

**County of Spotsylvania**

Finance Department  
8800 Courthouse Road  
P O Box 215  
Spotsylvania, VA 22553  
(540) 507-7575  
Fax (540) 582-6304



**MEMORANDUM**

**TO:** Board of Supervisors

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

**FROM:** Bonnie Jewell, Deputy Director of Finance for Budget

**DATE:** October 8, 2019

**SUBJECT:** **Preliminary** FY 2019 End of Year Financial Report & FY 2019 Carryover Recommendations

Finance staff has completed its preliminary review of final FY 2019 General Fund revenue and expenditures. At the end of the third quarter, staff reported an estimated General Fund balance that was short of required reserve levels by \$0.3 million. As a result of revenue receipts and expenditure savings that were greater than anticipated at the end of the third quarter and funding of reserves at the policy-required levels, **we now expect the fund balance to exceed required reserve levels by \$3.0 million.** This \$3.0 million is net of the carryover funding recommended for your approval and shown in Attachment 5.

**Revenue**

General Fund year-end revenue collections and transfers into the General Fund exceed the third quarter FY 2019 budget estimates by approximately \$3.3 million (1.2%) net of an accounting adjustment for unrealized gains on investments. (We net this out because it is not “real cash” available to us, but is instead a snapshot in time of investment gains.) Attachment 2 details the budgeted and actual revenues for all funds. 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 actual revenues relative to third quarter projections:

<b>General Fund Revenue</b>	<b>Expected Increase/(Decrease) (in millions)</b>
Interest Earnings	\$1.2
DSS/CSA	\$1.1
Delinquent/Deferred Real Estate	\$0.5
Public Service Corporation	\$0.4
Sales Tax	\$0.4

<b>General Fund Revenue</b>	<b>Expected Increase/(Decrease) (in millions)</b>
Business License	\$0.3
Bank Stock	\$0.2
Consumer Utility Tax	\$0.2
Insurance Revenue Recovery	\$0.2
Water/Sewer General Fund Admin Fees	\$0.2
Refuse Disposal Fees	\$0.2
Four For Life – State Revenue for F/R	\$0.1
Recycling Revenues	\$0.1
Donations	\$0.1
Forfeiture/Seizure	\$0.1
DMV Rental	\$0.1
Various Grants	\$0.1
Compensation Board – State Revenue	(\$0.1)
Railroad Reimbursement	(\$0.2)
Communication Sales Tax	(\$0.3)
Real Estate	(\$0.4)
Delinquent Personal Property	(\$0.8)
Personal Property	(\$1.0)
Miscellaneous	\$0.4
Transfers in from Other Funds	\$0.2
<b>Total Net Revenue/Transfer Increase</b>	<b>+\$3.3 million</b>

### Expenditures

Attachment 3 shows both budgeted and actual FY 2019 expenditures for all funds. Overall, General Fund expenditures are expected to be \$0.7 million (0.2%) less than estimated for the third quarter report. Savings in actual expenditures compared to third quarter projections are summarized in the table below:

<b>General Fund Expenditures Savings – net of carryover</b>	<b>Expected Increase/(Decrease) (in millions)</b>
Personnel – Turnover	\$0.2
DSS/CSA	\$0.2
Personnel – Health Insurance	\$0.2
Fire/Rescue	(\$0.2)
Miscellaneous	\$0.2
Transfers Out to Other Funds	\$0.1
<b>Total Net Expenditure/Transfer Savings</b>	<b>+\$0.7 million</b>

The total health insurance budget savings is \$0.3 million. Staff is analyzing what portion of this health insurance savings is related to turnover as opposed to related to plan savings itself. Also, you may recall that in FY 2019 we made significant budget adjustments as part of the FY 2019 Adopted Budget process to capture vacancy and other turnover savings. For the full year, total

General Fund personnel costs equaled budgeted amounts. However, had it not been for higher than expected turnover savings in Information Services and DSS, we would have been approximately \$600,000 short of expected budget savings in terms of turnover.

### **General Fund Balance Summary**

We projected the FY 2019 undesignated General Fund balance at (\$0.3) million – a shortfall – at the time of the third quarter report. When we:

- add the \$3.3 million in additional revenue and transfers in for FY 2019 (net of the accounting adjustment for unrealized gains on investments);
- add the \$0.7 million in expenditures savings for FY 2019;
- reduce the planned use of fund balance in FY 2020 by \$0.8 million consistent with the FY 2020 Adopted Budget;
- reserve the \$0.5 million solar rollback revenue as previously directed by the Board for potential use on a compensation adjustment; and
- make final adjustments totaling \$1.0 million to policy-level reserves based on the FY 2020 Adopted Budget,

we expect to end FY 2019 with fully funded reserves and an undesignated General Fund balance of \$3.0 million as shown on Attachment 1.

### **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 during the fourth 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 Board approve the attached carryover requests (Attachment 5) and related appropriation (Attachment 6). Carryover requests recommended for approval total \$3.5 million for all funds, excluding Schools funds. Once the audit is complete in November, Schools' staff will submit their request to the Board of Supervisors to carryover unspent FY 2019 local funding.

**Spotsylvania County**  
**FY 2019 Preliminary End-of-Year Report**  
**FY 2019**

	<u>FY 2019 Adopted Budget</u>	<u>FY 2019 Revised Budget</u>	<u>FY 2019 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
<b>GENERAL FUND</b>				
<b>SOURCES:</b>				
Property Taxes	177,662,382	178,279,876	176,930,158	(1,349,718)
Other Local Taxes	47,235,253	47,900,000	48,935,462	1,035,462
Other Local Revenue	8,528,143	9,568,722	12,938,299	3,369,577
State	32,965,198	37,756,889	32,469,226	(5,287,663)
Federal	477,475	1,211,947	7,439,456	6,227,509
Transfer from Other Funds	3,611,704	3,811,704	4,047,055	235,351
Use of (addition to) Fund Balance	9,669,395	15,446,419	1,398,593	(14,047,826)
Total Sources	<u>280,149,550</u>	<u>293,975,557</u>	<u>284,158,249</u>	<u>(9,817,308)</u>
<b>USES:</b>				
Gen Govt Admin	17,112,120	17,465,106	15,413,665	(2,051,441)
Judicial Admin (incl. Courts Div. of Sheriff's Off.)	7,931,476	8,151,497	7,743,723	(407,774)
Public Safety	52,216,662	56,132,023	53,934,431	(2,197,592)
Public Works	9,176,519	9,153,283	8,395,977	(757,306)
Health & Welfare	21,761,060	27,515,236	26,599,706	(915,530)
Parks, Rec & Cultural	8,216,229	8,235,749	8,007,412	(228,337)
Community Development	2,881,401	3,005,768	2,502,781	(502,987)
General Debt	10,059,002	9,946,338	9,954,747	8,409
Non Departmental	1,145,226	880,885	2,042,173	1,161,288
Subtotal	<u>130,499,695</u>	<u>140,485,885</u>	<u>134,594,615</u>	<u>(5,891,270)</u>
Transfers	149,649,855	153,489,672	149,563,634	(3,926,038)
Total Uses	<u>280,149,550</u>	<u>293,975,557</u>	<u>284,158,249</u>	<u>(9,817,308)</u>
General Fund Balance - 6/30/18				86,605,127
Less: Use of General Fund Balance - FY 2019				(1,398,593)
Less: Recommended Carryover Requests (Attachment 5)				(3,204,789)
Less: Potential Schools Carryover Request (will require Board approval at future meeting)				(3,690,885)
Less: Budgeted Use of Fund Balance - FY 2020				<u>(5,221,927)</u>
Estimated General Fund Balance, 6/30/19 (before reservations)				73,088,933
<b>Reservations of General Fund balance</b>				
Health insurance reserve				(4,690,634)
Reservation for Line of Duty Act				(500,000)
General Fund OPEB reservation				(3,053,330)
Donation fund reservations				(305,893)
Tourism revenue (Transient Occupancy excess)				(751,174)
Earmark for replacement community center				(629,800)
Assessment contingency				(700,000)
Reservation of solar rollbacks for potential use on compensation adjustments				<u>(522,597)</u>
				<u>(11,153,428)</u>

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	FY 2019 Adopted Budget	FY 2019 Revised Budget	FY 2019 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
<b>Adjusted Undesignated General Fund balance (before policy reservations)</b>				<b>61,935,505</b>
				13.5%
Less: FY 2020 Fiscal Stability Reserve (11%)		\$50,603,705		
Less: FY 2020 Budget Stabilization Reserve		\$5,000,000		
Less: Economic Opportunities Reserve		\$2,000,000		
<b>Estimated Undesignated Fund Balance at 6/30/19 (after policy reservations)</b>				<b>4,331,800</b>

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	(1)	(2)	(3)	(4)
<b>CAPITAL PROJECTS FUND</b>				
<b>SOURCES:</b>				
Other Local Revenue	481,835	2,254,561	2,196,749	(57,812)
Debt Proceeds & Bond Interest Earnings	0	6,642,058	7,220,847	578,789
State	34,679	870,840	182,656	(688,184)
Federal	457,307	1,592,235	545,223	(1,047,012)
Transfer from General Operating Fund	18,389,788	18,421,730	18,421,730	0
Transfer from Utilities Operating Fund	577,907	368,230	421,020	52,790
Transfer from Other Funds	0	0	0	0
Use of (Addition To) Fund Balance	(3,444,147)	39,433,947	235,902	(39,198,045)
<b>Total Sources</b>	<b>16,497,369</b>	<b>69,583,601</b>	<b>29,224,127</b>	<b>(40,359,474)</b>
<b>USES:</b>				
General	15,920,062	68,806,294	28,492,778	(40,313,516)
Transfer to General Fund	283,121	483,121	484,333	1,212
Transfer to Utilities Operating Fund	120,000	120,000	72,084	(47,916)
Transfer to Transportation Fund	174,186	174,186	174,932	746
<b>Total Uses</b>	<b>16,497,369</b>	<b>69,583,601</b>	<b>29,224,127</b>	<b>(40,359,474)</b>
Capital Projects Fund Balance - 6/30/18				51,092,841
Less: Use of Capital Projects Fund Balance - FY 2019				(235,902)
Plus: Budgeted Add to Fund Balance - FY 2020				(160,946)
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(38,516,578)
<b>Reservations of Capital Projects Fund balance</b>				
Donations for projects				(8,300)
P&R concessions revenue				(550,599)
Future use of interest earnings				(580,713)
Capital Projects Fund OPEB reservation				(64,900)
				<u>(1,204,512)</u>
<b>Estimated Capital Projects Fund Balance at 6/30/18</b>				<b>10,974,903</b>

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	FY 2019 Adopted Budget	FY 2019 Revised Budget	FY 2019 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
<b>SCHOOL OPERATING FUND</b>				
<b>SOURCES:</b>				
Local Revenue	5,416,867	5,416,868	4,705,094	(711,774)
State and Federal	152,124,965	153,401,095	152,152,076	(1,249,019)
Transfer from General Fund	128,492,093	129,029,305	125,338,420	(3,690,885)
Transfer from School Capital Projects	0	0	0	0
Use of (addition to) Fund Balance	0	0	0	0
<b>Total Sources</b>	<b>286,033,925</b>	<b>287,847,268</b>	<b>282,195,590</b>	<b>(5,651,678)</b>
<b>USES:</b>				
Operation & Maint	258,921,247	263,295,254	257,657,033	(5,638,221)
Debt Service	27,048,808	24,488,144	24,474,687	(13,457)
Transfers to Other Funds	63,870	63,870	63,870	0
<b>Total Uses</b>	<b>286,033,925</b>	<b>287,847,268</b>	<b>282,195,590</b>	<b>(5,651,678)</b>
School Operating Fund Balance - 6/30/18				14,374,538
Less: Use of School Operating Fund Balance - FY 2019				0
Less: Budgeted Use of Fund Balance - FY 2020				0
<b>Reservations of School Operating Fund balance</b>				
Health Insurance reserve				(14,374,538)
<b>Estimated School Operating Fund Balance at 6/30/19</b>				<b>0</b>
<b>SCHOOL EXPENDITURES</b>				
INSTRUCTION	199,332,767	201,376,652	197,294,201	(4,082,451)
ADMINISTRATION	10,786,225	11,117,877	10,939,162	(178,715)
TRANSPORTATION	18,370,223	19,020,148	18,909,945	(110,203)
MAINTENANCE	21,240,833	22,058,919	22,054,942	(3,977)
EDUCATIONAL TECHNOLOGY	9,191,199	9,721,658	8,458,783	(1,262,875)
DEBT SERVICE	27,048,808	24,488,144	24,474,687	(13,457)
TRANSFER TO SCHOOL FOOD SERVICE	63,870	63,870	63,870	0
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>286,033,925</b>	<b>287,847,268</b>	<b>282,195,590</b>	<b>(5,651,678)</b>

