

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

May 3, 2019

Honorable Board of Supervisors:

The financial report for the quarter ending March 31, 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 \$79,000. Supplemental appropriations have been approved in the amount of \$1,481,223.13.

The cash balance per the Treasurer's Report to the Board as of March 31, 2019 is \$3,774,681.47. 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 taxes and personal property taxes are slightly higher than last fiscal year. Local Sales & Use Tax has an increase of \$102,238 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 \$314,639. This increase is due to the change in the rate per ton and additional commercial waste being received.

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

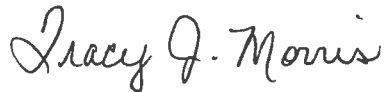
Expenditures – Graphs are attached representing quarterly year to date expenditures for all funds, general fund categories, and general fund categories above appropriation. Additional fund expenditure highlights are as follows:

Fund #100 - General Fund expenditures are being spent at 69.14% of budget. This is within the target of 75% being spent as March 2019. The third quarterly contributions to external agencies are included in this quarter. The Regional Jail includes the payments for the 1st, 2nd, 3rd and 4th quarters per our commitment. 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,

A handwritten signature in cursive script that reads "Tracy J. Morris".

Tracy J. Morris, MPA
Deputy County Administrator
Finance Director



COUNTY OF GREENE
FISCAL YEAR 2019
3rd QUARTER REPORT (UNAUDITED)

Presented at

May 14, 2019

Board of Supervisors Meeting

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

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

Approved Transfers:

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

Balance 79,000.00

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

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

Approved Supplements:

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

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

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

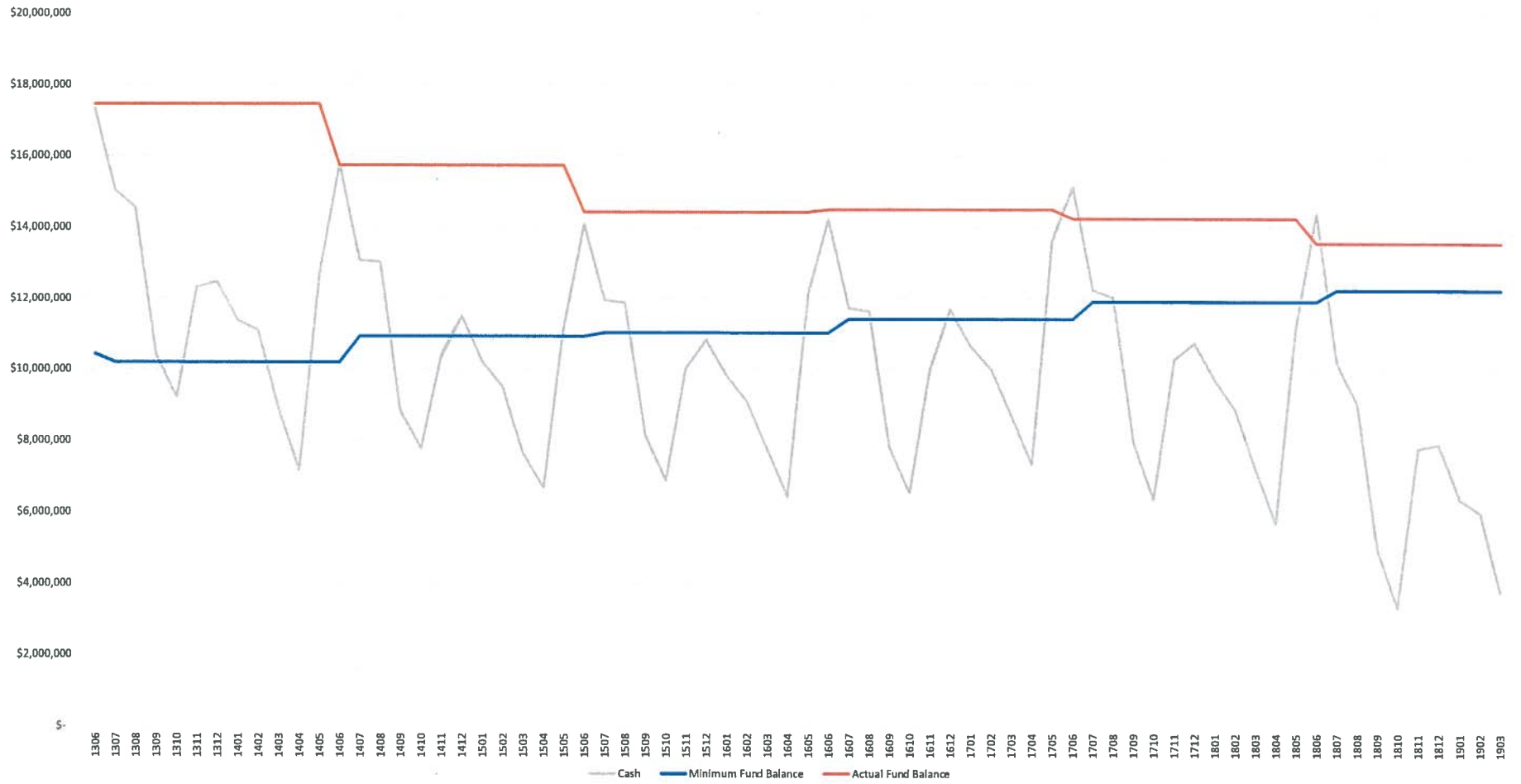
Approved Supplements:

<u>Date</u>	<u>Number</u>	<u>Reason</u>	<u>Amount</u>
10/23/2018	448	Byrne Grant	2,250.00
10/23/2018	449	Animal Shelter Donation	1,854.00
10/23/2018	450	Sheriff Donation	596.00
8/28/2018	451	Victim Witness	8,568.00
12/11/2018	452	Sheriff Donation	940.00
12/11/2018	453	Animal Shelter Donation	2,608.00
12/11/2018	454	Insurance Recovery - Roof Repair	20,519.48
12/11/2018	455	Insurance Recovery - Transit Vehicle	7,667.45
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 *
Total Approved Supplements			1,481,223.13
4/9/2019		Sheriff Donation	5,622.00
4/9/2019		Animal Shelter Donation	3,349.92
4/9/2019		School Construction Project - Public Hearing Pending on April 9, 2019	25,747,752.00 **
Total Pending Supplements			25,756,723.92
Total of All Supplements			27,237,947.05

