
COUNTY OF SPOTSYLVANIA



BOARD OF SUPERVISORS COMMUNICATION

Date: April 1, 2019

Purpose:

<input type="checkbox"/> BOS Follow-Up	<input type="checkbox"/> Schedule Notes *
<input type="checkbox"/> Future BOS Meeting	<input checked="" type="checkbox"/> Information Only *
<input type="checkbox"/> Emerging Issue	<input type="checkbox"/> Other: _____

* May be combined

Title: FY 2019 Mid-Year (Second Quarter) Financial Update

Summary/Analysis: Please find attached the financial report for the second quarter of FY 2019. In many cases, **staff has given consideration to the revenues and expenditures occurring through March 2019**, as well, and has factored that data into the analysis performed while preparing this report.

Our attached Second Quarter Report shows that:

- Revenues are expected to be 1.9% above projections; on pace to add \$5.3 million in additional projected revenue for FY 2019 (all but \$180,000 of which was factored into the FY 2020 Budget), and
- Expenditures are expected to be 3.2% greater than currently budgeted estimates; on pace to yield \$4.4 million in anticipated expenditure overruns for FY 2019. These overruns stem largely from Fire/Rescue overtime, foster care and adoption subsidy payments (which have offsetting revenue), and mandated CSA program costs (which are partially covered by increased revenue).

When these projected revenue and expenditures increases are factored in along with the uses of fund balance already approved in FY 2019 and planned for FY 2020, it is currently projected that the County will end FY 2019 with fully funded reserves and an undesignated General Fund balance of **negative \$0.3 million**.

Conclusion/Recommended Action: Staff will request an increase to the appropriations for Fire/Rescue and DSS/CSA through budget amendments to revenues and expenditures at a near-term future Board meeting to ensure the budget and appropriations remain intact for the full fiscal year.

To cover the current \$0.3 million projected shortfall in available fund balance, staff recommends that the use of fund balance planned in the FY 2020 Budget for cash to capital be reduced by \$0.8 million. This will provide \$0.5 million in flexibility in case the FY 2019 Budget situation changes during the third and fourth quarters relative to what is being projected as part of this mid-year report. Further, Finance staff recommends that any fund balance available at the end of FY 2019 after all reserves are fully funded be used to add back to FY 2020's Budget the \$0.8 million additional cash transfer to capital.

This recommendation does not negatively impact FY 2020 capital projects as this year's additional transfer is being used to fund out-year cash projects in the CIP. Making whole the \$0.8 million with any fund balance available at the end of FY 2019 will allow the funding of those out-year projects as originally planned in the Recommended Budget.

We will plan to assume implementation of this recommendation in the next FY 2020 Budget update to the Board on April 9. Thank you.

Prepared By: Bonnie Jewell, Budget Manager

Reviewed By: Mary Sorrell, Finance Director
Ed Petrovitch, Deputy County Administrator
Mark Taylor, County Administrator

A handwritten signature in blue ink, appearing to be 'MB', is written over the signature line of the 'Reviewed By' section.

County of Spotsylvania

Finance Department
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MEMORANDUM

TO: Mark Taylor, County Administrator

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

FROM: Bonnie Jewell, Budget Manager

DATE: April 1, 2019

SUBJECT: FY 2019 Mid-Year (Second Quarter) Update

Finance staff has completed its review of FY 2019 General Fund revenue and expenditures through the period ending December 31, 2018. In many cases, we have given consideration to the revenues and expenditures occurring through March 2019, as well, and have factored that data into the analysis done for this report.

Overall, General Fund revenue projections for the year are \$5.3 million greater than currently budgeted while expenditures are projected at year's end to be \$4.4 million more than currently budgeted. The estimated undesignated General Fund balance is projected at **negative \$0.3** million when factoring in the uses of fund balance planned as part of the FY 2020 Recommended Budget. Please see the Recommendations section below for Finance staff's suggestion for resolving this negative fund balance.

Revenue

After reviewing revenue collections through March, we anticipate General Fund year-end revenue collections will exceed FY 2019 budget estimates by approximately \$5.3 million (1.9%). Attachment 2 details the budgeted and projected revenues for each fund. While Attachment 2 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)
DSS/CSA Revenue (based on increased expenditures)	\$2.2 - x
Real Property - base	\$2.0
Refuse Disposal	\$0.5
Business License	\$0.3
Recordation	\$0.3
SAFER grant	\$0.3 - x
Meals Tax	\$0.2
Wireless E-911 Surcharge	\$0.2
Transfer from Capital Projects Fund	\$0.2 - x
Grantors Tax	\$0.2
Water/Sewer Admin Fee	\$0.2
Sale of Surplus	\$0.1 - x
Recycling Revenue	\$0.1
Bank Stock Tax	\$0.1
Insurance Revenue Recovery (has associated matching expenditures)	\$0.1 - x
Communication Sales Tax	(\$0.2)
Personal Property	(\$0.3)
Delinquent Personal Property	(\$0.3)
Delinquent Real Estate Taxes	(\$0.8)
Miscellaneous	(\$0.1)
Total Revised Revenue Projection	+\$5.3 million

Of this \$5.3 million, \$2.9 million (denoted in the table above with an “x”) is specific to increasing expenditures occurring in FY 2019, or is of a one-time nature in FY 2019. Of the remaining \$2.4 million increase, all but \$180,000 for the Wireless E-911 Surcharge has been factored into the FY 2020 Budget figures presented to the Board. Staff will ensure this \$180,000 is added to the FY 2020 revenue projections as part of the next budget update to be presented to the Board on April 9.

Expenditures

Attachment 3 shows both actual and projected FY 2019 expenditures for each fund. Overall, General Fund expenditures are expected to be \$4.4 million (3.2%) more than currently budgeted estimates. We do anticipate a combined total of \$4.7 million in expenditure budget cost overruns in Fire/Rescue and DSS/CSA.

- Consistent with the Board Communication sent to you in January 2019, Fire/Rescue’s overtime costs are projected to exceed the approved budget by \$1.5 million. This overrun is attributed to:

- The reassignment last March of existing staff to provide ALS staffing in all stations and to supplement reduced staffing capabilities of Spotsylvania Volunteer Fire Department;
- The provision of Countywide 24/7 ALS and fire coverage with existing staff while the full complement of 21 positions added for the purpose of providing the expanded coverage were/are training in the academy; and
- Continued turnover of staff and significant increases to the staffing difficulties of both Spotsylvania Volunteer Fire Department and Spotsylvania Volunteer Rescue Squad.

Given the return to the field of employees that have been on FMLA leave or temporary light duty assignments and upon completion of the current recruit academy, Fire/Rescue does not anticipate a continuation of these overtime overruns into FY 2020, as long as employee turnover does not increase significantly.

- DSS foster care and adoption subsidy payments are projected to be \$1.9 million greater than budgeted with other DSS costs expected to be approximately \$0.6 million less than currently budgeted. The net projection over budget is \$1.3 million, all of which is anticipated to be covered by \$1.5 million in increased DSS revenues.
- Mandated CSA program costs continue to increase with projections currently exceeding budgeted expenditures by \$1.6 million. This increase in costs is anticipated to be partially covered by \$0.7 million in increased CSA revenues.
- It should be noted that it appears that the \$1.25M personnel savings assumed as part of the budget adopted for FY 2019 will not be fully met. Excluding the Fire/Rescue overrun on overtime, personnel savings is estimated at approximately \$748,000.

At a near-term future Board meeting, we will need to request an increase to the appropriations for Fire/Rescue and DSS/CSA through budget amendments to ensure the budget and appropriations remain intact for the full fiscal year.

At this point, we have made no assumption as to the total health insurance variance within the projections provided in Attachments 1 and 3, and instead have assumed the full budgeted amount will be spent or reserved. Please also note that this analysis assumes the 2019 tax rates are adopted as included in the Recommended Budget. If any tax rate increase is adopted for calendar year 2019, one-half of the associated per penny revenue will be attributed to FY 2019 revenue since the taxpayers' payments for the tax bills due in early June 2019 will be received in and accounted for in FY 2019.

General Fund Balance

We ended FY 2018 with an undesignated General Fund balance of \$8.0 million. When we:

- add the \$0.1 million reduced use of fund balance budgeted during the course of FY 2019 (in accordance with the Board's approval of such through the year);
- add the \$5.3 million in additional projected revenue for FY 2019;
- subtract the \$4.4 million in anticipated expenditures overruns for FY 2019;

- subtract the \$6.0 million use of fund balance budgeted for FY 2020, including \$5.0 million in cash to the CIP in excess of the \$11.0 million policy level transfer of cash to reduce the need to borrow funds for projects; and
- subtract the \$3.3 million policy-level increase in reserves;

it is currently projected that we will end FY 2020 with fully funded reserves and an undesignated General Fund balance of negative \$0.3 million. This is an improvement compared to the projection of negative \$1.3 million included in the FY 2020 Recommended Budget. See the Recommendations section below for Finance staff's suggestion for resolving the negative fund balance.

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 4 shows the transfers of \$50,000 or more between departments occurring through the second quarter of FY 2019. 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.

Recommendations

Staff recommends that the use of fund balance in the FY 2020 Budget for cash to capital be reduced by \$0.8 million to cover the current \$0.3 million shortfall and provide \$0.5 in flexibility in case the FY 2019 Budget situation changes during the third and fourth quarters from what is being projected as part of this mid-year report. Additionally, staff recommends that any fund balance available at the end of FY 2019 after all reserves are fully funded be used to add back to FY 2020's Budget the \$0.8 million additional cash transfer to capital.

This recommendation does not negatively impact FY 2020 capital projects as this year's additional transfer is being used to fund out-year cash projects in the CIP. Making whole the \$0.8 million with any fund balance available at the end of FY 2019 allows the funding of those out-year projects as originally planned in the Recommended Budget.

We will plan to assume implementation of this recommendation in the next FY 2020 Budget update to the Board on April 9.

**Spotsylvania County
2nd Quarter Report
FY 2019**

	FY 2019 Revised Budget	Collect/Paid through December 2018	FY 2019 Projected Revenue/Exp	Projections Over/(Under) Revised
	(1)	(2)	(3)	(4)
GENERAL FUND				
SOURCES:				
Property Taxes	177,662,382	79,589,242	178,279,876	617,494
Other Local Taxes	47,235,253	16,816,260	47,900,000	664,747
Other Local Revenue	8,584,899	3,242,930	9,553,709	968,810
State	34,697,856	16,017,226	37,302,012	2,604,156
Federal	947,011	675,190	1,209,604	262,593
Transfer from Other Funds	3,611,704	861,551	3,811,704	200,000
Use of (addition to) Fund Balance	15,845,418	(2,646,022)	14,893,489	(951,929)
Total Sources	288,584,523	114,556,377	292,950,393	4,365,870
USES:				
Gen Govt Admin	17,263,785	6,820,191	16,731,780	(532,005)
Judicial Admin	8,080,192	3,611,454	8,000,404	(79,788)
Public Safety	54,589,326	25,474,704	56,512,253	1,922,927
Public Works	9,153,283	3,742,200	8,562,440	(590,843)
Health & Welfare	23,972,784	10,038,448	26,887,173	2,914,389
Parks, Rec & Cultural	8,213,169	3,808,149	8,170,304	(42,865)
Community Dev	3,005,768	1,060,533	2,839,239	(166,529)
General Debt	9,946,338	2,395,056	9,946,338	0
Non Departmental	888,574	491,810	1,829,159	940,585
Subtotal	135,113,219	57,442,545	139,479,089	4,365,870
Transfers	153,471,304	57,113,832	153,471,304	0
Total Uses	288,584,523	114,556,377	292,950,393	4,365,870
General Fund Balance - 6/30/18				
				86,605,127
Use of General Fund Balance - FY 2019				
				(14,893,489)
Less Budgeted Use of Fund Balance - FY 2020				
				(6,037,238)
Estimated General Fund Balance, 6/30/20 (before reservations shown below)				
				65,674,400
Reservations of General Fund balance				
Health Insurance reserve				(4,500,000)
Reservation for Line of Duty Act				(500,000)
General Fund OPEB reservation				(1,900,000)
Donation fund reservations				(296,066)
Tourism revenue (Transient Occupancy excess)				(598,677)
Earmark for replacement community center				(629,800)
Assessment Contingency				(700,000)
			Total uses of Fund Balance for reservations	(9,124,543)

