Non-Categorical Aid - State	2,368,004.31	2,373,640.48	2,317,332.89	56,307.59	2.37
23010	Commonwealth's Attorney	220,704.14	236,072.00	237,920.28	-1,848.28	-0.78
23020	Sheriff	841,106.54	850,544.00	846,656.23	3,887.77	0.45
23030	Commissioner of Revenue	82,324.30	81,478.00	82,470.96	-992.96	-1.21
23040	Treasurer	79,787.49	79,648.00	79,954.49	-306.49	-0.38
23060	Registrar/Electoral Board	37,399.00	37,500.00	37,500.00	0.00	0.00
23070	Clerk of the Circuit Court	195,110.00	188,865.00	197,428.13	-8,563.13	-4.53
24040	Other Categorical Aid - State	330,380.62	620,121.25	271,514.72	348,606.53	56.21
31010	Payments in Lieu of Taxes	45,846.00	44,927.00	46,836.00	-1,909.00	-4.24
33010	Public Safety	656,130.12	645,953.41	924,630.66	-278,677.25	-43.14
33050	USDA Grant	22,728.94	25,000.00	14,368.54	10,631.46	42.52
41040	Bonds	158,804.00	0.00	0.00	0.00	0.00
41050	Fund Transfers - In	-1,687,269.67	0.00	-2,132,907.53	2,132,907.53	-100.00
	--FUND TOTAL--	31,117,942.74	34,101,279.11	32,515,812.87	1,585,466.24	4.64
FUND #-105	Revenue - Social Services					
18030	Expenditure Refunds	2,181.56	0.00	14,765.83	-14,765.83	-100.00
18990	Miscellaneous	0.00	0.00	1,456.88	-1,456.88	-100.00
24010	Welfare - State	302,272.31	376,379.00	1,171,459.36	-795,080.36	-211.24

County of Greene
Revenue Detail Summary
6/1/2019 - 6/30/2019

<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>
24040	Medicaid Expansion	0.00	92,863.00	0.00	92,863.00	100.00
33050	Social Services - Federal	787,699.30	821,191.00	0.00	821,191.00	100.00
41050	Transfer In - General Fund	402,485.56	513,244.00	376,701.73	136,542.27	26.60
	--FUND TOTAL--	1,494,638.73	1,803,677.00	1,564,383.80	239,293.20	13.26
FUND #-110	Revenue - Comprehensive Service					
18990	Miscellaneous	3,746.66	0.00	0.00	0.00	0.00
24010	Comprehensive Services Act	722,738.96	896,000.00	737,493.56	158,506.44	17.69
33050	Federal Revenue	3,674.00	0.00	0.00	0.00	0.00
41050	Transfer From General Fund	551,502.73	504,000.00	206,292.94	297,707.06	59.06
	--FUND TOTAL--	1,281,662.35	1,400,000.00	943,786.50	456,213.50	32.58
FUND #-209	Revenue - Solid Waste Fund					
16080	Charges for Sanitation/Wste Removal	1,277,885.08	1,164,852.00	1,512,046.76	-347,194.76	-29.80
18030	Expenditure Refunds	442.50	0.00	0.00	0.00	0.00
41050	Local Revenue	185,682.32	250,000.00	0.00	250,000.00	100.00
	--FUND TOTAL--	1,464,009.90	1,414,852.00	1,512,046.76	-97,194.76	-6.86
FUND #-251	Revenue - School Fund					
3200	E-RATE	28,054.26	50,000.00	45,923.50	4,076.50	8.15
10553	National School Lunch Program(MEA2)	175,074.18	154,270.00	179,015.36	-24,745.36	-16.04
10555	National School Lunch Program(MEAL)	598,210.70	550,000.00	489,005.67	60,994.33	11.08
15020	REVENUE FROM USE OF PROPERTY	46,315.33	82,500.00	8,905.00	73,595.00	89.20
16120	TUITION CHARGES	3,705.97	145,000.00	4,161.85	140,838.15	97.12
18030	REBATES & REFUNDS	136,706.82	210,000.00	200,325.16	9,674.84	4.60
18990	DONATIONS-SALES-MISC-REVENUE	8,277.42	54,500.00	4,198.29	50,301.71	92.29
19010	OTHER PAYMENTS FROM COUNTY/CITIES	637,671.96	656,000.00	620,388.13	35,611.87	5.42
24020	STATE REVENUE	15,198,215.14	15,724,019.00	15,333,631.25	390,387.75	2.48

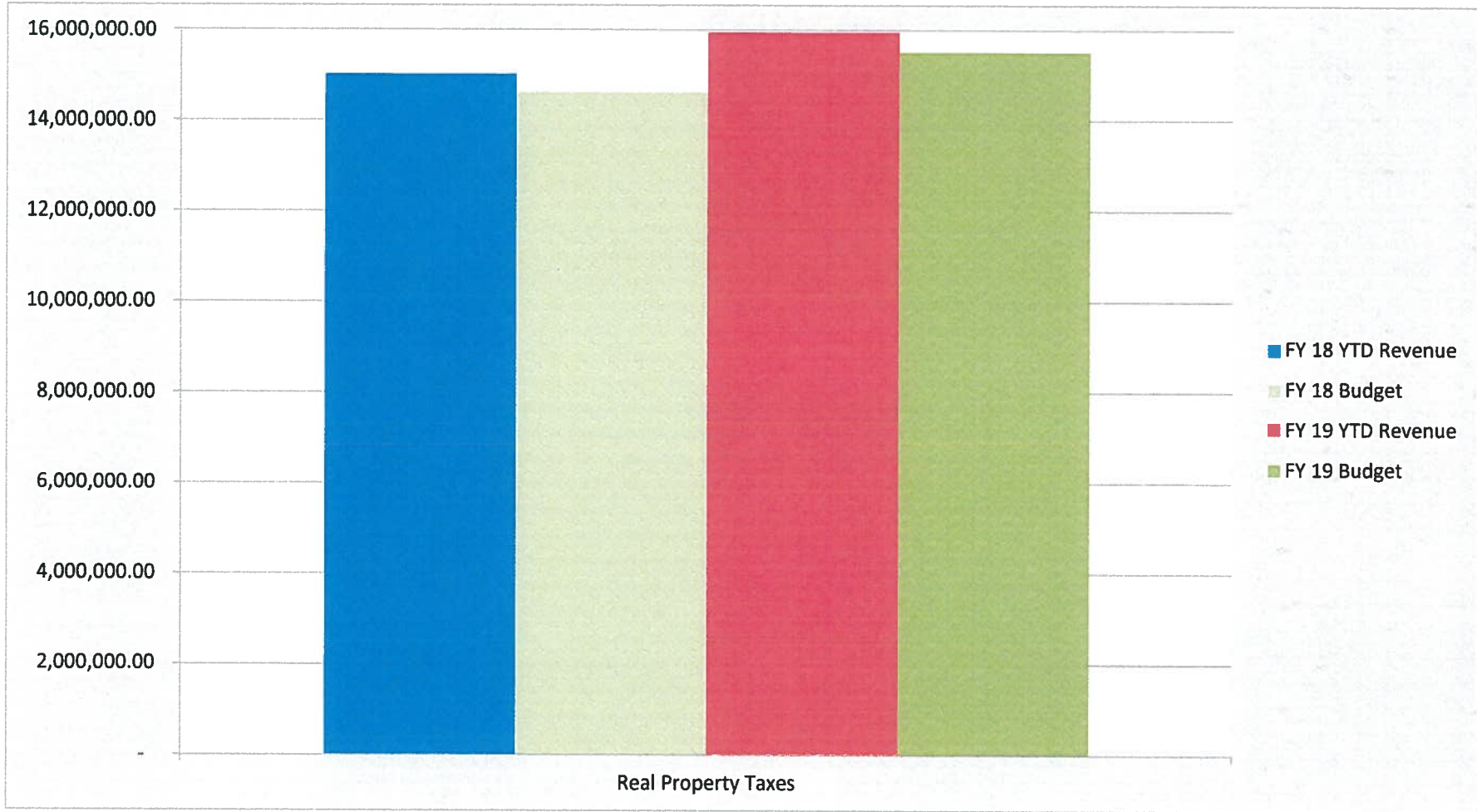
County of Greene
Revenue Detail Summary
6/1/2019 - 6/30/2019