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

**NOTE: Public Hearing pending on April 9, 2019.

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



County of Greene
Revenue Detail Summary
3/1/2019 - 3/31/2019

<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						
11010	Real Property Taxes	6,753,270.29	15,515,631.00	6,843,282.91	8,672,348.09	55.89
11020	Public Service Corp Taxes	528,524.29	501,977.00	351,833.71	150,143.29	29.91
11030	Personal Property Taxes	2,001,596.57	4,140,485.00	2,074,616.92	2,065,868.08	49.89
11031	Mobile Home Taxes	0.00	54,102.00	0.00	54,102.00	100.00
11040	Machinery & Tools Taxes	140,004.60	151,854.00	156,281.08	-4,427.08	-2.91
11060	Penalties and Interest	218,299.09	325,000.00	232,379.51	92,620.49	28.49
12010	Local Sales and Use Taxes	1,455,705.42	1,920,000.00	1,557,943.59	362,056.41	18.85
12020	Consumer's Utility Taxes	350,322.98	415,000.00	323,647.09	91,352.91	22.01
12030	Business License Taxes	431,706.90	505,000.00	459,743.57	45,256.43	8.96
12050	Motor Vehicle Licenses	96,481.33	445,000.00	100,960.08	344,039.92	77.31
12060	Bank Stock Taxes	0.00	60,000.00	0.00	60,000.00	100.00
12070	Taxes on Recordation and Wills	223,358.71	239,500.00	269,403.00	-29,903.00	-12.48
12100	Hotel and Motel Room Taxes	176,225.05	210,000.00	212,098.18	-2,098.18	-0.99
12110	Restaurant Food Taxes	528,853.12	715,000.00	526,372.30	188,627.70	26.38
12180	Communication Tax	345,780.68	465,000.00	320,496.11	144,503.89	31.07
13010	Animal Licenses	6,026.00	8,500.00	5,841.00	2,659.00	31.28
13030	Permits and Other Licenses	159,317.13	245,100.00	232,364.17	12,735.83	5.19
14010	Fines & Forfeitures	109,625.08	161,500.00	39,741.09	121,758.91	75.39
15010	Revenue From Use of Money	28,657.31	0.00	36,293.79	-36,293.79	-100.00
15020	Revenue From Use of Property	27,305.50	36,406.00	27,308.50	9,097.50	24.98
16010	Court Costs	350,593.95	355,400.00	417,300.45	-61,900.45	-17.41
16020	Commonwealth's Attorney Fees	1,163.50	1,500.00	1,196.48	303.52	20.23
16060	Charges for Other Protection	6,921.00	7,000.00	8,570.00	-1,570.00	-22.42
16080	RSA Water-Sewer Fee	332,739.80	899,040.00	398,927.83	500,112.17	55.62
16110	Charges for Welfare / SS	92,066.00	333,125.00	82,909.08	250,215.92	75.11
16120	Charges for Education	130,182.00	260,500.00	80,529.00	179,971.00	69.08
16130	Charges for Parks and Recreation	44,381.00	50,000.00	47,983.00	2,017.00	4.03

County of Greene
Revenue Detail Summary
3/1/2019 - 3/31/2019

<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.	157.50	220.00	154.00	66.00	30.00
16510	Charges for Vehicle Mtnce Facility	337,611.45	550,000.00	424,773.76	125,226.24	22.76
18030	Expenditure Refunds	286,929.93	236,903.33	202,343.96	34,559.37	14.58
18990	Miscellaneous	39,913.08	5,891.00	52,903.06	-47,012.06	-798.03
19020	Recovered Costs	5,950.38	0.00	9,750.00	-9,750.00	-100.00
22010	Non-Categorical Aid - State	939,557.07	2,351,061.00	941,460.43	1,409,600.57	59.95
23010	Commonwealth's Attorney	167,320.36	236,072.00	178,770.45	57,301.55	24.27
23020	Sheriff	616,216.24	850,544.00	630,982.83	219,561.17	25.81
23030	Commissioner of Revenue	62,257.09	81,478.00	62,461.65	19,016.35	23.33
23040	Treasurer	59,215.98	79,648.00	59,640.40	20,007.60	25.12
23060	Registrar/Electoral Board	0.00	37,500.00	0.00	37,500.00	100.00
23070	Clerk of the Circuit Court	141,822.58	188,865.00	142,561.69	46,303.31	24.51
24040	Other Categorical Aid - State	116,636.97	583,521.91	165,229.13	418,292.78	71.68
31010	Payments in Lieu of Taxes	0.00	44,927.00	0.00	44,927.00	100.00
33010	Public Safety	463,142.46	645,953.41	624,687.73	21,265.68	3.29
33050	USDA Grant	22,728.94	25,000.00	14,368.54	10,631.46	42.52
41040	Bonds	369,168.00	0.00	0.00	0.00	0.00
41050	Fund Transfers - In	-2,168,092.67	0.00	-2,132,907.53	2,132,907.53	-100.00
--FUND TOTAL--		15,999,642.66	33,939,204.65	16,185,202.54	17,754,002.11	52.31
FUND #-105						
18030	Expenditure Refunds	2,559.24	0.00	13,941.45	-13,941.45	-100.00
18990	Miscellaneous	0.00	0.00	1,000.00	-1,000.00	-100.00
24010	Welfare - State	890,850.78	376,379.00	905,102.33	-528,723.33	-140.47
24040	Medicaid Expansion	0.00	92,863.00	0.00	92,863.00	100.00

County of Greene
Revenue Detail Summary
3/1/2019 - 3/31/2019

<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>
33050	Social Services - Federal	0.00	821,191.00	0.00	821,191.00	100.00
41050	Transfer In - General Fund	238,038.15	513,244.00	265,524.29	247,719.71	48.26
	--FUND TOTAL--	1,131,448.17	1,803,677.00	1,185,568.07	618,108.93	34.26
FUND #-110						
24010	Comprehensive Services Act	300,597.42	896,000.00	460,327.95	435,672.05	48.62
41050	Transfer From General Fund	554,300.21	504,000.00	256,577.58	247,422.42	49.09
	--FUND TOTAL--	854,897.63	1,400,000.00	716,905.53	683,094.47	48.79
FUND #-209						
16080	Charges for Sanitation/Wste Removal	799,978.35	1,164,852.00	1,115,059.85	49,792.15	4.27
18030	Expenditure Refunds	442.50	0.00	0.00	0.00	0.00
41050	Local Revenue	0.00	250,000.00	0.00	250,000.00	100.00
	--FUND TOTAL--	800,420.85	1,414,852.00	1,115,059.85	299,792.15	21.18
FUND #-251						
3200	E-RATE	28,054.26	50,000.00	27,170.50	22,829.50	45.65
10553	National School Lunch Program(MEA2)	119,567.35	154,270.00	121,198.94	33,071.06	21.43
10555	National School Lunch Program(MEAL)	360,279.68	550,000.00	338,145.27	211,854.73	38.51
15020	REVENUE FROM USE OF PROPERTY	39,010.33	82,500.00	5,945.00	76,555.00	92.79
16120	TUITION CHARGES	2,724.94	145,000.00	2,809.99	142,190.01	98.06
18030	REBATES & REFUNDS	105,684.95	210,000.00	170,582.32	39,417.68	18.77
18990	DONATIONS-SALES-MISC-REVENUE	1,301.40	54,500.00	0.00	54,500.00	100.00
19010	OTHER PAYMENTS FROM COUNTY/CITIES	637,671.96	656,000.00	310,194.04	345,805.96	52.71
24020	STATE REVENUE	10,788,812.77	15,724,019.00	10,668,031.03	5,055,987.97	32.15
24030	SCHOOL CONSTRUCTION	2,722,230.41	3,593,735.00	2,778,966.30	814,768.70	22.67
24040	ADDITIONAL STATE MONEY	19,132.22	43,096.00	20,589.08	22,506.92	52.22
24399	NAT'L BD CERTIFICATION BON -(NBCB)	10,000.00	10,000.00	7,500.00	2,500.00	25.00

