

County of Spotsylvania

Finance Department
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MEMORANDUM

TO: Mark Taylor, County Administrator

CC: Mark Cole, Deputy County Administrator
Ed Petrovitch, Deputy County Administrator
Departmental Directors and Constitutional Officers

FROM: Bonnie Jewell, Budget Manager

DATE: May 18, 2017

SUBJECT: FY 2017 Third Quarter Update

Finance staff has completed its review of FY 2017 General Fund revenue and expenditures through the period ending March 31, 2017. In many cases, we have given consideration to the revenues and expenditures occurring during April and early May, as well, and have factored that data into the analysis done for this report.

Overall, General Fund revenue projections for the year are \$3.5 million greater than currently budgeted while expenditures are projected at year's end to be \$3.2 million less than currently budgeted. The estimated undesignated General Fund balance is projected at \$7.1 million.

It should be noted that the bulk of the increased projections for revenue has already been factored into the FY 2018 Budget figures. There may be slight adjustments that need to occur in FY 2018 to Delinquent Real Estate, Consumer Utilities, Business License and Refuse Disposal fee projections, but a) we will want to see how those revenues perform for the first part of FY 2018 and b) in the best case, the adjustment to FY 2018 could be anticipated at less than +\$200,000.

Revenue

After reviewing revenue collections through the beginning of May, we anticipated General Fund year-end revenue collections will exceed FY 2017 budget estimates by approximately \$3.5 million (1.4%). Attachment 1 details the budgeted and projected revenues for each fund. While Attachment 1 shows the projected change in each revenue, the bulk of the estimated excess is related to the increase/decrease of the following revenues:

Revenue	Expected Increase/(Decrease) (in millions)
Personal Property	\$1.9
DSS/CSA Revenue (based on increased expenditures)	\$0.6
Public Service Corporation	\$0.5
Business License	\$0.4
Recordation Taxes	\$0.4
Consumer Utilities Tax	\$0.2
Local Vehicle Tax	\$0.2
Refuse Disposal Fees	\$0.2
Transient Occupancy Tax	\$0.2
Railroad Reimbursement	\$0.1
Recycling Revenue	\$0.1
Sheriff's Local Services	\$0.1
Utilities Gross Receipts Tax	(\$0.1)
Meals Taxes	(\$0.2)
Sales Taxes	(\$0.2)
Transfer from Fire/EMS Service Fee Fund	(\$0.2)
Interest on Taxes	(\$0.2)
Communication Sales	(\$0.3)
Delinquent Real Estate Taxes	(\$0.4)
Miscellaneous	\$0.2
Total Revised Revenue Projection	+\$3.5 million

Expenditures

Attachment 2 shows both actual and projected FY 2017 expenditures for each fund. Overall, General Fund expenditures are expected to be \$3.2 million (1.2%) less than currently budgeted estimates. We do not expect to exceed the appropriations approved for each fund. However, we do anticipate several departments exceeding their departmental budget:

- The Registrar's Office is expected to be \$30,185 (7.9%) over budget due to costs of the presidential election and the upcoming primary exceeding original budget expectations.
- Circuit Court #2 is expected to exceed its budget by \$2,278 (2.3%) due to the unbudgeted purchase of a chair for the judge.
- The Sheriff's Office is expected to exceed the combined budget of its individual divisions by \$150,223 (0.7%). However, revenues attributable to the Sheriff's Office (Animal Shelter Fees, Sheriff Local Services, Gun Permits, and Miscellaneous - Propane Fuel Tax Credits) are anticipated to exceed budget projections by \$99,622, offsetting the majority of the anticipated expenditure overruns.

- The expenditures of the Fire/Rescue divisions are expected to be in excess of budget by \$243,313 (1.1%) largely due to overtime stemming from reduced coverage provided by Chancellor Volunteer Fire and the overtime paid to backfill vacant/recruit positions occurring during the year. Additionally, revenues attributable to Fire/Rescue (transfer of revenue recovery fees from Fire/EMS Service Fee Fund, State Fire Programs, VOPEX funding, Emergency Service Fees, and Training Fees) are anticipated to be a net of \$77,275 less than budget projections. Please note that the reduction in revenue recovery revenue was due to an unexpected and unannounced change made to the reporting system by the Virginia Office of EMS early in the fiscal year which caused a portion of ambulance transport revenue to be uncollectible for FY 2017.
- DSS and CSA costs are expected to exceed budgeted amounts by \$26,893 (0.1%) due to increased payments of adoption subsidies. Based on average program reimbursement rates, DSS and CSA revenues are expected to exceed budgeted amounts by \$571,974, more than offsetting the projected cost overrun.
- The Extension Office is expected to be \$1,449 (0.8%) over budget due to a slight underestimation of personnel costs.

Staff is awaiting the final health insurance billings for FY 2017 and based on billings to date, we expect excess funding may exist within the health insurance budget. Any excesses related to plan rates paid versus actual billings would be transferred to the health insurance reserve for use in future fiscal year planning of health insurance rates, as has been our practice. Any excesses beyond that which might exist due to changes in employees' plan choices would increase the fund balance projection below. At this point, we have made no assumption as to the total health insurance savings within the projections provided in Attachments 1 and 2, and instead have assumed the full budgeted amount will be spent or reserved.

Staff will continue to review FY 2017 budgets closely as we finalize expenditures through the balance of the fiscal year, including accruals that can occur through mid-August, to ensure that expenditures do not exceed appropriations. Additionally, staff will be working to develop the FY 2017 carryover requests. Finance staff has made educated assumptions for the expenditure projections within this report as to what the carryover may be, but the carryover process will not actually begin until July with a report due to the Board for approval in September.

General Fund Balance

We ended FY 2016 with an undesignated General Fund balance of \$3.4 million. When we:

- add the \$3.5 million in additional projected revenue for FY 2017;
- add the \$3.2 million in anticipated expenditures savings for FY 2017;
- subtract the \$0.8 million use of fund balance budgeted for FY 2018; and
- subtract the \$2.2 million policy-level increase in reserves;

it is currently projected that we will end FY 2017 with fully funded reserves and an undesignated General Fund balance of \$7.1 million.

Budget Adjustments Greater than \$50,000 Between Departments

The budget amendment policy requires that we report to the Board each quarter the budget transfers completed during the quarter that were greater than \$50,000 occurring between departments. Attachment 3 shows the transfers of \$50,000 or more between departments occurring during the second and third quarters of FY 2017. All transfers between capital projects, regardless of the amount, are reported to the Board as part of the quarterly reports on capital projects which are sent to the Board in a separate communication and which are posted to the County's website.

Budget Adjustments Requested to Match to Third Quarter Revenues

As has been our practice, at an upcoming Board meeting, Finance staff will request the Board's approval to adjust the FY 2017 Budget to reflect the updated revenue projections contained in Attachment 1. This assists in our tracking and reporting of projections.

Recommendations

Staff recommends that the Board proceed with caution as to use of the \$7.1 million that we are estimating as the end-of-year available undesignated General Fund balance. While we are comfortable with the estimates provided within this quarterly report, there are several months remaining prior to close of the fiscal year, and a month and a half beyond that from which expenditures are accrued back to FY 2017. It is advisable to wait at least until the preliminary end-of-year report is provided to the Board in September if not until the FY 2017 audited financials are presented in November to make decisions on allocations of the undesignated fund balance.

At the appropriate time in the fall, staff will recommend that the \$1.0 million needed for the Board-approved revised scope of work on the Animal Shelter project be funded via transfer from the available undesignated General Fund balance. This will enable us to fully fund the project scope as approved by the Board and, if animal shelter proffers are available in the future, we will have the ability at that time to reimburse the General Fund for the \$1.0 million use of the fund balance.