<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>
24030	SCHOOL CONSTRUCTION	3,410,270.34	3,593,735.00	3,698,535.96	-104,800.96	-2.91
24037	STEM Recruit&Retention Awards(SRRA)	1,000.00	0.00	0.00	0.00	0.00
24040	ADDITIONAL STATE MONEY	222,090.89	43,096.00	44,096.00	-1,000.00	-2.32
24399	NAT'L BD CERTIFICATION BON -(NBCB)	10,000.00	10,000.00	7,500.00	2,500.00	25.00
33020	FEDERAL REVENUE	122,500.64	120,000.00	123,025.26	-3,025.26	-2.52
41040	LOANS - REVENUE	403,672.53	180,000.00	197,238.08	-17,238.08	-9.57
41050	LOCAL ALLOCATIONS - FUND TRANSFERS	14,731,880.15	0.00	17,066,323.20	-17,066,323.20	-100.00
51050	OPERATIONS	0.00	17,491,209.00	0.00	17,491,209.00	100.00
84010	Title I- Local Educa Agency (T1LA)	430,041.74	375,000.00	407,445.31	-32,445.31	-8.65
84027	Tech-Assistive - PJ - 61175 (TECA)	748,834.87	582,500.00	875,166.21	-292,666.21	-50.24
84048	Adult Edu-Set Asides-PJ 60555(BASC)	66,285.86	43,154.00	503.48	42,650.52	98.83
84173	Pre-School SPED (PSSE)	22,393.79	23,000.00	26,649.77	-3,649.77	-15.86
84365	TITLE III - ESL (TIII)	10,989.95	10,000.00	8,521.22	1,478.78	14.78
84367	TITEL II-A-PRO DEV/CLS-RED (TIIA)	94,693.57	85,000.00	82,526.43	2,473.57	2.91
84424	Title IV-Stu Sup&Acad Enrich (SSAE)	7,522.97	0.00	8,087.97	-8,087.97	-100.00
	--FUND TOTAL--	37,114,409.08	40,182,983.00	39,431,173.10	751,809.90	1.87
FUND #-301	Revenue - Sch CP Fund					
15010	Revenue from Use of Money	295,193.73	295,193.73	434,386.47	-139,192.74	-47.15
41040	Proceeds from Indebtedness	26,824,273.33	25,452,558.39	0.00	25,452,558.39	100.00
41050	Fund Transfers	638.00	0.00	0.00	0.00	0.00
	--FUND TOTAL--	27,120,105.06	25,747,752.12	434,386.47	25,313,365.65	98.31