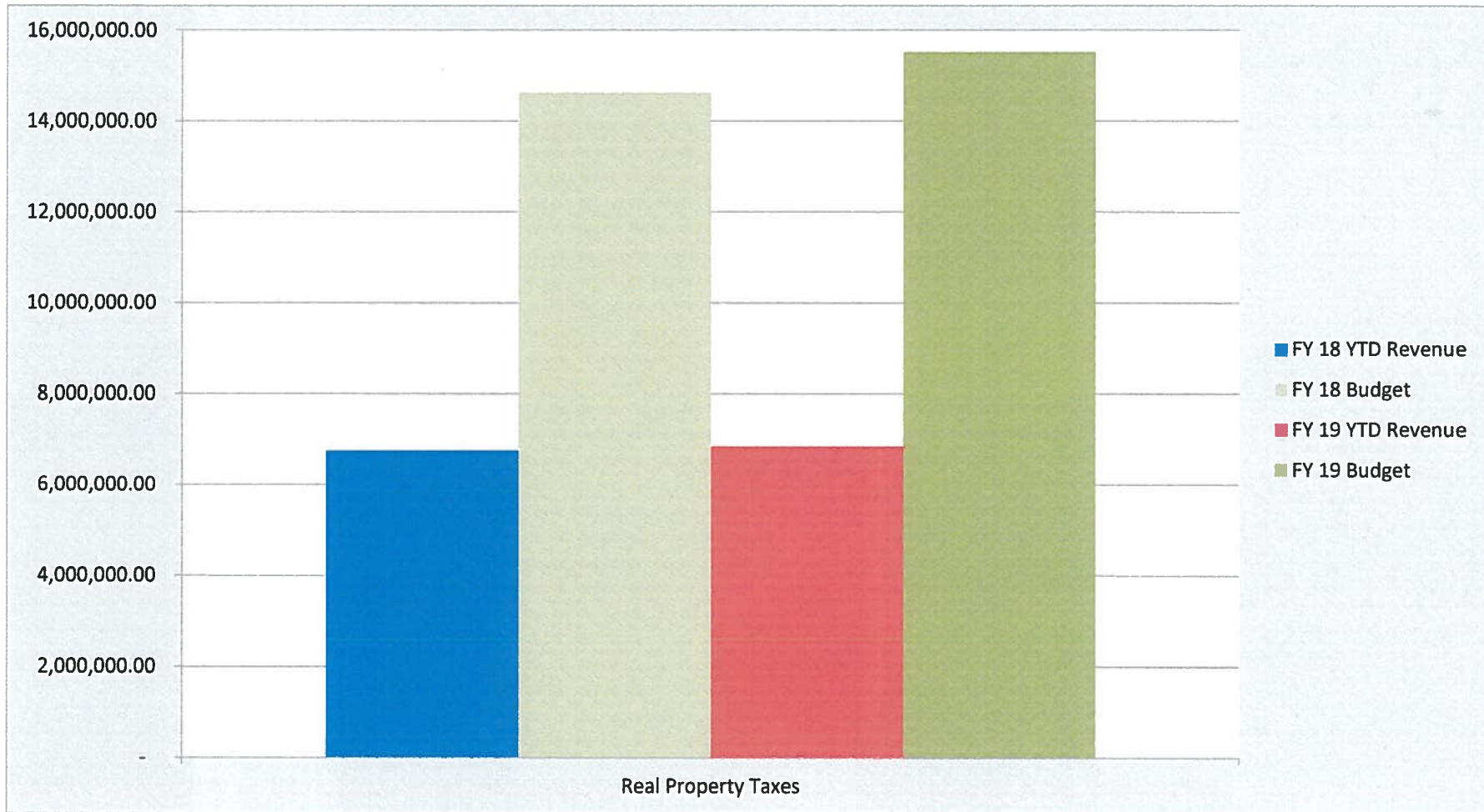
County of Greene
Revenue Detail Summary
3/1/2019 - 3/31/2019

<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>
33020	FEDERAL REVENUE	61,250.32	120,000.00	61,512.63	58,487.37	48.73
41040	LOANS - REVENUE	46,387.53	180,000.00	17,238.08	162,761.92	90.42
41050	LOCAL ALLOCATIONS - FUND TRANSFERS	11,723,452.29	0.00	14,313,879.60	-14,313,879.60	-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)	372,086.24	375,000.00	95,918.02	279,081.98	74.42
84027	Tech-Assistive - PJ - 61175 (TECA)	556,812.99	582,500.00	614,317.51	-31,817.51	-5.46
84048	Adult Edu-Set Asides-PJ 60555(BASC)	67,025.92	43,154.00	0.00	43,154.00	100.00
84173	Pre-School SPED (PSSE)	15,310.15	23,000.00	20,572.65	2,427.35	10.55
84365	TITLE III - ESL (TIII)	10,851.06	10,000.00	8,144.53	1,855.47	18.55
84367	TITEL II-A-PRO DEV/CLS-RED (TIIA)	91,016.31	85,000.00	682.70	84,317.30	99.19
84424	Title IV-Stu Sup&Acad Enrich (SSAE)	0.00	0.00	1,949.99	-1,949.99	-100.00
--FUND TOTAL--		27,778,663.08	40,182,983.00	29,585,348.18	10,597,634.82	26.37
FUND #-301						
15010	Revenue from Use of Money	160,242.85	0.00	370,497.11	-370,497.11	-100.00
41040	Proceeds from Indebtedness	26,824,273.33	0.00	0.00	0.00	0.00
--FUND TOTAL--		26,984,516.18	0.00	370,497.11	-370,497.11	-100.00
FUND #-302						
15010	Revenue from Use of Money	7,507.83	0.00	90,110.99	-90,110.99	-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	90,421.00	595,000.00	-80,000.00	675,000.00	113.44
--FUND TOTAL--		9,486,280.83	1,266,458.65	2,110,110.99	-843,652.34	-66.61

County of Greene
Revenue Detail Summary
3/1/2019 - 3/31/2019

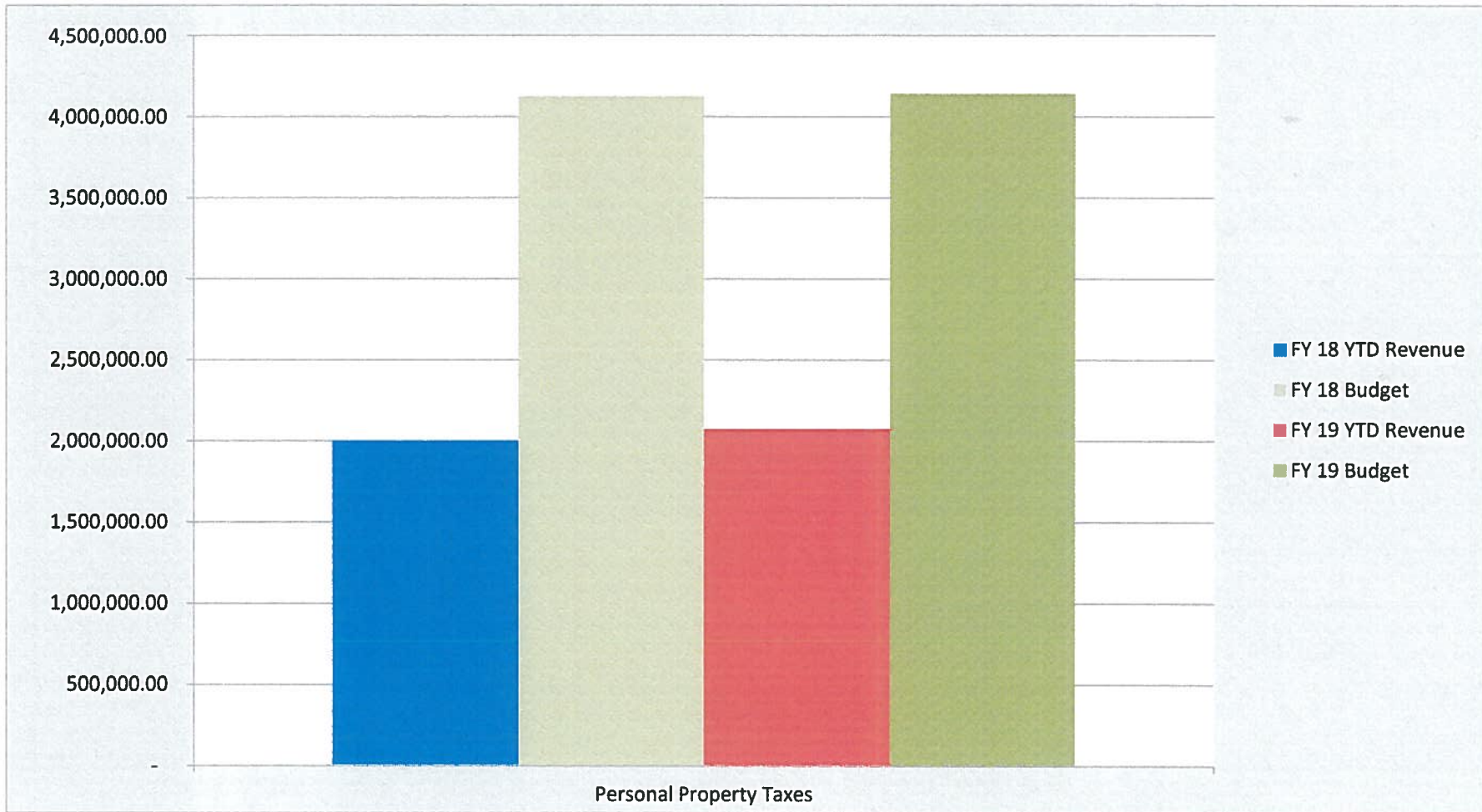
<u>Acct #</u>	<u>Description</u>	<u>FY 18 Revenue</u>	<u>FY 19 Budget</u>	<u>FY 19 YTD Amount</u>	<u>FY 19 Remaining Balance</u>	<u>Percent Remaining</u>
FUND #-401						
18990	Sale of EDU	70,823.00	0.00	80,000.00	-80,000.00	-100.00
	--FUND TOTAL--	<u>70,823.00</u>	<u>0.00</u>	<u>80,000.00</u>	<u>-80,000.00</u>	<u>-100.00</u>
	--FINAL TOTAL--	<u>83,106,692.40</u>	<u>80,007,175.30</u>	<u>51,348,692.27</u>	<u>28,658,483.03</u>	<u>35.81</u>