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
GENERAL FUND				
<i>Real Property Taxes</i>				
110-0000-311.01-01	CURRENT	\$113,095,010	\$55,038,403	\$113,095,010
110-0000-311.01-02	DELINQUENT	\$2,181,921	\$1,763,700	\$1,781,921
110-0000-311.01-03	TAX LAND SALE/UNCLAIMED	\$0	\$9,905	\$9,905
110-0000-311.01-10	DEFERRED	\$150,000	\$204,395	\$155,000
		\$115,426,931	\$57,016,403	\$115,041,836
<i>Public Service Corporation Taxes</i>				
110-0000-311.02-01	REAL PROP CURRENT	\$3,291,679	\$343,006	\$3,751,618
110-0000-311.02-02	REAL PROP DELINQUENT	\$0	-\$28,148	-\$28,148
		\$3,291,679	\$314,858	\$3,723,470
<i>Personal Property Taxes</i>				
110-0000-311.03-01	CURRENT	\$35,934,425	\$18,826,629	\$37,813,246
110-0000-311.03-02	DELINQUENT	\$3,448,308	\$4,249,171	\$3,448,308
110-0000-311.03-03	MOB HOME CURRENT	\$60,000	\$30,264	\$60,000
110-0000-311.03-04	MOB HOME DELINQUENT	\$20,000	\$14,507	\$17,880
110-0000-311.03-05	DEL TAX PRIOR YRS	\$0	\$1,067	\$2,120
110-0000-311.03-06	HEAVY EQUIP CURRENT	\$278,521	\$165,454	\$278,521
110-0000-311.03-07	HEAVY EQUIP DELINQUENT	\$10,000	\$4,731	\$10,000
		\$39,751,254	\$23,291,823	\$41,630,075
<i>Machinery & Tools Taxes</i>				
110-0000-311.04-01	MACH & TOOLS CURRENT	\$646,012	\$316,091	\$646,012
110-0000-311.04-02	MACH & TOOLS DELINQUENT	\$25,000	\$73,244	\$75,000
		\$671,012	\$389,335	\$721,012
<i>Penalties & Interest on Taxes</i>				
110-0000-311.06-01	PENALTIES	\$1,500,000	\$1,144,084	\$1,500,000
110-0000-311.06-02	INTEREST	\$1,033,603	\$541,205	\$775,000
110-0000-318.99-13	ADMIN COLLECTION FEE	\$475,000	\$423,532	\$525,000
		\$3,008,603	\$2,108,821	\$2,800,000
Total Property Taxes		\$162,149,479	\$83,121,240	\$163,916,393
<i>Sales Tax</i>				
110-0000-312.01-01	LOCAL SALES TAX	\$17,755,575	\$13,346,544	\$17,600,000
110-0000-312.01-02	COMMUNICATION SALES TAX	\$4,800,000	\$3,358,133	\$4,500,000
		\$22,555,575	\$16,704,677	\$22,100,000
<i>Utility Taxes</i>				
110-0000-312.02-01	UTILITY CONSUMER TAX	\$2,500,000	\$1,879,740	\$2,700,000
110-0000-312.04-01	UTILITY GROSS REC TAX	\$750,000	\$528,302	\$650,000
		\$3,250,000	\$2,408,042	\$3,350,000
<i>Other Taxes</i>				
110-0000-312.03-01	BUSINESS LICENSE TAX	\$4,000,000	\$2,645,412	\$4,399,614
110-0000-312.03-05	DEL TAX PRIOR YEARS	\$0	\$386	\$386
110-0000-312.03-10	DAILY RENTAL TAX	\$50,000	\$44,190	\$50,000

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
110-0000-312.05-01	LOCAL VEHICLE LICENSE FEE	\$2,800,000	\$800,020	\$3,000,000
110-0000-312.06-01	BANK STOCK TAXES	\$600,000	\$1,257	\$600,000
110-0000-312.07-01	RECORDATION TAX	\$2,300,000	\$1,514,917	\$2,650,000
110-0000-324.04-20	RECORDATION TAX - CTY SHR	\$0	\$477,335	\$0
110-0000-312.10-01	TRANSIENT OCCUPANCY TAX	\$1,250,000	\$1,036,946	\$1,400,000
110-0000-312.11-01	MEALS TAX	\$8,910,362	\$6,494,995	\$8,750,000
		\$19,910,362	\$13,015,458	\$20,850,000
Total Other Local Taxes				
		\$45,715,937	\$32,128,177	\$46,300,000
Permits/Fees/Regulatory Licenses				
110-0000-313.01-01	DOG TAG LICENSE	\$75,000	\$51,263	\$75,000
110-0000-313.03-04	LAND USE APPL FEES	\$1,000	\$964	\$1,000
110-0000-313.03-05	TRANSFER FEES	\$5,000	\$3,937	\$5,000
110-0000-313.03-18	WELL/SEPTIC PMT FEES	\$30,000	\$29,825	\$30,000
110-0000-313.03-25	COMM REFUSE HAULER FEES	\$12,000	\$15,800	\$16,000
110-0000-313.03-27	SOLICITOR PERMITS	\$1,200	\$500	\$1,200
110-0000-313.03-28	GUN PERMITS	\$60,000	\$59,817	\$70,000
110-0000-313.03-31	OPEN AIR BURNING PERMIT	\$6,000	\$1,125	\$6,000
110-0000-313.03-32	FIRE & SAFETY INSP FEE	\$93,625	\$60,801	\$93,625
110-0000-313.03-33	TOWING APPL/INSP FEE	\$3,000	\$450	\$3,000
110-0000-313.03-34	MESSAGE PARLOR PERMITS	\$2,000	\$1,550	\$2,000
		\$288,825	\$226,032	\$302,825
Fines & Forfeitures				
110-0000-314.01-01	COUNTY COURT FINES	\$400,000	\$293,404	\$400,000
110-0000-314.01-03	FALSE FIRE ALARMS	\$5,000	\$0	\$5,000
110-0000-314.01-04	DNA LOCAL FEE (CLK CT)	\$1,300	\$1,398	\$2,000
110-0000-314.01-05	JAIL ADM FEE (CLK OF CT)	\$15,000	\$12,533	\$15,000
110-0000-314.01-06	CTHSE SEC FEE (CLK OF CT)	\$135,000	\$96,180	\$135,000
		\$556,300	\$403,515	\$557,000
Use of Money & Property				
110-0000-315.01-01	INTEREST ON INVESTMENTS	\$250,000	\$384,003	\$250,000
110-0000-315.01-06	INTEREST TRIGON STOCK INV	\$1,300	\$3,678	\$5,300
110-0000-315.01-08	PURCHASE CARD CASH REWRDS	\$0	\$3,550	\$3,550
110-0000-315.02-01	RENTAL OF GENERAL PROP	\$59,428	\$45,170	\$59,428
110-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$336,007	\$222,550	\$336,007
110-0000-315.02-09	RAILROAD REIMBURSEMENT	\$100,000	\$209,042	\$209,042
110-0000-318.99-20	INSURANCE RECOVERY REV	\$15,334	\$84,402	\$15,334
		\$762,069	\$952,395	\$878,661
Charges for Services				
110-0000-315.02-02	USE OF PARK FACILITIES	\$42,700	\$33,495	\$42,700
110-0000-315.02-03	LORIELA PK CONC/TAXABLE	\$14,500	\$9,969	\$12,721
110-0000-315.02-04	LORIELA PK CONC/NON-TAXBL	\$0	\$1,779	\$1,779
110-0000-316.01-02	EXCESS FEES OF CLERKS	\$90,000	\$100,086	\$125,000
110-0000-316.01-03	SHERIFF'S FEES	\$4,099	\$4,099	\$1,318
110-0000-316.01-04	CLK OF CT SUBSCRIPTIONS	\$44,000	\$45,900	\$61,000
110-0000-316.01-05	COURTHOUSE MAINT FEES	\$45,000	\$29,957	\$45,000
110-0000-316.01-06	CLERK COPY FEES	\$16,000	\$8,732	\$16,000