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Attachment 1

	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Revised Budget</b>	<b>FY 2019 Actuals</b>	<b>Actuals Over/(Under) Revised</b>
	(1)	(2)	(3)	(4)
<b>SCHOOL FOOD SERVICE FUND</b>				
<b>SOURCES:</b>				
Local Revenue	4,750,942	4,750,942	4,666,828	(84,114)
State and Federal	5,701,160	5,701,160	5,858,598	157,438
Transfer from School Operating Fund	63,870	63,870	63,870	0
Use of (Addition to) Fund Balance	807,000	807,000	(327,728)	(1,134,728)
<b>Total Sources</b>	<b>11,322,972</b>	<b>11,322,972</b>	<b>10,261,568</b>	<b>(1,061,404)</b>
<b>USES:</b>				
Operation & Maintenance	11,322,972	11,322,972	10,261,568	(1,061,404)
<b>Total Uses</b>	<b>11,322,972</b>	<b>11,322,972</b>	<b>10,261,568</b>	<b>(1,061,404)</b>
School Food Service Fund Balance - 6/30/18				3,955,723
Plus: Add to Fund Balance - FY 2019				327,728
Less: Budgeted Use of Fund Balance - FY 2020				(1,394,349)
<b>Estimated School Food Service Fund Balance at 6/30/19</b>				<b>2,889,102</b>



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	(1)	(2)	(3)	(4)
<b>SCHOOL CAPITAL PROJECTS FUND</b>				
<b>SOURCES:</b>				
State & Federal	0	0	0	0
Debt Proceeds & Bond Interest Earnings	30,799,918	31,477,121	31,477,121	0
Transfer from Other Funds	0	2,610,663	2,610,663	0
Use of (Addition to) Fund Balance	0	4,029,426	4,029,233	(193)
<b>Total Sources</b>	<u>30,799,918</u>	<u>38,117,210</u>	<u>38,117,017</u>	<u>(193)</u>
<b>USES:</b>				
Facilities	30,799,918	38,117,210	38,117,017	(193)
<b>Total Uses</b>	<u>30,799,918</u>	<u>38,117,210</u>	<u>38,117,017</u>	<u>(193)</u>
School Capital Projects Fund Balance - 6/30/18				4,272,755
Less: Use of Fund Balance - FY 2019				(4,029,233)
Less: Budgeted Use of School Capital Projects Fund Balance - FY 2020				0
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(193)
<b>Estimated School Capital Projects Fund Balance at 6/30/19</b>				<b>243,329</b>

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	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Revised Budget</b>	<b>FY 2019 Actuals</b>	<b>Actuals Over/(Under) Revised</b>
	(1)	(2)	(3)	(4)
<b>ECONOMIC DEVELOPMENT OPPORTUNITY FUND</b>				
<b>SOURCES:</b>				
Local Revenues	64,748	64,748	82,195	17,447
Transfers from General Fund	1,169,000	1,829,000	1,569,409	(259,591)
Use of (Addition to) Fund Balance	46,365	1,516,681	14,701	(1,501,980)
<b>Total Sources</b>	<b>1,280,113</b>	<b>3,410,429</b>	<b>1,666,305</b>	<b>(1,744,124)</b>
<b>USES:</b>				
Operations	1,218,365	1,953,365	1,604,557	(348,808)
Capital	0	1,395,316	0	(1,395,316)
Debt Service	61,748	61,748	61,748	0
<b>Total Uses</b>	<b>1,280,113</b>	<b>3,410,429</b>	<b>1,666,305</b>	<b>(1,744,124)</b>
Economic Development Opportunities Fund Balance - 6/30/18				511,581
Less: Use of Economic Development Opportunities Fund Balance - FY 2019				(14,701)
Less: Budgeted Use of Fund Balance - FY 2020				(42,935)
<b>Estimated Economic Development Opportunities Fund Balance at 6/30/19</b>				<b>453,945</b>

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	(1)	(2)	(3)	(4)
<b>FIRE/EMS SERVICE FEE FUND</b>				
<b>SOURCES:</b>				
Local Revenues	2,600,000	2,600,000	2,855,899	255,899
Use of (addition to) Fund Balance	0	0	(61,665)	(61,665)
<b>Total Sources</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,794,234</b>	<b>194,234</b>
<b>USES:</b>				
Transfers to Other Funds	2,600,000	2,600,000	2,794,234	194,234
<b>Total Uses</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,794,234</b>	<b>194,234</b>
Fire/EMS Service Fee Fund Balance - 6/30/18				320,555
Plus: Add to Fire/EMS Service Fee Fund Balance - FY 2019				61,665
Less: Budgeted Use of Fund Balance - FY 2020				0
<b>Estimated Fire/EMS Service Fee Fund Balance at 6/30/19</b>				<b>382,220</b>

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	(1)	(2)	(3)	(4)
<b>CODE COMPLIANCE FUND</b>				
<b>SOURCES:</b>				
Local Revenue	3,584,643	3,647,643	5,016,187	1,368,544
Transfer from Other Funds	898,974	898,974	923,412	24,438
Use of (addition to) Fund Balance	529,733	576,074	(1,481,080)	(2,057,154)
<b>Total Sources</b>	<b>5,013,350</b>	<b>5,122,691</b>	<b>4,458,519</b>	<b>(664,172)</b>
<b>USES:</b>				
Code Compliance Expenses	4,284,767	4,394,108	3,690,031	(704,077)
Transfer to General Fund	728,583	728,583	768,488	39,905
Transfer to Capital Projects Fund	0	0	0	0
<b>Total Uses</b>	<b>5,013,350</b>	<b>5,122,691</b>	<b>4,458,519</b>	<b>(664,172)</b>
Code Compliance Fund Balance - 6/30/18				3,180,593
Plus: Add to Code Compliance Fund Balance - FY 2019				1,481,080
Plus: Budgeted Add to Fund Balance - FY 2020				782
<b>Reservations of Code Compliance Fund balance</b>				
Stormwater Management				(231,693)
OPEB Reserve				(1,144,654)
				<u>(1,376,347)</u>
<b>Estimated Code Compliance Fund Balance at 6/30/19</b>				<b>3,286,108</b>

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	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Revised Budget</b>	<b>FY 2019 Actuals</b>	<b>Actuals Over/(Under) Revised</b>
	(1)	(2)	(3)	(4)
<b>TRANSPORTATION FUND</b>				
<b>SOURCES:</b>				
Property Taxes	1,289,343	1,289,343	1,222,644	(66,699)
Local Revenue	5,198,915	5,198,915	8,145,948	2,947,033
Transfer from Other Funds	874,186	874,186	874,932	746
Use of (addition to) Fund Balance	970,334	506,121	(2,996,661)	(3,502,782)
<b>Total Sources</b>	<b>8,332,778</b>	<b>7,868,565</b>	<b>7,246,863</b>	<b>(621,702)</b>
<b>USES:</b>				
Operations	3,049,262	3,050,960	2,497,318	(553,642)
Debt Service	5,183,516	4,717,605	4,733,543	15,938
Transfer to Utilities Fund	100,000	100,000	16,002	(83,998)
Transfer to Capital Projects Fund	0	0	0	0
<b>Total Uses</b>	<b>8,332,778</b>	<b>7,868,565</b>	<b>7,246,863</b>	<b>(637,640)</b>
Transportation Fund Balance - 06/30/18				8,617,410
Less: Budgeted Use of Fund Balance - FY 2020				(1,211,590)
Plus: Add to Transportation Fund Balance - FY 2019				2,996,661
Plus: Add to Funding Held by PRTC - FY 2019				TBD
Less: Fuel Tax Held by PRTC for Spotsylvania's Use				TBD
<b>Reservations of Transportation Fund balance</b>				
OPEB Reserve				(110,000)
				(110,000)
<b>Estimated Transportation Fund Balance at 6/30/19</b>				<b>TBD</b>

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	(1)	(2)	(3)	(4)
<b>JOINT FLEET MAINTENANCE FUND</b> <i>(Proprietary Fund)</i>				
<b>SOURCES:</b>				
Charges for Services	2,733,110	2,804,028	2,737,952	(66,076)
Use of (addition to) Fund Balance	87,172	87,172	(23,485)	(110,657)
Total Sources	<u>2,820,282</u>	<u>2,891,200</u>	<u>2,714,467</u>	<u>(176,733)</u>
<b>USES:</b>				
Operations	2,820,282	2,891,200	2,714,467	(176,733)
Total Uses	<u>2,820,282</u>	<u>2,891,200</u>	<u>2,714,467</u>	<u>(176,733)</u>
Joint Fleet Fund Balance - 6/30/18				734,492
Plus: Add to Joint Fleet Fund Balance - FY 2019				23,485
Less: Budgeted Use of Fund Balance - FY 2020				0
<b>Estimated Joint Fleet Fund Balance at 6/30/19*</b>				<b>757,977</b>
<i>*Does not factor in accumulated depreciation</i>				

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**FY 2019**

Attachment 1

	<u>FY 2019 Adopted Budget</u>	<u>FY 2019 Revised Budget</u>	<u>FY 2019 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
<b>UTILITIES OPERATING FUND (Proprietary Fund)</b>				
<b>SOURCES:</b>				
User Fees	32,324,962	32,324,962	32,622,057	297,095
Miscellaneous	1,796,600	1,808,038	3,122,883	1,314,845
State & Federal	503,478	526,353	528,503	2,150
Transfer from Other Funds	220,000	220,000	88,086	(131,914)
Use of (Addition to) Fund Balance	<u>(1,896,188)</u>	<u>(774,596)</u>	<u>(5,820,603)</u>	<u>(5,046,007)</u>
Total Sources	<u>32,948,852</u>	<u>34,104,757</u>	<u>30,540,926</u>	<u>(3,563,831)</u>
<b>USES:</b>				
Operations	21,784,422	21,893,617	19,772,468	(2,121,149)
Debt Service	10,586,523	10,586,523	10,159,776	(426,747)
Transfer to Utilities Capital Projects Fund	0	187,662	187,662	0
Transfer to Capital Projects Fund	577,907	1,436,955	421,020	(1,015,935)
Total Uses	<u>32,948,852</u>	<u>34,104,757</u>	<u>30,540,926</u>	<u>(3,563,831)</u>
Utilities Operating Fund Balance - 6/30/18				39,541,890
Less: Use of Utilities Operating Fund Balance - FY 2019				5,820,603
Plus: Budgeted Add to Fund Balance - FY 2020				2,541,962
Less: Recommended Carryover Requests (Attachment 5)				(96,212)
<b>Reservations of Code Compliance Fund balance</b>				
OPEB Reserve				<u>(4,088,450)</u>
				<b>Total uses of Fund Balance for reservations</b>
				<u>(4,088,450)</u>
<b>Estimated Utilities Operating Fund Balance at 6/30/19</b>				<b>43,719,793</b>

**Spotsylvania County**  
**FY 2019 Preliminary End-of-Year Report**  
**FY 2019**

	<b>FY 2019 Adopted Budget</b>	<b>FY 2019 Revised Budget</b>	<b>FY 2019 Actuals</b>	<b>Actuals Over/(Under) Revised</b>
	(1)	(2)	(3)	(4)
<b>UTILITIES CAPITAL FUND</b> <i>(Proprietary Fund)</i>				
<b>SOURCES:</b>				
Connection Fees	3,621,970	3,621,970	6,981,000	3,359,030
Miscellaneous	4,108,812	5,216,962	1,451,927	(3,765,035)
State	0	0	0	0
Transfer from Utilities Operating	0	187,662	187,662	0
Use of (Addition to) Fund Balance	2,217,669	43,443,670	3,644,610	(39,799,060)
<b>Total Sources</b>	<b>9,948,451</b>	<b>52,470,264</b>	<b>12,265,199</b>	<b>(40,205,065)</b>
<b>USES:</b>				
Capital Projects	9,948,451	52,470,264	12,265,199	(40,205,065)
<b>Total Uses</b>	<b>9,948,451</b>	<b>52,470,264</b>	<b>12,265,199</b>	<b>(40,205,065)</b>
Utilities Capital Projects Fund Balance - 6/30/18				48,135,021
Less: Use of Utilities Capital Projects Fund Balance - FY 2019				(3,644,610)
Less: Budgeted Use of Fund Balance - FY 2020				(1,205,618)
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(37,480,907)
<b>Estimated Utilities Capital Projects Fund Balance at 6/30/19</b>				<b>5,803,886</b>



# Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>GENERAL FUND</b>					
<i>Real Property Taxes</i>					
110-0000-311.01-01	CURRENT	\$122,811,539	\$124,811,539	\$124,449,206	-\$362,333
110-0000-311.01-02	DELINQUENT	\$2,024,237	\$1,179,772	\$1,332,620	\$152,848
110-0000-311.01-03	TAX LAND SALE/UNCLAIMED	\$0	\$0	\$13,010	\$13,010
110-0000-311.01-10	DEFERRED	\$200,000	\$200,000	\$578,923	\$378,923
		<b>\$125,035,776</b>	<b>\$126,191,311</b>	<b>\$126,373,759</b>	<b>\$182,448</b>
<i>Public Service Corporation Taxes</i>					
110-0000-311.02-01	REAL PROP CURRENT	\$3,468,506	\$3,500,000	\$3,903,204	\$403,204
110-0000-311.02-02	REAL PROP DELINQUENT	\$0	\$0	-\$49,422	-\$49,422
110-0000-311.02-03	PERS PROP CURRENT	\$0	\$0	\$0	\$0
		<b>\$3,468,506</b>	<b>\$3,500,000</b>	<b>\$3,853,782</b>	<b>\$353,782</b>
<i>Personal Property Taxes</i>					
110-0000-311.03-01	CURRENT	\$41,095,404	\$40,760,106	\$39,798,932	-\$961,174
110-0000-311.03-02	DELINQUENT	\$4,107,540	\$3,783,814	\$2,971,400	-\$812,414
110-0000-311.03-03	MOB HOME CURRENT	\$60,000	\$60,000	\$49,986	-\$10,014
110-0000-311.03-04	MOB HOME DELINQUENT	\$20,000	\$18,000	\$12,496	-\$5,504
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	\$405,654	\$79,009
110-0000-311.03-07	HEAVY EQUIP DELINQUENT	\$10,000	\$25,000	\$22,845	-\$2,155
		<b>\$45,619,589</b>	<b>\$44,973,565</b>	<b>\$43,261,313</b>	<b>-\$1,712,252</b>
<i>Machinery &amp; Tools Taxes</i>					
110-0000-311.04-01	MACH & TOOLS CURRENT	\$608,511	\$650,000	\$575,944	-\$74,056
110-0000-311.04-02	MACH & TOOLS DELINQUENT	\$30,000	\$40,000	\$51,409	\$11,409
		<b>\$638,511</b>	<b>\$690,000</b>	<b>\$627,353</b>	<b>-\$62,647</b>
<i>Penalties &amp; Interest on Taxes</i>					
110-0000-311.06-01	PENALTIES	\$1,600,000	\$1,600,000	\$1,544,819	-\$55,181
110-0000-311.06-02	INTEREST	\$750,000	\$750,000	\$755,325	\$5,325
110-0000-318.99-13	ADMIN COLLECTION FEE	\$550,000	\$575,000	\$513,807	-\$61,193
		<b>\$2,900,000</b>	<b>\$2,925,000</b>	<b>\$2,813,951</b>	<b>-\$111,049</b>
<b>Total Property Taxes</b>		<b>\$177,662,382</b>	<b>\$178,279,876</b>	<b>\$176,930,158</b>	<b>-\$1,349,718</b>
<i>Sales Tax</i>					
110-0000-312.01-01	LOCAL SALES TAX	\$18,487,405	\$18,550,000	\$18,933,735	\$383,735
110-0000-312.01-02	COMMUNICATION SALES TAX	\$4,500,000	\$4,300,000	\$4,038,370	-\$261,630
		<b>\$22,987,405</b>	<b>\$22,850,000</b>	<b>\$22,972,105</b>	<b>\$122,105</b>
<i>Utility Taxes</i>					
110-0000-312.02-01	UTILITY CONSUMER TAX	\$2,500,000	\$2,500,000	\$2,731,219	\$231,219
110-0000-312.04-01	UTILITY GROSS REC TAX	\$650,000	\$650,000	\$640,113	-\$9,887
		<b>\$3,150,000</b>	<b>\$3,150,000</b>	<b>\$3,371,332</b>	<b>\$221,332</b>
<i>Other Taxes</i>					
110-0000-312.03-01	BUSINESS LICENSE TAX	\$4,250,000	\$4,500,000	\$4,821,876	\$321,876
110-0000-312.03-05	DEL TAX PRIOR YEARS	\$0	\$0	\$0	\$0
110-0000-312.03-10	DAILY RENTAL TAX	\$50,000	\$50,000	\$38,907	-\$11,093
110-0000-312.05-01	LOCAL VEHICLE LICENSE FEE	\$3,100,000	\$3,100,000	\$3,142,254	\$42,254
110-0000-312.06-01	BANK STOCK TAXES	\$625,000	\$725,000	\$971,355	\$246,355
110-0000-312.07-01	RECORDATION TAX	\$2,400,000	\$2,700,000	\$2,020,186	-\$679,814
110-0000-324.04-20	RECORDATION TAX - CTY SHR	\$0	\$0	\$665,493	\$665,493

# Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
110-0000-312.10-01	TRANSIENT OCCUPANCY TAX	\$1,475,000	\$1,475,000	\$1,462,612	-\$12,388
110-0000-312.11-01	MEALS TAX	\$9,197,848	\$9,350,000	\$9,469,342	\$119,342
		<b>\$21,097,848</b>	<b>\$21,900,000</b>	<b>\$22,592,025</b>	<b>\$692,025</b>
<b>Total Other Local Taxes</b>					
		<b>\$47,235,253</b>	<b>\$47,900,000</b>	<b>\$48,935,462</b>	<b>\$1,035,462</b>
<b>Permits/Fees/Regulatory Licenses</b>					
110-0000-313.01-01	DOG TAG LICENSE	\$75,000	\$65,000	\$93,701	\$28,701
110-0000-313.03-04	LAND USE APPL FEES	\$1,000	\$1,000	\$987	-\$13
110-0000-313.03-05	TRANSFER FEES	\$5,000	\$5,000	\$4,987	-\$13
110-0000-313.03-18	WELL/SEPTIC PMT FEES	\$40,000	\$40,000	\$37,875	-\$2,125
110-0000-313.03-25	COMM REFUSE HAULER FEES	\$15,000	\$18,000	\$17,675	-\$325
110-0000-313.03-27	SOLICITOR PERMITS	\$1,200	\$1,200	\$680	-\$520
110-0000-313.03-28	GUN PERMITS	\$70,000	\$75,000	\$76,209	\$1,209
110-0000-313.03-31	OPEN AIR BURNING PERMIT	\$6,000	\$6,000	\$5,063	-\$937
110-0000-313.03-32	FIRE & SAFETY INSP FEE	\$143,000	\$143,000	\$137,723	-\$5,277
110-0000-313.03-33	TOWING APPL/INSP FEE	\$5,000	\$5,000	\$5,700	\$700
110-0000-313.03-34	MASSAGE PARLOR PERMITS	\$2,000	\$2,000	\$2,800	\$800
		<b>\$363,200</b>	<b>\$361,200</b>	<b>\$383,400</b>	<b>\$22,200</b>
<b>Fines &amp; Forfeitures</b>					
110-0000-314.01-01	COUNTY COURT FINES	\$400,000	\$400,000	\$401,241	\$1,241
110-0000-314.01-02	CIVIL PEN RT OF WAY SIGNS	\$0	\$0	\$0	\$0
110-0000-314.01-03	FALSE FIRE ALARMS	\$5,000	\$5,000	\$0	-\$5,000
110-0000-314.01-04	DNA LOCAL FEE (CLK CT)	\$1,500	\$3,000	\$3,934	\$934
110-0000-314.01-05	JAIL ADM FEE (CLK OF CT)	\$15,000	\$15,000	\$16,704	\$1,704
110-0000-314.01-06	CTHSE SEC FEE (CLK OF CT)	\$135,000	\$135,000	\$127,967	-\$7,033
		<b>\$556,500</b>	<b>\$558,000</b>	<b>\$549,846</b>	<b>-\$8,154</b>
<b>Use of Money &amp; Property</b>					
110-0000-315.01-01	INTEREST ON INVESTMENTS	\$500,000	\$500,000	\$1,694,919	\$1,194,919
110-0000-315.01-06	INTEREST TRIGON STOCK INV	\$5,000	\$5,000	\$0	-\$5,000
110-0000-315.01-07	INSURANCE DIVIDEND	\$0	\$0	\$0	\$0
110-0000-315.01-08	PURCHASE CARD CASH REWRDS	\$0	\$0	\$0	\$0
110-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	\$0	\$1,330,411	\$1,330,411
110-0000-315.02-01	RENTAL OF GENERAL PROP	\$61,228	\$61,528	\$46,630	-\$14,898
110-0000-315.02-11	MERCHANT SQ BLD RENT REV	\$0	\$0	\$0	\$0
110-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$314,373	\$314,373	\$265,486	-\$48,887
110-0000-315.02-09	RAILROAD REIMBURSEMENT	\$200,000	\$180,000	\$0	-\$180,000
110-0000-318.99-20	INSURANCE RECOVERY REV	\$55,000	\$177,940	\$392,807	\$214,867
		<b>\$1,135,601</b>	<b>\$1,238,841</b>	<b>\$3,730,253</b>	<b>\$2,491,412</b>
<b>Charges for Services</b>					
110-0000-315.02-02	USE OF PARK FACILITIES	\$45,000	\$45,000	\$41,558	-\$3,442
110-0000-315.02-03	LORIELA PK CONC/TAXABLE	\$16,275	\$16,275	\$13,660	-\$2,615
110-0000-315.02-04	LORIELA PK CONC/NON-TAXBL	\$0	\$0	\$7,027	\$7,027
110-0000-316.01-02	EXCESS FEES OF CLERKS	\$110,000	\$125,000	\$96,162	-\$28,838
110-0000-316.01-03	SHERIFF'S FEES	\$4,099	\$4,099	\$4,099	\$0
110-0000-316.01-04	CLK OF CT SUBSCRIPTIONS	\$50,000	\$50,000	\$62,250	\$12,250
110-0000-316.01-05	COURTHOUSE MAINT FEES	\$45,000	\$45,000	\$42,360	-\$2,640
110-0000-316.01-06	CLERK COPY FEES	\$13,000	\$13,000	\$11,022	-\$1,978
110-0000-316.01-07	CIRCUIT COURT JUDGESHIP	\$0	\$0	\$0	\$0
110-0000-316.01-08	CSU PROGRAM/CLASS FEE	\$0	\$280	\$380	\$100
110-0000-316.02-01	COMMONWEALTH'S ATTY FEES	\$25,000	\$25,000	\$24,492	-\$508
110-0000-316.02-02	DRUG FORFEITURE C/W ATTY	\$0	\$0	\$0	\$0
110-0000-316.03-02	OTHER SHERIFF FEES	\$93,000	\$93,000	\$93,159	\$159

# Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
110-0000-316.04-01	EM RESCUE SVC FEES	\$16,000	\$16,000	\$12,084	-\$3,916
110-0000-316.05-01	ANIMAL SHELTER FEES	\$187,000	\$195,000	\$207,654	\$12,654
110-0000-316.05-02	RABIES VACCINATIONS	\$7,500	\$7,500	\$9,470	\$1,970
110-0000-316.07-01	STREET LIGHTS	\$6,500	\$6,500	\$6,190	-\$310
110-0000-316.08-02	REFUSE DISPOSAL FEES	\$1,900,000	\$2,400,000	\$2,591,850	\$191,850
110-0000-316.08-03	WEED & DEBRIS FEE	\$10,000	\$10,000	\$7,648	-\$2,352
110-0000-316.08-05	RECYCLING REVENUES	\$285,000	\$385,000	\$514,310	\$129,310
110-0000-316.08-06	COMPOST SALE REVENUES	\$0	\$0	\$0	\$0
110-0000-316.13-01	REC REGISTRATION FEES	\$285,625	\$285,625	\$284,421	-\$1,204
110-0000-316.13-02	ADMISSION LORIELLA PARK	\$54,645	\$54,645	\$53,403	-\$1,242
110-0000-316.13-04	NI RIVER RESERVOIR FEES	\$20,950	\$20,950	\$21,279	\$329
110-0000-316.13-05	HUNTING RUN RESRVIOR FEES	\$22,670	\$22,670	\$29,441	\$6,771
110-0000-316.13-06	SELF SUPP ACTIVITIES	\$142,500	\$142,500	\$164,217	\$21,717
110-0000-316.13-10	TOURISM EVENT ADMISSIONS	\$3,000	\$3,000	\$0	-\$3,000
110-0000-316.13-11	STONEWALL JACKSON RUN FEE	\$0	\$0	\$0	\$0
110-0000-316.13-12	TOUR COMM VENDOR REVENUE	\$0	\$0	\$0	\$0
110-0000-316.16-01	PLANNING DEPT PUBLICATONS	\$700	\$700	\$1,364	\$664
110-0000-316.16-02	SALE OF PUBLICATIONS	\$0	\$25	\$25	\$0
110-0000-316.16-03	PLAT FILING FEES	\$223,347	\$223,347	\$204,302	-\$19,045
110-0000-316.16-05	SALE OF REAL ESTATE CARDS	\$0	\$0	\$0	\$0
110-0000-316.16-07	TELECOMMUNICATION REV FEE	\$15,000	\$0	\$0	\$0
110-0000-316.16-08	PLANNING REVIEW FEES	\$259,718	\$259,718	\$331,689	\$71,971
110-0000-316.16-10	GIS FEES	\$180,000	\$180,000	\$125,150	-\$54,850
110-0000-316.16-11	ANNUAL PEG FEE GRT	\$180,000	\$185,995	\$185,995	\$0
110-0000-318.99-05	TAXABLE TOURISM MISC	\$3,000	\$3,000	\$3,915	\$915
110-0000-318.99-07	P/R SALE ITEMS	\$1,000	\$1,000	\$842	-\$158
110-0000-318.99-17	W/S ADMIN FEE	\$1,841,388	\$2,000,000	\$2,194,065	\$194,065
110-0000-318.99-18	OTHER LOCAL REV SOURCES	\$12,000	\$12,112	\$12,000	-\$112
110-0000-318.99-32	TRAINING FEES	\$0	\$12,000	\$11,043	-\$957
110-0000-318.99-33	FOIA REIMBURSEMENT	\$200	\$2,500	\$4,814	\$2,314
110-0000-318.99-45	SHERIFF LOCAL SERVICES	\$275,000	\$275,000	\$299,815	\$24,815
		<b>\$6,334,117</b>	<b>\$7,121,441</b>	<b>\$7,673,155</b>	<b>\$551,714</b>
<b>Donations</b>					
110-0000-318.99-19	PROFFERS	0	\$0	\$0	\$0
110-0000-318.99-23	DONATIONS	\$0	\$1,144	\$130,009	\$128,865
110-0000-318.99-26	PDR (PURCH DEV RIGHT) REV	\$0	\$0	\$0	\$0
110-0000-318.99-30	TOUR COMM EVENT DONATIONS	\$41,425	\$41,425	\$41,225	-\$200
		<b>\$41,425</b>	<b>\$42,569</b>	<b>\$171,234</b>	<b>\$128,665</b>
<b>Miscellaneous</b>					
110-0000-318.03-03	VOPEX EXERCISES	\$30,000	\$30,000	\$30,000	\$0
110-0000-318.03-04	GEN SVCS CT RESTITUTION	\$0	\$0	\$0	\$0
110-0000-318.03-05	SHERIFF CT RESTITUTION	\$0	\$1,980	\$2,080	\$100
110-0000-318.03-06	ANML CNTRL CT RESTITUTION	\$0	\$1,476	\$1,794	\$318
110-0000-318.99-01	PRIMARY FEES	\$0	\$875	\$875	\$0
110-0000-318.99-04	NON-TAXABLE TOURISM MISC	\$100	\$100	\$0	-\$100
110-0000-318.99-06	SALE SURPLUS PROPERTY	\$30,000	\$100,000	\$141,601	\$41,601
110-0000-318.99-15	MISCELLANEOUS	\$37,000	\$112,000	\$115,668	\$3,668
110-0000-318.99-40	DSS LOCAL REVENUE	\$0	\$0	\$138,153	\$138,153
110-0000-318.99-41	CSA LOCAL REVENUE	\$0	\$0	\$0	\$0
110-0000-318.99-47	ADVERTISING	\$0	\$0	\$0	\$0
110-0000-318.99-48	BOND FORFEITURES	\$0	\$0	\$0	\$0
110-0000-318.99-49	MUSEUM - SALE OF ORNAMENTS	\$200	\$240	\$240	\$0
110-0000-318.99-50	CWR - TICKET SALES	\$0	\$0	\$0	\$0
110-0000-318.99-51	CWR - REGISTRATIONS	\$0	\$0	\$0	\$0

# Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
110-0000-318.99-52	CWR - MERCHANDISE (COST)	\$0	\$0	\$0	\$0
110-0000-318.99-53	CWR - VENDOR/SUTLER FEES	\$0	\$0	\$0	\$0
110-0000-318.99-54	CWR - ADVERTISING/OTHER	\$0	\$0	\$0	\$0
110-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$0	\$0
110-0000-341.05-03	EMPLOYEE BENEFITS RESERVE	\$0	\$0	\$0	\$0
110-0000-341.07-04	LANDFILL CARBON CREDITS	\$0	\$0	\$0	\$0
		<b>\$97,300</b>	<b>\$246,671</b>	<b>\$430,411</b>	<b>\$183,740</b>
<b>Total Other Local Revenue</b>		<b>\$8,528,143</b>	<b>\$9,568,722</b>	<b>\$12,938,299</b>	<b>\$3,369,577</b>
<b>Non-Categorical State Aid</b>					
110-0000-322.03-00	MOT VEH CAR TX ROLLG STCK	\$52,000	\$52,000	\$52,242	\$242
110-0000-322.05-00	MOBILE HOME TITLING TAXES	\$60,000	\$70,000	\$77,517	\$7,517
110-0000-322.06-00	TAX ON DEEDS GRANTORS TAX	\$420,000	\$575,000	\$581,362	\$6,362
110-0000-322.10-00	DMV RENTAL TAX	\$450,000	\$450,000	\$552,758	\$102,758
110-0000-322.11-00	PERS PROP TAX RELIEF ACT	\$14,509,422	\$14,509,422	\$14,509,422	\$0
		<b>\$15,491,422</b>	<b>\$15,656,422</b>	<b>\$15,773,301</b>	<b>\$116,879</b>
<b>Shared Expenses</b>					
110-0000-323.01-00	COMMONWEALTH ATTORNEY	\$843,619	\$843,619	\$837,283	-\$6,336
110-0000-323.02-00	SHERIFF	\$3,597,857	\$3,597,857	\$3,485,424	-\$112,433
110-0000-323.03-00	COMMISSIONER OF REVENUE	\$277,063	\$277,063	\$274,433	-\$2,630
110-0000-323.04-00	TREASURER	\$242,347	\$242,347	\$238,467	-\$3,880
110-0000-323.06-00	REGISTRAR/ELECTORAL BOARD	\$73,696	\$73,696	\$53,899	-\$19,797
110-0000-323.07-00	CLERK OF CIRCUIT COURT	\$750,317	\$821,622	\$810,671	-\$10,951
110-0000-324.04-30	REIMB EXTRDITN PRISONERS	\$10,000	\$10,000	\$7,960	-\$2,040
110-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$0	\$0	\$0
		<b>\$5,794,899</b>	<b>\$5,866,204</b>	<b>\$5,708,137</b>	<b>-\$158,067</b>
<b>Social Services Revenues</b>					
110-0000-324.01-02	PUBLIC ASST & WELFARE ADM	\$6,802,124	\$8,932,958	\$3,385,816	-\$5,547,142
110-0000-324.01-05	COMPREHENSIVE SVCS ACT	\$3,833,857	\$5,857,857	\$5,914,914	\$57,057
		<b>\$10,635,981</b>	<b>\$14,790,815</b>	<b>\$9,300,730</b>	<b>-\$5,490,085</b>
<b>Other Categorical Reimbursement</b>					
110-0000-324.04-02	EMERGENCY SERVICES	\$0	\$35,000	\$34,449	-\$551
110-0000-324.04-07	NONCOMPETITIVE LITTER GRT	\$19,262	\$21,435	\$21,435	\$0
110-0000-324.04-11	VOPEX PASS THRU FUNDS	\$0	\$0	\$0	\$0
110-0000-324.04-12	STATE FIRE PROGRAM FUND	\$400,000	\$423,652	\$423,652	\$0
110-0000-324.04-13	GRANT REVENUES	\$141,205	\$297,482	\$274,075	-\$23,407
110-0000-324.04-14	COMPETITIVE LITTER GRANT	\$0	\$0	\$0	\$0
110-0000-324.04-15	VEH REG DOG/CAT STERILIZN	\$3,500	\$4,492	\$4,492	\$0
110-0000-324.04-16	MOTOR VEH REG 2 4 LIFE \$	\$130,000	\$131,182	\$271,250	\$140,068
110-0000-324.04-22	VJCCA REVENUE	\$115,141	\$115,141	\$115,141	\$0
110-0000-324.04-50	FORF/SEIZURE C/W ATTORNEY	\$0	\$0	\$16,760	\$16,760
110-0000-324.04-51	VICTIM/WITNESS GRANT	\$63,788	\$65,064	\$60,370	-\$4,694
110-0000-324.04-52	FORF/SEIZURE SHERIFF	\$0	\$0	\$75,451	\$75,451
110-0000-324.04-60	WIRELESS E-911 SURCHARGE	\$170,000	\$350,000	\$389,983	\$39,983
110-0000-324.04-98	LOCAL AID TO COMMONWEALTH	\$0	\$0	\$0	\$0
		<b>\$1,042,896</b>	<b>\$1,443,448</b>	<b>\$1,687,058</b>	<b>\$243,610</b>
<b>Total State Revenues</b>		<b>\$32,965,198</b>	<b>\$37,756,889</b>	<b>\$32,469,226</b>	<b>-\$5,287,663</b>
<b>Federal Revenues</b>					
110-0000-331.01-00	PAYMENTS IN LIEU OF TAXES	\$18,000	\$18,000	\$22,646	\$4,646
110-0000-333.01-08	OTHER FEDERAL GRANTS	\$40,579	\$173,588	\$213,492	\$39,904

## Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
110-0000-333.01-10	FEMA EMERGENCY FUND	\$0	\$0	\$0	\$0
110-0000-333.01-12	FORF/SEIZURE C/W ATTORNEY	\$0	\$0	\$4,026	\$4,026
110-0000-333.01-13	FORF/SEIZURE SHERIFF	\$0	\$0	\$7,364	\$7,364
110-0000-333.01-14	SHERIFF OVERTIME GRANT	\$0	\$137,574	\$133,410	-\$4,164
110-0000-333.01-15	F&R SAFER GRANT	\$227,534	\$687,596	\$794,722	\$107,126
110-0000-333.01-51	VICTIM WITNESS GRANT	\$191,362	\$195,189	\$181,111	-\$14,078
110-0000-333.04-99	REIMBURSEMENT	\$0	\$0	\$0	\$0
110-0000-333.05-10	PUBLIC ASST/WELFARE ADM	\$0	\$0	\$6,082,685	\$6,082,685
<b>Total Federal Revenues</b>		<b>\$477,475</b>	<b>\$1,211,947</b>	<b>\$7,439,456</b>	<b>\$6,227,509</b>
<b><i>Debt Proceeds</i></b>					
110-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0	\$0
110-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0	\$0
<b>Total Debt Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b><i>Transfers from Other Funds</i></b>					
110-0000-341.06-03	FROM UTILITY OPERATING	\$0	\$0	\$0	\$0
110-0000-341.06-04	TRANSFER FROM CAP PROJS	\$283,121	\$483,121	\$484,333	\$1,212
110-0000-341.06-05	FROM ECON DEV FUND	\$0	\$0	\$0	\$0
110-0000-341.06-06	FROM SCHOOL OPERATING FD	\$0	\$0	\$0	\$0
110-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$728,583	\$728,583	\$768,488	\$39,905
110-0000-341.06-09	FROM SCHOOL CARRYOVER	\$0	\$0	\$0	\$0
110-0000-341.06-10	FROM TRANSPORTATION FUND	\$0	\$0	\$0	\$0
110-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$2,600,000	\$2,600,000	\$2,794,234	\$194,234
<b>Total Transfers from Other Funds</b>		<b>\$3,611,704</b>	<b>\$3,811,704</b>	<b>\$4,047,055</b>	<b>\$235,351</b>
<b>Total General Fund Revenues</b>		<b>\$270,480,155</b>	<b>\$278,529,138</b>	<b>\$282,759,656</b>	<b>\$4,230,518</b>
<b>School Operating Fund</b>					
<b><i>Local Revenues</i></b>					
210-0000-316.12-01	SCHOOL OTHER REVENUE	\$5,416,867	\$5,416,868	\$4,705,094	-\$711,774
210-0000-318.99-19	PROFFERS	\$0	\$0	\$0	\$0
210-0000-318.99-23	DONATIONS	\$0	\$0	\$0	\$0
<b>Total Local Revenues</b>		<b>\$5,416,867</b>	<b>\$5,416,868</b>	<b>\$4,705,094</b>	<b>-\$711,774</b>
<b><i>State &amp; Federal Revenues</i></b>					
210-0000-324.02-01	STATE SALES TAX		\$25,623,888	\$25,985,027	\$25,985,027
210-0000-324.02-02	BASIC SCHOOL AID		\$0	\$71,736,731	\$71,736,731
210-0000-324.02-03	OTHER STATE FUNDS SCHOOL		\$117,199,986	\$44,370,851	\$44,370,851
210-0000-324.02-10	INTERGOVERNMENTAL		\$0	\$0	\$0
210-0000-333.02-10	FEDERAL FUNDS SCHOOL		\$10,577,221	\$10,059,467	\$10,059,467
	COMBINED STATE & FEDERAL REV	\$152,124,965	\$153,401,095	\$152,152,076	-\$1,249,019
<b>Total State &amp; Federal Revenues</b>		<b>\$152,124,965</b>	<b>\$153,401,095</b>	<b>\$152,152,076</b>	<b>-\$1,249,019</b>
<b><i>Debt Proceeds &amp; Bond Interest Earnings</i></b>					
210-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0	\$0
210-0000-341.04-05	LEASE PROCEEDS	\$0	\$0	\$0	\$0
210-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$0	\$0
210-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0	\$0
<b>Total Debt Proceeds &amp; Bond Interest Earnings</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><i>Transfers from Other Funds</i></b>					
210-0000-341.06-01	TRANSFER FROM GENERAL FD	\$128,492,093	\$129,029,305	\$125,338,420	-\$3,690,885
210-0000-341.06-08	FROM GEN FND PROFFER REV	\$0	\$0	\$0	\$0
210-0000-341.06-13	FROM SCHOOL CAPITAL PROJ	\$0	\$0	\$0	\$0
<b>Total Transfers from Other Funds</b>		<b>\$128,492,093</b>	<b>\$129,029,305</b>	<b>\$125,338,420</b>	<b>-\$3,690,885</b>
<b>Total School Operating Fund</b>		<b>\$286,033,925</b>	<b>\$287,847,268</b>	<b>\$282,195,590</b>	<b>-\$5,651,678</b>

Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>School Food Service Fund</b>					
<i>Local Revenues</i>					
212-0000-316.12-01	SCHOOL OTHER REVENUE	\$4,750,942	\$4,750,942	\$4,666,828	-\$84,114
<b>Total Local Revenues</b>		<b>\$4,750,942</b>	<b>\$4,750,942</b>	<b>\$4,666,828</b>	<b>-\$84,114</b>
<i>State &amp; Federal Revenues</i>					
212-0000-324.02-03	OTHER STATE FUNDS SCHOOL		\$257,160	\$253,912	\$253,912
212-0000-333.02-10	FEDERAL FUNDS SCHOOL		\$5,444,000	\$5,604,686	\$5,604,686
	COMBINED STATE & FEDERAL REV	\$5,701,160	\$5,701,160	\$5,858,598	\$157,438
<b>Total State &amp; Federal Revenues</b>		<b>\$5,701,160</b>	<b>\$5,701,160</b>	<b>\$5,858,598</b>	<b>\$157,438</b>
<i>Transfers from Other Funds</i>					
212-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0	\$0
212-0000-341.06-06	FROM SCHOOL OPERATING FD	\$63,870	\$63,870	\$63,870	\$0
<b>Total Transfers from Other Funds</b>		<b>\$63,870</b>	<b>\$63,870</b>	<b>\$63,870</b>	<b>\$0</b>
<b>Total School Food Service Fund Revenues</b>		<b>\$10,515,972</b>	<b>\$10,515,972</b>	<b>\$10,589,296</b>	<b>\$73,324</b>
<b>Economic Development Opportunities Fund</b>					
<i>Local Revenues</i>					
221-0000-315.01-01	INTEREST ON INVESTMENTS	\$3,000	\$3,000	\$7,081	\$4,081
221-0000-315.02-01	RENTAL OF GENERAL PROP	\$61,748	\$61,748	\$61,620	-\$128
221-0000-316.16-04	IDA ADMINISTRATIVE FEES	\$0	\$0	\$10,000	\$10,000
221-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$3,494	\$3,494
221-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0	\$0
221-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$0	\$0
221-0000-341.04-05	LEASE PROCEEDS	\$0	\$0	\$0	\$0
<b>Total Local Revenues</b>		<b>\$64,748</b>	<b>\$64,748</b>	<b>\$82,195</b>	<b>\$17,447</b>
<i>Transfers from Other Funds</i>					
221-0000-341.06-01	TRANSFER FROM GENERAL FD	\$1,169,000	\$1,829,000	\$1,569,409	-\$259,591
221-0000-341.06-04	TRANSFER FROM CAP PROJS	\$0	\$1,470,316	\$0	-\$1,470,316
221-0000-341.06-05	FROM ECON DEV FUND	\$0	\$0	\$0	\$0
<b>Total Transfers from Other Funds</b>		<b>\$1,169,000</b>	<b>\$3,299,316</b>	<b>\$1,569,409</b>	<b>-\$1,729,907</b>
<b>Total Economic Development Opportunity Fund Revenues</b>		<b>\$1,233,748</b>	<b>\$3,364,064</b>	<b>\$1,651,604</b>	<b>-\$1,712,460</b>
<b>Fire/EMS Service Fee Fund</b>					
<i>Local Revenues</i>					
240-0000-316.04-01	EM RESCUE SVC FEES	\$2,600,000	\$2,600,000	\$2,855,899	\$255,899
<b>Total Local Revenues</b>		<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,855,899</b>	<b>\$255,899</b>
<i>Transfers from Other Funds</i>					
240-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0	\$0
<b>Total Transfers from Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fire/EMS Service Fee Fund Revenue</b>		<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,855,899</b>	<b>\$255,899</b>

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Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>Code Compliance Fund</b>					
<i>Local Revenues</i>					
260-0000-313.03-08	EROSION CONTROL FEE	\$0	\$0	\$0	\$0
260-0000-313.03-40	BUILDING FEES	\$1,918,984	\$1,943,984	\$2,986,753	\$1,042,769
260-0000-313.03-45	ZONING FEES	\$301,060	\$301,060	\$318,333	\$17,273
260-0000-313.03-50	ENVIRONMENTAL ENG FEES	\$684,334	\$722,334	\$960,834	\$238,500
260-0000-313.03-55	CHESAPEAKE BAY FEES	\$71,057	\$71,057	\$112,310	\$41,253
260-0000-313.03-60	STORMWATER MGMT LOCAL FEE	\$394,000	\$394,000	\$386,777	-\$7,223
260-0000-314.01-02	CIVIL PEN RT OF WAY SIGNS	\$0	\$0	\$0	\$0
260-0000-315.01-01	INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0
260-0000-318.99-06	SALE SURPLUS PROPERTY	\$0	\$0	\$0	\$0
260-0000-318.99-14	CODE COMPL ADM CHARGES	\$215,208	\$215,208	\$251,180	\$35,972
260-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$0	\$0
260-0000-318.99-18	OTHER LOCAL REV SOURCES	\$0	\$0	\$0	\$0
260-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$0	\$0	\$0
260-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0	\$0
260-0000-318.99-47	ADVERTISING	\$0	\$0	\$0	\$0
<b>Total Local Revenues</b>		<b>\$3,584,643</b>	<b>\$3,647,643</b>	<b>\$5,016,187</b>	<b>\$1,368,544</b>
<i>Transfers from Other Funds</i>					
260-0000-341.06-01	TRANSFER FROM GENERAL FD	\$898,974	\$898,974	\$923,412	\$24,438
<b>Total Transfers from Other Funds</b>		<b>\$898,974</b>	<b>\$898,974</b>	<b>\$923,412</b>	<b>\$24,438</b>
<b>Total Code Compliance Fund</b>		<b>\$4,483,617</b>	<b>\$4,546,617</b>	<b>\$5,939,599</b>	<b>\$1,392,982</b>
<b>Transportation Fund</b>					
<i>Property Taxes</i>					
280-0000-311.01-01	CURRENT	\$1,289,343	\$1,289,343	\$1,215,746	-\$73,597
280-0000-311.06-01	PENALTIES		\$0	\$6,058	\$6,058
280-0000-311.06-02	INTEREST		\$0	\$840	\$840
<b>Total Property Taxes</b>		<b>\$1,289,343</b>	<b>\$1,289,343</b>	<b>\$1,222,644</b>	<b>-\$66,699</b>
<i>Local Revenues</i>					
280-0000-312.17-01	GAS TAX	\$5,168,600	\$5,168,600	\$7,967,663	\$2,799,063
280-0000-313.03-35	SITE PLAN REVIEW FEES	\$15,315	\$15,315	\$17,895	\$2,580
280-0000-314.01-01	COUNTY COURT FINES	\$0	\$0	\$0	\$0
280-0000-315.01-01	INTEREST ON INVESTMENTS	\$15,000	\$15,000	\$66,390	\$51,390
280-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$0	\$0
280-0000-318.99-19	PROFFERS	\$0	\$0	\$0	\$0
280-0000-318.99-27	LH EAST SP PROFFER FEES	\$0	\$0	\$0	\$0
280-0000-318.99-28	LH WEST SP PROFFER FEES	\$0	\$0	\$94,000	\$0
280-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0	\$0
<b>Total Local Revenues</b>		<b>\$5,198,915</b>	<b>\$5,198,915</b>	<b>\$8,145,948</b>	<b>\$2,853,033</b>
<i>Debt Proceeds &amp; Bond Interest Earnings</i>					
280-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0	\$0
280-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0	\$0
280-0000-341.04-14	INT EDA SP TAX ANT NOTES	\$0	\$0	\$0	\$0
<b>Total Debt Proceeds &amp; Bond Interest Earnings</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Transfers from Other Funds</i>					



## Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
280-0000-341.06-01	TRANSFER FROM GENERAL FD	\$700,000	\$700,000	\$700,000	\$0
280-0000-341.06-04	TRANSFER FROM CAP PROJS	\$174,186	\$174,186	\$174,932	\$746
<b>Total Transfers from Other Funds</b>		<b>\$874,186</b>	<b>\$874,186</b>	<b>\$874,932</b>	<b>\$746</b>
<b>Total Transportation Fund</b>		<b>\$7,362,444</b>	<b>\$7,362,444</b>	<b>\$10,243,524</b>	<b>\$2,787,080</b>

Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>Capital Projects Fund</b>					
<b>Debt Proceeds &amp; Bond Interest Earnings</b>					
310-0000-341.04-01	BOND PROCEEDS	\$0	\$6,125,000	\$6,125,000	\$0
310-0000-341.04-05	LEASE PROCEEDS	\$0	\$0	\$0	\$0
310-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$578,790	\$578,790
310-0000-341.04-10	INTRST ON LEASE PROCEEDS	\$0	\$0	\$0	\$0
310-0000-341.04-12	BOND PREMIUMS	\$0	\$517,058	\$517,057	-\$1
<b>Total Debt Proceeds &amp; Bond Interest Earnings</b>		<b>\$0</b>	<b>\$6,642,058</b>	<b>\$7,220,847</b>	<b>\$578,789</b>
<b>Other Local Revenue</b>					
310-0000-314.01-08	BOND FORFEITURE	\$0	\$0	\$0	\$0
310-0000-315.01-01	INTEREST ON INVESTMENTS	\$75,000	\$75,000	\$356,282	\$281,282
310-0000-315.02-05	FIELD RENTAL/CONC (CAPTL)	\$100,000	\$100,000	\$102,158	\$2,158
310-0000-318.99-06	SALE SURPLUS PROPERTY	\$0	\$0	\$0	\$0
310-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$0	\$0
310-0000-318.99-18	OTHER LOCAL REV SOURCES	\$137,506	\$137,506	\$0	-\$137,506
310-0000-318.99-19	PROFFERS	\$129,729	\$1,902,455	\$1,704,777	-\$197,678
310-0000-318.99-23	DONATIONS	\$0	\$0	\$0	\$0
310-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$200	\$200
310-0000-318.99-46	SPECIAL ASSESSMENTS	\$39,600	\$39,600	\$33,332	-\$6,268
310-0000-318.99-48	BOND FORFEITURES	0	\$0	\$0	\$0
310-0000-341.02-01	LAND SALE SURPLUS	0	\$0	\$0	\$0
<b>Total Other Local Revenue</b>		<b>\$481,835</b>	<b>\$2,254,561</b>	<b>\$2,196,749</b>	<b>-\$57,812</b>
<b>State Revenue</b>					
310-0000-324.04-02	EMERGENCY SERVICES	\$0	\$0	\$0	\$0
310-0000-324.04-13	GRANT REVENUES	\$34,679	\$688,184	\$0	-\$688,184
310-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$182,656	\$182,656	\$0
<b>Total State Revenue</b>		<b>\$34,679</b>	<b>\$870,840</b>	<b>\$182,656</b>	<b>-\$688,184</b>
<b>Federal Revenue</b>					
310-0000-333.01-08	OTHER FEDERAL GRANTS	\$0	\$187,711	\$47,931	-\$139,780
310-0000-333.04-01	OTHER FEDERAL GRANTS	\$0	\$947,217	\$38,027	-\$909,190
310-0000-333.04-03	BAB SUBSIDY (ARRA)	\$433,472	\$433,472	\$435,328	\$1,856
310-0000-333.04-04	QECB SUBSIDY	\$23,835	\$23,835	\$23,937	\$102
<b>Total Federal Revenue</b>		<b>\$457,307</b>	<b>\$1,592,235</b>	<b>\$545,223</b>	<b>-\$1,047,012</b>
<b>Transfers from Other Funds</b>					
310-0000-341.06-01	TRANSFER FROM GENERAL FD	\$18,389,788	\$18,421,730	\$18,421,730	\$0
310-0000-341.06-02	FROM UTIL CAP PROJS	\$0	\$0	\$0	\$0
310-0000-341.06-03	FROM UTILITY OPERATING	\$577,907	\$368,230	\$421,020	\$52,790
310-0000-341.06-05	FROM ECON DEV FUND	\$0	\$0	\$0	\$0
310-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$0	\$0	\$0	\$0
310-0000-341.06-10	FROM TRANSPORTATION FUND	\$0	\$0	\$0	\$0
310-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$0	\$0	\$0	\$0
310-0000-341.06-13	FROM SCHOOL CAPITAL PROJ	\$0	\$0	\$0	\$0
<b>Total Transfers from Other Funds</b>		<b>\$18,967,695</b>	<b>\$18,789,960</b>	<b>\$18,842,750</b>	<b>\$52,790</b>
<b>Total General Capital Projects Revenue</b>		<b>\$19,941,516</b>	<b>\$30,149,654</b>	<b>\$28,988,225</b>	<b>-\$1,161,429</b>

Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>School Capital Projects Fund</b>					
<i>Local Revenue</i>					
320-0000-316.12-01	SCHOOL OTHER REVENUE	\$0	\$0	\$0	\$0
320-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$0	\$0
320-0000-318.99-19	PROFFERS	\$0	\$0	\$0	\$0
<b>Total Local Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>State &amp; Federal Revenue</i>					
320-0000-324.02-03	OTHER STATE FUNDS SCHOOL	\$0	\$0	\$0	\$0
320-0000-333.04-01	OTHER FEDERAL GRANTS	\$0	\$0	\$0	\$0
<b>Total State &amp; Federal Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Debt Proceeds &amp; Bond Interest Earnings</i>					
320-0000-341.04-01	BOND PROCEEDS	\$30,799,918	\$28,465,000	\$28,465,000	\$0
320-0000-341.04-02	LITERARY LOANS	\$0	\$0	\$0	\$0
320-0000-341.04-06	VPSA BOND PROCEEDS	\$0	\$0	\$0	\$0
320-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$418,101	\$418,101	\$0
320-0000-341.04-09	INTEREST REV VPSA BONDS	\$0	\$0	\$0	\$0
320-0000-341.04-11	INTEREST REV LITERARY BD	\$0	\$0	\$0	\$0
320-0000-341.04-12	BOND PREMIUMS	\$0	\$2,594,020	\$2,594,020	\$0
320-0000-341.04-13	EDA LEASE REV PROCEEDS	\$0	\$0	\$0	\$0
<b>Total Debt Proceeds &amp; Bond Interest Earnings</b>		<b>\$30,799,918</b>	<b>\$31,477,121</b>	<b>\$31,477,121</b>	<b>\$0</b>
<i>Transfers from Other Funds</i>					
320-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$2,610,663	\$2,610,663	\$0
320-0000-341.06-04	TRANSFER FROM CAP PROJS	\$0	\$0	\$0	\$0
320-0000-341.06-06	FROM SCHOOL OPERATING FD	\$0	\$0	\$0	\$0
<b>Total Transfers from Other Funds</b>		<b>\$0</b>	<b>\$2,610,663</b>	<b>\$2,610,663</b>	<b>\$0</b>
<b>Total School Capital Projects Fund Revenues</b>		<b>\$30,799,918</b>	<b>\$34,087,784</b>	<b>\$34,087,784</b>	<b>\$0</b>

Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>Utilities Operating Fund</b>					
<i>User Fees</i>					
510-0000-316.20-01	WATER USER FEES	\$13,205,095	\$13,205,095	\$13,054,945	-\$150,150
510-0000-316.20-02	SEWER USER FEES	\$9,859,263	\$9,859,263	\$9,621,239	-\$238,024
510-0000-316.20-03	FRBURG USER FEES FMC	\$320,000	\$320,000	\$705,858	\$385,858
510-0000-316.20-04	FRBURG USER FEES MOTTS	\$1,200,000	\$1,200,000	\$1,339,277	\$139,277
510-0000-316.20-08	SPOTSY SCH BRD O&M SEW SY	\$75,000	\$75,000	\$110,894	\$35,894
510-0000-316.20-11	DEBT SERVICE FEES	\$5,452,033	\$5,452,033	\$5,480,116	\$28,083
510-0000-316.20-12	ADMINISTRATIVE FEES	\$2,213,571	\$2,213,571	\$2,309,728	\$96,157
510-0000-316.20-13	FRBURG USER FEES SLUDGE	\$0	\$0	\$0	\$0
<b>Total User Fees</b>		<b>\$32,324,962</b>	<b>\$32,324,962</b>	<b>\$32,622,057</b>	<b>\$297,095</b>
<i>Miscellaneous</i>					
510-0000-315.01-01	INTEREST ON INVESTMENTS	\$130,000	\$130,000	\$739,083	\$609,083
510-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$0	\$0	\$0
510-0000-316.08-06	COMPOST SALE REVENUES	\$200,000	\$200,000	\$189,589	-\$10,411
510-0000-315.01-07	INSURANCE DIVIDEND	\$0	\$0	\$0	\$0
510-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	\$0	\$596,513	\$596,513
510-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$133,600	\$133,600	\$122,479	-\$11,121
510-0000-316.07-01	STREET LIGHTS	\$0	\$0	\$0	\$0
510-0000-316.20-05	PENALTIES W/S USER FEES	\$550,000	\$550,000	\$643,235	\$93,235
510-0000-316.20-10	ACCOUNT TRANSACTION FEE	\$80,000	\$80,000	\$84,030	\$4,030
510-0000-316.21-01	WATER CONNECTIONS	\$82,000	\$82,000	\$16,364	-\$65,636
510-0000-316.21-02	SEWER CONNECTIONS	\$50,000	\$50,000	\$33,335	-\$16,665
510-0000-316.21-03	METER/OTHER CONNECTIONS	\$185,000	\$185,000	\$308,117	\$123,117
510-0000-318.20-01	DISPOSAL TICKETS	\$75,000	\$75,000	\$92,365	\$17,365
510-0000-318.20-02	UTILITY INSP FEES	\$45,000	\$45,000	\$39,294	-\$5,706
510-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$0	\$68,030	\$68,030
510-0000-318.20-04	RECONNECTION FEES	\$100,000	\$100,000	\$69,975	-\$30,025
510-0000-318.20-07	MULTI-VISIT METER SET FEE	\$1,000	\$1,000	\$700	-\$300
510-0000-318.20-08	CONTRIB FROM DEVELOPERS	\$0	\$0	\$0	\$0
510-0000-318.20-09	W/S PLANT ASSISTANCE	\$20,000	\$20,000	\$21,026	\$1,026
510-0000-318.20-10	CCTV INSPECTION FEES	\$20,000	\$20,000	\$7,478	-\$12,522
510-0000-318.99-06	SALE SURPLUS PROPERTY	\$25,000	\$25,000	\$39,777	\$14,777
510-0000-318.99-13	ADMIN COLLECTION FEE	\$0	\$0	\$20,500	\$20,500
510-0000-318.99-15	MISCELLANEOUS	\$100,000	\$111,438	-\$5,335	-\$116,773
510-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$0	\$36,328	\$36,328
510-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0	\$0
510-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$0	\$0
<b>Total Miscellaneous</b>		<b>\$1,796,600</b>	<b>\$1,808,038</b>	<b>\$3,122,883</b>	<b>\$1,314,845</b>
<i>State &amp; Federal Revenue</i>					
510-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$22,875	\$22,869	\$0
510-0000-333.01-10	FEMA EMERGENCY FUND	\$0	\$0	\$0	\$0
510-0000-333.04-03	BAB SUBSIDY (ARRA)	\$503,478	\$503,478	\$505,634	\$2,156
<b>Total State &amp; Federal Revenue</b>		<b>\$503,478</b>	<b>\$526,353</b>	<b>\$528,503</b>	<b>\$2,156</b>
<i>Debt Proceeds</i>					
510-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0	\$0
<b>Total Debt Proceeds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Transfers from Other Funds</i>					
510-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0	\$0
510-0000-341.06-02	FROM UTIL CAP PROJIS	\$0	\$0	\$0	\$0

## Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
510-0000-341.06-04	TRANSFER FROM CAP PROJS	\$120,000	\$120,000	\$72,084	-\$47,916
510-0000-341.06-10	FROM TRANSPORTATION FUND	\$100,000	\$100,000	\$16,002	-\$83,998
<b>Total Transfers from Other Funds</b>		<b>\$220,000</b>	<b>\$220,000</b>	<b>\$88,086</b>	<b>-\$131,914</b>
<b>Total Utilities Operating Fund Revenues</b>		<b>\$34,845,040</b>	<b>\$34,879,353</b>	<b>\$36,361,529</b>	<b>\$1,482,182</b>

Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>Utilities Capital Projects Fund</b>					
<i>Connection Fees</i>					
520-0000-316.21-04	AVAILABILITY SEWER FEES	\$1,806,590	\$1,806,590	\$3,456,220	\$1,649,630
520-0000-316.21-05	AVAILABILITY WATER FEES	\$1,815,380	\$1,815,380	\$3,524,780	\$1,709,400
<b>Total Connection Fees</b>		<b>\$3,621,970</b>	<b>\$3,621,970</b>	<b>\$6,981,000</b>	<b>\$3,359,030</b>
<i>Miscellaneous</i>					
520-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	\$0	\$811,622	\$811,622
520-0000-315.01-01	INTEREST ON INVESTMENTS	\$150,000	\$150,000	\$532,631	\$382,631
520-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$0	\$102,099	\$102,099
520-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$0	\$2,077	\$2,077
520-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0	\$0
520-0000-341.07-01	CONTRIBUTED CAPITAL	\$3,958,812	\$5,066,962	\$3,498	-\$5,063,464
<b>Total Miscellaneous</b>		<b>\$4,108,812</b>	<b>\$5,216,962</b>	<b>\$1,451,927</b>	<b>-\$3,765,035</b>
<i>State Revenues</i>					
520-0000-324.03-01	WQIF GRANT	\$0	\$0	\$0	\$0
520-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$0	\$0	\$0
<b>Total State Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Debt Proceeds &amp; Bond Interest Earnings</i>					
520-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0	\$0
520-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0	\$0
<b>Total Debt Proceeds &amp; Bond Interest Earnings</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Transfers from Other Funds</i>					
520-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0	\$0
520-0000-341.06-03	FROM UTILITY OPERATING	\$0	\$187,662	\$187,662	\$0
<b>Total Transfers from Other Funds</b>		<b>\$0</b>	<b>\$187,662</b>	<b>\$187,662</b>	<b>\$0</b>
<b>Total Utilities Capital Project Fund Revenue</b>		<b>\$7,730,782</b>	<b>\$9,026,594</b>	<b>\$8,620,589</b>	<b>-\$406,005</b>