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2018 - 3/31/2019



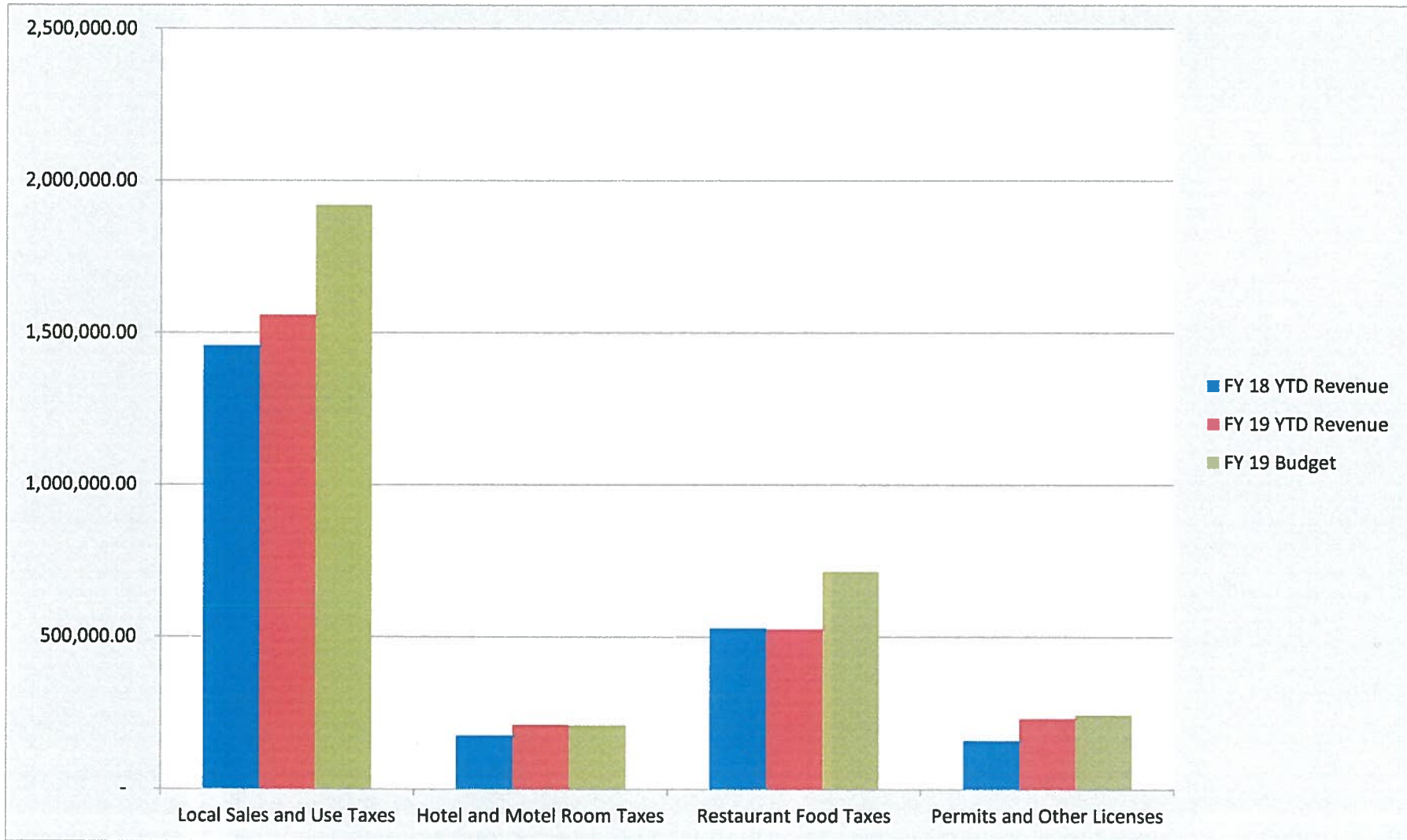
This chart represents real property taxes compared to the previous fiscal year and current budget.

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison To Budget
7/1/2018 - 3/31/2019