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
110-0000-316.02-01	COMMONWEALTH'S ATTY FEES	\$20,000	\$18,831	\$20,000
110-0000-316.03-02	OTHER SHERIFF FEES	\$120,000	\$11,638	\$120,000
110-0000-316.04-01	EM RESCUE SVC FEES	\$6,000	\$15,360	\$16,000
110-0000-316.05-01	ANIMAL SHELTER FEES	\$175,000	\$143,423	\$185,000
110-0000-316.05-02	RABIES VACCINATIONS	\$7,500	\$4,440	\$7,500
110-0000-316.07-01	STREET LIGHTS	\$6,500	\$4,629	\$6,500
110-0000-316.08-02	REFUSE DISPOSAL FEES	\$1,750,000	\$1,433,521	\$1,900,000
110-0000-316.08-03	WEED & DEBRIS FEE	\$10,000	\$6,084	\$10,000
110-0000-316.08-05	RECYCLING REVENUES	\$200,000	\$249,052	\$285,000
110-0000-316.13-01	REC REGISTRATION FEES	\$306,285	\$225,952	\$306,285
110-0000-316.13-02	ADMISSION LORIELLA PARK	\$53,130	\$34,642	\$53,130
110-0000-316.13-04	NI RIVER RESERVOIR FEES	\$20,700	\$12,325	\$20,700
110-0000-316.13-05	HUNTING RUN RESRVIOR FEES	\$21,500	\$13,447	\$21,500
110-0000-316.13-06	SELF SUPP ACTIVITIES	\$145,000	\$88,117	\$145,000
110-0000-316.13-10	TOURISM EVENT ADMISSIONS	\$0	\$1,440	\$3,500
110-0000-316.13-11	STONEWALL JACKSON RUN FEE	\$8,400	\$6,545	\$6,545
110-0000-316.13-12	TOUR COMM VENDOR REVENUE	\$100	\$0	\$100
110-0000-316.16-01	PLANNING DEPT PUBLICATONS	\$219	\$596	\$650
110-0000-316.16-02	SALE OF PUBLICATIONS	\$0	\$25	\$25
110-0000-316.16-03	PLAT FILING FEES	\$232,116	\$133,212	\$232,116
110-0000-316.16-07	TELECOMMUNICATION REV FEE	\$30,000	\$0	\$30,000
110-0000-316.16-08	PLANNING REVIEW FEES	\$259,380	\$241,359	\$259,380
110-0000-316.16-10	GIS FEES	\$180,000	\$124,778	\$180,000
110-0000-316.16-11	ANNUAL PEG FEE GRT	\$169,000	\$186,710	\$187,000
110-0000-318.99-05	TAXABLE TOURISM MISC	\$2,000	\$1,229	\$2,000
110-0000-318.99-07	P/R SALE ITEMS	\$1,000	\$483	\$1,000
110-0000-318.99-17	W/S ADMIN FEE	\$1,725,082	\$0	\$1,725,082
110-0000-318.99-18	OTHER LOCAL REV SOURCES	\$20,240	\$18,750	\$20,240
110-0000-318.99-32	TRAINING FEES	\$0	\$0	\$250
110-0000-318.99-33	FOIA REIMBURSEMENT	\$500	\$291	\$500
110-0000-318.99-45	SHERIFF LOCAL SERVICES	\$145,000	\$193,292	\$215,000
		\$5,870,951	\$3,404,188	\$6,265,521
Donations				
110-0000-318.99-23	DONATIONS	\$75	\$47,449	\$48,015
110-0000-318.99-30	TOUR COMM EVENT DONATIONS	\$41,425	\$38,470	\$41,425
		\$41,500	\$85,919	\$89,440
Miscellaneous				
110-0000-318.03-05	SHERIFF CT RESTITUTION	\$0	\$1,991	\$1,991
110-0000-318.03-06	ANML CNTRL CT RESTITUTION	\$0	\$1,385	\$1,385
110-0000-318.99-01	PRIMARY FEES	\$0	\$344	\$344
110-0000-318.99-04	NON-TAXABLE TOURISM MISC	\$100	\$0	\$100
110-0000-318.99-06	SALE SURPLUS PROPERTY	\$112,000	\$20,374	\$25,000
110-0000-318.99-15	MISCELLANEOUS	\$22,000	\$123,487	\$120,000
110-0000-318.99-49	MUSEUM -SALE OF ORNAMENTS	\$0	\$278	\$300
110-0000-318.99-51	CWR - REGISTRATIONS	\$0	\$5	\$0
110-0000-318.99-52	CWR - MERCHANDISE (COST)	\$0	\$510	\$547
		\$134,100	\$148,374	\$149,667
Total Other Local Revenue		\$7,653,745	\$5,220,423	\$8,243,114

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
<i>Non-Categorical State Aid</i>				
110-0000-322.03-00	MOT VEH CAR TX ROLLG STCK	\$52,000	\$49,913	\$52,000
110-0000-322.05-00	MOBILE HOME TITLING TAXES	\$45,000	\$59,827	\$65,000
110-0000-322.06-00	TAX ON DEEDS GRANTORS TAX	\$400,000	\$376,926	\$425,000
110-0000-322.10-00	DMV RENTAL TAX	\$410,000	\$364,482	\$420,000
110-0000-322.11-00	PERS PROP TAX RELIEF ACT	\$14,509,422	\$14,509,422	\$14,509,422
		\$15,416,422	\$15,360,570	\$15,471,422
<i>Shared Expenses</i>				
110-0000-323.01-00	COMMONWEALTH ATTORNEY	\$827,050	\$581,226	\$827,050
110-0000-323.02-00	SHERIFF	\$3,410,103	\$2,483,060	\$3,410,103
110-0000-323.03-00	COMMISSIONER OF REVENUE	\$272,516	\$200,239	\$272,516
110-0000-323.04-00	TREASURER	\$236,703	\$172,050	\$236,703
110-0000-323.06-00	REGISTRAR/ELECTORAL BOARD	\$60,000	\$0	\$60,000
110-0000-323.07-00	CLERK OF CIRCUIT COURT	\$712,306	\$502,615	\$712,306
110-0000-324.04-30	REIMB EXTRDITN PRISONERS	\$10,000	\$5,106	\$10,000
		\$5,528,678	\$3,944,296	\$5,528,678
<i>Social Services Revenues</i>				
110-0000-324.01-02	PUBLIC ASST & WELFARE ADM	\$6,550,544	\$5,443,705	\$7,050,324
110-0000-324.01-05	COMPREHENSIVE SVCS ACT	\$3,422,434	\$2,750,924	\$3,494,628
		\$9,972,978	\$8,194,629	\$10,544,952
<i>Other Categorical Reimbursement</i>				
110-0000-324.04-02	EMERGENCY SERVICES	\$7,795	\$7,795	\$7,795
110-0000-324.04-07	NONCOMPETITIVE LITTER GRT	\$20,270	\$20,270	\$20,270
110-0000-324.04-11	VOPEX PASS THRU FUNDS	\$25,000	\$0	\$30,000
110-0000-324.04-12	STATE FIRE PROGRAM FUND	\$300,000	\$357,475	\$357,475
110-0000-324.04-13	GRANT REVENUES	\$166,661	\$150,724	\$166,661
110-0000-324.04-15	VEH REG DOG/CAT STERILIZN	\$3,500	\$3,051	\$3,500
110-0000-324.04-16	MOTOR VEH REG 2 4 LIFE \$	\$115,000	\$0	\$115,000
110-0000-324.04-22	VJCCA REVENUE	\$115,141	\$78,730	\$115,141
110-0000-324.04-50	FORF/SEIZURE C/W ATTORNEY	\$0	\$5,664	\$5,664
110-0000-324.04-51	VICTIM/WITNESS GRANT	\$65,267	\$28,093	\$65,267
110-0000-324.04-52	FORF/SEIZURE SHERIFF	\$0	\$10,516	\$10,516
110-0000-324.04-60	WIRELESS E-911 SURCHARGE	\$160,000	\$133,107	\$160,000
		\$978,634	\$795,425	\$1,057,289
Total State Revenues		\$31,896,712	\$28,294,920	\$32,602,341
<i>Federal Revenues</i>				
110-0000-331.01-00	PAYMENTS IN LIEU OF TAXES	\$16,000	\$0	\$16,000
110-0000-333.01-08	OTHER FEDERAL GRANTS	\$139,432	\$89,392	\$139,432
110-0000-333.01-14	SHERIFF OVERTIME GRANT	\$169,605	\$80,654	\$169,605
110-0000-333.01-15	F&R SAFER GRANT	\$529,046	\$415,770	\$529,046
110-0000-333.01-51	VICTIM WITNESS GRANT	\$196,361	\$97,812	\$196,361
Total Federal Revenues		\$1,050,444	\$683,628	\$1,050,444

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
<i>Transfers from Other Funds</i>				
110-0000-341.06-04	TRANSFER FROM CAP PROJS	\$474,014	\$0	\$474,014
110-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$834,782	\$0	\$834,782
110-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$2,903,846	\$1,965,406	\$2,753,846
Total Transfers from Other Funds		\$4,212,642	\$1,965,406	\$4,062,642
Total General Fund Revenues		\$252,678,959	\$151,413,794	\$256,174,934
School Operating Fund				
<i>Local Revenues</i>				
210-0000-316.12-01	SCHOOL OTHER REVENUE	\$5,205,812	\$1,206,117	\$4,972,818
Total Local Revenues		\$5,205,812	\$1,206,117	\$4,972,818
<i>State & Federal Revenues</i>				
	COMBINED STATE & FEDERAL REV	\$142,394,735	\$96,027,098	\$139,701,109
Total State & Federal Revenues		\$142,394,735	\$96,027,098	\$139,701,109
<i>Transfers from Other Funds</i>				
210-0000-341.06-01	TRANSFER FROM GENERAL FD	\$124,063,078	\$64,173,849	\$124,063,078
Total Transfers from Other Funds		\$124,063,078	\$64,173,849	\$124,063,078
Total School Operating Fund		\$271,663,625	\$161,407,064	\$268,737,005