County of Greene
Revenue Detail Summary
6/1/2019 - 6/30/2019

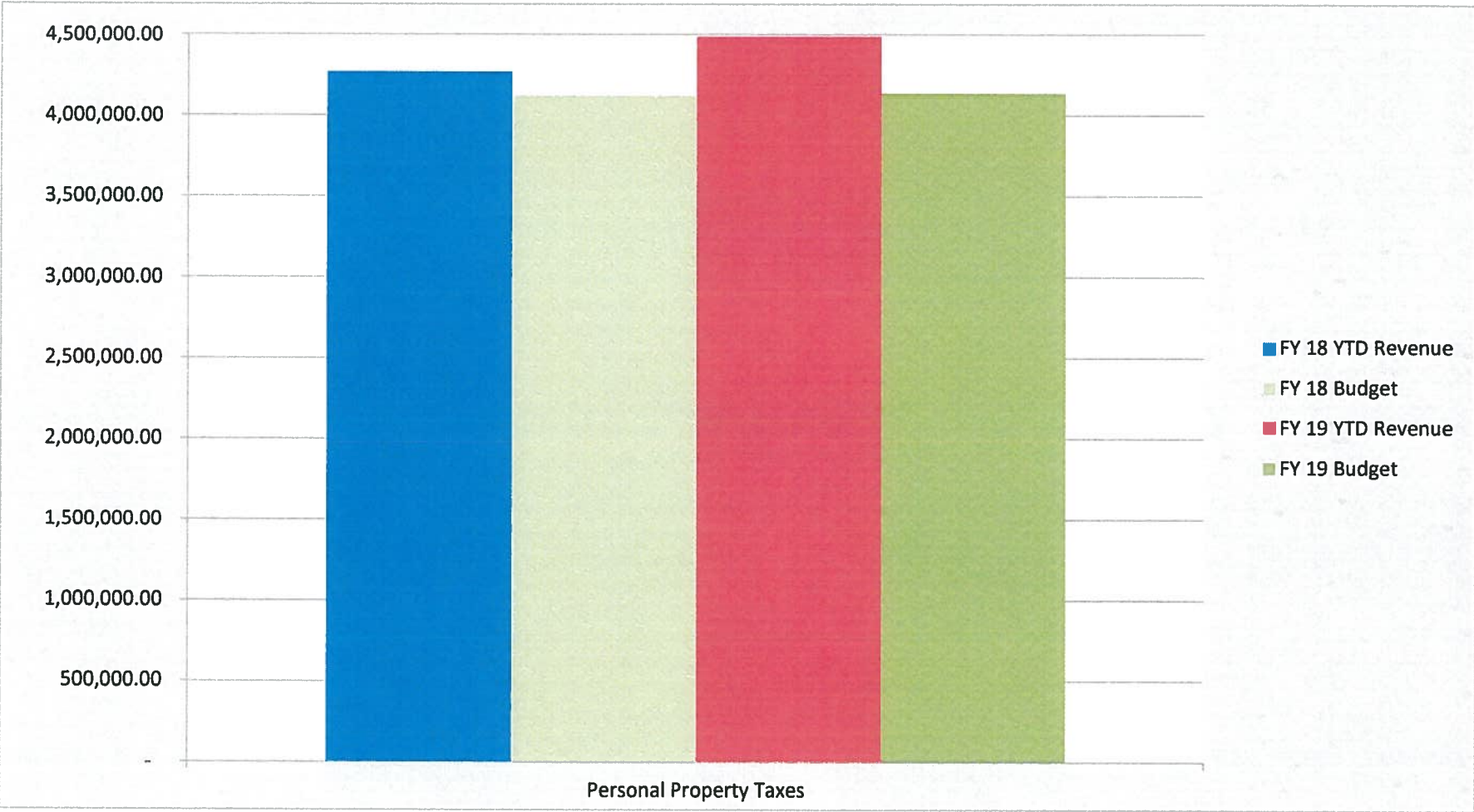
<u>Acct #</u>	<u>Description</u>	<u>FY 18 Revenue</u>	<u>FY 19 Budget</u>	<u>FY 19 YTD Amount</u>	<u>FY 19 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-302	Revenue - Capital Projects Fund					
15010	Revenue from Use of Money	34,792.44	0.00	128,687.85	-128,687.85	-100.00
41040	Proceeds from Indebtedness	9,388,352.00	671,458.65	2,100,000.00	-1,428,541.35	-212.75
41050	Fund Transfers	204,509.80	595,000.00	-140,000.00	735,000.00	123.52
	--FUND TOTAL--	<u>9,627,654.24</u>	<u>1,266,458.65</u>	<u>2,088,687.85</u>	<u>-822,229.20</u>	<u>-64.92</u>
FUND #-401	Revenue - Debt Service Fund					
16080	Fees	332,739.80	0.00	0.00	0.00	0.00
18990	Sale of EDU	70,000.00	0.00	140,000.00	-140,000.00	-100.00
41000	Contribution from RSA	80,214.00	0.00	0.00	0.00	0.00
	--FUND TOTAL--	<u>482,953.80</u>	<u>0.00</u>	<u>140,000.00</u>	<u>-140,000.00</u>	<u>-100.00</u>
FUND #-733	Revenue - Special Welfare Fund					
18990	Miscellaneous	746.48	0.00	0.00	0.00	0.00
	--FUND TOTAL--	<u>746.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	--FINAL TOTAL--	<u>109,704,122.38</u>	<u>105,917,001.88</u>	<u>78,630,277.35</u>	<u>27,286,724.53</u>	<u>25.76</u>

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2018 - 6/30/2019



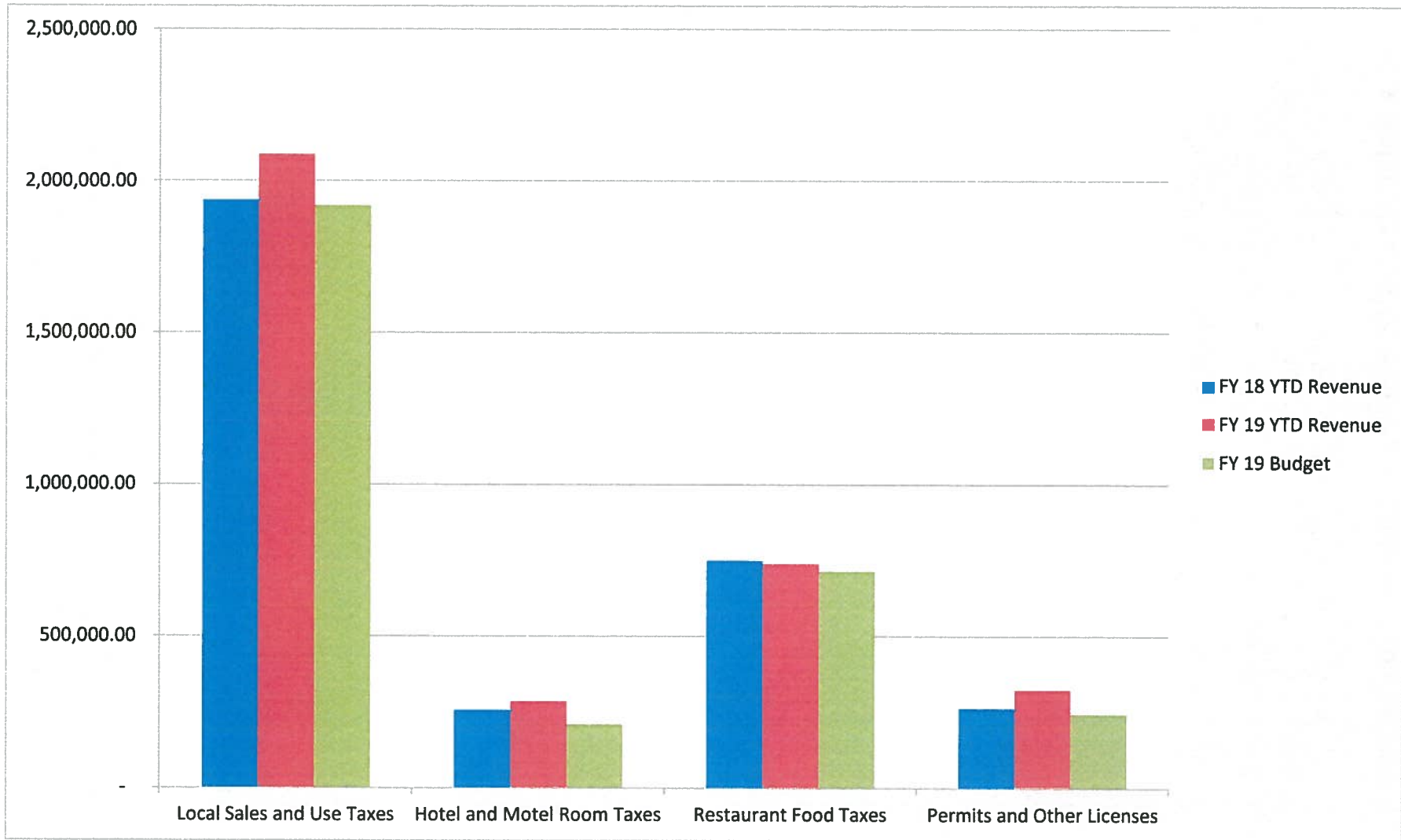
This chart represents real property taxes compared to the previous fiscal year and current budget.