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
7/1/2018 - 3/31/2019



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

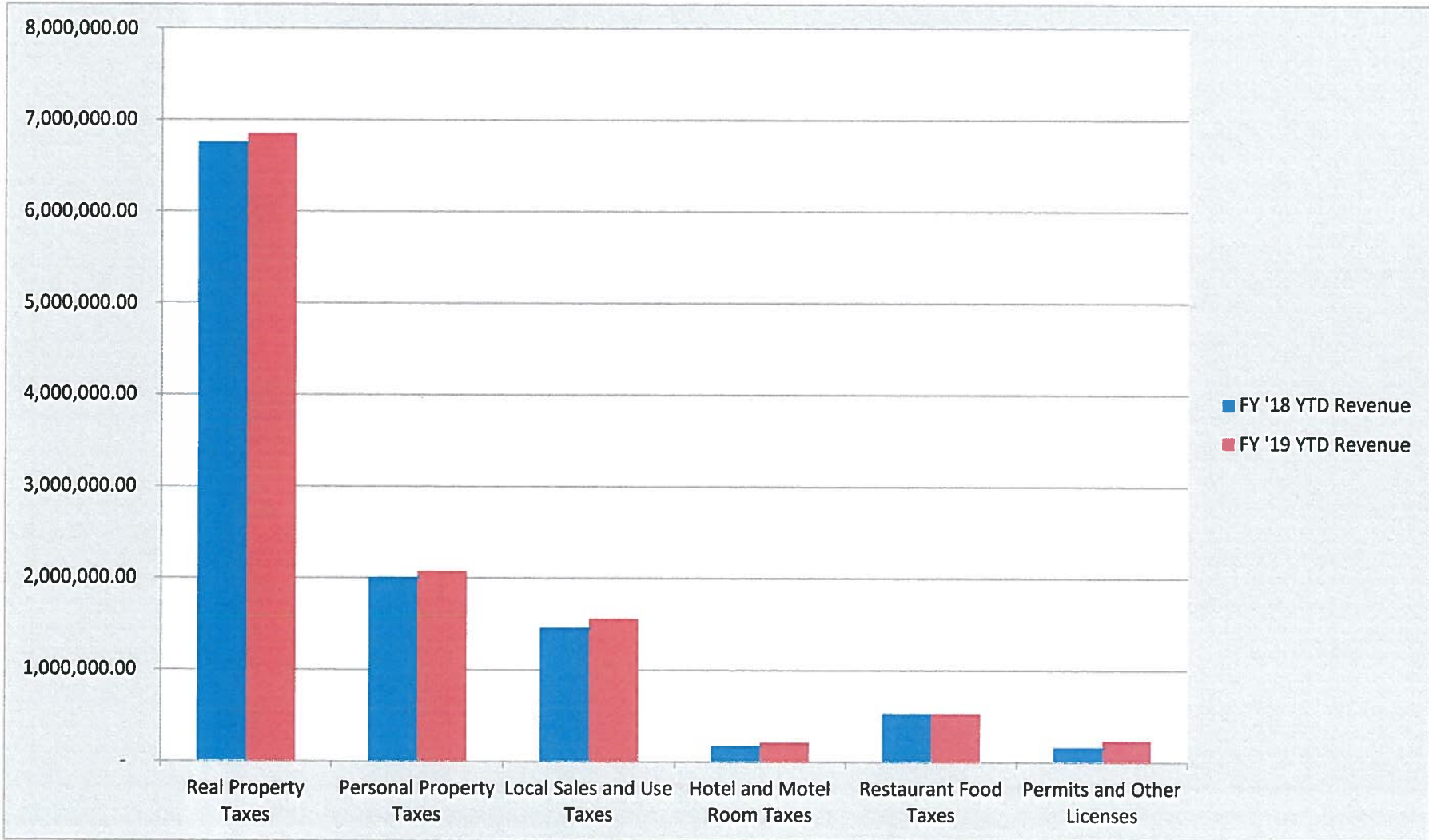
County of Greene

Quarterly General Fund Local Tax Revenue Category Comparison To Budget

7/1/2018 - 3/31/2019

<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	6,753,270.29	14,635,137.00	6,843,282.91	15,515,631.00
Personal Property Taxes	2,001,596.57	4,125,374.00	2,074,616.92	4,140,485.00
Local Sales and Use Taxes	1,455,705.42		1,557,943.59	1,920,000.00
Hotel and Motel Room Taxes	176,225.05		212,098.18	210,000.00
Restaurant Food Taxes	528,853.12		526,372.30	715,000.00
Permits and Other Licenses	159,317.13		232,364.17	245,100.00

County of Greene
Quarterly General Fund Selected Local Tax Revenue Category Comparison
7/1/2018 - 3/31/2019



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

7/1/2018 - 3/31/2019

<u>Description</u>	<u>FY 18 YTD Revenue</u>	<u>FY 19 YTD Revenue</u>
Real Property Taxes	6,753,270.29	6,843,282.91
Personal Property Taxes	2,001,596.57	2,074,616.92
Local Sales and Use Taxes	1,455,705.42	1,557,943.59
Hotel and Motel Room Taxes	176,225.05	212,098.18
Restaurant Food Taxes	528,853.12	526,372.30
Permits and Other Licenses	159,317.13	232,364.17

County of Greene
Expenditure Detail Summary
3/1/2019 - 3/31/2019

<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>
FUND #-100						
11010	Board of Supervisors	87,030.05	145,259.00	106,622.74	38,636.26	26.59
12110	County Administrator	395,941.43	587,423.00	421,995.88	165,427.12	28.16
12210	Legal Services - County Attorney	39,761.24	70,843.00	40,002.64	30,840.36	43.53
12240	Independent Auditor	46,800.00	59,900.00	17,000.00	42,900.00	71.61
12310	Commissioner of Revenue	172,450.04	232,755.00	173,014.49	59,740.51	25.66
12320	Reassessment	1,795.05	69,692.00	62,232.32	7,459.68	10.70
12410	Treasurer	199,422.21	314,525.00	230,329.23	84,195.77	26.76
12510	Computer Technology	77,525.62	137,850.00	73,942.70	63,907.30	46.36
12520	Vehicle Maintenance Facility	561,549.76	1,093,937.00	657,093.68	436,843.32	39.93
13100	Electoral Board and Officials	91,937.12	148,237.00	90,783.12	57,453.88	38.75
21100	Circuit Court	50,784.50	70,899.00	56,931.65	13,967.35	19.70
21200	Greene Combined Courts	3,703.03	10,990.00	3,305.60	7,684.40	69.92
21300	Magistrate's Office	269.04	900.00	274.00	626.00	69.55
21500	Juvenile Court Services	7,576.22	16,896.00	12,972.43	3,923.57	23.22
21600	Clerk of Circuit Court	247,286.98	368,069.00	242,159.57	125,909.43	34.20
21900	Victim Witness Grant	49,173.91	87,965.62	52,651.15	35,314.47	40.14
22100	Commonwealth's Attorney	222,152.57	323,124.00	227,232.94	95,891.06	29.67
22110	Forfeited Property	0.00	6,539.14	0.00	6,539.14	100.00
22120	VA Domestic Violence Victim Grant	29,998.95	45,000.00	33,752.16	11,247.84	24.99
31200	Sheriff	2,232,174.10	3,217,086.19	2,278,682.98	938,403.21	29.16
31220	Bullet Proof Vest Grant	921.50	1,461.41	1,190.00	271.41	18.57
31240	DMV Overtime - Speed Grant	2,929.42	7,925.16	3,103.40	4,821.76	60.84
31260	School Resource Officer-High School	50,654.34	71,684.00	41,083.77	30,600.23	42.68
31265	School Resource Officer-Middle Sch	44,881.87	70,115.00	45,020.26	25,094.74	35.79
31266	School Resource Officer - Elem Sch	45,417.56	73,099.00	49,749.73	23,349.27	31.94
31290	Forfeited Property	14,592.66	6,591.09	4,141.44	2,449.65	37.16
31295	Donations	21,232.56	27,580.69	9,589.25	17,991.44	65.23