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
School Food Service Fund				
<i>Local Revenues</i>				
212-0000-316.12-01	SCHOOL OTHER REVENUE	\$4,799,336	\$3,569,127	\$4,692,058
Total Local Revenues		\$4,799,336	\$3,569,127	\$4,692,058
<i>State & Federal Revenues</i>				
	COMBINED STATE & FEDERAL REV	\$4,913,320	\$3,306,369	\$5,306,690
Total State & Federal Revenues		\$4,913,320	\$3,306,369	\$5,306,690
<i>Transfers from Other Funds</i>				
212-0000-341.06-06	FROM SCHOOL OPERATING FD	\$63,870	\$0	\$63,870
Total Transfers from Other Funds		\$63,870	\$0	\$63,870
Total School Food Service Fund Revenues		\$9,776,526	\$6,875,496	\$10,062,618
Economic Development Opportunities Fund				
<i>Local Revenues</i>				
221-0000-315.01-01	INTEREST ON INVESTMENTS	\$3,000	\$3,090	\$3,100
221-0000-315.02-01	RENTAL OF GENERAL PROP	\$69,004	\$36,937	\$41,919
221-0000-318.99-15	MISCELLANEOUS	\$0	\$4,157	\$4,157
Total Local Revenues		\$72,004	\$44,184	\$49,176
<i>Transfers from Other Funds</i>				
221-0000-341.06-01	TRANSFER FROM GENERAL FD	\$1,433,968	\$0	\$1,433,968
Total Transfers from Other Funds		\$1,433,968	\$0	\$1,433,968
Total Economic Development Opportunity Fund Revenues		\$1,505,972	\$44,184	\$1,483,144
Fire/EMS Service Fee Fund				
<i>Local Revenues</i>				
240-0000-316.04-01	EM RESCUE SVC FEES	\$2,750,000	\$2,161,655	\$2,753,846
Total Local Revenues		\$2,750,000	\$2,161,655	\$2,753,846
Total Fire/EMS Service Fee Fund Revenue		\$2,750,000	\$2,161,655	\$2,753,846

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
Code Compliance Fund				
<i>Local Revenues</i>				
260-0000-313.03-40	BUILDING FEES	\$1,837,700	\$1,321,074	\$1,807,301
260-0000-313.03-45	ZONING FEES	\$289,497	\$232,548	\$321,216
260-0000-313.03-50	ENVIRONMENTAL ENG FEES	\$612,882	\$537,762	\$721,044
260-0000-313.03-55	CHESAPEAKE BAY FEES	\$65,436	\$52,914	\$73,354
260-0000-313.03-60	STORMWATER MGMT LOCAL FEE	\$367,200	\$214,468	\$367,200
260-0000-314.01-02	CIVIL PEN RT OF WAY SIGNS	\$0	\$50	\$0
260-0000-318.99-14	CODE COMPL ADM CHARGES	\$195,396	\$164,508	\$227,432
Total Local Revenues		\$3,368,111	\$2,523,324	\$3,517,547
<i>Transfers from Other Funds</i>				
260-0000-341.06-01	TRANSFER FROM GENERAL FD	\$1,067,633	\$0	\$1,067,633
Total Transfers from Other Funds		\$1,067,633	\$0	\$1,067,633
Total Code Compliance Fund		\$4,435,744	\$2,523,324	\$4,585,180
Transportation Fund				
<i>Property Taxes</i>				
280-0000-311.01-01	CURRENT	\$975,335	\$425,495	\$975,335
280-0000-311.06-01	PENALTIES	\$0	\$2,076	\$3,000
280-0000-311.06-02	INTEREST	\$0	\$695	\$1,200
Total Property Taxes		\$975,335	\$428,266	\$979,535
<i>Local Revenues</i>				
280-0000-312.17-01	GAS TAX	\$3,672,032	\$2,625,291	\$3,672,032
280-0000-313.03-35	SITE PLAN REVIEW FEES	\$15,315	\$13,330	\$15,315
280-0000-315.01-01	INTEREST ON INVESTMENTS	\$15,000	\$13,395	\$15,000
Total Local Revenues		\$3,702,347	\$2,652,016	\$3,702,347
<i>Transfers from Other Funds</i>				
280-0000-341.06-01	TRANSFER FROM GENERAL FD	\$700,000	\$0	\$700,000
280-0000-341.06-04	TRANSFER FROM CAP PROJS	\$176,134	\$0	\$176,134
Total Transfers from Other Funds		\$876,134	\$0	\$876,134
Total Transportation Fund		\$5,553,816	\$3,080,282	\$5,558,016

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
Capital Projects Fund				
<i>Debt Proceeds & Bond Interest Earnings</i>				
310-0000-341.04-01	BOND PROCEEDS	\$8,370,000	\$8,370,000	\$8,370,000
310-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$125,816	\$130,000
310-0000-341.04-12	BOND PREMIUMS	\$1,092,964	\$1,092,964	\$1,092,964
Total Debt Proceeds & Bond Interest Earnings		\$9,462,964	\$9,588,780	\$9,592,964
<i>Other Local Revenue</i>				
310-0000-315.01-01	INTEREST ON INVESTMENTS	\$50,000	\$61,127	\$63,000
310-0000-315.02-05	FIELD RENTAL/CONC (CAPTL)	\$95,000	\$85,935	\$95,000
310-0000-318.99-15	MISCELLANEOUS	-\$30	\$42,112	\$42,112
310-0000-318.99-19	PROFFERS	\$568,586	\$0	\$568,586
310-0000-318.99-23	DONATIONS	\$65,653	\$0	\$65,653
310-0000-318.99-46	SPECIAL ASSESSMENTS	\$30,000	\$26,600	\$30,000
Total Other Local Revenue		\$809,209	\$215,774	\$864,351
<i>State Revenue</i>				
310-0000-324.04-13	GRANT REVENUES	\$383,896	\$244,026	\$383,896
310-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$2,333,523	\$0	\$2,333,523
Total State Revenue		\$2,717,419	\$244,026	\$2,717,419
<i>Federal Revenue</i>				
310-0000-333.01-08	OTHER FEDERAL GRANTS	\$341,852	\$0	\$341,852
310-0000-333.04-01	OTHER FEDERAL GRANTS	\$975,788	\$7,135	\$975,788
310-0000-333.04-03	BAB SUBSIDY (ARRA)	\$432,544	\$216,040	\$432,544
310-0000-333.04-04	QECB SUBSIDY	\$26,104	\$13,038	\$26,104
Total Federal Revenue		\$1,776,288	\$236,213	\$1,776,288
<i>Transfers from Other Funds</i>				
310-0000-341.06-01	TRANSFER FROM GENERAL FD	\$14,381,048	\$94,000	\$14,381,048
310-0000-341.06-03	FROM UTILITY OPERATING	\$507,612	\$0	\$507,612
310-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$40,000	\$0	\$40,000
310-0000-341.06-10	FROM TRANSPORTATION FUND	\$153,740	\$0	\$153,740
Total Transfers from Other Funds		\$15,082,400	\$94,000	\$15,082,400
Total General Capital Projects Revenue		\$29,848,280	\$10,378,793	\$30,033,422

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
School Capital Projects Fund				
<i>Local Revenue</i>				
320-0000-318.99-15	MISCELLANEOUS	\$0	\$2,837	\$0
Total Local Revenue		\$0	\$2,837	\$0
<i>Debt Proceeds & Bond Interest Earnings</i>				
320-0000-341.04-01	BOND PROCEEDS	\$19,615,000	\$19,615,000	\$19,615,000
320-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$56,499	\$75,000
320-0000-341.04-12	BOND PREMIUMS	\$2,898,821	\$2,898,821	\$2,898,821
Total Debt Proceeds & Bond Interest Earnings		\$22,513,821	\$22,570,320	\$22,588,821
Total School Capital Projects Fund Revenues		\$22,513,821	\$22,573,157	\$22,588,821