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2018 - 6/30/2019



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
7/1/2018 - 6/30/2019



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

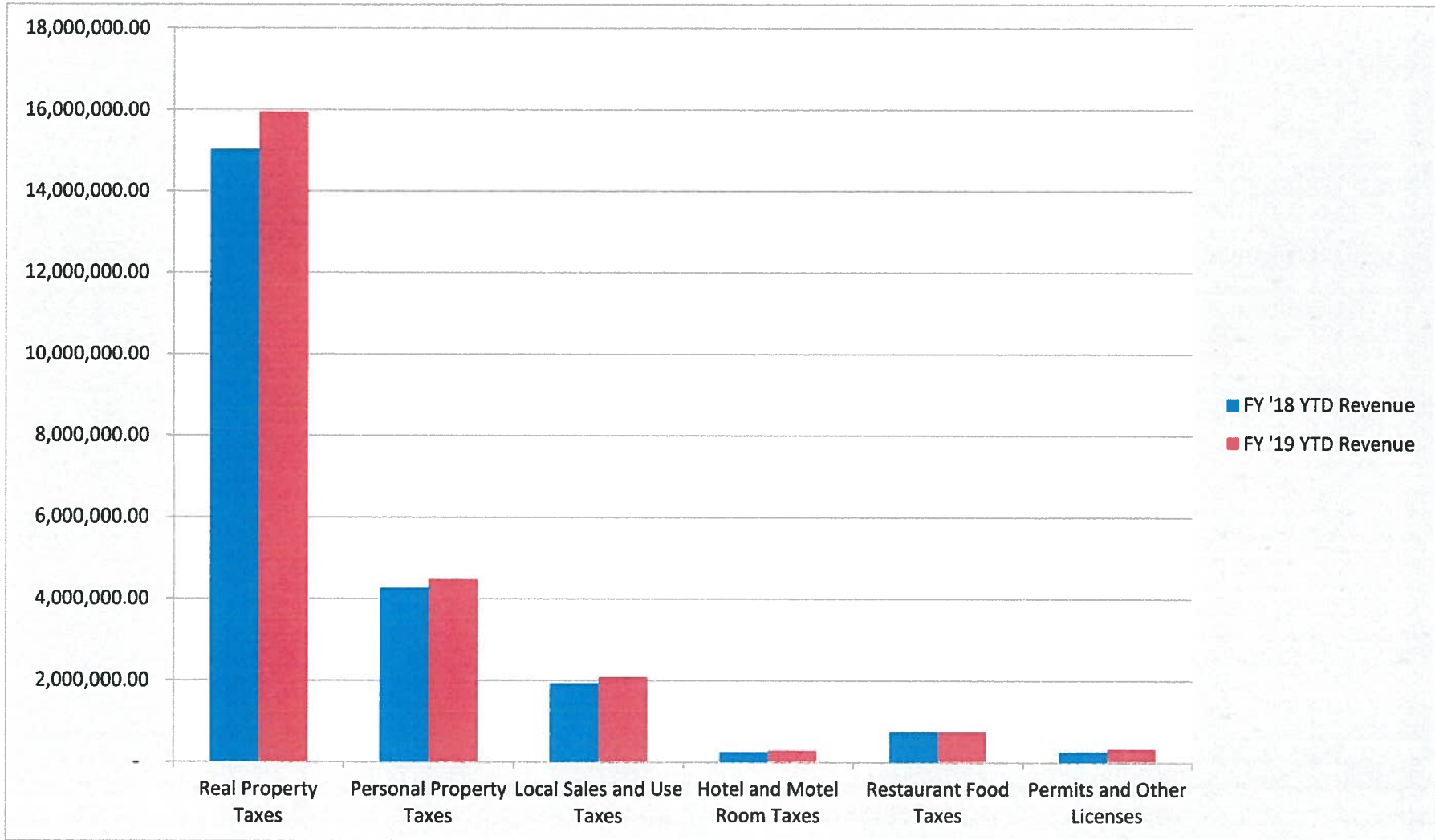
County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison To Budget

7/1/2018 - 6/30/2019

<u>Description</u>	<u>FY 18 YTD Revenue</u>	<u>FY 18 Budget</u>	<u>FY 19 YTD Revenue</u>	<u>FY 19 Budget</u>
Real Property Taxes	15,021,164.41	14,635,137.00	15,946,509.81	15,515,631.00
Personal Property Taxes	4,271,176.91	4,125,374.00	4,486,625.15	4,140,485.00
Local Sales and Use Taxes	1,937,441.87		2,087,323.97	1,920,000.00
Hotel and Motel Room Taxes	256,409.45		284,885.86	210,000.00
Restaurant Food Taxes	750,221.65		738,741.20	715,000.00
Permits and Other Licenses	263,318.89		322,321.76	245,100.00

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison
7/1/2018 - 6/30/2019



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

7/1/2018 - 6/30/2019

<u>Description</u>	<u>FY 18 YTD Revenue</u>	<u>FY 19 YTD Revenue</u>
Real Property Taxes	15,021,164.41	15,946,509.81
Personal Property Taxes	4,271,176.91	4,486,625.15
Local Sales and Use Taxes	1,937,441.87	2,087,323.97
Hotel and Motel Room Taxes	256,409.45	284,885.86
Restaurant Food Taxes	750,221.65	738,741.20
Permits and Other Licenses	263,318.89	322,321.76