County of Greene
Expenditure Detail Summary
3/1/2019 - 3/31/2019

<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>
31305	DMV Overtime - Alcohol Grant	4,358.35	13,245.75	6,178.30	7,067.45	53.35
31320	Byrne Justice Assistance Grant	2,250.00	2,250.00	2,250.00	0.00	0.00
31321	Byrne Justice Grant-\$49,980	0.00	57,780.00	49,716.00	8,064.00	13.95
31400	E911	469,503.10	709,771.50	479,267.70	230,503.80	32.47
32200	Volunteer Fire Department	382,500.00	783,500.00	592,500.00	191,000.00	24.37
32300	Ambulance and Rescue Services	190,637.64	245,600.00	170,575.00	75,025.00	30.54
32400	Other Fire and Rescue Services	600,785.96	986,625.00	514,696.05	471,928.95	47.83
33100	Confinement of Prisoners	987.08	2,038.00	976.45	1,061.55	52.08
33203	Juvenile Detention Home	69,586.47	133,807.00	98,017.47	35,789.53	26.74
33205	Regional Jail	1,531,966.00	1,428,260.00	1,328,260.25	99,999.75	7.00
34100	Building Inspections	227,857.07	321,510.00	231,970.96	89,539.04	27.84
35100	Animal Shelter	67,595.05	222,096.49	85,912.86	136,183.63	61.31
35300	Medical Examiner	140.00	160.00	120.00	40.00	25.00
35500	Emergency Services	85,651.95	142,129.00	97,625.18	44,503.82	31.31
35510	2017-Emergency Mgmt Grant - \$7,500	1,547.00	0.00	0.00	0.00	0.00
35600	Animal Control	78,567.61	142,751.00	94,278.07	48,472.93	33.95
42400	Refuse Disposal	7,859.20	11,426.00	6,808.52	4,617.48	40.41
43200	General Properties	247,899.51	653,483.19	396,327.82	257,155.37	39.35
51200	Supplement to Local Health Dept	191,223.00	262,613.00	196,959.75	65,653.25	25.00
52500	Region Ten	61,441.50	105,294.00	78,970.50	26,323.50	25.00
53230	Area Agency on Aging	67,832.47	112,546.00	86,010.77	26,535.23	23.57
53500	Emergency Shelter	2,295.00	3,060.00	2,295.00	765.00	25.00
53600	Piedmont Regional Dental Clinic	1,875.00	5,000.00	2,500.00	2,500.00	50.00
53800	OAR/Jefferson Community Corrections	3,000.00	9,372.00	7,029.00	2,343.00	25.00
68000	Contributions to Community Colleges	4,029.75	40,853.00	30,639.75	10,213.25	25.00
71310	Administration - Recreation Dept.	132,472.12	236,175.00	140,748.73	95,426.27	40.40
73200	Regional Library	288,144.05	407,438.00	304,276.10	103,161.90	25.31
81100	Planning	312,762.27	661,048.75	294,528.54	366,520.21	55.44

County of Greene
Expenditure Detail Summary
3/1/2019 - 3/31/2019

<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>
81200	Community Development-Transit	931,083.21	1,275,699.45	839,637.67	436,061.78	34.18
81210	After School Program	0.00	237,610.00	89,582.28	148,027.72	62.29
81220	USDA Grant	0.00	25,000.00	1,000.78	23,999.22	95.99
81230	Skyline Cap	0.00	42,367.00	31,775.25	10,591.75	25.00
81400	Zoning Board	3,425.16	6,940.00	2,118.44	4,821.56	69.47
81500	Economic Development	157,326.99	229,410.00	159,262.13	70,147.87	30.57
81600	Tourism	105,933.88	130,000.00	91,863.60	38,136.40	29.33
82200	Stormwater Management	54,283.97	78,414.00	59,115.47	19,298.53	24.61
82400	Soil & Water Conservation District	24,775.50	18,920.00	14,190.00	4,730.00	25.00
83500	Cooperative Extension Program	26,747.81	64,340.00	25,802.87	38,537.13	59.89
91400	Non-Departmental	56,322.14	148,100.00	88,815.04	59,284.96	40.03
93100	Transfers Out	12,606,211.65	19,103,453.00	14,755,981.47	4,347,471.53	22.75
94000	Capital Lease	369,168.00	0.00	0.00	0.00	0.00
95100	Debt Service	542,968.10	2,892,030.00	723,635.18	2,168,394.82	74.97
96100	Computer/Copying	9,368.18	16,000.00	9,395.40	6,604.60	41.27
--FUND TOTAL--		24,620,343.47	39,234,462.43	27,126,471.48	12,107,990.95	30.86
FUND #-105						
53100	Administrative Service Salaries	947,720.29	1,488,519.00	1,018,808.65	469,710.35	31.55
53200	TANF Manual Checks	139,598.33	240,000.00	148,180.01	91,819.99	38.25
53210	Wtw Grant/Purchase	43,388.02	71,158.00	17,322.20	53,835.80	75.65
53500	Special Welfare-Grants	0.00	1,000.00	0.00	1,000.00	100.00
53999	Other Social Service Payments	705.00	3,000.00	1,246.00	1,754.00	58.46
--FUND TOTAL--		1,131,411.64	1,803,677.00	1,185,556.86	618,120.14	34.27

County of Greene
Expenditure Detail Summary
3/1/2019 - 3/31/2019

<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						
53500	CSA	854,897.63	1,400,000.00	716,905.53	683,094.47	48.79
--FUND TOTAL--		854,897.63	1,400,000.00	716,905.53	683,094.47	48.79
FUND #-209						
42600	Sanitation and Waste Removal	867,836.02	1,414,852.00	1,169,054.75	245,797.25	17.37
--FUND TOTAL--		867,836.02	1,414,852.00	1,169,054.75	245,797.25	17.37
FUND #-251						
61100	CLASSROOM INSTRUCTION	14,142,944.65	24,098,247.00	15,122,980.72	8,975,266.28	37.24
61210	GUIDANCE - VOCATIONAL ED	549,918.27	931,204.00	606,574.08	324,629.92	34.86
61220	SCHOOL SOCIAL WORKERS	40,415.90	71,657.00	47,231.17	24,425.83	34.08
61230	HOMEBOUND INSTRUCTION	13,584.51	30,723.00	4,401.19	26,321.81	85.67
61310	CLERICAL SERVICES	687,240.04	999,954.00	648,753.21	351,200.79	35.12
61320	LIBRARY SERVICES	346,114.42	601,284.00	392,050.00	209,234.00	34.79
61410	OFFICE OF THE PRINCIPAL-REG	1,390,732.34	1,958,102.00	1,425,057.78	533,044.22	27.22
62110	BOARD SERVICES	32,907.11	53,433.00	30,308.07	23,124.93	43.27
62120	Executive Administration	729,685.29	1,112,947.00	702,468.63	410,478.37	36.88
62140	PERSONNEL SERVICES	109,706.22	131,264.00	120,853.50	10,410.50	7.93
62160	AUDIT	9,077.46	10,000.00	10,174.64	-174.64	-1.74
62210	Attendance	19,481.22	30,650.00	23,235.69	7,414.31	24.19
62220	HEALTH SERVICES	154,819.61	250,446.00	182,752.21	67,693.79	27.02
62230	PSYCHOLOGICAL SERVICES	73,046.63	159,543.00	121,763.92	37,779.08	23.67
63100	MGT & DIRECTION	168,081.80	207,428.00	150,742.76	56,685.24	27.32
63200	VEHICLE OPERATIONS	685,754.64	1,268,441.00	713,177.41	555,263.59	43.77
63400	VEHICLE MAINTENANCE SERVICES	184,558.87	487,000.00	273,090.26	213,909.74	43.92
63700	Other Vehicle Equip-DIV	0.00	12,000.00	0.00	12,000.00	100.00
64100	Mgt & Direction	81,692.54	165,902.00	141,433.19	24,468.81	14.74