**Spotsylvania County
2nd Quarter Report
FY 2019**

	FY 2019 Revised Budget	Collect/Paid through December 2018	FY 2019 Projected Revenue/Exp	Projections Over/(Under) Revised
	(1)	(2)	(3)	(4)
Adjusted Undesignated General Fund balance (before policy reservations)				56,549,857
FY 2020 Fiscal Stability Reserve (11%)	\$50,229,872			
FY 2020 Budget Stabilization Reserve	\$5,000,000			
Economic Opportunities Reserve	\$1,645,000			
Estimated Undesignated Fund Balance at 6/30/20 (after policy reservations)				(325,015)

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
CAPITAL PROJECTS FUND				
SOURCES:				
Other Local Revenue	2,259,714	1,915,338	2,434,714	175,000
Debt Proceeds & Bond Interest Earnings	6,642,058	6,837,123	6,992,058	350,000
State	221,032	140,887	221,032	0
Federal	1,592,235	50,277	1,592,235	0
Transfer from General Operating Fund	18,403,362	0	18,403,362	0
Transfer from Utilities Operating Fund	1,536,906	0	1,536,906	0
Transfer from Other Funds	0	0	0	0
Use of (Addition To) Fund Balance	41,741,546	9,578,747	41,188,632	(552,914)
Total Sources	72,396,853	18,522,372	72,368,939	(27,914)
USES:				
General	71,744,546	18,522,372	71,716,632	(27,914)
Transfer to General Fund	283,121	0	283,121	0
Transfer to EDO Fund	75,000	0	75,000	0
Transfer to Utilities Operating Fund	120,000	0	120,000	0
Transfer to Transportation Fund	174,186	0	174,186	0
Total Uses	72,396,853	18,522,372	72,368,939	(27,914)
Capital Projects Fund Balance - 6/30/18				51,092,841
Use of Capital Projects Fund Balance - FY 2019				(41,188,632)
Plus Budgeted Add to Fund Balance - FY 2020				2,519,635
Reservations of Capital Projects Fund balance				
Donations for projects				(8,300)
P&R concessions revenue				(644,101)
Future use of interest earnings				(734,451)
Capital Projects Fund OPEB reservation				(55,200)
Total uses of Fund Balance for reservations				(1,442,052)
Estimated Capital Projects Fund Balance at 6/30/20				10,981,792

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL OPERATING FUND				
SOURCES:				
Local Revenue	5,416,868	509,573	5,416,868	0
State and Federal	153,401,095	58,067,464	153,401,095	0
Transfer from General Fund	129,029,305	56,635,058	129,029,305	0
Use of (addition to) Fund Balance	0	320,645	0	0
Total Sources	287,847,268	115,532,740	287,847,268	0
USES:				
Operation & Maint	263,345,254	108,263,070	263,345,254	0
Debt Service	24,438,144	7,269,670	24,438,144	0
Transfers to Other Funds	63,870	0	63,870	0
Total Uses	287,847,268	115,532,740	287,847,268	0
School Operating Fund Balance - 6/30/18				14,374,536
Use of School Operating Fund Balance - FY 2019				0
Less Budgeted Use of Fund Balance - FY 2020				0
Reservations of School Operating Fund balance				
Health Insurance reserve				(14,374,536)
Estimated School Operating Fund Balance at 6/30/20				0
SCHOOL EXPENDITURES				
INSTRUCTION	202,877,050	81,260,014	202,877,050	0
ADMINISTRATION	11,017,877	4,908,118	11,017,877	0
TRANSPORTATION	18,520,148	8,055,568	18,520,148	0
MAINTENANCE	21,458,919	10,146,131	21,458,919	0
EDUCATIONAL TECHNOLOGY	9,471,260	3,893,239	9,471,260	0
DEBT SERVICE	24,438,144	7,269,670	24,438,144	0
TRANSFER TO SCHOOL FOOD SERVICE	63,870	0	63,870	0
TOTAL SCHOOL EXPENDITURES	287,847,268	115,532,740	287,847,268	0

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL FOOD SERVICE FUND				
SOURCES:				
Local Revenue	4,750,942	1,988,332	4,750,942	0
State and Federal	5,701,160	1,795,130	5,701,160	0
Transfer from School Operating Fund	63,870	0	63,870	0
Use of (Addition to) Fund Balance	807,000	440,816	807,000	0
Total Sources	<u>11,322,972</u>	<u>4,224,278</u>	<u>11,322,972</u>	<u>0</u>
USES:				
Operation & Maintenance	11,322,972	4,224,278	11,322,972	0
Total Uses	<u>11,322,972</u>	<u>4,224,278</u>	<u>11,322,972</u>	<u>0</u>
School Food Service Fund Balance - 6/30/18				3,955,723
Use of School Food Service Fund Balance - FY 2019				(807,000)
Less Budgeted Use of Fund Balance - FY 2020				(1,394,349)
Estimated School Food Service Fund Balance at 6/30/20				1,754,374

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL CAPITAL PROJECTS FUND				
SOURCES:				
State & Federal	0	0	0	0
Debt Proceeds & Bond Interest Earnings	31,059,020	31,195,630	31,334,020	275,000
Transfer from Other Funds	2,610,663	0	2,610,663	(2,610,663)
Use of (Addition to) Fund Balance	3,875,127	(13,948,528)	3,600,127	(275,000)
Total Sources	37,544,810	17,247,102	37,544,810	(2,610,663)
USES:				
Facilities	37,544,810	17,247,102	37,544,810	0
Total Uses	37,544,810	17,247,102	37,544,810	0
School Capital Projects Fund Balance - 6/30/18				4,272,755
Use of School Capital Projects Fund Balance - FY 2019				(3,600,127)
Less Budgeted Use of Fund Balance - FY 2020				0
Estimated School Capital Projects Fund Balance at 6/30/20				672,628

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
SOURCES:				
Local Revenues	64,748	42,124	78,332	13,584
Transfer from General Fund	1,829,000	478,774	1,829,000	0
Transfer from Capital Projects Fund	75,000	0	75,000	0
Use of (Addition to) Fund Balance	46,365	122,293	18,505	(27,860)
Total Sources	<u>2,015,113</u>	<u>643,191</u>	<u>2,000,837</u>	<u>(14,276)</u>
USES:				
Operations	1,953,365	643,191	1,939,089	(14,276)
Debt Service	61,748	0	61,748	0
Total Uses	<u>2,015,113</u>	<u>643,191</u>	<u>2,000,837</u>	<u>(14,276)</u>
Economic Development Opportunities Fund Balance - 6/30/18				511,582
Use of Economic Development Opportunities Fund Balance - FY 2019				(18,505)
Less Budgeted Use of Fund Balance - FY 2020				(42,935)
Estimated Economic Development Opportunities Fund Balance at 6/30/20				450,142

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
FIRE/EMS SERVICE FEE FUND				
SOURCES:				
Local Revenues	2,600,000	966,528	2,600,000	0
Use of (addition to) Fund Balance	0	(104,977)	0	0
Total Sources	<u>2,600,000</u>	<u>861,551</u>	<u>2,600,000</u>	<u>0</u>
USES:				
Transfers to Other Funds	2,600,000	861,551	2,600,000	0
Total Uses	<u>2,600,000</u>	<u>861,551</u>	<u>2,600,000</u>	<u>0</u>
Fire/EMS Service Fee Fund Balance - 6/30/18				320,555
Use of Fire/EMS Service Fee Fund Balance - FY 2019				0
Less Budgeted Use of Fund Balance - FY 2020				0
Estimated Fire/EMS Service Fee Fund Balance at 6/30/20				320,555

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
CODE COMPLIANCE FUND				
SOURCES:				
Local Revenue	3,584,643	2,650,348	4,674,842	1,090,199
Transfer from Other Funds	898,974	0	898,974	0
Use of (addition to) Fund Balance	576,074	(1,013,698)	(736,889)	(1,312,963)
Total Sources	<u>5,059,691</u>	<u>1,636,650</u>	<u>4,836,927</u>	<u>(222,764)</u>
USES:				
Code Compliance Expenses	4,331,108	1,636,650	4,108,344	(222,764)
Transfer to General Fund	728,583	0	728,583	0
Transfer to Capital Projects Fund	0	0	0	0
Total Uses	<u>5,059,691</u>	<u>1,636,650</u>	<u>4,836,927</u>	<u>(222,764)</u>
Code Compliance Fund Balance - 6/30/18				3,180,592
Add to Code Compliance Fund Balance - FY 2019				736,889
Less Budgeted Use of Fund Balance - FY 2020				(46,861)
Reservations of Code Compliance Fund balance				
Stormwater Management				(205,458)
OPEB Reserve				(810,800)
Total uses of Fund Balance for reservations				<u>(1,016,258)</u>
Estimated Code Compliance Fund Balance at 6/30/20				2,854,362

**Spotsylvania County
2nd Quarter Report
FY 2019**

Attachment 1

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
TRANSPORTATION FUND				
SOURCES:				
Property Taxes	1,289,343	524,967	1,295,343	6,000
Local Revenue	5,198,915	2,154,618	5,243,915	45,000
Transfer from Other Funds	874,186	0	874,186	0
Use of (addition to) Fund Balance	506,121	(987,093)	444,384	(61,737)
Total Sources	<u>7,868,565</u>	<u>1,692,492</u>	<u>7,857,828</u>	<u>(10,737)</u>
USES:				
Operations	3,050,960	358,948	3,040,223	(10,737)
Debt Service	4,717,605	1,333,544	4,717,605	0
Transfer to Utilities Fund	100,000	0	100,000	0
Transfer to Capital Projects Fund	0	0	0	0
Total Uses	<u>7,868,565</u>	<u>1,692,492</u>	<u>7,857,828</u>	<u>(10,737)</u>
Transportation Fund Balance - 06/30/18				8,617,411
Use of Transportation Fund Balance - FY 2019				(444,384)
Add Back SSD Reserves to FY 2019 (so as not to double-count against fund balance)				498,246
Less Budgeted Use of Fund Balance - FY 2020				(901,383)
Reservations of Transportation Fund balance				
OPEB Reserve				(64,200)
Total uses of Fund Balance for reservations				<u>(64,200)</u>
Estimated Transportation Fund Balance at 6/30/20				7,705,690

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
JOINT FLEET MAINTENANCE FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Charges for Services	2,804,028	1,177,465	2,804,028	0
Use of (addition to) Fund Balance	87,172	192,737	87,172	0
Total Sources	<u>2,891,200</u>	<u>1,370,202</u>	<u>2,891,200</u>	<u>0</u>
USES:				
Operations	2,891,200	1,370,202	2,891,200	0
Total Uses	<u>2,891,200</u>	<u>1,370,202</u>	<u>2,891,200</u>	<u>0</u>
Joint Fleet Fund Balance - 6/30/18				757,977
Use of Joint Fleet Fund Balance - FY 2019				(87,172)
Less Budgeted Use of Fund Balance - FY 2020				0
Estimated Joint Fleet Fund Balance at 6/30/20*				670,805
<i>*Does not factor in accumulated depreciation</i>				