County of Greene
Expenditure Detail Summary
6/1/2019 - 6/30/2019

<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 #-100	Expenditures - General Fund					
11010	Board of Supervisors	115,693.99	145,259.00	145,211.80	47.20	0.03
12110	County Administrator	529,396.89	587,423.00	586,325.54	1,097.46	0.18
12210	Legal Services - County Attorney	52,271.96	70,843.00	62,669.28	8,173.72	11.53
12240	Independent Auditor	50,600.00	59,900.00	46,500.00	13,400.00	22.37
12310	Commissioner of Revenue	228,319.39	232,755.00	228,260.51	4,494.49	1.93
12320	Reassessment	5,609.28	69,692.00	66,539.92	3,152.08	4.52
12410	Treasurer	302,512.70	363,275.00	345,613.14	17,661.86	4.86
12510	Computer Technology	83,822.48	137,850.00	109,546.57	28,303.43	20.53
12520	Vehicle Maintenance Facility	810,780.24	1,093,937.00	936,888.64	157,048.36	14.35
13100	Electoral Board and Officials	126,947.45	148,237.00	132,498.31	15,738.69	10.61
21100	Circuit Court	68,338.63	78,429.00	77,434.10	994.90	1.26
21200	Greene Combined Courts	4,971.47	10,990.00	6,676.96	4,313.04	39.24
21300	Magistrate's Office	405.13	900.00	415.54	484.46	53.82
21500	Juvenile Court Services	10,487.15	16,896.00	18,151.37	-1,255.37	-7.42
21600	Clerk of Circuit Court	328,422.14	368,069.00	327,165.27	40,903.73	11.11
21605	Item Conservation Grant	7,892.50	10,745.00	10,745.00	0.00	0.00
21900	Victim Witness Grant	67,144.17	87,965.62	77,358.48	10,607.14	12.05
22100	Commonwealth's Attorney	297,064.10	323,124.00	310,071.32	13,052.68	4.03
22110	Forfeited Property	0.00	8,745.63	0.00	8,745.63	100.00
22120	VA Domestic Violence Victim Grant	41,248.62	45,000.00	45,000.00	0.00	0.00
31200	Sheriff	2,849,051.24	3,236,560.91	3,159,998.82	76,562.09	2.36
31220	Bullet Proof Vest Grant	2,438.00	1,461.41	2,996.50	-1,535.09	-105.04
31240	DMV Overtime - Speed Grant	4,754.24	7,925.16	5,112.40	2,812.76	35.49
31260	School Resource Officer-High School	52,032.39	71,684.00	56,008.37	15,675.63	21.86
31265	School Resource Officer-Middle Sch	59,599.01	70,115.00	60,032.18	10,082.82	14.38
31266	School Resource Officer - Elem Sch	61,685.78	73,099.00	66,310.06	6,788.94	9.28
31290	Forfeited Property	16,337.19	16,661.84	4,141.44	12,520.40	75.14

County of Greene
Expenditure Detail Summary
6/1/2019 - 6/30/2019

<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>
31295	Donations	32,098.66	45,491.69	18,384.50	27,107.19	59.58
31305	DMV Overtime - Alcohol Grant	8,027.65	13,245.75	7,393.55	5,852.20	44.18
31320	Byrne Justice Assistance Grant	3,778.00	2,250.00	2,250.00	0.00	0.00
31321	Byrne Justice Grant-\$49,980	42,184.00	57,780.00	57,522.00	258.00	0.44
31400	E911	562,574.58	709,771.50	600,078.92	109,692.58	15.45
32200	Volunteer Fire Department	786,796.99	788,928.00	788,927.99	0.01	0.00
32300	Ambulance and Rescue Services	246,662.64	267,581.00	267,580.16	0.84	0.00
32400	Other Fire and Rescue Services	902,554.95	986,625.00	872,981.39	113,643.61	11.51
33100	Confinement of Prisoners	1,830.10	2,038.00	1,387.60	650.40	31.91
33203	Juvenile Detention Home	92,781.96	133,807.00	130,689.96	3,117.04	2.32
33205	Regional Jail	1,548,394.80	1,428,260.00	1,328,260.25	99,999.75	7.00
34100	Building Inspections	303,364.67	321,510.00	309,268.62	12,241.38	3.80
35100	Animal Shelter	91,625.12	233,379.89	126,025.31	107,354.58	45.99
35300	Medical Examiner	200.00	220.00	220.00	0.00	0.00
35500	Emergency Services	120,723.77	148,371.36	141,101.75	7,269.61	4.89
35510	2017-Emergency Mgmt Grant - \$7,500	7,500.00	0.00	0.00	0.00	0.00
35600	Animal Control	110,184.66	142,751.00	127,283.13	15,467.87	10.83
42400	Refuse Disposal	10,546.86	11,426.00	6,306.02	5,119.98	44.80
43200	General Properties	381,680.57	650,357.19	560,188.96	90,168.23	13.86
51200	Supplement to Local Health Dept	254,964.00	262,613.00	262,613.00	0.00	0.00
52500	Region Ten	81,922.00	105,294.00	105,294.00	0.00	0.00
53230	Area Agency on Aging	91,214.81	115,612.00	115,611.90	0.10	0.00
53500	Emergency Shelter	3,060.00	3,060.00	3,060.00	0.00	0.00
53600	Piedmont Regional Dental Clinic	2,500.00	5,000.00	2,500.00	2,500.00	50.00
53700	Tax Relief	262,823.23	0.00	274,984.91	-274,984.91	-100.00
53800	OAR/Jefferson Community Corrections	4,000.00	9,372.00	9,372.00	0.00	0.00
68000	Contributions to Community Colleges	5,373.00	40,853.00	40,853.00	0.00	0.00
71310	Administration - Recreation Dept.	184,757.94	236,175.00	190,296.35	45,878.65	19.42

County of Greene
Expenditure Detail Summary
6/1/2019 - 6/30/2019

<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>
73200	Regional Library	384,513.74	407,438.00	407,367.34	70.66	0.01
81100	Planning	438,498.11	664,047.75	387,883.79	276,163.96	41.58
81200	Community Development-Transit	1,389,170.20	1,275,699.45	1,263,433.75	12,265.70	0.96
81210	After School Program	0.00	237,610.00	114,110.17	123,499.83	51.97
81220	USDA Grant	0.00	25,000.00	1,000.78	23,999.22	95.99
81230	Skyline Cap	0.00	42,367.00	42,367.00	0.00	0.00
81400	Zoning Board	4,172.42	6,940.00	3,674.47	3,265.53	47.05
81500	Economic Development	216,456.37	229,410.00	211,668.12	17,741.88	7.73
81600	Tourism	148,102.71	130,000.00	170,967.68	-40,967.68	-31.51
82200	Stormwater Management	72,206.11	79,415.00	79,409.28	5.72	0.00
82400	Soil & Water Conservation District	33,034.00	18,920.00	18,920.00	0.00	0.00
83500	Cooperative Extension Program	53,468.36	64,340.00	54,674.29	9,665.71	15.02
91400	Non-Departmental	64,094.90	141,857.64	98,739.23	43,118.41	30.39
93100	Transfers Out	16,076,698.56	19,103,453.00	17,509,317.87	1,594,135.13	8.34
94000	Capital Lease	158,804.00	0.00	0.00	0.00	0.00
95100	Debt Service	739,293.41	2,892,030.00	759,544.43	2,132,485.57	73.73
96100	Computer/Copying	13,874.10	16,000.00	14,144.09	1,855.91	11.59
	--FUND TOTAL--	32,114,338.09	39,393,842.79	34,375,329.08	5,018,513.71	12.73
FUND #-105	Expenditures - Social Services					
53100	Administrative Service Salaries	1,244,492.99	1,488,519.00	1,354,159.84	134,359.16	9.02
53200	TANF Manual Checks	190,333.14	240,000.00	189,173.43	50,826.57	21.17
53210	Wtw Grant/Purchase	57,031.13	71,158.00	19,289.10	51,868.90	72.89
53500	Special Welfare-Grants	0.00	1,000.00	450.00	550.00	55.00
53999	Other Social Service Payments	876.48	3,000.00	1,995.00	1,005.00	33.50
	--FUND TOTAL--	1,492,733.74	1,803,677.00	1,565,067.37	238,609.63	13.22