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
Utilities Operating Fund				
<i>User Fees</i>				
510-0000-316.20-01	WATER USER FEES	\$12,205,020	\$9,893,240	\$12,205,020
510-0000-316.20-02	SEWER USER FEES	\$9,203,356	\$7,160,194	\$9,203,356
510-0000-316.20-03	FRBURG USER FEES FMC	\$320,000	\$462,611	\$320,000
510-0000-316.20-04	FRBURG USER FEES MOTTIS	\$1,200,000	\$905,646	\$1,200,000
510-0000-316.20-08	SPOTSY SCH BRD O&M SEW SY	\$75,000	\$3,865	\$75,000
510-0000-316.20-11	DEBT SERVICE FEES	\$6,560,080	\$3,822,752	\$5,135,504
510-0000-316.20-12	ADMINISTRATIVE FEES	\$1,775,244	\$1,327,182	\$1,723,659
510-0000-316.20-13	FRBURG USER FEES SLUDGE	\$0	\$252,300	\$216,665
Total User Fees		\$31,338,700	\$23,827,790	\$30,079,204
<i>Miscellaneous</i>				
510-0000-315.01-01	INTEREST ON INVESTMENTS	\$130,000	\$183,993	\$130,000
510-0000-316.08-06	COMPOST SALE REVENUES	\$200,000	\$147,485	\$200,000
510-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$55,857	\$36,912	\$55,857
510-0000-316.07-01	STREET LIGHTS	\$0	\$0	\$0
510-0000-316.20-05	PENALTIES W/S USER FEES	\$550,000	\$448,181	\$550,000
510-0000-316.20-10	ACCOUNT TRANSACTION FEE	\$80,000	\$65,809	\$80,000
510-0000-316.21-01	WATER CONNECTIONS	\$30,000	\$77,446	\$82,000
510-0000-316.21-02	SEWER CONNECTIONS	\$30,000	\$45,416	\$50,000
510-0000-316.21-03	METER/OTHER CONNECTIONS	\$100,000	\$167,502	\$185,000
510-0000-318.20-01	DISPOSAL TICKETS	\$100,000	\$54,778	\$65,000
510-0000-318.20-02	UTILITY INSP FEES	\$20,000	\$39,735	\$45,000
510-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$624	\$624
510-0000-318.20-04	RECONNECTION FEES	\$100,000	\$79,575	\$100,000
510-0000-318.20-07	MULTI-VISIT METER SET FEE	\$1,000	\$900	\$1,000
510-0000-318.20-09	W/S PLANT ASSISTANCE	\$300,000	\$67,228	\$40,000
510-0000-318.20-10	CCTV INSPECTION FEES	\$15,000	\$14,707	\$15,000
510-0000-318.99-06	SALE SURPLUS PROPERTY	\$6,500	\$37,954	\$40,000
510-0000-318.99-13	ADMIN COLLECTION FEE	\$0	\$12,655	\$13,655
510-0000-318.99-15	MISCELLANEOUS	\$85,000	-\$8,464	\$50,000
510-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$9,808	\$22,765
Total Miscellaneous		\$1,803,357	\$1,482,244	\$1,725,901
<i>State & Federal Revenue</i>				
510-0000-333.04-03	BAB SUBSIDY (ARRA)	\$502,400	\$501,861	\$502,400
Total State & Federal Revenue		\$502,400	\$501,861	\$502,400
<i>Transfers from Other Funds</i>				
510-0000-341.06-01	TRANSFER FROM GENERAL FD	\$120,000	\$0	\$120,000
510-0000-341.06-04	TRANSFER FROM CAP PROJS	\$34,341	\$0	\$34,341
510-0000-341.06-10	FROM TRANSPORTATION FUND	\$100,000	\$0	\$100,000
Total Transfers from Other Funds		\$254,341	\$0	\$254,341
Total Utilities Operating Fund Revenues		\$33,898,798	\$25,811,895	\$32,561,846

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
Utilities Capital Projects Fund				
<i>Connection Fees</i>				
520-0000-316.21-04	AVAILABILITY SEWER FEES	\$1,314,590	\$2,105,040	\$2,500,000
520-0000-316.21-05	AVAILABILITY WATER FEES	\$1,323,380	\$2,138,990	\$2,500,000
Total Connection Fees		\$2,637,970	\$4,244,030	\$5,000,000
<i>Miscellaneous</i>				
520-0000-315.01-01	INTEREST ON INVESTMENTS	\$150,000	\$241,760	\$155,000
520-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$5,615	\$6,000
520-0000-341.07-01	CONTRIBUTED CAPITAL	\$4,224,943	\$107,358	\$4,224,943
Total Miscellaneous		\$4,374,943	\$354,733	\$4,385,943
<i>State Revenues</i>				
520-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$22,000	\$22,000
Total State Revenues		\$0	\$22,000	\$22,000
<i>Transfers from Other Funds</i>				
520-0000-341.06-03	FROM UTILITY OPERATING	\$7,043,961	\$0	\$7,043,961
Total Transfers from Other Funds		\$7,043,961	\$0	\$7,043,961
Total Utilities Capital Project Fund Revenue		\$14,056,874	\$4,620,763	\$16,451,904

Revenues - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Receipts thru 3/31/17	Total Projected Collections for FY 2017
Joint Fleet Maintenance Fund				
<i>Charges for Services</i>				
610-0000-316.30-01	SERVICE CHARGES JFMF	\$2,648,798	\$1,749,786	\$2,180,883
610-0000-318.99-15	MISCELLANEOUS	\$0	\$57	\$0
Total Charges for Services		\$2,648,798	\$1,749,843	\$2,180,883
Total Joint Fleet Maintenance		\$2,648,798	\$1,749,843	\$2,180,883

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
GENERAL FUND				
<i>Board of Supervisors</i>				
PERSONNEL		\$191,867	\$140,591	\$191,867
OPERATING		\$74,835	\$44,056	\$61,408
Board of Supervisors Total		\$266,702	\$184,647	\$253,275
<i>County Administration</i>				
PERSONNEL		\$700,889	\$495,830	\$700,090
OPERATING		\$43,863	\$26,602	\$39,416
CAPITAL		\$11,585	\$13,814	\$13,814
County Administration Total		\$756,337	\$536,246	\$753,320
<i>County Attorney</i>				
PERSONNEL		\$940,701	\$555,204	\$847,174
OPERATING		\$178,453	\$116,278	\$166,785
CAPITAL		\$283	\$284	\$0
County Attorney Total		\$1,119,437	\$671,766	\$1,013,958
<i>Human Resources</i>				
PERSONNEL		\$626,865	\$452,776	\$626,865
OPERATING		\$194,653	\$92,312	\$178,806
CAPITAL		\$3,341	\$3,341	\$3,341
Human Resources Total		\$824,859	\$548,429	\$809,012
<i>Independent Auditor</i>				
OPERATING		\$304,597	\$188,921	\$304,597
Independent Auditor Total		\$304,597	\$188,921	\$304,597
<i>Commissioner of Revenue</i>				
PERSONNEL		\$1,303,984	\$827,332	\$1,202,343
OPERATING		\$63,433	\$42,153	\$59,447
CAPITAL		\$6,249	\$3,365	\$4,735
Commissioner of Revenue Total		\$1,373,666	\$872,850	\$1,266,525
<i>Assessment</i>				
PERSONNEL		\$852,419	\$596,822	\$823,805
OPERATING		\$34,877	\$14,154	\$29,882
CAPITAL		\$3,920	\$3,097	\$3,097
Assessment Total		\$891,216	\$614,073	\$856,784
<i>Treasurer</i>				
PERSONNEL		\$1,457,165	\$1,032,636	\$1,460,652
OPERATING		\$334,007	\$177,460	\$310,880
CAPITAL		\$5,100	\$160	\$3,870
Treasurer Total		\$1,796,272	\$1,210,256	\$1,775,402

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Finance</i>				
PERSONNEL		\$1,497,895	\$969,172	\$1,372,829
OPERATING		\$321,435	\$210,096	\$293,974
CAPITAL		\$7,000	\$1,710	\$7,149
Finance Total		\$1,826,330	\$1,180,978	\$1,673,952
<i>Procurement</i>				
PERSONNEL		\$367,026	\$265,072	\$367,026
OPERATING		\$18,343	\$2,927	\$8,691
Procurement Total		\$385,369	\$267,999	\$375,717
<i>Information Services</i>				
PERSONNEL		\$2,803,549	\$1,761,828	\$2,499,670
OPERATING		\$3,304,002	\$1,983,126	\$3,047,343
CAPITAL		\$29,181	\$16,228	\$29,181
Information Services Total		\$6,136,732	\$3,761,182	\$5,576,194
<i>Central Supplies</i>				
OPERATING		\$27,197	\$14,129	\$27,197
Central Supplies Total		\$27,197	\$14,129	\$27,197
<i>Risk Management</i>				
PERSONNEL		\$40,000	\$11,554	\$25,000
OPERATING		\$43,745	\$34,066	\$45,473
Risk Management Total		\$83,745	\$45,620	\$70,473
<i>Registrar/Electoral Board</i>				
PERSONNEL		\$246,825	\$187,646	\$234,218
OPERATING		\$128,071	\$125,302	\$170,863
CAPITAL		\$6,633	\$3,471	\$6,633
Registrar/Electoral Board Total		\$381,529	\$316,419	\$411,714
<i>Circuit Court - 1</i>				
PERSONNEL		\$140,992	\$98,584	\$137,535
OPERATING		\$10,577	\$4,042	\$10,065
CAPITAL		\$4,559	\$0	\$4,559
Circuit Court - 1 Total		\$156,128	\$102,626	\$152,159
<i>Circuit Court - 2</i>				
PERSONNEL		\$90,222	\$64,675	\$90,222
OPERATING		\$7,629	\$3,933	\$7,464
CAPITAL		\$0	\$2,443	\$2,443
Circuit Court - 2 Total		\$97,851	\$71,051	\$100,129
<i>General District Court</i>				
OPERATING		\$32,056	\$19,654	\$27,396
General District Court Total		\$32,056	\$19,654	\$27,396