**Spotsylvania County
2nd Quarter Report
FY 2019**

Attachment 1

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
UTILITIES OPERATING FUND <i>(Proprietary Fund)</i>				
SOURCES:				
User Fees	32,324,962	12,116,134	32,508,520	183,558
Miscellaneous	1,808,038	875,073	1,883,675	75,637
State & Federal	526,353	252,817	526,353	0
Transfer from Other Funds	220,000	0	220,000	0
Use of (Addition to) Fund Balance	(674,645)	(5,507,270)	(1,374,198)	(699,553)
Total Sources	<u>34,204,708</u>	<u>7,736,754</u>	<u>33,764,350</u>	<u>(440,358)</u>
USES:				
Operations	22,081,279	7,726,104	21,640,921	(440,358)
Debt Service	10,586,523	10,650	10,586,523	0
Transfer to Utilities Capital Projects Fund	0	0	0	0
Transfer to Capital Projects Fund	1,536,906	0	1,536,906	0
Total Uses	<u>34,204,708</u>	<u>7,736,754</u>	<u>33,764,350</u>	<u>(440,358)</u>
Utilities Operating Fund Balance - 6/30/18				39,541,890
Add to Utilities Operating Fund Balance - FY 2019				1,374,198
Plus Budgeted Add to Fund Balance - FY 2020				2,498,215
Reservations of Code Compliance Fund balance				
OPEB Reserve				<u>(2,980,200)</u>
		Total uses of Fund Balance for reservations		<u>(2,980,200)</u>
Estimated Utilities Operating Fund Balance at 6/30/20				40,434,103

**Spotsylvania County
2nd Quarter Report
FY 2019**

	<u>FY 2019 Revised Budget</u>	<u>Collect/Paid through December 2018</u>	<u>FY 2019 Projected Revenue/Exp</u>	<u>Projections Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
UTILITIES CAPITAL FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Connection Fees	3,621,970	2,709,470	5,550,000	1,928,030
Miscellaneous	4,564,301	14,121	4,626,378	62,077
State	0	0	0	0
Transfer from Utilities Operating	0	0	0	0
Use of (Addition to) Fund Balance	42,591,837	1,668,638	40,601,730	(1,990,107)
Total Sources	<u>50,778,108</u>	<u>4,392,229</u>	<u>50,778,108</u>	<u>0</u>
USES:				
Capital Projects	50,778,108	4,392,229	50,778,108	0
Total Uses	<u>50,778,108</u>	<u>4,392,229</u>	<u>50,778,108</u>	<u>0</u>
Utilities Capital Projects Fund Balance - 6/30/18				48,135,021
Use of Utilities Capital Projects Fund Balance - FY 2019				(40,601,730)
Less Budgeted Use of Fund Balance - FY 2020				(1,229,773)
Estimated Utilities Capital Projects Fund Balance at 6/30/20				6,303,518

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
GENERAL FUND					
<i>Real Property Taxes</i>					
110-0000-311.01-01	CURRENT	\$122,811,539	\$122,811,539	\$58,558,223	\$124,811,539
110-0000-311.01-02	DELINQUENT	\$2,024,237	\$2,024,237	\$621,194	\$1,179,772
110-0000-311.01-10	DEFERRED	\$200,000	\$200,000	\$61,204	\$200,000
		\$125,035,776	\$125,035,776	\$59,240,621	\$126,191,311
<i>Public Service Corporation Taxes</i>					
110-0000-311.02-01	REAL PROP CURRENT	\$3,468,506	\$3,468,506	\$328,735	\$3,500,000
110-0000-311.02-02	REAL PROP DELINQUENT	\$0	\$0	-\$49,422	\$0
		\$3,468,506	\$3,468,506	\$279,313	\$3,500,000
<i>Personal Property Taxes</i>					
110-0000-311.03-01	CURRENT	\$41,095,404	\$41,095,404	\$17,114,763	\$40,760,106
110-0000-311.03-02	DELINQUENT	\$4,107,540	\$4,107,540	\$1,893,864	\$3,783,814
110-0000-311.03-03	MOB HOME CURRENT	\$60,000	\$60,000	\$22,003	\$60,000
110-0000-311.03-04	MOB HOME DELINQUENT	\$20,000	\$20,000	\$9,382	\$18,000
110-0000-311.03-05	DEL TAX PRIOR YRS	\$0	\$0	\$0	\$0
110-0000-311.03-06	HEAVY EQUIP CURRENT	\$326,645	\$326,645	\$7,376	\$326,645
110-0000-311.03-07	HEAVY EQUIP DELINQUENT	\$10,000	\$10,000	\$18,901	\$25,000
		\$45,619,589	\$45,619,589	\$19,066,289	\$44,973,565
<i>Machinery & Tools Taxes</i>					
110-0000-311.04-01	MACH & TOOLS CURRENT	\$608,511	\$608,511	\$127,013	\$650,000
110-0000-311.04-02	MACH & TOOLS DELINQUENT	\$30,000	\$30,000	\$30,670	\$40,000
		\$638,511	\$638,511	\$157,683	\$690,000
<i>Penalties & Interest on Taxes</i>					
110-0000-311.06-01	PENALTIES	\$1,600,000	\$1,600,000	\$420,140	\$1,600,000
110-0000-311.06-02	INTEREST	\$750,000	\$750,000	\$203,371	\$750,000
110-0000-318.99-13	ADMIN COLLECTION FEE	\$550,000	\$550,000	\$221,825	\$575,000
		\$2,900,000	\$2,900,000	\$845,336	\$2,925,000
Total Property Taxes		\$177,662,382	\$177,662,382	\$79,589,242	\$178,279,876
<i>Sales Tax</i>					
110-0000-312.01-01	LOCAL SALES TAX	\$18,487,405	\$18,487,405	\$7,929,175	\$18,550,000
110-0000-312.01-02	COMMUNICATION SALES TAX	\$4,500,000	\$4,500,000	\$1,711,006	\$4,300,000
		\$22,987,405	\$22,987,405	\$9,640,181	\$22,850,000
<i>Utility Taxes</i>					
110-0000-312.02-01	UTILITY CONSUMER TAX	\$2,500,000	\$2,500,000	\$1,054,875	\$2,500,000
110-0000-312.04-01	UTILITY GROSS REC TAX	\$650,000	\$650,000	\$138,102	\$650,000
		\$3,150,000	\$3,150,000	\$1,192,977	\$3,150,000
<i>Other Taxes</i>					
110-0000-312.03-01	BUSINESS LICENSE TAX	\$4,250,000	\$4,250,000	\$141,919	\$4,500,000
110-0000-312.03-10	DAILY RENTAL TAX	\$50,000	\$50,000	\$15,804	\$50,000
110-0000-312.05-01	LOCAL VEHICLE LICENSE FEE	\$3,100,000	\$3,100,000	\$341,856	\$3,100,000
110-0000-312.06-01	BANK STOCK TAXES	\$625,000	\$625,000	\$0	\$725,000
110-0000-312.07-01	RECORDATION TAX	\$2,400,000	\$2,400,000	\$890,540	\$2,700,000
110-0000-324.04-20	RECORDATION TAX - CTY SHR	\$0	\$0	\$185,066	\$0
110-0000-312.10-01	TRANSIENT OCCUPANCY TAX	\$1,475,000	\$1,475,000	\$615,163	\$1,475,000

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
110-0000-312.11-01	MEALS TAX	\$9,197,848	\$9,197,848	\$3,792,754	\$9,350,000
		\$21,097,848	\$21,097,848	\$5,983,102	\$21,900,000
Total Other Local Taxes					
		\$47,235,253	\$47,235,253	\$16,816,260	\$47,900,000
Permits/Fees/Regulatory Licenses					
110-0000-313.01-01	DOG TAG LICENSE	\$75,000	\$75,000	\$30,901	\$65,000
110-0000-313.03-04	LAND USE APPL FEES	\$1,000	\$1,000	\$637	\$1,000
110-0000-313.03-05	TRANSFER FEES	\$5,000	\$5,000	\$2,599	\$5,000
110-0000-313.03-18	WELL/SEPTIC PMT FEES	\$40,000	\$40,000	\$18,850	\$40,000
110-0000-313.03-25	COMM REFUSE HAULER FEES	\$15,000	\$15,000	\$7,425	\$18,000
110-0000-313.03-27	SOLICITOR PERMITS	\$1,200	\$1,200	\$620	\$1,200
110-0000-313.03-28	GUN PERMITS	\$70,000	\$70,000	\$31,788	\$75,000
110-0000-313.03-31	OPEN AIR BURNING PERMIT	\$6,000	\$6,000	\$225	\$6,000
110-0000-313.03-32	FIRE & SAFETY INSP FEE	\$143,000	\$143,000	\$84,726	\$143,000
110-0000-313.03-33	TOWING APPL/INSP FEE	\$5,000	\$5,000	\$1,200	\$5,000
110-0000-313.03-34	MASSAGE PARLOR PERMITS	\$2,000	\$2,000	\$1,125	\$2,000
		\$363,200	\$363,200	\$180,096	\$361,200
Fines & Forfeitures					
110-0000-314.01-01	COUNTY COURT FINES	\$400,000	\$400,000	\$174,309	\$400,000
110-0000-314.01-03	FALSE FIRE ALARMS	\$5,000	\$5,000	\$1,904	\$5,000
110-0000-314.01-04	DNA LOCAL FEE (CLK CT)	\$1,500	\$1,500	\$1,867	\$3,000
110-0000-314.01-05	JAIL ADM FEE (CLK OF CT)	\$15,000	\$15,000	\$8,352	\$15,000
110-0000-314.01-06	CTHSE SEC FEE (CLK OF CT)	\$135,000	\$135,000	\$53,371	\$135,000
		\$556,500	\$556,500	\$239,803	\$558,000
Use of Money & Property					
110-0000-315.01-01	INTEREST ON INVESTMENTS	\$500,000	\$500,000	\$195,369	\$500,000
110-0000-315.01-06	INTEREST TRIGON STOCK INV	\$5,000	\$5,000	\$0	\$5,000
110-0000-315.02-01	RENTAL OF GENERAL PROP	\$61,228	\$61,228	\$16,507	\$61,528
110-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$314,373	\$314,373	\$119,818	\$314,373
110-0000-315.02-09	RAILROAD REIMBURSEMENT	\$200,000	\$200,000	\$0	\$180,000
110-0000-318.99-20	INSURANCE RECOVERY REV	\$55,000	\$55,000	\$50,068	\$125,000
		\$1,135,601	\$1,135,601	\$381,762	\$1,185,901
Charges for Services					
110-0000-315.02-02	USE OF PARK FACILITIES	\$45,000	\$45,000	\$19,165	\$45,000
110-0000-315.02-03	LORIELA PK CONC/TAXABLE	\$16,275	\$16,275	\$7,283	\$13,321
110-0000-315.02-04	LORIELA PK CONC/NON-TAXBL	\$0	\$0	\$2,954	\$2,954
110-0000-316.01-02	EXCESS FEES OF CLERKS	\$110,000	\$110,000	\$56,281	\$125,000
110-0000-316.01-03	SHERIFF'S FEES	\$4,099	\$4,099	\$4,099	\$4,099
110-0000-316.01-04	CLK OF CT SUBSCRIPTIONS	\$50,000	\$50,000	\$28,200	\$50,000
110-0000-316.01-05	COURTHOUSE MAINT FEES	\$45,000	\$45,000	\$18,042	\$45,000
110-0000-316.01-06	CLERK COPY FEES	\$13,000	\$13,000	\$4,986	\$13,000
110-0000-316.01-08	CSU PROGRAM/CLASS FEE	\$0	\$0	\$80	\$280
110-0000-316.02-01	COMMONWEALTH'S ATTY FEES	\$25,000	\$25,000	\$11,884	\$25,000
110-0000-316.03-02	OTHER SHERIFF FEES	\$93,000	\$93,000	\$8,436	\$93,000
110-0000-316.04-01	EM RESCUE SVC FEES	\$16,000	\$16,000	\$8,084	\$16,000
110-0000-316.05-01	ANIMAL SHELTER FEES	\$187,000	\$187,000	\$104,474	\$195,000
110-0000-316.05-02	RABIES VACCINATIONS	\$7,500	\$7,500	\$4,480	\$7,500
110-0000-316.07-01	STREET LIGHTS	\$6,500	\$6,500	\$3,092	\$6,500
110-0000-316.08-02	REFUSE DISPOSAL FEES	\$1,900,000	\$1,900,000	\$1,126,570	\$2,400,000
110-0000-316.08-03	WEED & DEBRIS FEE	\$10,000	\$10,000	\$6,193	\$10,000