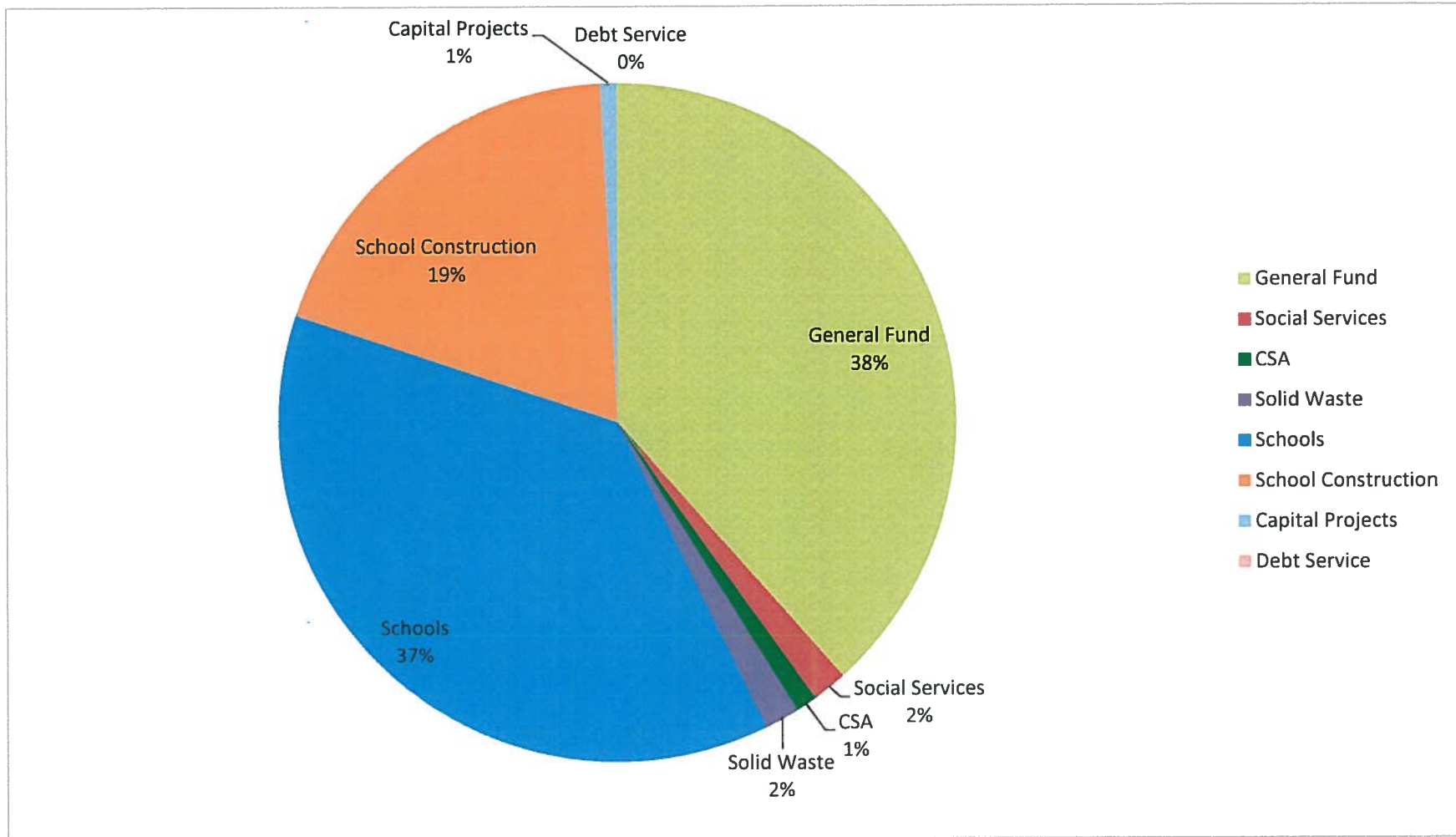
County of Greene
Expenditure Detail Summary
3/1/2019 - 3/31/2019

<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	1,585,042.33	2,435,950.00	1,638,312.87	797,637.13	32.74
64300	GROUND SERVICES	28,694.46	50,300.00	19,896.57	30,403.43	60.44
64400	EQUIPMENT SERVICES	18,824.90	35,500.00	25,683.32	9,816.68	27.65
64600	Security Services	116,886.25	115,200.00	115,319.00	-119.00	-0.10
65100	FOOD SERVICE	495,230.11	710,000.00	475,234.00	234,766.00	33.06
66300	DIV-PUR SERV-ARCH FEES-FACILITIES	527,314.60	8,000.00	0.00	8,000.00	100.00
67100	Debt Service	1,430,788.52	3,010,079.00	2,787,250.07	222,828.93	7.40
68100	TECHNOLOGY - CLASSROOM INSTRUCTION	362,988.65	542,461.00	235,434.94	307,026.06	56.59
68200	TECHNOLOGY - INSTRUCTIONAL SUPPORT	28,817.66	111,330.00	22,560.12	88,769.88	79.73
68300	TECHNOLOGY - ADMINISTRATION	248,051.61	527,938.00	302,596.08	225,341.92	42.68
68500	TECHNOLOGY - PUPIL TRANS.	4,080.00	38,500.00	8,828.00	29,672.00	77.07
68600	TECHNOLOGY - OPERATIONS & MAINT.	1,072.74	17,500.00	0.00	17,500.00	100.00
--FUND TOTAL--		24,267,553.35	40,182,983.00	26,348,163.40	13,834,819.60	34.42
FUND #-301						
94100	School Construction Projects	399,544.15	0.00	13,448,008.66	-13,448,008.66	-100.00
95100	Bond Issue	12,983.69	0.00	0.00	0.00	0.00
--FUND TOTAL--		412,527.84	0.00	13,448,008.66	-13,448,008.66	-100.00
FUND #-302						
94201	Capital Improvement Projects	89,466.00	1,162,465.55	486,540.66	675,924.89	58.14
95100	Bond Issue	119,000.07	71,521.15	71,521.15	0.00	0.00
--FUND TOTAL--		208,466.07	1,233,986.70	558,061.81	675,924.89	54.77

County of Greene
Expenditure Detail Summary
3/1/2019 - 3/31/2019

<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						
41050	Fund Transfers	-2,168,092.67	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
	--FINAL TOTAL--	52,363,036.02	85,269,961.13	70,552,222.49	14,717,738.64	17.26

County of Greene
Quarterly Year to Date Expenditures - All Funds
7/1/2018 - 3/31/2019