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Magistrates</i>				
OPERATING		\$6,994	\$2,545	\$4,508
CAPITAL		\$544	\$0	\$544
Magistrates Total		\$7,538	\$2,545	\$5,052
<i>Juvenile & Domestic Court</i>				
OPERATING		\$45,702	\$22,353	\$33,652
Juvenile & Domestic Court Total		\$45,702	\$22,353	\$33,652
<i>Clerk of the Circuit Court</i>				
PERSONNEL		\$1,285,149	\$896,480	\$1,223,785
OPERATING		\$217,319	\$89,004	\$197,887
Clerk of the Circuit Court Total		\$1,502,468	\$985,484	\$1,421,672
<i>Sheriff - Courts/Civil Process</i>				
PERSONNEL		\$3,287,969	\$2,376,550	\$3,235,916
OPERATING		\$36,318	\$15,886	\$37,016
CAPITAL		\$11,475	\$6,406	\$11,475
Sheriff - Courts/Civil Process Total		\$3,335,762	\$2,398,842	\$3,284,407
<i>Victim/Witness Program</i>				
PERSONNEL		\$294,384	\$172,251	\$294,384
OPERATING		\$47,646	\$24,937	\$46,833
CAPITAL		\$7,049	\$4,810	\$7,049
Victim/Witness Program Total		\$349,079	\$201,998	\$348,266
<i>Commonwealth's Attorney</i>				
PERSONNEL		\$1,820,343	\$1,305,939	\$1,803,344
OPERATING		\$139,774	\$86,101	\$115,332
Commonwealth's Attorney Total		\$1,960,117	\$1,392,040	\$1,918,676
<i>Comm Attny - Forfeiture/Seizure</i>				
OPERATING		\$120,227	\$11,902	\$125,891
Comm Attny - Forfeiture/Seizure Total		\$120,227	\$11,902	\$125,891
<i>Communications</i>				
PERSONNEL		\$2,265,905	\$1,685,008	\$2,298,215
OPERATING		\$202,027	\$77,128	\$225,918
CAPITAL		\$4,000	\$3,989	\$3,989
Communications Total		\$2,471,932	\$1,766,125	\$2,528,122
<i>Sheriff</i>				
PERSONNEL		\$12,688,872	\$9,274,891	\$12,819,519
OPERATING		\$1,827,110	\$1,327,222	\$1,837,467
CAPITAL		\$224,387	\$155,267	\$228,495
Sheriff Total		\$14,740,369	\$10,757,380	\$14,885,482
<i>Sheriff - Forfeiture/Seizure</i>				
OPERATING		\$555,566	\$7,000	\$343,082
CAPITAL		\$63,149	\$349	\$63,149
Sheriff - Forfeiture/Seizure Total		\$618,715	\$7,349	\$406,231

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Fire, Rescue & Emer Svcs</i>				
PERSONNEL		\$17,090,375	\$12,517,545	\$17,236,200
OPERATING		\$732,077	\$522,187	\$771,560
CAPITAL		\$274,847	\$259,971	\$300,935
Fire, Rescue & Emer Svcs Total		\$18,097,299	\$13,299,703	\$18,308,695
<i>Volunteer Fire & Rescue Svcs</i>				
PERSONNEL		\$155,703	\$147,000	\$147,000
OPERATING		\$219,963	\$129,962	\$219,963
Volunteer Fire & Rescue Svcs Total		\$375,666	\$276,962	\$366,963
<i>Consolidated Fire & Rescue</i>				
PERSONNEL		\$15,490	\$16,431	\$16,431
OPERATING		\$4,002,638	\$1,996,810	\$4,042,317
Consolidated Fire & Rescue Total		\$4,018,128	\$2,013,241	\$4,058,748
<i>Regional Detention Facilities</i>				
OPERATING		\$6,458,561	\$5,592,290	\$6,208,561
Regional Detention Facilities Total		\$6,458,561	\$5,592,290	\$6,208,561
<i>Court Services Unit</i>				
OPERATING		\$19,704	\$678	\$19,415
CAPITAL		\$3,620	\$0	\$3,620
Court Services Unit Total		\$23,324	\$678	\$23,035
<i>CSU - Outreach Detention</i>				
PERSONNEL		\$66,194	\$49,630	\$66,957
OPERATING		\$25,760	\$5,222	\$24,997
CSU - Outreach Detention Total		\$91,954	\$54,852	\$91,954
<i>CSU - VJCCCA Crime Ctrl Prgs</i>				
OPERATING		\$124,296	\$104,707	\$124,296
CSU - VJCCCA Crime Ctrl Prgs Total		\$124,296	\$104,707	\$124,296
<i>CSU - Correction & Detention</i>				
PERSONNEL		\$59,010	\$14,388	\$35,990
OPERATING		\$237,327	\$176,600	\$237,327
CSU - Correction & Detention Total		\$296,337	\$190,988	\$273,317
<i>Animal Control</i>				
PERSONNEL		\$1,175,725	\$848,533	\$1,165,320
OPERATING		\$218,001	\$153,078	\$228,681
Animal Control Total		\$1,393,726	\$1,001,611	\$1,394,001
<i>Medical Examiner</i>				
OPERATING		\$500	\$620	\$1,000

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Facilities Management</i>				
PERSONNEL		\$481,748	\$351,449	\$486,365
OPERATING		\$28,181	\$8,713	\$13,646
Facilities Management Total		\$509,929	\$360,162	\$500,012
<i>Refuse Collection</i>				
PERSONNEL		\$1,815,216	\$1,156,821	\$1,599,954
OPERATING		\$382,311	\$233,930	\$323,968
CAPITAL		\$61,882	\$30,161	\$49,053
Refuse Collection Total		\$2,259,409	\$1,420,912	\$1,972,975
<i>Refuse Disposal</i>				
PERSONNEL		\$921,726	\$528,595	\$756,866
OPERATING		\$851,926	\$384,773	\$570,342
CAPITAL		\$5,300	\$0	\$5,300
Refuse Disposal Total		\$1,778,952	\$913,368	\$1,332,508
<i>Recycling/Litter Control</i>				
PERSONNEL		\$218,868	\$136,045	\$194,402
OPERATING		\$174,968	\$76,092	\$155,935
Recycling/Litter Control Total		\$393,836	\$212,137	\$350,337
<i>Maintenance</i>				
PERSONNEL		\$895,958	\$550,385	\$760,995
OPERATING		\$1,342,596	\$835,170	\$1,324,855
Maintenance Total		\$2,238,554	\$1,385,555	\$2,085,849
<i>General Buildings & Grounds</i>				
OPERATING		\$1,934,884	\$1,186,981	\$1,663,858
General Buildings & Grounds Total		\$1,934,884	\$1,186,981	\$1,663,858
<i>Health Department</i>				
OPERATING		\$647,569	\$473,119	\$647,569
Health Department Total		\$647,569	\$473,119	\$647,569
<i>RACSB</i>				
OPERATING		\$365,045	\$273,784	\$365,045
RACSB Total		\$365,045	\$273,784	\$365,045
<i>Social Services</i>				
PERSONNEL		\$6,003,662	\$4,160,291	\$5,876,949
OPERATING		\$3,807,453	\$2,805,316	\$4,008,827
CAPITAL		\$50,010	\$36,083	\$44,258
Social Services Total		\$9,861,125	\$7,001,690	\$9,930,034
<i>CSA</i>				
PERSONNEL		\$47,052	\$34,104	\$47,312
OPERATING		\$8,315,507	\$5,481,985	\$8,273,232
CSA Total		\$8,362,559	\$5,516,089	\$8,320,544