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
110-0000-316.08-05	RECYCLING REVENUES	\$285,000	\$285,000	\$242,623	\$385,000
110-0000-316.13-01	REC REGISTRATION FEES	\$285,625	\$285,625	\$97,276	\$285,625
110-0000-316.13-02	ADMISSION LORIELLA PARK	\$54,645	\$54,645	\$25,488	\$54,645
110-0000-316.13-04	NI RIVER RESERVOIR FEES	\$20,950	\$20,950	\$9,375	\$20,950
110-0000-316.13-05	HUNTING RUN RESRVIOR FEES	\$22,670	\$22,670	\$11,337	\$22,670
110-0000-316.13-06	SELF SUPP ACTIVITIES	\$142,500	\$142,500	\$60,414	\$142,500
110-0000-316.13-10	TOURISM EVENT ADMISSIONS	\$3,000	\$3,000	\$0	\$3,000
110-0000-316.16-01	PLANNING DEPT PUBLICATONS	\$700	\$700	\$70	\$700
110-0000-316.16-02	SALE OF PUBLICATIONS	\$0	\$0	\$0	\$25
110-0000-316.16-03	PLAT FILING FEES	\$223,347	\$223,347	\$93,737	\$223,347
110-0000-316.16-07	TELECOMMUNICATION REV FEE	\$15,000	\$15,000	\$0	\$0
110-0000-316.16-08	PLANNING REVIEW FEES	\$259,718	\$259,718	\$109,065	\$259,718
110-0000-316.16-10	GIS FEES	\$180,000	\$180,000	\$58,011	\$180,000
110-0000-316.16-11	ANNUAL PEG FEE GRT	\$180,000	\$180,000	\$0	\$185,995
110-0000-318.99-05	TAXABLE TOURISM MISC	\$3,000	\$3,000	\$2,254	\$3,000
110-0000-318.99-07	P/R SALE ITEMS	\$1,000	\$1,000	\$155	\$1,000
110-0000-318.99-17	W/S ADMIN FEE	\$1,841,388	\$1,841,388	\$0	\$2,000,000
110-0000-318.99-18	OTHER LOCAL REV SOURCES	\$12,000	\$12,112	\$12,000	\$12,112
110-0000-318.99-32	TRAINING FEES	\$0	\$0	\$10,942	\$12,000
110-0000-318.99-33	FOIA REIMBURSEMENT	\$200	\$200	\$1,370	\$2,500
110-0000-318.99-45	SHERIFF LOCAL SERVICES	\$275,000	\$275,000	\$95,034	\$275,000
		\$6,334,117	\$6,334,229	\$2,243,454	\$7,121,441
Donations					
110-0000-318.99-23	DONATIONS	\$0	\$1,144	\$19,515	\$39,071
110-0000-318.99-30	TOUR COMM EVENT DONATIONS	\$41,425	\$41,425	\$29,000	\$41,425
		\$41,425	\$42,569	\$48,515	\$80,496
Miscellaneous					
110-0000-318.03-03	VOPEX EXERCISES	\$30,000	\$30,000	\$30,000	\$30,000
110-0000-318.03-05	SHERIFF CT RESTITUTION	\$0	\$0	\$830	\$1,980
110-0000-318.03-06	ANML CNTRL CT RESTITUTION	\$0	\$0	\$1,116	\$1,476
110-0000-318.99-01	PRIMARY FEES	\$0	\$0	\$0	\$875
110-0000-318.99-04	NON-TAXABLE TOURISM MISC	\$100	\$100	\$0	\$100
110-0000-318.99-06	SALE SURPLUS PROPERTY	\$30,000	\$30,000	\$91,273	\$100,000
110-0000-318.99-15	MISCELLANEOUS	\$37,000	\$92,500	\$25,857	\$112,000
110-0000-318.99-49	MUSEUM -SALE OF ORNAMENTS	\$200	\$200	\$224	\$240
		\$97,300	\$152,800	\$149,300	\$246,671
Total Other Local Revenue		\$8,528,143	\$8,584,899	\$3,242,930	\$9,553,709
Non-Categorical State Aid					
110-0000-322.03-00	MOT VEH CAR TX ROLLG STCK	\$52,000	\$52,000	\$33,815	\$52,000
110-0000-322.05-00	MOBILE HOME TITLING TAXES	\$60,000	\$60,000	\$35,520	\$70,000
110-0000-322.06-00	TAX ON DEEDS GRANTORS TAX	\$420,000	\$420,000	\$252,864	\$575,000
110-0000-322.10-00	DMV RENTAL TAX	\$450,000	\$450,000	\$242,216	\$450,000
110-0000-322.11-00	PERS PROP TAX RELIEF ACT	\$14,509,422	\$14,509,422	\$7,986,741	\$14,509,422
		\$15,491,422	\$15,491,422	\$8,551,156	\$15,656,422
Shared Expenses					
110-0000-323.01-00	COMMONWEALTH ATTORNEY	\$843,619	\$843,619	\$325,518	\$843,619
110-0000-323.02-00	SHERIFF	\$3,597,857	\$3,597,857	\$1,072,294	\$3,597,857
110-0000-323.03-00	COMMISSIONER OF REVENUE	\$277,063	\$277,063	\$90,051	\$277,063
110-0000-323.04-00	TREASURER	\$242,347	\$242,347	\$76,229	\$242,347

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
110-0000-323.06-00	REGISTRAR/ELECTORAL BOARD	\$73,696	\$73,696	\$0	\$73,696
110-0000-323.07-00	CLERK OF CIRCUIT COURT	\$750,317	\$750,317	\$215,879	\$750,317
110-0000-324.04-30	REIMB EXTRDITN PRISONERS	\$10,000	\$10,000	\$2,555	\$10,000
		\$5,794,899	\$5,794,899	\$1,782,526	\$5,794,899
<i>Social Services Revenues</i>					
110-0000-324.01-02	PUBLIC ASST & WELFARE ADM	\$6,802,124	\$7,490,506	\$3,300,098	\$8,947,562
110-0000-324.01-05	COMPREHENSIVE SVCS ACT	\$3,833,857	\$4,723,857	\$1,321,293	\$5,465,131
		\$10,635,981	\$12,214,363	\$4,621,391	\$14,412,693
<i>Other Categorical Reimbursement</i>					
110-0000-324.04-02	EMERGENCY SERVICES	\$0	\$0	\$34,449	\$35,000
110-0000-324.04-07	NONCOMPETITIVE LITTER GRT	\$19,262	\$21,435	\$21,435	\$21,435
110-0000-324.04-12	STATE FIRE PROGRAM FUND	\$400,000	\$400,000	\$423,652	\$423,652
110-0000-324.04-13	GRANT REVENUES	\$141,205	\$292,032	\$183,269	\$292,032
110-0000-324.04-15	VEH REG DOG/CAT STERILIZN	\$3,500	\$3,500	\$614	\$4,492
110-0000-324.04-16	MOTOR VEH REG 2 4 LIFE \$	\$130,000	\$130,000	\$131,182	\$131,182
110-0000-324.04-22	VJCCA REVENUE	\$115,141	\$115,141	\$72,820	\$115,141
110-0000-324.04-50	FORF/SEIZURE C/W ATTORNEY	\$0	\$0	\$3,792	\$0
110-0000-324.04-51	VICTIM/WITNESS GRANT	\$63,788	\$65,064	\$10,049	\$65,064
110-0000-324.04-52	FORF/SEIZURE SHERIFF	\$0	\$0	\$18,791	\$0
110-0000-324.04-60	WIRELESS E-911 SURCHARGE	\$170,000	\$170,000	\$162,100	\$350,000
		\$1,042,896	\$1,197,172	\$1,062,153	\$1,437,998
Total State Revenues		\$32,965,198	\$34,697,856	\$16,017,226	\$37,302,012
<i>Federal Revenues</i>					
110-0000-331.01-00	PAYMENTS IN LIEU OF TAXES	\$18,000	\$18,000	\$0	\$18,000
110-0000-333.01-08	OTHER FEDERAL GRANTS	\$40,579	\$171,245	\$119,764	\$171,245
110-0000-333.01-14	SHERIFF OVERTIME GRANT	\$0	\$147,605	\$65,873	\$137,574
110-0000-333.01-15	F&R SAFER GRANT	\$227,534	\$414,972	\$410,560	\$687,596
110-0000-333.01-51	VICTIM WITNESS GRANT	\$191,362	\$195,189	\$78,993	\$195,189
Total Federal Revenues		\$477,475	\$947,011	\$675,190	\$1,209,604

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
Transfers from Other Funds					
110-0000-341.06-04	TRANSFER FROM CAP PROJS	\$283,121	\$283,121	\$0	\$483,121
110-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$728,583	\$728,583	\$0	\$728,583
110-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$2,600,000	\$2,600,000	\$861,551	\$2,600,000
Total Transfers from Other Funds		\$3,611,704	\$3,611,704	\$861,551	\$3,811,704
Total General Fund Revenues		\$270,480,155	\$272,739,105	\$117,202,399	\$278,056,905
School Operating Fund					
Local Revenues					
210-0000-316.12-01	SCHOOL OTHER REVENUE	\$5,416,867	\$5,416,868	\$509,573	\$5,416,868
Total Local Revenues		\$5,416,867	\$5,416,868	\$509,573	\$5,416,868
State & Federal Revenues					
	COMBINED STATE & FEDERAL REV	\$152,124,965	\$153,401,095	\$58,067,464	\$153,401,095
Total State & Federal Revenues		\$152,124,965	\$153,401,095	\$58,067,464	\$153,401,095
Transfers from Other Funds					
210-0000-341.06-01	TRANSFER FROM GENERAL FD	\$128,492,093	\$129,029,305	\$56,635,058	\$129,029,305
Total Transfers from Other Funds		\$128,492,093	\$129,029,305	\$56,635,058	\$129,029,305
Total School Operating Fund		\$286,033,925	\$287,847,268	\$115,212,095	\$287,847,268

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
School Food Service Fund					
<i>Local Revenues</i>					
212-0000-316.12-01	SCHOOL OTHER REVENUE	\$4,750,942	\$4,750,942	\$1,988,332	\$4,750,942
Total Local Revenues		\$4,750,942	\$4,750,942	\$1,988,332	\$4,750,942
<i>State & Federal Revenues</i>					
	COMBINED STATE & FEDERAL REV	\$5,701,160	\$5,701,160	\$1,795,130	\$5,701,160
Total State & Federal Revenues		\$5,701,160	\$5,701,160	\$1,795,130	\$5,701,160
<i>Transfers from Other Funds</i>					
212-0000-341.06-06	FROM SCHOOL OPERATING FD	\$63,870	\$63,870	\$0	\$63,870
Total Transfers from Other Funds		\$63,870	\$63,870	\$0	\$63,870
Total School Food Service Fund Revenues		\$10,515,972	\$10,515,972	\$3,783,462	\$10,515,972
Economic Development Opportunities Fund					
<i>Local Revenues</i>					
221-0000-315.01-01	INTEREST ON INVESTMENTS	\$3,000	\$3,000	\$3,055	\$8,091
221-0000-315.02-01	RENTAL OF GENERAL PROP	\$61,748	\$61,748	\$30,576	\$61,748
221-0000-316.16-04	IDA ADMINISTRATIVE FEES	\$0	\$0	\$5,000	\$5,000
221-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$3,493	\$3,493
Total Local Revenues		\$64,748	\$64,748	\$42,124	\$78,332
<i>Transfers from Other Funds</i>					
221-0000-341.06-01	TRANSFER FROM GENERAL FD	\$1,169,000	\$1,829,000	\$478,774	\$1,829,000
221-0000-341.06-04	TRANSFER FROM CAP PROJS	\$0	\$75,000	\$0	\$75,000
Total Transfers from Other Funds		\$1,169,000	\$1,904,000	\$478,774	\$1,904,000
Total Economic Development Opportunity Fund Revenues		\$1,233,748	\$1,968,748	\$520,898	\$1,982,332
Fire/EMS Service Fee Fund					
<i>Local Revenues</i>					
240-0000-316.04-01	EM RESCUE SVC FEES	\$2,600,000	\$2,600,000	\$966,528	\$2,600,000
Total Local Revenues		\$2,600,000	\$2,600,000	\$966,528	\$2,600,000
Total Fire/EMS Service Fee Fund Revenue		\$2,600,000	\$2,600,000	\$966,528	\$2,600,000