County of Greene
Expenditure Detail Summary
6/1/2019 - 6/30/2019

<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	Expenditures - CSA					
53500	CSA	1,132,167.29	1,400,000.00	943,786.50	456,213.50	32.58
	--FUND TOTAL--	1,132,167.29	1,400,000.00	943,786.50	456,213.50	32.58
FUND #-209	Expenditures - Solid Waste Fund					
42600	Sanitation and Waste Removal	1,302,925.92	1,414,852.00	1,689,482.35	-274,630.35	-19.41
	--FUND TOTAL--	1,302,925.92	1,414,852.00	1,689,482.35	-274,630.35	-19.41
FUND #-251	Expenditures - School Fund					
61100	CLASSROOM INSTRUCTION	22,086,282.58	24,098,247.00	22,552,646.72	1,545,600.28	6.41
61210	GUIDANCE - VOCATIONAL ED	820,063.54	931,204.00	870,982.22	60,221.78	6.46
61220	SCHOOL SOCIAL WORKERS	67,295.20	71,657.00	70,368.41	1,288.59	1.79
61230	HOMEBOUND INSTRUCTION	19,646.50	30,723.00	19,252.34	11,470.66	37.33
61310	CLERICAL SERVICES	1,027,222.12	999,954.00	964,727.07	35,226.93	3.52
61320	LIBRARY SERVICES	553,621.32	601,284.00	568,665.88	32,618.12	5.42
61410	OFFICE OF THE PRINCIPAL-REG	1,888,321.21	1,958,102.00	1,925,239.27	32,862.73	1.67
62110	BOARD SERVICES	44,541.85	53,433.00	39,751.26	13,681.74	25.60
62120	Executive Administration	1,010,430.54	1,112,947.00	989,802.90	123,144.10	11.06
62140	PERSONNEL SERVICES	112,113.51	131,264.00	127,894.99	3,369.01	2.56
62160	AUDIT	9,077.46	10,000.00	10,174.64	-174.64	-1.74
62210	Attendance	31,432.90	30,650.00	34,135.78	-3,485.78	-11.37
62220	HEALTH SERVICES	255,073.20	250,446.00	249,880.32	565.68	0.22
62230	PSYCHOLOGICAL SERVICES	103,380.84	159,543.00	177,904.17	-18,361.17	-11.50
63100	MGT & DIRECTION	214,793.85	207,428.00	195,800.07	11,627.93	5.60
63200	VEHICLE OPERATIONS	1,086,086.93	1,268,441.00	1,057,571.62	210,869.38	16.62
63400	VEHICLE MAINTENANCE SERVICES	279,916.49	487,000.00	416,319.92	70,680.08	14.51
63700	Other Vehicle Equip-DIV	0.00	12,000.00	0.00	12,000.00	100.00
64100	Mgt & Direction	114,334.33	165,902.00	194,248.51	-28,346.51	-17.08

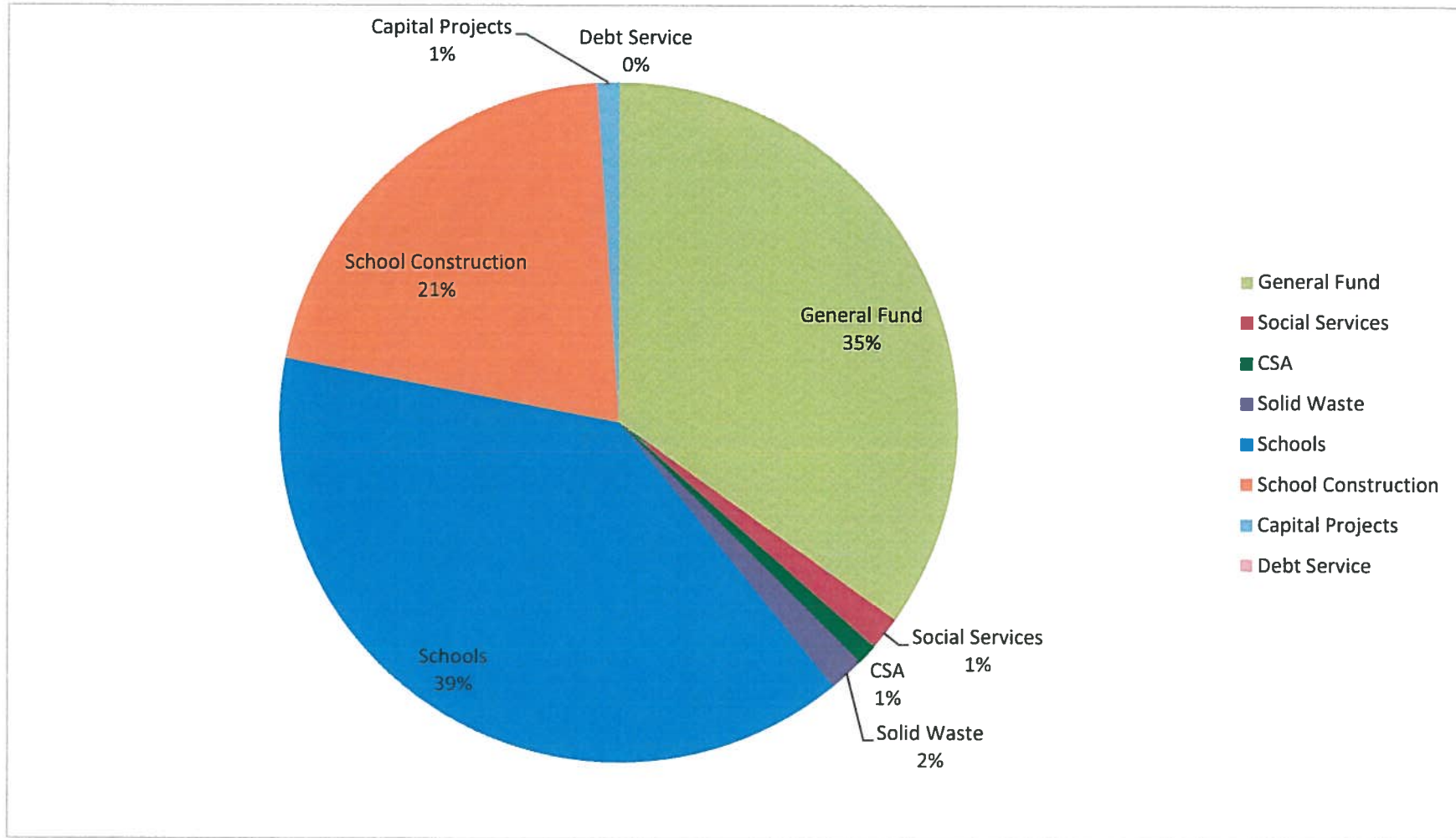
County of Greene
Expenditure Detail Summary
6/1/2019 - 6/30/2019