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Tax Relief</i>				
OPERATING		\$992,774	\$0	\$992,774
Tax Relief Total		\$992,774	\$0	\$992,774
<i>Regional Agencies</i>				
OPERATING		\$119,802	\$90,259	\$119,802
Regional Agencies Total		\$119,802	\$90,259	\$119,802
<i>Germanna Community College</i>				
OPERATING		\$229,395	\$172,046	\$229,395
Germanna Community College Total		\$229,395	\$172,046	\$229,395
<i>Parks and Recreation</i>				
PERSONNEL		\$2,127,058	\$1,433,034	\$2,045,759
OPERATING		\$829,921	\$393,835	\$808,323
CAPITAL		\$85,909	\$74,856	\$85,909
Parks and Recreation Total		\$3,042,888	\$1,901,725	\$2,939,991
<i>Museum</i>				
PERSONNEL		\$35,430	\$26,317	\$35,430
OPERATING		\$37,423	\$16,066	\$37,423
CAPITAL		\$13,980	\$9,369	\$13,980
Museum Total		\$86,833	\$51,752	\$86,833
<i>Regional Library</i>				
OPERATING		\$4,191,317	\$3,112,343	\$4,191,317
Regional Library Total		\$4,191,317	\$3,112,343	\$4,191,317
<i>Planning</i>				
PERSONNEL		\$830,145	\$602,857	\$835,611
OPERATING		\$95,414	\$31,202	\$84,584
Planning Total		\$925,559	\$634,059	\$920,195
<i>Planning Commission</i>				
PERSONNEL		\$36,179	\$28,032	\$36,179
OPERATING		\$3,480	\$6	\$3,480
Planning Commission Total		\$39,659	\$28,038	\$39,659
<i>Planning Comm/Committees</i>				
OPERATING		\$1,594	\$0	\$1,594
Planning Comm/Committees Total		\$1,594	\$0	\$1,594
<i>Economic Development</i>				
PERSONNEL		\$558,688	\$399,477	\$555,949
OPERATING		\$408,736	\$170,470	\$269,062
CAPITAL		\$1,389	\$1,389	\$1,389
ED GRANTS/RESERVES		\$30,000	\$0	\$2,552
Economic Development Total		\$998,813	\$571,336	\$828,952

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Tourism</i>				
OPERATING		\$241,305	\$219,719	\$241,305
Tourism Total		\$241,305	\$219,719	\$241,305
<i>Visitor Center's</i>				
PERSONNEL		\$151,775	\$104,189	\$151,775
OPERATING		\$65,492	\$40,268	\$65,492
Visitor Center's Total		\$217,267	\$144,457	\$217,267
<i>Tourism Projects - ED</i>				
OPERATING		\$29,200	\$12,518	\$29,200
Tourism Projects - ED Total		\$29,200	\$12,518	\$29,200
<i>Tourism Projects - P&R</i>				
OPERATING		\$78,750	\$7,947	\$78,750
Tourism Projects - P&R Total		\$78,750	\$7,947	\$78,750
<i>Extension Office</i>				
PERSONNEL		\$82,502	\$59,890	\$83,951
OPERATING		\$91,836	\$40,200	\$91,836
Extension Office Total		\$174,338	\$100,090	\$175,787
<i>Non-Departmental</i>				
PERSONNEL		\$938,940	\$846,307	\$938,940
OPERATING		\$638,511	\$23,951	\$270,000
Non-Departmental Total		\$1,577,451	\$870,258	\$1,208,940
<i>General Fund Transfers</i>				
TRANSFERS		\$141,765,727	\$64,267,849	\$141,765,727
General Fund Transfers Total		\$141,765,727	\$64,267,849	\$141,765,727
<i>General County Debt</i>				
DEBT SERVICE		\$10,176,320	\$8,014,584	\$10,028,534
General County Debt Total		\$10,176,320	\$8,014,584	\$10,028,534
Total General Fund				
PERSONNEL		\$66,610,465	\$47,182,161	\$65,328,792
OPERATING		\$46,264,673	\$29,536,136	\$44,497,003
CAPITAL		\$885,392	\$630,563	\$897,967
ED GRANTS/RESERVES		\$30,000	\$0	\$2,552
TRANSFERS		\$141,765,727	\$64,267,849	\$141,765,727
DEBT SERVICE		\$10,176,320	\$8,014,584	\$10,028,534
Total General Fund		\$265,732,577	\$149,631,293	\$262,520,575

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
School Operating Fund				
<i>School Operating Fund</i>				
OPERATING		\$271,599,755	\$169,270,261	\$268,673,135
TRANSFERS		\$63,870	\$0	\$63,870
School Operating Fund Total		\$271,663,625	\$169,270,261	\$268,737,005
<i>School Food Service Fund</i>				
OPERATING		\$9,776,526	\$5,340,076	\$10,062,618
School Food Service Fund Total		\$9,776,526	\$5,340,076	\$10,062,618
Economic Development Opportunities Fund				
<i>EDO Fund</i>				
OPERATING		\$1,761,160	\$74,166	\$1,730,142
DEBT SERVICE		\$61,748	\$30,873	\$61,748
EDO Fund Total		\$1,822,908	\$105,039	\$1,791,890
Fire/EMS Service Fee Fund				
<i>Fire/EMS Service Fee Fund</i>				
TRANSFERS		\$2,903,846	\$1,965,406	\$2,753,846
Fire/EMS Service Fee Fund Total		\$2,903,846	\$1,965,406	\$2,753,846
Code Compliance Fund				
<i>Code Compliance - Building</i>				
PERSONNEL		\$1,852,021	\$1,264,738	\$1,800,546
OPERATING		\$130,569	\$51,908	\$90,007
CAPITAL		\$63,000	\$62,582	\$62,582
TRANSFERS		\$479,498	\$0	\$479,498
Code Compliance - Building Total		\$2,525,088	\$1,379,228	\$2,432,633
<i>Code Compliance - Zoning</i>				
PERSONNEL		\$1,189,784	\$859,749	\$1,181,566
OPERATING		\$465,705	\$180,295	\$444,379
TRANSFERS		\$395,284	\$0	\$395,284
Code Compliance - Zoning Total		\$2,050,773	\$1,040,044	\$2,021,229
<i>Code Compliance - General</i>				
PERSONNEL		\$265,900	\$0	\$265,900
OPERATING		-\$1,500	\$0	\$0
Code Compliance - General Total		\$264,400	\$0	\$265,900
Total Code Compliance Fund				
PERSONNEL		\$3,307,705	\$2,124,487	\$3,248,012
OPERATING		\$594,774	\$232,203	\$534,386
CAPITAL		\$63,000	\$62,582	\$62,582
TRANSFERS		\$874,782	\$0	\$874,782
Total Code Compliance Fund		\$4,840,261	\$2,419,272	\$4,719,762

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
Transportation Fund				
<i>Transportation</i>				
PERSONNEL		\$338,595	\$233,499	\$338,595
OPERATING		\$1,892,736	\$393,267	\$1,892,736
Transportation Total		\$2,231,331	\$626,766	\$2,231,331
<i>Massaponax Special Service District</i>				
DEBT SERVICE		\$341,950	\$23,475	\$341,950
Massaponax Special Service District Total		\$341,950	\$23,475	\$341,950
<i>Harrison Crossing Special Service District</i>				
DEBT SERVICE		\$422,450	\$179,600	\$422,450
Harrison Crossing Special Service District Total		\$422,450	\$179,600	\$422,450
<i>Lee Hill East Special Service District</i>				
DEBT SERVICE		\$223,899	\$223,900	\$223,899
Lee Hill East Special Service District Total		\$223,899	\$223,900	\$223,899
<i>Lee Hill West Special Service District</i>				
DEBT SERVICE		\$377,885	\$377,885	\$377,885
Lee Hill West Special Service District Total		\$377,885	\$377,885	\$377,885
<i>Debt Service</i>				
DEBT SERVICE		\$3,360,188	\$2,615,640	\$3,360,188
Debt Service Total		\$3,360,188	\$2,615,640	\$3,360,188
<i>Reservation of Service District Funds</i>				
ED GRANTS/RESERVES		\$1,364,096	\$0	\$1,364,096
Reservation of Service District Funds Total		\$1,364,096	\$0	\$1,364,096
<i>Transportation Fund Transfers</i>				
Transportation Fund Transfers Total		\$253,740	\$0	\$253,740
Total Transportation Fund				
PERSONNEL		\$338,595	\$233,499	\$338,595
OPERATING		\$1,892,736	\$393,267	\$1,892,736
ED GRANTS/RESERVES		\$1,364,096	\$0	\$1,364,096
TRANSFERS		\$253,740	\$0	\$253,740
DEBT SERVICE		\$4,726,372	\$3,420,500	\$4,726,372
Total Transportation Fund		\$8,575,539	\$4,047,266	\$8,575,539