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
Code Compliance Fund					
<i>Local Revenues</i>					
260-0000-313.03-40	BUILDING FEES	\$1,918,984	\$1,918,984	\$1,713,435	\$2,750,568
260-0000-313.03-45	ZONING FEES	\$301,060	\$301,060	\$162,117	\$335,433
260-0000-313.03-50	ENVIRONMENTAL ENG FEES	\$684,334	\$684,334	\$416,546	\$837,458
260-0000-313.03-55	CHESAPEAKE BAY FEES	\$71,057	\$71,057	\$52,776	\$116,775
260-0000-313.03-60	STORMWATER MGMT LOCAL FEE	\$394,000	\$394,000	\$183,382	\$394,000
260-0000-318.99-14	CODE COMPL ADM CHARGES	\$215,208	\$215,208	\$122,092	\$240,608
Total Local Revenues		\$3,584,643	\$3,584,643	\$2,650,348	\$4,674,842
<i>Transfers from Other Funds</i>					
260-0000-341.06-01	TRANSFER FROM GENERAL FD	\$898,974	\$898,974	\$0	\$898,974
Total Transfers from Other Funds		\$898,974	\$898,974	\$0	\$898,974
Total Code Compliance Fund		\$4,483,617	\$4,483,617	\$2,650,348	\$5,573,816
Transportation Fund					
<i>Property Taxes</i>					
280-0000-311.01-01	CURRENT	\$1,289,343	\$1,289,343	\$522,717	\$1,289,343
280-0000-311.06-01	PENALTIES		\$0	\$1,650	\$5,000
280-0000-311.06-02	INTEREST		\$0	\$600	\$1,000
Total Property Taxes		\$1,289,343	\$1,289,343	\$524,967	\$1,295,343
<i>Local Revenues</i>					
280-0000-312.17-01	GAS TAX	\$5,168,600	\$5,168,600	\$2,122,456	\$5,168,600
280-0000-313.03-35	SITE PLAN REVIEW FEES	\$15,315	\$15,315	\$9,930	\$15,315
280-0000-315.01-01	INTEREST ON INVESTMENTS	\$15,000	\$15,000	\$22,232	\$60,000
Total Local Revenues		\$5,198,915	\$5,198,915	\$2,154,618	\$5,243,915
<i>Transfers from Other Funds</i>					
280-0000-341.06-01	TRANSFER FROM GENERAL FD	\$700,000	\$700,000	\$0	\$700,000
280-0000-341.06-04	TRANSFER FROM CAP PROJS	\$174,186	\$174,186	\$0	\$174,186
Total Transfers from Other Funds		\$874,186	\$874,186	\$0	\$874,186
Total Transportation Fund		\$7,362,444	\$7,362,444	\$2,679,585	\$7,413,444

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
Capital Projects Fund					
<i>Debt Proceeds & Bond Interest Earnings</i>					
310-0000-341.04-01	BOND PROCEEDS	\$0	\$6,125,000	\$6,125,000	\$6,125,000
310-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$195,066	\$350,000
310-0000-341.04-12	BOND PREMIUMS	\$0	\$517,058	\$517,057	\$517,058
Total Debt Proceeds & Bond Interest Earnings		\$0	\$6,642,058	\$6,837,123	\$6,992,058
<i>Other Local Revenue</i>					
310-0000-315.01-01	INTEREST ON INVESTMENTS	\$75,000	\$75,000	\$142,020	\$250,000
310-0000-315.02-05	FIELD RENTAL/CONC (CAPTL)	\$100,000	\$100,000	\$51,408	\$100,000
310-0000-318.99-18	OTHER LOCAL REV SOURCES	\$137,506	\$137,506	\$0	\$137,506
310-0000-318.99-19	PROFFERS	\$129,729	\$1,907,608	\$1,704,777	\$1,907,608
310-0000-318.99-46	SPECIAL ASSESSMENTS	\$39,600	\$39,600	\$17,133	\$39,600
Total Other Local Revenue		\$481,835	\$2,259,714	\$1,915,338	\$2,434,714
<i>State Revenue</i>					
310-0000-324.04-13	GRANT REVENUES	\$34,679	\$38,184	\$0	\$38,184
310-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$182,848	\$140,887	\$182,848
Total State Revenue		\$34,679	\$221,032	\$140,887	\$221,032
<i>Federal Revenue</i>					
310-0000-333.01-08	OTHER FEDERAL GRANTS	\$0	\$187,711	\$21,595	\$187,711
310-0000-333.04-01	OTHER FEDERAL GRANTS	\$0	\$947,217	\$16,714	\$947,217
310-0000-333.04-03	BAB SUBSIDY (ARRA)	\$433,472	\$433,472	\$0	\$433,472
310-0000-333.04-04	QECB SUBSIDY	\$23,835	\$23,835	\$11,968	\$23,835
Total Federal Revenue		\$457,307	\$1,592,235	\$50,277	\$1,592,235
<i>Transfers from Other Funds</i>					
310-0000-341.06-01	TRANSFER FROM GENERAL FD	\$18,389,788	\$18,403,362	\$0	\$18,403,362
310-0000-341.06-03	FROM UTILITY OPERATING	\$577,907	\$1,536,906	\$0	\$1,536,906
Total Transfers from Other Funds		\$18,967,695	\$19,940,268	\$0	\$19,940,268
Total General Capital Projects Revenue		\$19,941,516	\$30,655,307	\$8,943,625	\$31,180,307

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
School Capital Projects Fund					
<i>Debt Proceeds & Bond Interest Earnings</i>					
320-0000-341.04-01	BOND PROCEEDS	\$30,799,918	\$28,465,000	\$28,465,000	\$28,465,000
320-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$136,610	\$275,000
320-0000-341.04-12	BOND PREMIUMS	\$0	\$2,594,020	\$2,594,020	\$2,594,020
Total Debt Proceeds & Bond Interest Earnings		\$30,799,918	\$31,059,020	\$31,195,630	\$31,334,020
<i>Transfers from Other Funds</i>					
320-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$2,610,663	\$0	\$2,610,663
Total Transfers from Other Funds		\$0	\$2,610,663	\$0	\$2,610,663
Total School Capital Projects Fund Revenues		\$30,799,918	\$33,669,683	\$31,195,630	\$33,944,683

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
Utilities Operating Fund					
<i>User Fees</i>					
510-0000-316.20-01	WATER USER FEES	\$13,205,095	\$13,205,095	\$5,415,433	\$13,257,652
510-0000-316.20-02	SEWER USER FEES	\$9,859,263	\$9,859,263	\$3,807,000	\$9,886,832
510-0000-316.20-03	FRBURG USER FEES FMC	\$320,000	\$320,000	\$0	\$320,000
510-0000-316.20-04	FRBURG USER FEES MOTTS	\$1,200,000	\$1,200,000	\$0	\$1,200,000
510-0000-316.20-08	SPOTSY SCH BRD O&M SEW SY	\$75,000	\$75,000	\$19,158	\$110,000
510-0000-316.20-11	DEBT SERVICE FEES	\$5,452,033	\$5,452,033	\$2,025,152	\$5,502,520
510-0000-316.20-12	ADMINISTRATIVE FEES	\$2,213,571	\$2,213,571	\$849,391	\$2,231,516
Total User Fees		\$32,324,962	\$32,324,962	\$12,116,134	\$32,508,520
<i>Miscellaneous</i>					
510-0000-315.01-01	INTEREST ON INVESTMENTS	\$130,000	\$130,000	\$69,617	\$250,000
510-0000-316.08-06	COMPOST SALE REVENUES	\$200,000	\$200,000	\$86,948	\$200,000
510-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$133,600	\$133,600	\$62,132	\$133,600
510-0000-316.20-05	PENALTIES W/S USER FEES	\$550,000	\$550,000	\$325,669	\$550,000
510-0000-316.20-10	ACCOUNT TRANSACTION FEE	\$80,000	\$80,000	\$33,830	\$80,000
510-0000-316.21-01	WATER CONNECTIONS	\$82,000	\$82,000	\$5,289	\$25,000
510-0000-316.21-02	SEWER CONNECTIONS	\$50,000	\$50,000	\$14,874	\$30,000
510-0000-316.21-03	METER/OTHER CONNECTIONS	\$185,000	\$185,000	\$154,179	\$230,000
510-0000-318.20-01	DISPOSAL TICKETS	\$75,000	\$75,000	\$37,129	\$75,000
510-0000-318.20-02	UTILITY INSP FEES	\$45,000	\$45,000	\$11,292	\$45,000
510-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$0	\$377	\$46,075
510-0000-318.20-04	RECONNECTION FEES	\$100,000	\$100,000	\$32,925	\$75,000
510-0000-318.20-07	MULTI-VISIT METER SET FEE	\$1,000	\$1,000	\$300	\$1,000
510-0000-318.20-09	W/S PLANT ASSISTANCE	\$20,000	\$20,000	\$5,710	\$20,000
510-0000-318.20-10	CCTV INSPECTION FEES	\$20,000	\$20,000	\$4,677	\$20,000
510-0000-318.99-06	SALE SURPLUS PROPERTY	\$25,000	\$25,000	\$11,430	\$35,000
510-0000-318.99-13	ADMIN COLLECTION FEE	\$0	\$0	\$10,600	\$18,000
510-0000-318.99-15	MISCELLANEOUS	\$100,000	\$111,438	\$7,285	\$20,000
510-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$0	\$810	\$30,000
Total Miscellaneous		\$1,796,600	\$1,808,038	\$875,073	\$1,883,675
<i>State & Federal Revenue</i>					
510-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$22,875	\$0	\$22,875
510-0000-333.04-03	BAB SUBSIDY (ARRA)	\$503,478	\$503,478	\$252,817	\$503,478
Total State & Federal Revenue		\$503,478	\$526,353	\$252,817	\$526,353
<i>Transfers from Other Funds</i>					
510-0000-341.06-04	TRANSFER FROM CAP PROJS	\$120,000	\$120,000	\$0	\$120,000
510-0000-341.06-10	FROM TRANSPORTATION FUND	\$100,000	\$100,000	\$0	\$100,000
Total Transfers from Other Funds		\$220,000	\$220,000	\$0	\$220,000
Total Utilities Operating Fund Revenues		\$34,845,040	\$34,879,353	\$13,244,024	\$35,138,548

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
Utilities Capital Projects Fund					
<i>Connection Fees</i>					
520-0000-316.21-04	AVAILABILITY SEWER FEES	\$1,806,590	\$1,806,590	\$1,331,520	\$2,750,000
520-0000-316.21-05	AVAILABILITY WATER FEES	\$1,815,380	\$1,815,380	\$1,377,950	\$2,800,000
Total Connection Fees		\$3,621,970	\$3,621,970	\$2,709,470	\$5,550,000
<i>Miscellaneous</i>					
520-0000-315.01-01	INTEREST ON INVESTMENTS	\$150,000	\$150,000	\$13,212	\$150,000
520-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$0	-\$1,168	\$60,000
520-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$0	\$2,077	\$2,077
520-0000-341.07-01	CONTRIBUTED CAPITAL	\$3,958,812	\$4,414,301	\$0	\$4,414,301
Total Miscellaneous		\$4,108,812	\$4,564,301	\$14,121	\$4,626,378
Total Utilities Capital Project Fund Revenue		\$7,730,782	\$8,186,271	\$2,723,591	\$10,176,378