<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>
64200	BUILDING SERVICES	2,590,907.64	2,435,950.00	2,483,731.55	-47,781.55	-1.96
64300	GROUND SERVICES	60,934.47	50,300.00	44,922.49	5,377.51	10.69
64400	EQUIPMENT SERVICES	30,970.73	35,500.00	46,048.37	-10,548.37	-29.71
64600	Security Services	168,297.47	115,200.00	217,627.27	-102,427.27	-88.91
65100	FOOD SERVICE	840,510.18	710,000.00	818,824.37	-108,824.37	-15.32
66300	DIV-PUR SERV-ARCH FEES-FACILITIES	527,314.60	8,000.00	0.00	8,000.00	100.00
67100	Debt Service	1,777,019.73	3,010,079.00	3,008,603.57	1,475.43	0.04
68100	TECHNOLOGY - CLASSROOM INSTRUCTION	763,162.65	542,461.00	444,744.28	97,716.72	18.01
68200	TECHNOLOGY - INSTRUCTIONAL SUPPORT	62,474.09	111,330.00	196,804.10	-85,474.10	-76.77
68300	TECHNOLOGY - ADMINISTRATION	530,149.90	527,938.00	648,430.20	-120,492.20	-22.82
68500	TECHNOLOGY - PUPIL TRANS.	25,271.85	38,500.00	30,009.85	8,490.15	22.05
68600	TECHNOLOGY - OPERATIONS & MAINT.	13,761.40	17,500.00	0.00	17,500.00	100.00
	--FUND TOTAL--	37,114,409.08	40,182,983.00	38,405,112.14	1,777,870.86	4.42
FUND #-301	Expenditures - Sch CP Fund					
94100	School Construction Projects	2,080,877.78	25,747,752.12	20,652,151.87	5,095,600.25	19.79
95100	Bond Issue	12,983.69	0.00	0.00	0.00	0.00
	--FUND TOTAL--	2,093,861.47	25,747,752.12	20,652,151.87	5,095,600.25	19.79
FUND #-302	Expenditures - Capital Project Fund					
94201	Capital Improvement Projects	4,970,341.94	1,162,465.55	983,056.35	179,409.20	15.43
95100	Bond Issue	119,000.07	71,521.15	71,521.15	0.00	0.00
	--FUND TOTAL--	5,089,342.01	1,233,986.70	1,054,577.50	179,409.20	14.53

County of Greene
Expenditure Detail Summary
6/1/2019 - 6/30/2019

<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 #-401	Expenditures - Debt Service Fund					
41050	Fund Transfers	-1,687,269.67	0.00	-2,132,907.53	2,132,907.53	-100.00
95100	Debt Service	2,168,092.67	0.00	2,132,907.53	-2,132,907.53	-100.00
	--FUND TOTAL--	480,823.00	0.00	0.00	0.00	0.00
	--FINAL TOTAL--	80,820,600.60	111,177,093.61	98,685,506.81	12,491,586.80	11.23

County of Greene
Quarterly Year to Date Expenditures - All Funds
7/1/2018 - 6/30/2019