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

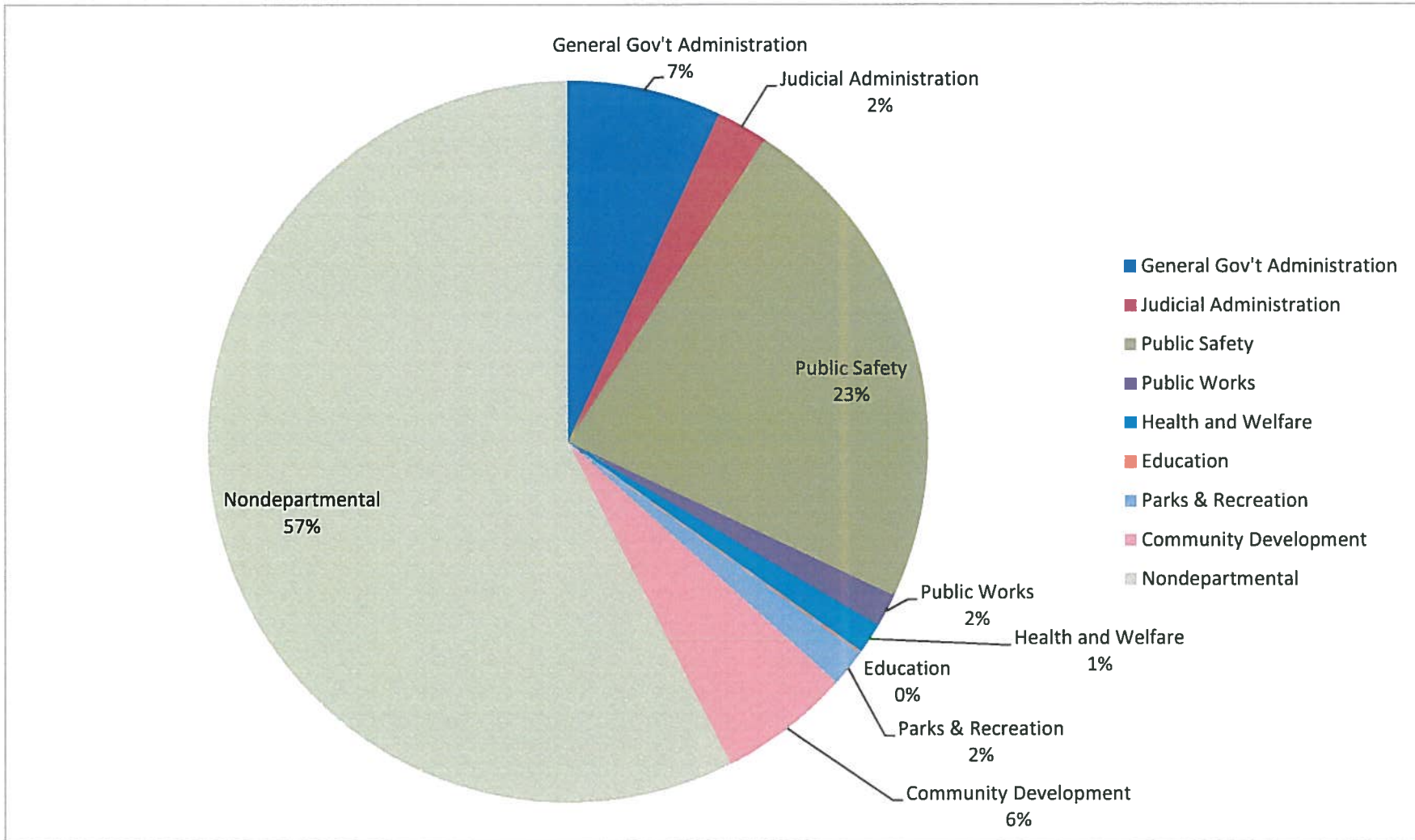
County of Greene

Quarterly Year to Date Expenditures - All Funds

7/1/2018 - 3/31/2019

<u>Description</u>	<u>FY 19 YTD Expenditures</u>
General Fund	27,126,471.48
Social Services	1,185,556.86
CSA	716,905.53
Solid Waste	1,169,054.75
Schools	26,348,163.40
School Construction	13,448,008.66
Capital Projects	558,061.81
Debt Service	-
Total	70,552,222.49

**County of Greene
 Quarterly Year to Date Categorical Expenditures - General Fund
 7/1/2018 - 3/31/2019**



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

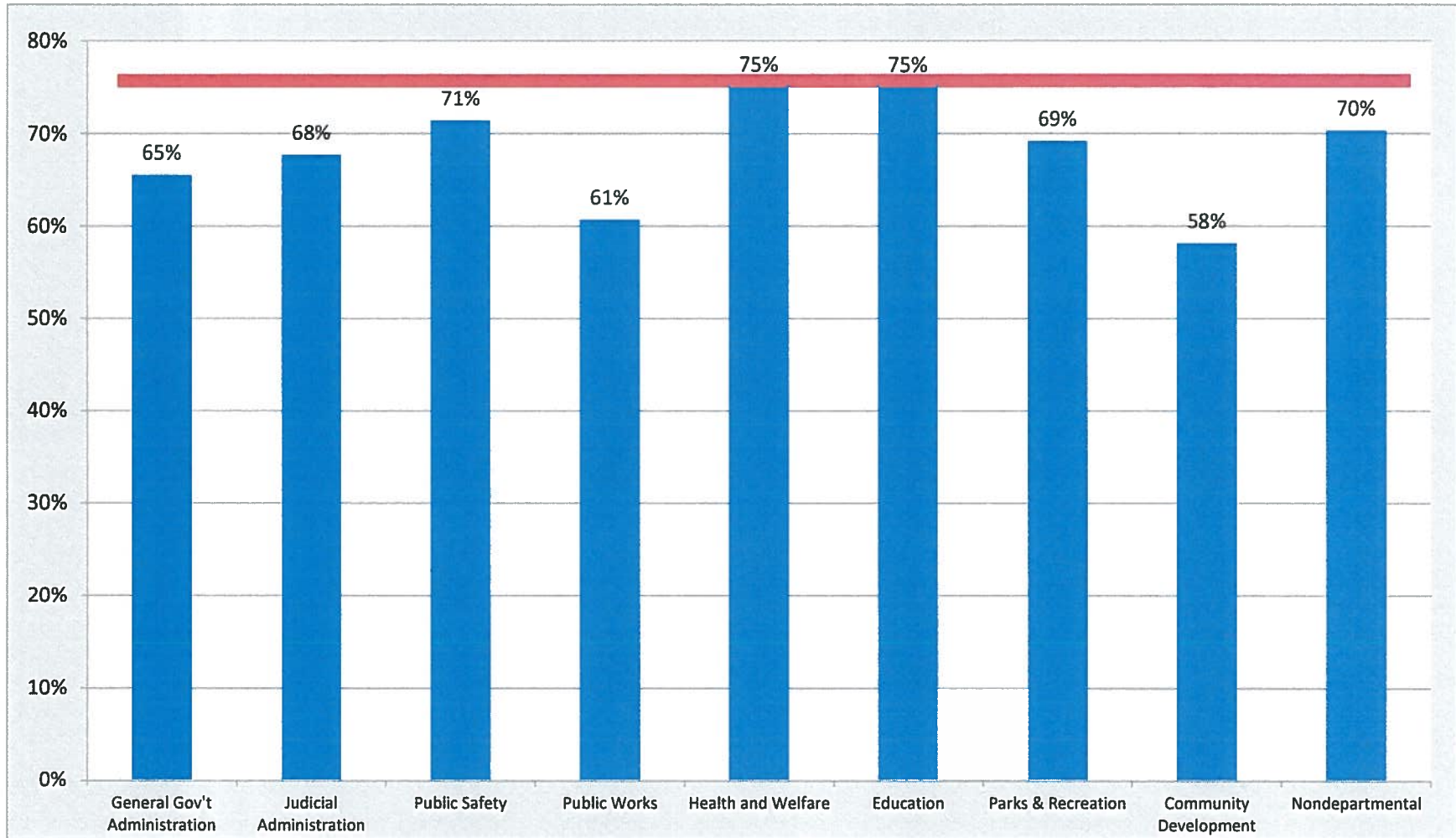
County of Greene

Quarterly Year to Date Categorical Expenditures - General Fund

7/1/2018 - 3/31/2019

	FY 19
<u>Description</u>	<u>YTD Expenditures</u>
General Gov't Administration	1,873,016.80
Judicial Administration	629,279.50
Public Safety	6,184,905.12
Public Works	403,136.34
Health and Welfare	373,765.02
Education	30,639.75
Parks & Recreation	445,024.83
Community Development	1,608,877.03
Nondepartmental	15,577,827.09
Total	27,126,471.48

County of Greene
Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation
7/1/2018 - 3/31/2019



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 75% spent of the year to date budget.

County of Greene

Quarterly Year to Date Categorical Expenditures - Trending Above Appropriation

7/1/2018 - 3/31/2019

<u>Description</u>	<u>Percent Spent</u>	<u>FY 19 YTD Expenditures</u>	<u>FY 19 Budget</u>
General Gov't Administration	65%	1,873,016.80	2,860,421.00
Judicial Administration	68%	629,279.50	930,382.76
Public Safety	71%	6,184,905.12	8,667,066.28 *
Public Works	61%	403,136.34	664,909.19
Health and Welfare	75%	373,765.02	497,885.00
Education	75%	30,639.75	40,853.00
Parks & Recreation	69%	445,024.83	643,613.00
Community Development	58%	1,608,877.03	2,769,749.20
Nondepartmental	70%	15,577,827.09	22,159,583.00 **
		-	
Total	69%	27,126,471.48	39,234,462.43

NOTES:

* Public Safety includes the 1st and 2nd 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.