Revenues - FY 2019 Mid-Year (2nd Quarter) Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue Thru 12/31/18	Total Projected Revenues for FY 2019
Joint Fleet Maintenance Fund					
<i>Charges for Services</i>					
610-0000-316.30-01	SERVICE CHARGES JFMF	\$2,733,110	\$2,804,028	\$1,177,465	\$2,804,028
Total Charges for Services		\$2,733,110	\$2,804,028	\$1,177,465	\$2,804,028
Total Joint Fleet Maintenance		\$2,733,110	\$2,804,028	\$1,177,465	\$2,804,028
Total Revenues & Transfers In, All Funds		\$678,760,227	\$697,711,796	\$300,299,650	\$707,233,681

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
GENERAL FUND				
<i>Board of Supervisors</i>				
PERSONNEL	\$206,796	\$206,796	\$103,685	\$223,261
OPERATING	\$73,450	\$73,450	\$37,904	\$59,988
Board of Supervisors Total	\$280,246	\$280,246	\$141,589	\$283,249
<i>County Administration</i>				
PERSONNEL	\$973,597	\$976,381	\$444,202	\$981,554
OPERATING	\$45,546	\$45,546	\$23,837	\$44,987
CAPITAL	\$0	\$0	\$621	\$621
County Administration Total	\$1,019,143	\$1,021,927	\$468,660	\$1,027,162
<i>County Attorney</i>				
PERSONNEL	\$955,380	\$956,276	\$434,196	\$944,287
OPERATING	\$98,167	\$98,167	\$17,308	\$95,418
CAPITAL	\$500	\$500	\$493	\$493
County Attorney Total	\$1,054,047	\$1,054,943	\$451,997	\$1,040,198
<i>Human Resources</i>				
PERSONNEL	\$649,990	\$671,696	\$227,539	\$600,054
OPERATING	\$145,818	\$154,459	\$90,133	\$179,112
CAPITAL	\$0	\$0	\$0	\$1,239
Human Resources Total	\$795,808	\$826,155	\$317,672	\$780,405
<i>Independent Auditor</i>				
OPERATING	\$200,500	\$200,500	\$124,250	\$200,500
Independent Auditor Total	\$200,500	\$200,500	\$124,250	\$200,500
<i>Commissioner of Revenue</i>				
PERSONNEL	\$1,372,577	\$1,379,186	\$612,202	\$1,307,028
OPERATING	\$73,750	\$73,750	\$12,503	\$65,979
CAPITAL	\$885	\$885	\$0	\$1,401
Commissioner of Revenue Total	\$1,447,212	\$1,453,821	\$624,705	\$1,374,408
<i>Assessment</i>				
PERSONNEL	\$924,427	\$925,594	\$417,174	\$905,329
OPERATING	\$27,906	\$27,906	\$8,494	\$26,096
CAPITAL	\$0	\$0	\$0	\$0
Assessment Total	\$952,333	\$953,500	\$425,668	\$931,425

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Treasurer</i>				
PERSONNEL	\$1,549,445	\$1,558,066	\$730,414	\$1,533,000
OPERATING	\$346,063	\$346,063	\$137,224	\$317,952
CAPITAL	\$1,400	\$1,400	\$952	\$1,553
Treasurer Total	\$1,896,908	\$1,905,529	\$868,590	\$1,852,505
<i>Finance</i>				
PERSONNEL	\$1,633,758	\$1,640,387	\$673,281	\$1,636,958
OPERATING	\$288,680	\$286,892	\$125,229	\$255,791
CAPITAL	\$0	\$1,788	\$1,788	\$1,788
Finance Total	\$1,922,438	\$1,929,067	\$800,298	\$1,894,537
<i>Procurement</i>				
PERSONNEL	\$390,355	\$392,770	\$185,618	\$392,676
OPERATING	\$11,175	\$11,175	\$3,078	\$7,846
CAPITAL	\$0	\$0	\$180	\$180
Procurement Total	\$401,530	\$403,945	\$188,876	\$400,702
<i>Information Services</i>				
PERSONNEL	\$3,219,367	\$3,228,638	\$1,395,530	\$3,044,866
OPERATING	\$3,278,145	\$3,341,783	\$736,771	\$3,258,129
CAPITAL	\$53,800	\$53,800	\$2,826	\$13,800
Information Services Total	\$6,551,312	\$6,624,221	\$2,135,127	\$6,316,795
<i>Central Supplies</i>				
OPERATING	\$24,897	\$24,897	\$15,388	\$23,742
Central Supplies Total	\$24,897	\$24,897	\$15,388	\$23,742
<i>Risk Management</i>				
PERSONNEL	\$25,000	\$25,000	\$3,915	\$25,000
OPERATING	\$52,584	\$52,584	\$13,063	\$74,752
Risk Management Total	\$77,584	\$77,584	\$16,978	\$99,752
<i>Registrar/Electoral Board</i>				
PERSONNEL	\$269,526	\$270,922	\$135,197	\$270,526
OPERATING	\$216,836	\$234,728	\$105,196	\$234,074
CAPITAL	\$1,800	\$1,800	\$0	\$1,800
Registrar/Electoral Board Total	\$488,162	\$507,450	\$240,393	\$506,400

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Circuit Court - 1</i>				
PERSONNEL	\$158,793	\$101,913	\$48,320	\$101,913
OPERATING	\$8,897	\$8,897	\$2,509	\$7,863
CAPITAL	\$0	\$0	\$0	\$0
Circuit Court - 1 Total	\$167,690	\$110,810	\$50,829	\$109,776
<i>Circuit Court - 2</i>				
PERSONNEL	\$100,028	\$157,333	\$68,718	\$152,519
110-2111-411.39-10		\$1,043	\$0	\$1,043
OPERATING	\$8,599	\$8,599	\$1,893	\$8,046
CAPITAL	\$0	\$0	\$0	\$0
Circuit Court - 2 Total	\$108,627	\$165,932	\$70,611	\$160,565
<i>General District Court</i>				
OPERATING	\$30,635	\$30,635	\$10,438	\$29,958
CAPITAL	\$2,500	\$2,500	\$0	\$2,500
General District Court Total	\$33,135	\$33,135	\$10,438	\$32,458
<i>Magistrates</i>				
OPERATING	\$4,284	\$4,284	\$1,407	\$4,097
CAPITAL	\$950	\$950	\$0	\$950
Magistrates Total	\$5,234	\$5,234	\$1,407	\$5,047
<i>Juvenile & Domestic Court</i>				
OPERATING	\$35,281	\$35,141	\$13,473	\$34,839
CAPITAL	\$2,500	\$2,640	\$2,640	\$2,640
Juvenile & Domestic Court Total	\$37,781	\$37,781	\$16,113	\$37,479
<i>Clerk of the Circuit Court</i>				
PERSONNEL	\$1,366,955	\$1,369,658	\$636,320	\$1,373,332
OPERATING	\$206,606	\$225,776	\$57,725	\$217,260
CAPITAL	\$0	\$0	\$0	\$0
Clerk of the Circuit Court Total	\$1,573,561	\$1,595,434	\$694,045	\$1,590,592
<i>Sheriff - Courts/Civil Process</i>				
PERSONNEL	\$3,474,644	\$3,485,530	\$1,611,768	\$3,503,163
OPERATING	\$45,668	\$45,668	\$7,766	\$29,736
CAPITAL	\$0	\$0	\$1,330	\$2,085
Sheriff - Courts/Civil Process	\$3,520,312	\$3,531,198	\$1,620,864	\$3,534,984

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Victim/Witness Program</i>				
PERSONNEL	\$301,005	\$302,756	\$140,964	\$302,756
OPERATING	\$43,998	\$48,381	\$18,512	\$48,381
CAPITAL	\$825	\$825	\$0	\$825
Victim/Witness Program Tot	\$345,828	\$351,962	\$159,476	\$351,962
<i>Commonwealth's Attorney</i>				
PERSONNEL	\$2,003,944	\$2,007,900	\$916,032	\$1,943,355
OPERATING	\$135,364	\$141,424	\$66,418	\$134,805
CAPITAL	\$0	\$2,486	\$0	\$2,486
Commonwealth's Attorney T	\$2,139,308	\$2,151,810	\$982,450	\$2,080,646
<i>Comm Attny - Forfeiture/Seizure</i>				
OPERATING	\$0	\$96,896	\$5,221	\$96,896
Comm Attny - Forfeiture/Sei:	\$0	\$96,896	\$5,221	\$96,896
<i>Communications</i>				
PERSONNEL	\$2,532,263	\$2,536,972	\$1,162,705	\$2,617,055
OPERATING	\$187,295	\$187,295	\$48,792	\$157,250
CAPITAL	\$12,500	\$12,500	\$0	\$4,000
Communications Total	\$2,732,058	\$2,736,767	\$1,211,497	\$2,778,305
<i>Sheriff</i>				
PERSONNEL	\$14,064,413	\$14,425,510	\$6,627,149	\$14,523,858
OPERATING	\$2,001,064	\$2,143,584	\$999,277	\$2,189,899
CAPITAL	\$301,449	\$303,257	\$90,600	\$279,234
Sheriff Total	\$16,366,926	\$16,872,351	\$7,717,026	\$16,992,991
<i>Sheriff - Forfeiture/Seizure</i>				
OPERATING	\$0	\$573,009	\$3,026	\$573,009
CAPITAL	\$0	\$0	\$0	\$0
Sheriff - Forfeiture/Seizure T	\$0	\$573,009	\$3,026	\$573,009
<i>Fire, Rescue & Emer Svcs</i>				
PERSONNEL	\$19,292,131	\$19,586,643	\$9,879,097	\$21,433,675
OPERATING	\$967,777	\$1,044,820	\$287,303	\$953,927
CAPITAL	\$302,883	\$325,384	\$102,503	\$325,384
Fire, Rescue & Emer Svcs Tot	\$20,562,791	\$20,956,847	\$10,268,903	\$22,712,986
<i>Volunteer Fire & Rescue Svcs</i>				
PERSONNEL	\$150,000	\$150,000	\$0	\$150,000
OPERATING	\$203,204	\$203,204	\$82,996	\$203,176
Volunteer Fire & Rescue Svcs	\$353,204	\$353,204	\$82,996	\$353,176

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Consolidated Fire & Rescue</i>				
PERSONNEL	\$20,236	\$20,236	\$11,631	\$20,236
OPERATING	\$3,046,319	\$3,937,537	\$1,181,216	\$3,876,176
Consolidated Fire & Rescue T	\$3,066,555	\$3,957,773	\$1,192,847	\$3,896,412
<i>Regional Detention Facilities</i>				
OPERATING	\$7,027,696	\$7,027,696	\$4,056,076	\$7,096,121
Regional Detention Facilities	\$7,027,696	\$7,027,696	\$4,056,076	\$7,096,121
<i>Court Services Unit</i>				
OPERATING	\$18,924	\$18,924	\$60	\$18,568
CAPITAL	\$1,500	\$1,500	\$0	\$1,500
Court Services Unit Total	\$20,424	\$20,424	\$60	\$20,068
<i>CSU - Outreach Detention</i>				
PERSONNEL	\$71,633	\$72,182	\$33,245	\$72,182
OPERATING	\$17,666	\$17,666	\$4,331	\$17,666
CAPITAL	\$0	\$0	\$0	\$0
CSU - Outreach Detention To	\$89,299	\$89,848	\$37,576	\$89,848
<i>CSU - VJCCCA Crime Ctrl Prgs</i>				
OPERATING	\$124,296	\$124,296	\$59,095	\$124,296
CSU - VJCCCA Crime Ctrl Prgs	\$124,296	\$124,296	\$59,095	\$124,296
<i>CSU - Correction & Detention</i>				
PERSONNEL	\$57,176	\$57,176	\$26,959	\$57,176
OPERATING	\$166,589	\$166,589	\$82,278	\$166,589
CSU - Correction & Detentior	\$223,765	\$223,765	\$109,237	\$223,765
<i>Animal Control</i>				
PERSONNEL	\$1,349,060	\$1,352,578	\$636,176	\$1,354,559
OPERATING	\$278,788	\$278,968	\$99,709	\$274,919
CAPITAL	\$20,800	\$20,800	\$0	\$20,800
Animal Control Total	\$1,648,648	\$1,652,346	\$735,885	\$1,650,278
<i>Medical Examiner</i>				
OPERATING	\$1,000	\$1,000	\$480	\$1,000
Medical Examiner Total	\$1,000	\$1,000	\$480	\$1,000