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
Capital Projects Fund				
<i>Capital Projects - Construction Management</i>				
PERSONNEL		\$150,295	\$48,269	\$99,831
OPERATING		\$7,325	\$2,556	\$7,325
Capital Projects - Construction Management Total		\$157,620	\$50,825	\$107,156
<i>Capital Projects</i>				
OPERATING		\$4,538,728	\$394,994	\$4,538,728
CAPITAL		\$74,599,053	\$19,326,862	\$74,599,053
DEBT SERVICE		\$97,635	\$91,887	\$91,887
Capital Projects Total		\$79,235,416	\$19,813,743	\$79,229,668
<i>Capital Projects - Fund Transfers</i>				
TRANSFERS		\$684,489	\$0	\$684,489
Capital Projects - Funds Transfers Total		\$684,489	\$0	\$684,489
Total Capital Projects Fund				
PERSONNEL		\$150,295	\$48,269	\$99,831
OPERATING		\$4,546,053	\$397,550	\$4,546,053
CAPITAL		\$74,599,053	\$19,326,862	\$74,599,053
TRANSFERS		\$684,489	\$0	\$684,489
DEBT SERVICE		\$97,635	\$91,887	\$91,887
Total Capital Projects Fund		\$80,077,525	\$19,864,568	\$80,021,313
School Capital Projects Fund				
<i>Schools Capital Projects Fund</i>				
OPERATING		\$27,130,927	\$15,299,602	\$27,130,927
DEBT SERVICE		\$216,123	\$216,123	\$216,123
Schools Capital Projects Fund Total		\$27,347,050	\$15,515,725	\$27,347,050
Utilities Operating Fund				
<i>Utilities - Administration</i>				
PERSONNEL		\$2,572,945	\$1,184,388	\$2,451,010
OPERATING		\$1,996,873	\$416,213	\$1,844,721
CAPITAL		\$67,260	\$67,471	\$67,471
Utilities - Administration Total		\$4,637,078	\$1,668,072	\$4,363,202
<i>Utilities - Garage Operations</i>				
PERSONNEL		\$76,761	\$57,129	\$76,972
OPERATING		\$22,012	\$15,659	\$21,100
Utilities - Garage Operations Total		\$98,773	\$72,788	\$98,072
<i>Utilities - Customer Service</i>				
PERSONNEL		\$562,214	\$386,569	\$554,707
OPERATING		\$607,974	\$40,662	\$578,698
CAPITAL		\$29,025	\$0	\$29,025
Utilities - Customer Service Total		\$1,199,213	\$427,231	\$1,162,430

Expenditures - FY 2017 3rd Quarter Report

Attachment 2

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Utilities - Ni River Water Plant</i>				
PERSONNEL		\$935,084	\$669,547	\$969,323
OPERATING		\$833,302	\$492,523	\$692,747
CAPITAL		\$29,425	\$28,425	\$29,425
Utilities - Ni River Water Plant Total		\$1,797,811	\$1,190,495	\$1,691,495
<i>Utilities - Motts Run WTP</i>				
PERSONNEL		\$956,457	\$692,754	\$910,037
OPERATING		\$1,217,690	\$778,447	\$1,150,675
CAPITAL		\$159,118	\$27,408	\$159,118
Utilities - Motts Run WTP Total		\$2,333,265	\$1,498,609	\$2,219,830
<i>Utilities - Water Conservation</i>				
OPERATING		\$44,265	\$25,128	\$35,765
Utilities - Water Conservation Total		\$44,265	\$25,128	\$35,765
<i>Utilities - Massaponax WWTP</i>				
PERSONNEL		\$1,454,264	\$960,451	\$1,350,525
OPERATING		\$1,207,921	\$674,071	\$986,980
CAPITAL		\$20,000	\$0	\$20,000
Utilities - Massaponax WWTP Total		\$2,682,185	\$1,634,522	\$2,357,505
<i>Utilities - FMC WWTP</i>				
PERSONNEL		\$734,612	\$477,871	\$674,134
OPERATING		\$587,039	\$363,769	\$592,631
CAPITAL		\$15,000	\$0	\$15,000
Utilities - FMC WWTP Total		\$1,336,651	\$841,640	\$1,281,765
<i>Utilities - Thornburg WWTP</i>				
PERSONNEL		\$277,333	\$204,335	\$269,464
OPERATING		\$131,497	\$35,738	\$113,881
CAPITAL		\$1,500	\$758	\$1,217
Utilities - Thornburg WWTP Total		\$410,330	\$240,831	\$384,561
<i>Utilities - Composting Operations</i>				
PERSONNEL		\$560,797	\$378,692	\$516,456
OPERATING		\$547,705	\$221,624	\$376,235
CAPITAL		\$0	\$0	\$0
Utilities - Composting Operations Total		\$1,108,502	\$600,316	\$892,691
<i>Utilities - W/S Transmissions</i>				
PERSONNEL		\$674,845	\$508,699	\$699,094
OPERATING		\$887,590	\$555,595	\$785,721
CAPITAL		\$27,000	\$27,000	\$27,000
Utilities - W/S Transmissions Total		\$1,589,435	\$1,091,294	\$1,511,815

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
<i>Utilities - Infiltration & Inflow</i>				
PERSONNEL		\$824,236	\$558,157	\$796,994
OPERATING		\$166,928	\$103,302	\$149,991
CAPITAL		\$8,500	\$0	\$13,405
Utilities - Infiltration & Inflow Total		\$999,664	\$661,459	\$960,390
<i>Utilities - Line Location</i>				
PERSONNEL		\$447,013	\$321,316	\$442,265
OPERATING		\$41,492	\$29,228	\$45,644
CAPITAL		\$37,933	\$37,932	\$37,932
Utilities - Line Location Total		\$526,438	\$388,476	\$525,841
<i>Utilities - Pump Station Maintenance</i>				
PERSONNEL		\$189,612	\$139,129	\$194,931
OPERATING		\$451,243	\$270,320	\$387,072
CAPITAL		\$0	\$0	\$0
Utilities - Pump Station Maintenance Total		\$640,855	\$409,449	\$582,002
<i>Utilities - Laboratory Services</i>				
PERSONNEL		\$328,513	\$213,814	\$312,460
OPERATING		\$162,858	\$60,890	\$147,105
CAPITAL		\$30,190	\$21,802	\$30,190
Utilities - Laboratory Services Total		\$521,561	\$296,506	\$489,754
<i>Utilities Fund Transfers</i>				
TRANSFERS		\$7,551,573	\$0	\$7,551,573
Utilities Fund Transfers Total		\$7,551,573	\$0	\$7,551,573
<i>Debt Service</i>				
DEBT SERVICE		\$10,592,030	\$2,679,202	\$10,592,030
Debt Service Total		\$10,592,030	\$2,679,202	\$10,592,030
Total Utilities Fund				
PERSONNEL		\$10,594,686	\$6,752,851	\$10,218,370
OPERATING		\$8,906,389	\$4,083,169	\$7,908,966
CAPITAL		\$424,951	\$210,796	\$429,783
TRANSFERS		\$7,551,573	\$0	\$7,551,573
DEBT SERVICE		\$10,592,030	\$2,679,202	\$10,592,030
Total Utilities Fund		\$38,069,629	\$13,726,018	\$36,700,722
Utilities Capital Projects Fund				
<i>Utilities Capital Projects Fund</i>				
OPERATING		\$226,580	\$74,564	\$226,580
CAPITAL		\$49,141,739	\$7,328,841	\$49,141,739
Utilities Capital Projects Fund Total		\$49,368,319	\$7,403,405	\$49,368,319

Expenditures - FY 2017 3rd Quarter Report

Account	Account Description	FY 2017 Adjusted Budget	FY 2017 Expenditures thru 3/31/17	Total Projected Expenditures for FY 2017
Joint Fleet Maintenance Fund				
<i>Joint Fleet Maintenance Fund</i>				
OPERATING		\$2,648,798	\$1,777,397	\$2,180,883
Joint Fleet Maintenance Fund Total		\$2,648,798	\$1,777,397	\$2,180,883

2nd & 3rd Quarter FY 2017 Budget Adjustments Greater than \$50K

Date	Amount	Reason
10/7/2016	\$63,000	Funding moved from Debt Principal Payments - 2016 GO Bonds to Human Resources for the compensation study
1/30/2017	\$76,864	The duties, along with the salary and benefits, for the Environmental Coordinator position were moved from the Recycling/Litter Control division to Parks & Recreation. The duties, and the staff person filling the Environmental Coordinator position, were moved to a vacant and unfunded P&R Program Assistant position. The Environmental Coordinator position was eliminated.
3/1/2017	\$75,000	Use of Contingency for legal services fees (as previously reported on the Contingency Report)

Note : Policy requiring quarterly reporting to BOS of items greater than \$50K was adopted on November 2010