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

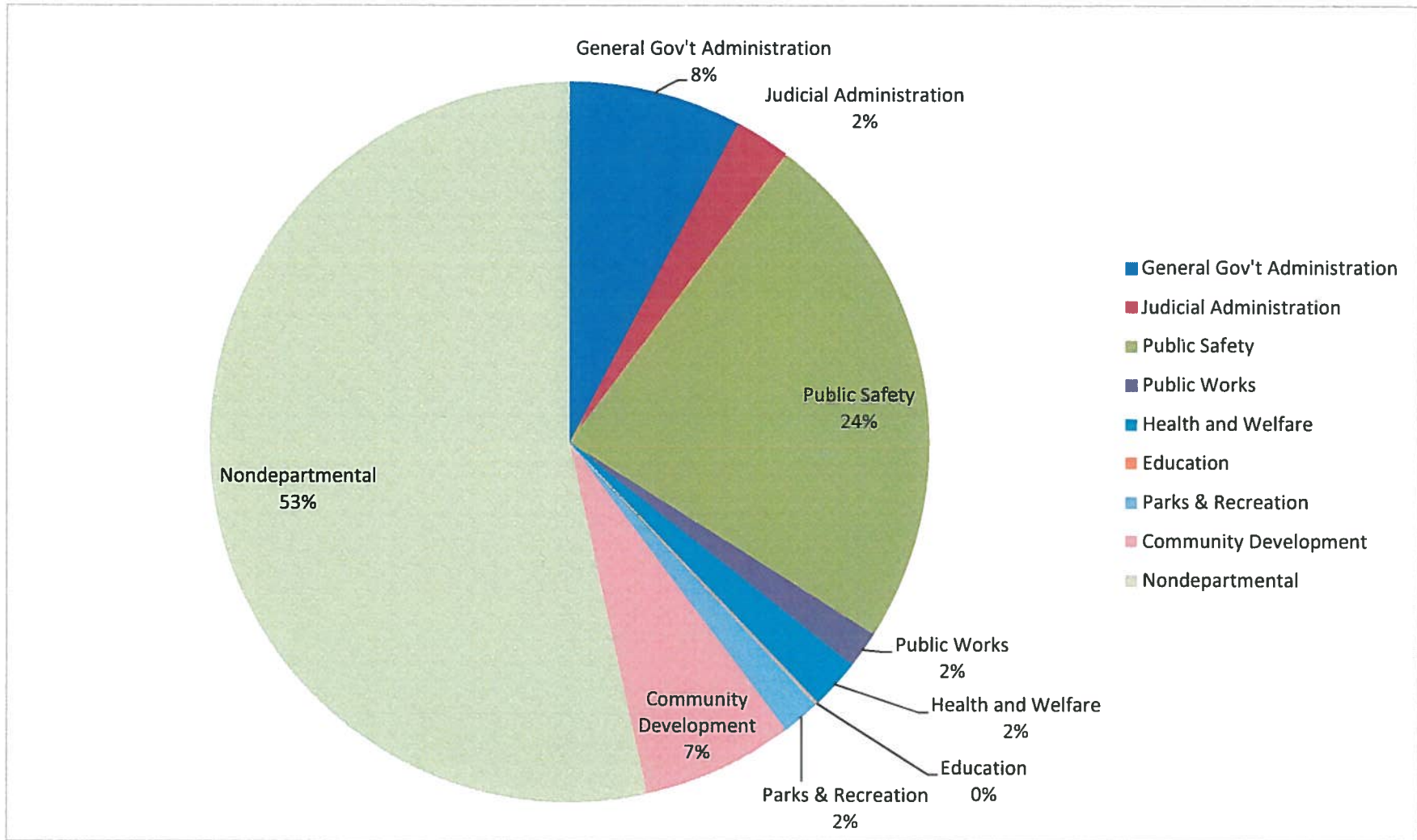
County of Greene

Quarterly Year to Date Expenditures - All Funds

7/1/2018 - 6/30/2019

<u>Description</u>	<u>FY 19 YTD Expenditures</u>
General Fund	34,375,329.08
Social Services	1,565,067.37
CSA	943,786.50
Solid Waste	1,689,482.35
Schools	38,405,112.14
School Construction	20,652,151.87
Capital Projects	1,054,577.50
Debt Service	-
Total	98,685,506.81

County of Greene
Quarterly Year to Date Categorical Expenditures - General Fund
7/1/2018 - 6/30/2019



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

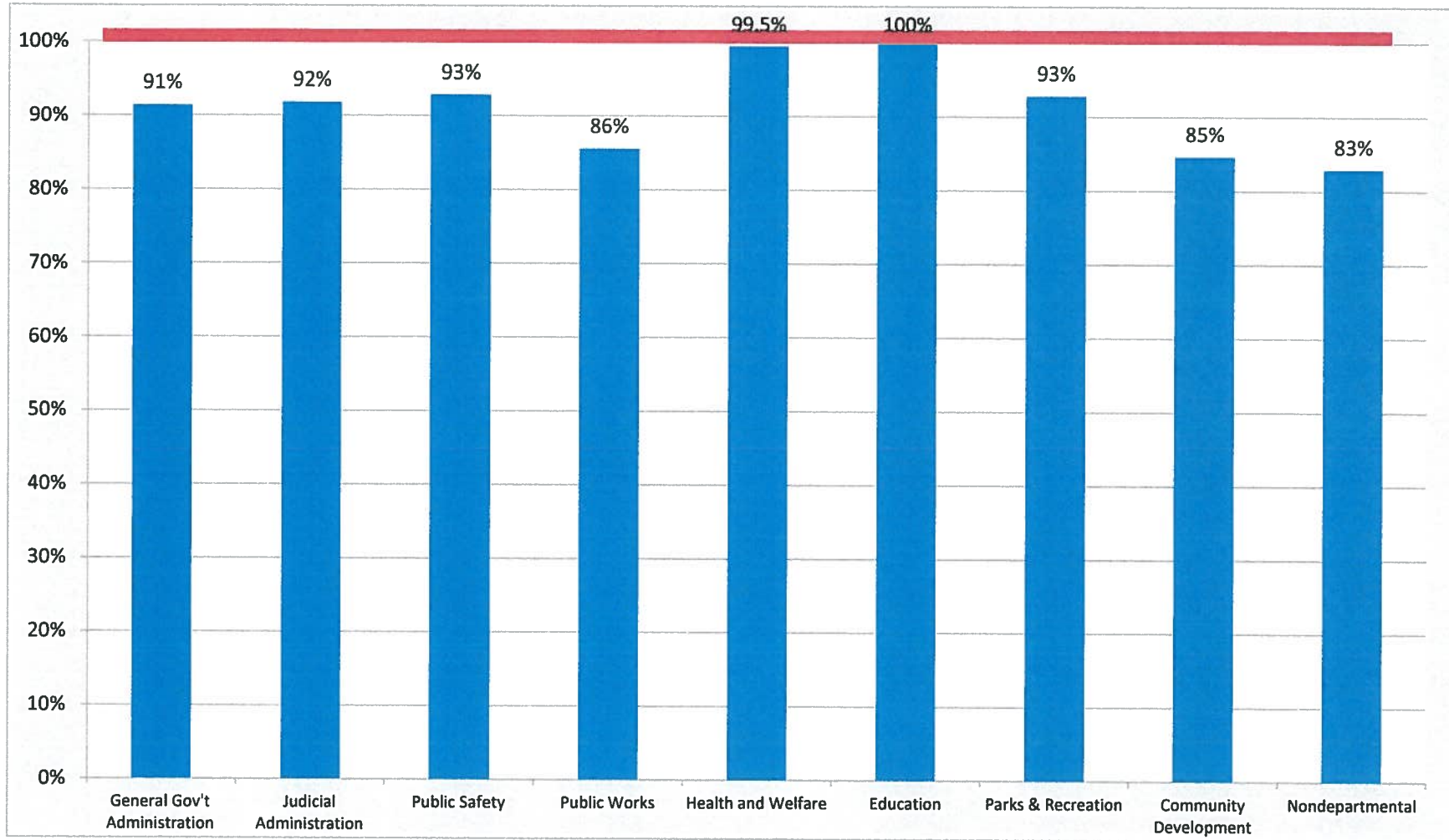
County of Greene

Quarterly Year to Date Categorical Expenditures - General Fund

7/1/2018 - 6/30/2019

<u>Description</u>	<u>FY 19 YTD Expenditures</u>
General Gov't Administration	2,660,053.71
Judicial Administration	873,018.04
Public Safety	8,133,954.90
Public Works	566,494.98
Health and Welfare	773,435.81
Education	40,853.00
Parks & Recreation	597,663.69
Community Development	2,348,109.33
Nondepartmental	18,381,745.62
Total	34,375,329.08

County of Greene
Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation
7/1/2018 - 6/30/2019



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 100% spent of the year to date budget.

County of Greene

Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation

7/1/2018 - 6/30/2019

<u>Description</u>	<u>Percent Spent</u>	<u>FY 19 YTD Expenditures</u>	<u>FY 19 Budget</u>
General Gov't Administration	91%	2,660,053.71	2,909,171.00
Judicial Administration	92%	873,018.04	950,864.25
Public Safety	93%	8,133,954.90	8,759,517.51 *
Public Works	86%	566,494.98	661,783.19
Health and Welfare	99.5%	498,450.90	500,951.00
Education	100%	40,853.00	40,853.00
Parks & Recreation	93%	597,663.69	643,613.00
Community Development	85%	2,348,109.33	2,773,749.20
Nondepartmental	83%	18,381,745.62	22,153,340.64 **
		-	
Total	86.6%	34,100,344.17	39,393,842.79

NOTES:

* Public Safety includes the 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.