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Facilities Management</i>				
PERSONNEL	\$509,901	\$513,246	\$170,870	\$378,808
OPERATING	\$13,634	\$13,634	\$4,380	\$12,622
CAPITAL	\$0	\$0	\$0	\$0
Facilities Management Total	\$523,535	\$526,880	\$175,250	\$391,430
<i>Refuse Collection</i>				
PERSONNEL	\$1,771,152	\$1,773,173	\$825,710	\$1,772,717
OPERATING	\$404,314	\$404,314	\$201,712	\$440,542
CAPITAL	\$57,244	\$57,244	\$4,117	\$57,558
Refuse Collection Total	\$2,232,710	\$2,234,731	\$1,031,539	\$2,270,817
<i>Refuse Disposal</i>				
PERSONNEL	\$896,814	\$905,423	\$430,654	\$929,433
OPERATING	\$791,073	\$785,173	\$279,453	\$773,039
CAPITAL	\$0	\$0	\$0	\$0
Refuse Disposal Total	\$1,687,887	\$1,690,596	\$710,107	\$1,702,472
<i>Recycling/Litter Control</i>				
PERSONNEL	\$93,142	\$93,613	\$24,307	\$47,816
OPERATING	\$181,063	\$183,855	\$103,888	\$218,721
CAPITAL	\$0	\$0	\$0	\$0
Recycling/Litter Control Total	\$274,205	\$277,468	\$128,195	\$266,537
<i>Maintenance</i>				
PERSONNEL	\$853,673	\$855,899	\$349,726	\$795,075
OPERATING	\$1,678,186	\$1,678,186	\$602,300	\$1,485,129
CAPITAL	\$0	\$0	\$0	\$553
Maintenance Total	\$2,531,859	\$2,534,085	\$952,026	\$2,280,757
<i>General Buildings & Grounds</i>				
OPERATING	\$1,926,323	\$1,889,523	\$745,083	\$1,650,427
General Buildings & Grounds	\$1,926,323	\$1,889,523	\$745,083	\$1,650,427
<i>Health Department</i>				
OPERATING	\$647,569	\$647,569	\$323,784	\$647,569
Health Department Total	\$647,569	\$647,569	\$323,784	\$647,569
<i>RACSB</i>				
OPERATING	\$393,026	\$393,026	\$196,513	\$393,026
RACSB Total	\$393,026	\$393,026	\$196,513	\$393,026

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Social Services</i>				
PERSONNEL	\$6,482,796	\$6,963,236	\$2,980,723	\$6,532,169
OPERATING	\$3,865,137	\$3,916,221	\$2,300,343	\$5,625,201
CAPITAL	\$47,706	\$77,696	\$5,913	\$73,172
Social Services Total	\$10,395,639	\$10,957,153	\$5,286,979	\$12,230,542
<i>CSA</i>				
PERSONNEL	\$50,658	\$50,868	\$24,001	\$50,868
OPERATING	\$8,756,600	\$10,406,600	\$4,063,943	\$12,047,600
CSA Total	\$8,807,258	\$10,457,468	\$4,087,944	\$12,098,468
<i>Tax Relief</i>				
OPERATING	\$1,285,962	\$1,285,962	\$0	\$1,285,962
Tax Relief Total	\$1,285,962	\$1,285,962	\$0	\$1,285,962
<i>Regional Agencies</i>				
OPERATING	\$142,435	\$142,435	\$120,935	\$142,435
Regional Agencies Total	\$142,435	\$142,435	\$120,935	\$142,435
<i>Germanna Community College</i>				
OPERATING	\$89,171	\$89,171	\$22,293	\$89,171
Germanna Community College	\$89,171	\$89,171	\$22,293	\$89,171
<i>Parks and Recreation</i>				
PERSONNEL	\$2,233,521	\$2,247,767	\$1,003,400	\$2,247,767
OPERATING	\$867,369	\$868,513	\$287,592	\$825,648
CAPITAL	\$155,896	\$155,896	\$73,402	\$155,896
Parks and Recreation Total	\$3,256,786	\$3,272,176	\$1,364,394	\$3,229,311
<i>Museum</i>				
PERSONNEL	\$36,981	\$36,981	\$16,782	\$36,981
OPERATING	\$70,902	\$70,902	\$15,903	\$70,902
CAPITAL	\$21,037	\$21,037	\$5,034	\$21,037
Museum Total	\$128,920	\$128,920	\$37,719	\$128,920
<i>Regional Library</i>				
OPERATING	\$4,830,523	\$4,812,073	\$2,406,036	\$4,812,073
Regional Library Total	\$4,830,523	\$4,812,073	\$2,406,036	\$4,812,073

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report

Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
Planning				
PERSONNEL	\$865,880	\$870,656	\$402,307	\$839,324
OPERATING	\$100,433	\$200,183	\$33,437	\$178,134
CAPITAL	\$1,000	\$1,000	\$5,965	\$1,600
Planning Total	\$967,313	\$1,071,839	\$441,709	\$1,019,058
Planning Commission				
PERSONNEL	\$56,526	\$56,526	\$28,279	\$56,526
OPERATING	\$3,584	\$3,584	\$500	\$870
Planning Commission Total	\$60,110	\$60,110	\$28,779	\$57,396
Planning Comm/Committees				
OPERATING	\$1,606	\$1,606	\$0	\$0
Planning Comm/Committees	\$1,606	\$1,606	\$0	\$0
Economic Development				
PERSONNEL	\$589,143	\$592,228	\$265,088	\$554,645
OPERATING	\$317,367	\$317,367	\$123,863	\$277,838
CAPITAL	\$0	\$0	\$1,246	\$1,516
ED GRANTS/RESERVES	\$10,000	\$10,000	\$0	\$0
Economic Development Total	\$916,510	\$919,595	\$390,197	\$833,999
Tourism				
OPERATING	\$222,812	\$223,441	\$15,705	\$223,441
Tourism Total	\$222,812	\$223,441	\$15,705	\$223,441
Visitor Center's				
PERSONNEL	\$372,030	\$372,030	\$83,103	\$372,030
OPERATING	\$62,923	\$62,923	\$27,745	\$62,923
Visitor Center's Total	\$434,953	\$434,953	\$110,848	\$434,953
Tourism Projects - ED				
OPERATING	\$28,750	\$44,669	\$14,800	\$44,669
Tourism Projects - ED Total	\$28,750	\$44,669	\$14,800	\$44,669
Tourism Projects - P&R				
OPERATING	\$63,750	\$63,750	\$220	\$63,750
Tourism Projects - P&R Total	\$63,750	\$63,750	\$220	\$63,750

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Extension Office</i>				
PERSONNEL	\$87,802	\$88,010	\$41,546	\$88,010
OPERATING	\$97,795	\$97,795	\$16,729	\$73,963
Extension Office Total	\$185,597	\$185,805	\$58,275	\$161,973
<i>Non-Departmental</i>				
PERSONNEL	\$470,447	\$470,447	\$474,165	\$1,779,159
OPERATING	\$674,779	\$418,127	\$17,645	\$50,000
Non-Departmental Total	\$1,145,226	\$888,574	\$491,810	\$1,829,159
<i>General Fund Transfers</i>				
TRANSFERS	\$149,649,855	\$153,471,304	\$57,113,832	\$153,471,304
General Fund Transfers Total	\$149,649,855	\$153,471,304	\$57,113,832	\$153,471,304
			\$92,536,023	
<i>General County Debt</i>				
DEBT SERVICE	\$10,059,002	\$9,946,338	\$2,395,056	\$9,946,338
General County Debt Total	\$10,059,002	\$9,946,338	\$2,395,056	\$9,946,338
Total General Fund				
PERSONNEL	\$72,482,965	\$73,748,202	\$34,282,698	\$75,951,645
OPERATING	\$46,960,553	\$50,362,791	\$20,465,181	\$52,604,495
CAPITAL	\$987,175	\$1,045,888	\$299,610	\$976,611
ED GRANTS/RESERVES	\$10,000	\$10,000	\$0	\$0
TRANSFERS	\$149,649,855	\$153,471,304	\$57,113,832	\$153,471,304
DEBT SERVICE	\$10,059,002	\$9,946,338	\$2,395,056	\$9,946,338
Total General Fund	\$280,149,550	\$288,584,523	\$114,556,377	\$292,950,393

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
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School Operating Fund

School Operating Fund

OPERATING	\$285,970,055	\$287,783,398	\$115,532,740	\$287,783,398
TRANSFERS	\$63,870	\$63,870	\$0	\$63,870
School Operating Fund Total	\$286,033,925	\$287,847,268	\$115,532,740	\$287,847,268

School Food Service Fund

School Food Service Fund

OPERATING	\$11,322,972	\$11,322,972	\$4,224,278	\$11,322,972
School Food Service Fund Total	\$11,322,972	\$11,322,972	\$4,224,278	\$11,322,972

Economic Development Opportunities Fund

EDO Fund

OPERATING	\$1,218,365	\$1,953,365	\$643,191	\$1,939,089
DEBT SERVICE	\$61,748	\$61,748	\$0	\$61,748
EDO Fund Total	\$1,280,113	\$2,015,113	\$643,191	\$2,000,837

Fire/EMS Service Fee Fund

Fire/EMS Service Fee Fund

TRANSFERS	\$2,600,000	\$2,600,000	\$861,551	\$2,600,000
Fire/EMS Service Fee Fund Total	\$2,600,000	\$2,600,000	\$861,551	\$2,600,000

Code Compliance Fund

Code Compliance - Building

PERSONNEL	\$2,141,585	\$2,152,001	\$886,190	\$2,006,379
OPERATING	\$79,067	\$93,718	\$40,501	\$89,312
CAPITAL	\$1,250	\$14,212	\$2,774	\$14,152
TRANSFERS	\$405,973	\$405,973	\$0	\$405,973
Code Compliance - Building Total	\$2,627,875	\$2,665,904	\$929,465	\$2,515,816

Code Compliance - Zoning

PERSONNEL	\$1,222,955	\$1,231,267	\$553,462	\$1,120,583
OPERATING	\$497,955	\$497,955	\$152,012	\$498,065
CAPITAL	\$8,000	\$8,000	\$1,711	\$46,000
TRANSFERS	\$322,610	\$322,610	\$0	\$322,610
Code Compliance - Zoning Total	\$2,051,520	\$2,059,832	\$707,185	\$1,987,257

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Code Compliance - General</i>				
PERSONNEL	\$333,854	\$333,854	\$0	\$333,854
OPERATING	\$101	\$101	\$0	\$0
Code Compliance - General T	\$333,955	\$333,955	\$0	\$333,854
Total Code Compliance Fund				
PERSONNEL	\$3,698,394	\$3,717,122	\$1,439,652	\$3,460,815
OPERATING	\$577,123	\$591,774	\$192,513	\$587,377
CAPITAL	\$9,250	\$22,212	\$4,485	\$60,152
TRANSFERS	\$728,583	\$728,583	\$0	\$728,583
Total Code Compliance Fund	\$5,013,350	\$5,059,691	\$1,636,650	\$4,836,927

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
Transportation Fund				
<i>Transportation</i>				
PERSONNEL	\$377,425	\$379,123	\$150,012	\$371,163
OPERATING	\$2,173,091	\$2,173,091	\$207,566	\$2,170,814
CAPITAL	\$500	\$500	\$1,370	\$500
Transportation Total	\$2,551,016	\$2,552,714	\$358,948	\$2,542,477
<i>Massaponax Special Service District</i>				
DEBT SERVICE	\$340,050	\$340,050	\$17,525	\$340,050
Massaponax Special Service I	\$340,050	\$340,050	\$17,525	\$340,050
<i>Harrison Crossing Special Service District</i>				
DEBT SERVICE	\$425,600	\$425,600	\$52,800	\$425,600
Harrison Crossing Special Ser	\$425,600	\$425,600	\$52,800	\$425,600
<i>Lee Hill East Special Service District</i>				
DEBT SERVICE	\$223,125	\$223,125	\$162,313	\$223,125
Lee Hill East Special Service I	\$223,125	\$223,125	\$162,313	\$223,125
<i>Lee Hill West Special Service District</i>				
DEBT SERVICE	\$377,985	\$377,985	\$275,268	\$377,985
Lee Hill West Special Service	\$377,985	\$377,985	\$275,268	\$377,985
<i>Debt Service</i>				
DEBT SERVICE	\$3,816,756	\$3,350,845	\$825,638	\$3,350,845
Debt Service Total	\$3,816,756	\$3,350,845	\$825,638	\$3,350,845
<i>Reservation of Service District Funds</i>				
ED GRANTS/RESERVES	\$498,246	\$498,246	\$0	\$498,246
Reservation of Service Distric	\$498,246	\$498,246	\$0	\$498,246
<i>Transportation Fund Transfers</i>				
Transportation Fund Transfer	\$100,000	\$100,000	\$0	\$100,000
Total Transportation Fund				
PERSONNEL	\$377,425	\$379,123	\$150,012	\$371,163
OPERATING	\$2,173,091	\$2,173,091	\$207,566	\$2,170,814
CAPITAL	\$500	\$500	\$1,370	\$0
ED GRANTS/RESERVES	\$498,246	\$498,246	\$0	\$498,246
TRANSFERS	\$100,000	\$100,000	\$0	\$100,000
DEBT SERVICE	\$5,183,516	\$4,717,605	\$1,333,544	\$4,717,605
Total Transportation Fund	\$8,332,778	\$7,868,565	\$1,692,492	\$7,857,828

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
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Capital Projects Fund

Capital Projects - Construction Management

PERSONNEL	\$179,636	\$179,934	\$40,806	\$151,764
OPERATING	\$108,422	\$108,422	\$1,573	\$108,678
Capital Projects - Constructio	\$288,058	\$288,356	\$42,379	\$260,442

Capital Projects

PERSONNEL		\$93,122	\$6,343	\$93,122
OPERATING	\$2,900,779	\$6,722,153	\$1,365,136	\$6,722,153
CAPITAL	\$12,731,225	\$64,586,920	\$17,064,112	\$64,586,920
DEBT SERVICE	\$0	\$53,995	\$44,402	\$53,995
Capital Projects Total	\$15,632,004	\$71,456,190	\$18,479,993	\$71,456,190

Capital Projects - Fund Transfers

TRANSFERS	\$577,307	\$652,307	\$0	\$652,307
Capital Projects - Funds Tran:	\$577,307	\$652,307	\$0	\$652,307

Total Capital Projects Fund				
PERSONNEL	\$179,636	\$273,056	\$47,149	\$244,886
OPERATING	\$3,009,201	\$6,830,575	\$1,366,709	\$6,830,831
CAPITAL	\$12,731,225	\$64,586,920	\$17,064,112	\$64,586,920
TRANSFERS	\$577,307	\$652,307	\$0	\$652,307
DEBT SERVICE	\$0	\$53,995	\$44,402	\$53,995
Total Capital Projects Fund	\$16,497,369	\$72,396,853	\$18,522,372	\$72,368,939

School Capital Projects Fund

Schools Capital Projects Fund

CAPITAL	\$30,799,918	\$37,285,708	\$16,988,000	\$37,285,708
DEBT SERVICE	\$0	\$259,102	\$259,102	\$259,102
Schools Capital Projects Func	\$30,799,918	\$37,544,810	\$17,247,102	\$37,544,810

Utilities Operating Fund

Utilities - Administration

PERSONNEL	\$2,869,103	\$2,876,174	\$753,007	\$2,882,496
OPERATING	\$2,356,345	\$2,350,504	\$168,073	\$2,096,565
CAPITAL	\$0	\$59,131	\$68,588	\$68,775
Utilities - Administration Tot	\$5,225,448	\$5,285,809	\$989,668	\$5,047,836

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Utilities - Garage Operations</i>				
PERSONNEL	\$0	\$0	\$0	\$0
OPERATING	\$21,542	\$21,014	\$1,977	\$11,619
Utilities - Garage Operations	\$21,542	\$21,014	\$1,977	\$11,619
<i>Utilities - Customer Service</i>				
PERSONNEL	\$261,234	\$264,354	\$124,901	\$267,645
OPERATING	\$739,845	\$740,373	\$33,731	\$682,330
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Customer Service T	\$1,001,079	\$1,004,727	\$158,632	\$949,975
<i>Utilities - Ni River Water Plant</i>				
PERSONNEL	\$1,003,502	\$1,005,976	\$467,696	\$1,007,911
OPERATING	\$899,901	\$901,701	\$401,521	\$909,758
CAPITAL	\$118,500	\$118,500	\$9,440	\$81,295
Utilities - Ni River Water Plar	\$2,021,903	\$2,026,177	\$878,657	\$1,998,964
<i>Utilities - Motts Run WTP</i>				
PERSONNEL	\$1,061,706	\$1,066,748	\$489,285	\$1,077,896
OPERATING	\$1,269,927	\$1,302,440	\$650,376	\$1,511,156
CAPITAL	\$80,500	\$99,108	\$83,545	\$99,108
Utilities - Motts Run WTP Tot	\$2,412,133	\$2,468,296	\$1,223,206	\$2,688,160
<i>Utilities - Water Conservation</i>				
OPERATING	\$34,700	\$34,700	\$21,301	\$30,000
Utilities - Water Conservatioi	\$34,700	\$34,700	\$21,301	\$30,000
<i>Utilities - Massaponax WWTP</i>				
PERSONNEL	\$1,553,979	\$1,557,800	\$745,713	\$1,619,600
OPERATING	\$1,198,619	\$1,236,935	\$493,920	\$1,299,359
CAPITAL	\$180,000	\$180,000	\$0	\$170,000
Utilities - Massaponax WWTI	\$2,932,598	\$2,974,735	\$1,239,633	\$3,088,958
<i>Utilities - FMC WWTP</i>				
PERSONNEL	\$664,970	\$667,287	\$294,868	\$651,928
OPERATING	\$532,901	\$532,901	\$188,524	\$503,415
CAPITAL	\$160,600	\$160,600	\$17,465	\$145,600
Utilities - FMC WWTP Total	\$1,358,471	\$1,360,788	\$500,857	\$1,300,943

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Utilities - Thornburg WWTP</i>				
PERSONNEL	\$294,637	\$296,164	\$134,005	\$290,901
OPERATING	\$70,927	\$121,043	\$77,320	\$122,667
CAPITAL	\$17,500	\$17,500	\$0	\$17,500
Utilities - Thornburg WWTP 1	\$383,064	\$434,707	\$211,325	\$431,068
<i>Utilities - Composting Operations</i>				
PERSONNEL	\$527,344	\$529,771	\$206,215	\$443,314
OPERATING	\$411,168	\$411,168	\$124,239	\$394,570
CAPITAL	\$133,000	\$133,000	\$27,022	\$133,000
Utilities - Composting Operat	\$1,071,512	\$1,073,939	\$357,476	\$970,884
<i>Utilities - W/S Transmissions</i>				
PERSONNEL	\$1,147,082	\$1,151,169	\$526,864	\$1,153,456
OPERATING	\$957,697	\$957,697	\$372,743	\$837,428
CAPITAL	\$166,200	\$166,200	\$21,798	\$166,200
Utilities - W/S Transmissions	\$2,270,979	\$2,275,066	\$921,405	\$2,157,084
<i>Utilities - Infiltration & Inflow</i>				
PERSONNEL	\$803,341	\$805,375	\$357,773	\$779,077
OPERATING	\$226,201	\$226,201	\$61,562	\$160,413
CAPITAL	\$77,000	\$77,000	\$0	\$77,000
Utilities - Infiltration & Inflov	\$1,106,542	\$1,108,576	\$419,335	\$1,016,489
<i>Utilities - Line Location</i>				
PERSONNEL	\$489,447	\$493,138	\$232,356	\$501,857
OPERATING	\$63,658	\$63,708	\$28,534	\$70,048
CAPITAL	\$64,000	\$66,357	\$12,653	\$72,908
Utilities - Line Location Total	\$617,105	\$623,203	\$273,543	\$644,813
<i>Utilities - Pump Station Maintenance</i>				
PERSONNEL	\$281,777	\$283,828	\$135,088	\$259,823
OPERATING	\$481,944	\$481,944	\$160,726	\$449,230
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Pump Station Main	\$763,721	\$765,772	\$295,814	\$709,052
<i>Utilities - Laboratory Services</i>				
PERSONNEL	\$357,165	\$358,109	\$165,382	\$360,893
OPERATING	\$168,410	\$227,611	\$63,827	\$193,638
CAPITAL	\$38,050	\$38,050	\$4,066	\$40,544
Utilities - Laboratory Service:	\$563,625	\$623,770	\$233,275	\$595,075

Expenditures - FY 2019 Mid-Year (2nd Quarter) Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures Thru 12/31/18	Total Projected Expenditures for FY 2019
<i>Utilities Fund Transfers</i>				
TRANSFERS	\$577,907	\$1,536,906	\$0	\$1,536,906
Utilities Fund Transfers Total	\$577,907	\$1,536,906	\$0	\$1,536,906
<i>Debt Service</i>				
DEBT SERVICE	\$10,586,523	\$10,586,523	\$10,650	\$10,586,523
Debt Service Total	\$10,586,523	\$10,586,523	\$10,650	\$10,586,523
Total Utilities Fund				
PERSONNEL	\$11,315,287	\$11,355,893	\$4,633,153	\$11,296,797
OPERATING	\$9,433,785	\$9,609,940	\$2,848,374	\$9,272,193
CAPITAL	\$1,035,350	\$1,115,446	\$244,577	\$1,071,930
TRANSFERS	\$577,907	\$1,536,906	\$0	\$1,536,906
DEBT SERVICE	\$10,586,523	\$10,586,523	\$10,650	\$10,586,523
Total Utilities Fund	\$32,948,852	\$34,204,708	\$7,736,754	\$33,764,350
Utilities Capital Projects Fund				
<i>Utilities Capital Projects Fund</i>				
OPERATING	\$0	\$541,665	\$187,092	\$541,665
CAPITAL	\$9,948,451	\$50,236,443	\$4,205,137	\$50,236,443
Utilities Capital Projects Fund	\$9,948,451	\$50,778,108	\$4,392,229	\$50,778,108
Joint Fleet Maintenance Fund				
<i>Joint Fleet Maintenance Fund</i>				
OPERATING	\$2,820,282	\$2,891,200	\$1,370,202	\$2,891,200
Joint Fleet Maintenance Fund	\$2,820,282	\$2,891,200	\$1,370,202	\$2,891,200
Total Expenditures & Transfers	\$687,747,560	\$803,113,811	\$288,415,938	\$806,763,632

FY 2019 Budget Adjustments Greater Than \$50K Through Mid-Year

Date	Amount	Reason
8/24/2018	\$57,312	Budget correction moving one position (salary and benefits) from Circuit Court 2110 to Circuit Court 2111.

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