Revenues - FY 2019 Preliminary End-of-Year Report

Account	Account Description	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Revenue	Variance
<b>Joint Fleet Maintenance Fund</b>					
<i>Charges for Services</i>					
610-0000-316.30-01	SERVICE CHARGES JFMF	\$2,733,110	\$2,804,028	\$2,726,466	-\$77,562
610-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$11,486	\$11,486
<b>Total Charges for Services</b>		<b>\$2,733,110</b>	<b>\$2,804,028</b>	<b>\$2,737,952</b>	<b>-\$66,076</b>
<i>Contributed Capital</i>					
610-0000-341.07-01	CONTRIBUTED CAPITAL	\$0	\$0	\$0	\$0
<b>Total Contributed Capital</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Joint Fleet Maintenance</b>		<b>\$2,733,110</b>	<b>\$2,804,028</b>	<b>\$2,737,952</b>	<b>-\$66,076</b>
<b>Total Revenues &amp; Transfers In, All Funds</b>		<b>\$678,760,227</b>	<b>\$705,712,916</b>	<b>\$707,031,247</b>	<b>\$1,224,337</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b>GENERAL FUND</b>				
<i>Board of Supervisors</i>				
PERSONNEL	\$206,796	\$206,796	\$219,800	-\$13,004
OPERATING	\$73,450	\$81,139	\$62,699	\$18,440
CAPITAL	\$0	\$0	\$768	-\$768
<b>Board of Supervisors Total</b>	<b>\$280,246</b>	<b>\$287,935</b>	<b>\$283,267</b>	<b>\$4,668</b>
<i>County Administration</i>				
PERSONNEL	\$973,597	\$978,225	\$943,208	\$35,017
OPERATING	\$45,546	\$42,961	\$42,900	\$61
CAPITAL	\$0	\$741	\$741	\$0
<b>County Administration Total</b>	<b>\$1,019,143</b>	<b>\$1,021,927</b>	<b>\$986,849</b>	<b>\$35,078</b>
<i>County Attorney</i>				
PERSONNEL	\$955,380	\$956,276	\$927,729	\$28,547
OPERATING	\$98,167	\$98,167	\$40,389	\$57,778
CAPITAL	\$500	\$500	\$493	\$7
<b>County Attorney Total</b>	<b>\$1,054,047</b>	<b>\$1,054,943</b>	<b>\$968,611</b>	<b>\$86,332</b>
<i>Human Resources</i>				
PERSONNEL	\$649,990	\$671,759	\$563,976	\$107,783
OPERATING	\$145,818	\$152,831	\$164,799	-\$11,968
CAPITAL	\$0	\$1,565	\$1,565	\$0
<b>Human Resources Total</b>	<b>\$795,808</b>	<b>\$826,155</b>	<b>\$730,340</b>	<b>\$95,815</b>
<i>Independent Auditor</i>				
OPERATING	\$200,500	\$200,500	\$197,776	\$2,724
<b>Independent Auditor Total</b>	<b>\$200,500</b>	<b>\$200,500</b>	<b>\$197,776</b>	<b>\$2,724</b>
<i>Commissioner of Revenue</i>				
PERSONNEL	\$1,372,577	\$1,379,186	\$1,272,177	\$107,009
OPERATING	\$73,750	\$73,597	\$55,885	\$17,712
CAPITAL	\$885	\$1,038	\$3,153	-\$2,115
<b>Commissioner of Revenue Total</b>	<b>\$1,447,212</b>	<b>\$1,453,821</b>	<b>\$1,331,215</b>	<b>\$122,606</b>
<i>Assessment</i>				
PERSONNEL	\$924,427	\$925,726	\$885,920	\$39,806
OPERATING	\$27,906	\$27,774	\$28,291	-\$517
CAPITAL	\$0	\$0	\$200	-\$200
<b>Assessment Total</b>	<b>\$952,333</b>	<b>\$953,500</b>	<b>\$914,411</b>	<b>\$39,089</b>



# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Treasurer</i></b>				
PERSONNEL	\$1,549,445	\$1,558,066	\$1,506,962	\$51,104
OPERATING	\$346,063	\$345,910	\$304,072	\$41,838
CAPITAL	\$1,400	\$1,553	\$1,087	\$466
<b>Treasurer Total</b>	<b>\$1,896,908</b>	<b>\$1,905,529</b>	<b>\$1,812,121</b>	<b>\$93,408</b>
<b><i>Finance</i></b>				
PERSONNEL	\$1,633,758	\$1,640,387	\$1,451,621	\$188,766
OPERATING	\$288,680	\$286,892	\$247,353	\$39,539
CAPITAL	\$0	\$1,788	\$1,788	\$0
<b>Finance Total</b>	<b>\$1,922,438</b>	<b>\$1,929,067</b>	<b>\$1,700,762</b>	<b>\$228,305</b>
<b><i>Procurement</i></b>				
PERSONNEL	\$390,355	\$392,808	\$389,641	\$3,167
OPERATING	\$11,175	\$10,562	\$7,225	\$3,337
CAPITAL	\$0	\$575	\$775	-\$200
<b>Procurement Total</b>	<b>\$401,530</b>	<b>\$403,945</b>	<b>\$397,641</b>	<b>\$6,304</b>
<b><i>Information Services</i></b>				
PERSONNEL	\$3,219,367	\$3,228,638	\$2,961,528	\$267,110
OPERATING	\$3,278,145	\$3,530,415	\$2,493,416	\$1,036,999
CAPITAL	\$53,800	\$58,800	\$28,908	\$29,892
<b>Information Services Total</b>	<b>\$6,551,312</b>	<b>\$6,817,853</b>	<b>\$5,483,852</b>	<b>\$1,334,001</b>
<b><i>Central Supplies</i></b>				
OPERATING	\$24,897	\$24,897	\$22,469	\$2,428
<b>Central Supplies Total</b>	<b>\$24,897</b>	<b>\$24,897</b>	<b>\$22,469</b>	<b>\$2,428</b>
<b><i>Risk Management</i></b>				
PERSONNEL	\$25,000	\$25,000	\$19,167	\$5,833
OPERATING	\$52,584	\$52,584	\$74,756	-\$22,172
<b>Risk Management Total</b>	<b>\$77,584</b>	<b>\$77,584</b>	<b>\$93,923</b>	<b>-\$16,339</b>
<b><i>Registrar/Electoral Board</i></b>				
PERSONNEL	\$269,526	\$270,922	\$281,367	-\$10,445
OPERATING	\$216,836	\$234,728	\$208,016	\$26,712
CAPITAL	\$1,800	\$1,800	\$1,045	\$755
<b>Registrar/Electoral Board Total</b>	<b>\$488,162</b>	<b>\$507,450</b>	<b>\$490,428</b>	<b>\$17,022</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Circuit Court - 1</i></b>				
PERSONNEL	\$158,793	\$101,913	\$100,845	\$1,068
OPERATING	\$8,897	\$8,752	\$7,951	\$801
CAPITAL	\$0	\$0	\$0	\$0
<b>Circuit Court - 1 Total</b>	<b>\$167,690</b>	<b>\$110,665</b>	<b>\$108,796</b>	<b>\$1,869</b>
<b><i>Circuit Court - 2</i></b>				
PERSONNEL	\$100,028	\$157,333	\$150,178	\$7,155
OPERATING	\$8,599	\$8,246	\$6,950	\$1,296
CAPITAL	\$0	\$0	\$0	\$0
<b>Circuit Court - 2 Total</b>	<b>\$108,627</b>	<b>\$165,579</b>	<b>\$157,128</b>	<b>\$8,451</b>
<b><i>General District Court</i></b>				
OPERATING	\$30,635	\$30,635	\$25,986	\$4,649
CAPITAL	\$2,500	\$2,500	\$0	\$2,500
<b>General District Court Total</b>	<b>\$33,135</b>	<b>\$33,135</b>	<b>\$25,986</b>	<b>\$7,149</b>
<b><i>Magistrates</i></b>				
OPERATING	\$4,284	\$4,284	\$3,901	\$383
CAPITAL	\$950	\$950	\$512	\$438
<b>Magistrates Total</b>	<b>\$5,234</b>	<b>\$5,234</b>	<b>\$4,413</b>	<b>\$821</b>
<b><i>Juvenile &amp; Domestic Court</i></b>				
OPERATING	\$35,281	\$33,493	\$31,217	\$2,276
CAPITAL	\$2,500	\$4,288	\$4,288	\$0
<b>Juvenile &amp; Domestic Court Total</b>	<b>\$37,781</b>	<b>\$37,781</b>	<b>\$35,505</b>	<b>\$2,276</b>
<b><i>Clerk of the Circuit Court</i></b>				
PERSONNEL	\$1,366,955	\$1,369,658	\$1,321,203	\$48,455
OPERATING	\$206,606	\$297,579	\$280,677	\$16,902
CAPITAL	\$0	\$0	\$0	\$0
<b>Clerk of the Circuit Court Total</b>	<b>\$1,573,561</b>	<b>\$1,667,237</b>	<b>\$1,601,880</b>	<b>\$65,357</b>
<b><i>Sheriff - Courts/Civil Process</i></b>				
PERSONNEL	\$3,474,644	\$3,485,530	\$3,388,179	\$97,351
OPERATING	\$45,668	\$43,583	\$18,321	\$25,262
CAPITAL	\$0	\$2,085	\$2,085	\$0
<b>Sheriff - Courts/Civil Process</b>	<b>\$3,520,312</b>	<b>\$3,531,198</b>	<b>\$3,408,585</b>	<b>\$122,613</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Victim/Witness Program</i></b>				
PERSONNEL	\$301,005	\$302,756	\$296,189	\$6,567
OPERATING	\$43,998	\$48,381	\$39,443	\$8,938
CAPITAL	\$825	\$825	\$0	\$825
<b>Victim/Witness Program Tot:</b>	<b>\$345,828</b>	<b>\$351,962</b>	<b>\$335,632</b>	<b>\$16,330</b>
<b><i>Commonwealth's Attorney</i></b>				
PERSONNEL	\$2,003,944	\$2,010,900	\$1,927,369	\$83,531
OPERATING	\$135,364	\$138,424	\$124,643	\$13,781
CAPITAL	\$0	\$2,486	\$2,297	\$189
<b>Commonwealth's Attorney T</b>	<b>\$2,139,308</b>	<b>\$2,151,810</b>	<b>\$2,054,309</b>	<b>\$97,501</b>
<b><i>Comm Attny - Forfeiture/Seizure</i></b>				
OPERATING	\$0	\$96,896	\$11,489	\$85,407
<b>Comm Attny - Forfeiture/Sei:</b>	<b>\$0</b>	<b>\$96,896</b>	<b>\$11,489</b>	<b>\$85,407</b>
<b><i>Communications</i></b>				
PERSONNEL	\$2,532,263	\$2,536,972	\$2,526,411	\$10,561
OPERATING	\$187,295	\$187,295	\$115,141	\$72,154
CAPITAL	\$12,500	\$12,500	\$7,127	\$5,373
<b>Communications Total</b>	<b>\$2,732,058</b>	<b>\$2,736,767</b>	<b>\$2,648,679</b>	<b>\$88,088</b>
<b><i>Sheriff</i></b>				
PERSONNEL	\$14,064,413	\$14,419,092	\$14,296,501	\$122,591
OPERATING	\$2,001,064	\$2,130,698	\$2,153,710	-\$23,012
CAPITAL	\$301,449	\$308,059	\$215,843	\$92,216
<b>Sheriff Total</b>	<b>\$16,366,926</b>	<b>\$16,857,849</b>	<b>\$16,666,054</b>	<b>\$191,795</b>
<b><i>Sheriff - Forfeiture/Seizure</i></b>				
OPERATING	\$0	\$573,009	\$17,660	\$555,349
CAPITAL	\$0	\$0	\$0	\$0
<b>Sheriff - Forfeiture/Seizure T</b>	<b>\$0</b>	<b>\$573,009</b>	<b>\$17,660</b>	<b>\$555,349</b>
<b><i>Fire, Rescue &amp; Emer Svcs</i></b>				
PERSONNEL	\$19,292,131	\$21,043,218	\$21,161,134	-\$117,916
OPERATING	\$967,777	\$1,029,125	\$886,787	\$142,338
CAPITAL	\$302,883	\$325,384	\$372,312	-\$46,928
<b>Fire, Rescue &amp; Emer Svcs Tot</b>	<b>\$20,562,791</b>	<b>\$22,397,727</b>	<b>\$22,420,233</b>	<b>-\$22,506</b>
<b><i>Volunteer Fire &amp; Rescue Svcs</i></b>				
PERSONNEL	\$150,000	\$150,000	\$147,000	\$3,000
OPERATING	\$203,204	\$203,204	\$203,176	\$28
<b>Volunteer Fire &amp; Rescue Svcs</b>	<b>\$353,204</b>	<b>\$353,204</b>	<b>\$350,176</b>	<b>\$3,028</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Consolidated Fire &amp; Rescue</i></b>				
PERSONNEL	\$20,236	\$20,236	\$18,557	\$1,679
OPERATING	\$3,046,319	\$4,053,592	\$2,718,690	\$1,334,902
<b>Consolidated Fire &amp; Rescue T</b>	<b>\$3,066,555</b>	<b>\$4,073,828</b>	<b>\$2,737,247</b>	<b>\$1,336,581</b>
<b><i>Regional Detention Facilities</i></b>				
OPERATING	\$7,027,696	\$7,027,696	\$7,053,684	-\$25,988
<b>Regional Detention Facilities</b>	<b>\$7,027,696</b>	<b>\$7,027,696</b>	<b>\$7,053,684</b>	<b>-\$25,988</b>
<b><i>Court Services Unit</i></b>				
OPERATING	\$18,924	\$18,924	\$18,568	\$356
CAPITAL	\$1,500	\$2,706	\$2,706	\$0
<b>Court Services Unit Total</b>	<b>\$20,424</b>	<b>\$21,630</b>	<b>\$21,274</b>	<b>\$356</b>
<b><i>CSU - Outreach Detention</i></b>				
PERSONNEL	\$71,633	\$72,182	\$68,783	\$3,399
OPERATING	\$17,666	\$16,460	\$14,852	\$1,608
CAPITAL	\$0	\$0	\$0	\$0
<b>CSU - Outreach Detention To</b>	<b>\$89,299</b>	<b>\$88,642</b>	<b>\$83,635</b>	<b>\$5,007</b>
<b><i>CSU - VJCCCA Crime Ctrl Prgs</i></b>				
OPERATING	\$124,296	\$124,296	\$134,945	-\$10,649
<b>CSU - VJCCCA Crime Ctrl Prgs</b>	<b>\$124,296</b>	<b>\$124,296</b>	<b>\$134,945</b>	<b>-\$10,649</b>
<b><i>CSU - Correction &amp; Detention</i></b>				
PERSONNEL	\$57,176	\$57,176	\$56,730	\$446
OPERATING	\$166,589	\$166,589	\$165,397	\$1,192
<b>CSU - Correction &amp; Detentior</b>	<b>\$223,765</b>	<b>\$223,765</b>	<b>\$222,127</b>	<b>\$1,638</b>
<b><i>Animal Control</i></b>				
PERSONNEL	\$1,349,060	\$1,352,578	\$1,312,029	\$40,549
OPERATING	\$278,788	\$279,232	\$244,748	\$34,484
CAPITAL	\$20,800	\$20,800	\$20,800	\$0
<b>Animal Control Total</b>	<b>\$1,648,648</b>	<b>\$1,652,610</b>	<b>\$1,577,577</b>	<b>\$75,033</b>
<b><i>Medical Examiner</i></b>				
OPERATING	\$1,000	\$1,000	\$1,140	-\$140
<b>Medical Examiner Total</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,140</b>	<b>-\$140</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Facilities Management</i></b>				
PERSONNEL	\$509,901	\$513,287	\$356,443	\$156,844
OPERATING	\$13,634	\$13,593	\$12,100	\$1,493
CAPITAL	\$0	\$0	\$0	\$0
<b>Facilities Management Total</b>	<b>\$523,535</b>	<b>\$526,880</b>	<b>\$368,543</b>	<b>\$158,337</b>
<b><i>Refuse Collection</i></b>				
PERSONNEL	\$1,771,152	\$1,773,173	\$1,753,875	\$19,298
OPERATING	\$404,314	\$419,314	\$487,040	-\$67,726
CAPITAL	\$57,244	\$42,244	\$6,367	\$35,877
<b>Refuse Collection Total</b>	<b>\$2,232,710</b>	<b>\$2,234,731</b>	<b>\$2,247,282</b>	<b>-\$12,551</b>
<b><i>Refuse Disposal</i></b>				
PERSONNEL	\$896,814	\$909,538	\$884,135	\$25,403
OPERATING	\$791,073	\$776,738	\$754,009	\$22,729
CAPITAL	\$0	\$4,320	\$4,320	\$0
<b>Refuse Disposal Total</b>	<b>\$1,687,887</b>	<b>\$1,690,596</b>	<b>\$1,642,464</b>	<b>\$48,132</b>
<b><i>Recycling/Litter Control</i></b>				
PERSONNEL	\$93,142	\$93,613	\$48,877	\$44,736
OPERATING	\$181,063	\$183,855	\$204,150	-\$20,295
CAPITAL	\$0	\$0	\$0	\$0
<b>Recycling/Litter Control Total</b>	<b>\$274,205</b>	<b>\$277,468</b>	<b>\$253,027</b>	<b>\$24,441</b>
<b><i>Maintenance</i></b>				
PERSONNEL	\$853,673	\$855,899	\$754,428	\$101,471
OPERATING	\$1,678,186	\$1,678,186	\$1,387,932	\$290,254
CAPITAL	\$0	\$0	\$1,354	-\$1,354
<b>Maintenance Total</b>	<b>\$2,531,859</b>	<b>\$2,534,085</b>	<b>\$2,143,714</b>	<b>\$390,371</b>
<b><i>General Buildings &amp; Grounds</i></b>				
OPERATING	\$1,926,323	\$1,889,523	\$1,740,947	\$148,576
<b>General Buildings &amp; Grounds</b>	<b>\$1,926,323</b>	<b>\$1,889,523</b>	<b>\$1,740,947</b>	<b>\$148,576</b>
<b><i>Health Department</i></b>				
OPERATING	\$647,569	\$647,569	\$647,569	\$0
<b>Health Department Total</b>	<b>\$647,569</b>	<b>\$647,569</b>	<b>\$647,569</b>	<b>\$0</b>
<b><i>RACSB</i></b>				
OPERATING	\$393,026	\$393,026	\$393,026	\$0
<b>RACSB Total</b>	<b>\$393,026</b>	<b>\$393,026</b>	<b>\$393,026</b>	<b>\$0</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Social Services</i></b>				
PERSONNEL	\$6,482,796	\$6,963,236	\$6,396,829	\$566,407
OPERATING	\$3,865,137	\$5,358,673	\$5,305,982	\$52,691
CAPITAL	\$47,706	\$77,696	\$61,214	\$16,482
<b>Social Services Total</b>	<b>\$10,395,639</b>	<b>\$12,399,605</b>	<b>\$11,764,025</b>	<b>\$635,580</b>
<b><i>CSA</i></b>				
PERSONNEL	\$50,658	\$50,868	\$50,462	\$406
OPERATING	\$8,756,600	\$12,506,600	\$12,226,050	\$280,550
<b>CSA Total</b>	<b>\$8,807,258</b>	<b>\$12,557,468</b>	<b>\$12,276,512</b>	<b>\$280,956</b>
<b><i>Tax Relief</i></b>				
OPERATING	\$1,285,962	\$1,285,962	\$1,290,968	-\$5,006
<b>Tax Relief Total</b>	<b>\$1,285,962</b>	<b>\$1,285,962</b>	<b>\$1,290,968</b>	<b>-\$5,006</b>
<b><i>Regional Agencies</i></b>				
OPERATING	\$142,435	\$142,435	\$138,435	\$4,000
<b>Regional Agencies Total</b>	<b>\$142,435</b>	<b>\$142,435</b>	<b>\$138,435</b>	<b>\$4,000</b>
<b><i>Germanna Community College</i></b>				
OPERATING	\$89,171	\$89,171	\$89,171	\$0
<b>Germanna Community College</b>	<b>\$89,171</b>	<b>\$89,171</b>	<b>\$89,171</b>	<b>\$0</b>
<b><i>Parks and Recreation</i></b>				
PERSONNEL	\$2,233,521	\$2,247,767	\$2,109,102	\$138,665
OPERATING	\$867,369	\$868,513	\$789,410	\$79,103
CAPITAL	\$155,896	\$178,476	\$175,648	\$2,828
<b>Parks and Recreation Total</b>	<b>\$3,256,786</b>	<b>\$3,294,756</b>	<b>\$3,074,160</b>	<b>\$220,596</b>
<b><i>Museum</i></b>				
PERSONNEL	\$36,981	\$36,981	\$36,244	\$737
OPERATING	\$70,902	\$58,336	\$58,979	-\$643
CAPITAL	\$21,037	\$33,603	\$25,271	\$8,332
<b>Museum Total</b>	<b>\$128,920</b>	<b>\$128,920</b>	<b>\$120,494</b>	<b>\$8,426</b>
<b><i>Regional Library</i></b>				
OPERATING	\$4,830,523	\$4,812,073	\$4,812,758	-\$685
<b>Regional Library Total</b>	<b>\$4,830,523</b>	<b>\$4,812,073</b>	<b>\$4,812,758</b>	<b>-\$685</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Planning</i></b>				
PERSONNEL	\$865,880	\$870,656	\$838,181	\$32,475
OPERATING	\$100,433	\$193,025	\$148,715	\$44,310
CAPITAL	\$1,000	\$8,158	\$7,898	\$260
<b>Planning Total</b>	<b>\$967,313</b>	<b>\$1,071,839</b>	<b>\$994,794</b>	<b>\$77,045</b>
<b><i>Planning Commission</i></b>				
PERSONNEL	\$56,526	\$56,526	\$56,705	-\$179
OPERATING	\$3,584	\$3,584	\$616	\$2,968
<b>Planning Commission Total</b>	<b>\$60,110</b>	<b>\$60,110</b>	<b>\$57,321</b>	<b>\$2,789</b>
<b><i>Planning Comm/Committees</i></b>				
OPERATING	\$1,606	\$1,606	\$0	\$1,606
<b>Planning Comm/Committees</b>	<b>\$1,606</b>	<b>\$1,606</b>	<b>\$0</b>	<b>\$1,606</b>
<b><i>Economic Development</i></b>				
PERSONNEL	\$589,143	\$592,228	\$520,534	\$71,694
OPERATING	\$317,367	\$311,567	\$237,127	\$74,440
CAPITAL	\$0	\$5,800	\$9,266	-\$3,466
ED GRANTS/RESERVES	\$10,000	\$10,000	\$0	\$10,000
<b>Economic Development Total</b>	<b>\$916,510</b>	<b>\$919,595</b>	<b>\$766,927</b>	<b>\$152,668</b>
<b><i>Tourism</i></b>				
OPERATING	\$222,812	\$223,441	\$213,196	\$10,245
<b>Tourism Total</b>	<b>\$222,812</b>	<b>\$223,441</b>	<b>\$213,196</b>	<b>\$10,245</b>
<b><i>Visitor Center's</i></b>				
PERSONNEL	\$372,030	\$372,030	\$167,287	\$204,743
OPERATING	\$62,923	\$62,923	\$59,290	\$3,633
<b>Visitor Center's Total</b>	<b>\$434,953</b>	<b>\$434,953</b>	<b>\$226,577</b>	<b>\$208,376</b>
<b><i>Tourism Projects - ED</i></b>				
OPERATING	\$28,750	\$44,669	\$30,148	\$14,521
<b>Tourism Projects - ED Total</b>	<b>\$28,750</b>	<b>\$44,669</b>	<b>\$30,148</b>	<b>\$14,521</b>
<b><i>Tourism Projects - P&amp;R</i></b>				
OPERATING	\$63,750	\$63,750	\$57,352	\$6,398
<b>Tourism Projects - P&amp;R Total</b>	<b>\$63,750</b>	<b>\$63,750</b>	<b>\$57,352</b>	<b>\$6,398</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Extension Office</i></b>				
PERSONNEL	\$87,802	\$88,010	\$86,663	\$1,347
OPERATING	\$97,795	\$97,795	\$69,803	\$27,992
<b>Extension Office Total</b>	<b>\$185,597</b>	<b>\$185,805</b>	<b>\$156,466</b>	<b>\$29,339</b>
<b><i>Non-Departmental</i></b>				
PERSONNEL	\$470,447	\$470,447	\$1,994,857	-\$1,524,410
OPERATING	\$674,779	\$410,438	\$47,316	\$363,122
<b>Non-Departmental Total</b>	<b>\$1,145,226</b>	<b>\$880,885</b>	<b>\$2,042,173</b>	<b>-\$1,161,288</b>
<b><i>General Fund Transfers</i></b>				
TRANSFERS	\$149,649,855	\$153,489,672	\$149,563,634	\$3,926,038
<b>General Fund Transfers Total</b>	<b>\$149,649,855</b>	<b>\$153,489,672</b>	<b>\$149,563,634</b>	<b>\$3,926,038</b>
<b><i>General County Debt</i></b>				
DEBT SERVICE	\$10,059,002	\$9,946,338	\$9,954,747	-\$8,409
<b>General County Debt Total</b>	<b>\$10,059,002</b>	<b>\$9,946,338</b>	<b>\$9,954,747</b>	<b>-\$8,409</b>
<b>Total General Fund</b>				
PERSONNEL	\$72,482,965	\$75,207,592	\$74,248,826	\$958,766
OPERATING	\$46,960,553	\$54,220,715	\$49,431,211	\$4,789,504
CAPITAL	\$987,175	\$1,101,240	\$959,831	\$141,409
ED GRANTS/RESERVES	\$10,000	\$10,000	\$0	\$10,000
TRANSFERS	\$149,649,855	\$153,489,672	\$149,563,634	\$3,926,038
DEBT SERVICE	\$10,059,002	\$9,946,338	\$9,954,747	-\$8,409
<b>Total General Fund</b>	<b>\$280,149,550</b>	<b>\$293,975,557</b>	<b>\$284,158,249</b>	<b>\$9,817,308</b>



Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b>School Operating Fund</b>				
<i>School Operating Fund</i>				
OPERATING	\$285,970,055	\$287,783,398	\$282,131,720	\$5,651,678
TRANSFERS	\$63,870	\$63,870	\$63,870	\$0
<b>School Operating Fund Total</b>	<b>\$286,033,925</b>	<b>\$287,847,268</b>	<b>\$282,195,590</b>	<b>\$5,651,678</b>
<b>School Food Service Fund</b>				
<i>School Food Service Fund</i>				
OPERATING	\$11,322,972	\$11,322,972	\$10,261,568	\$1,061,404
<b>School Food Service Fund Total</b>	<b>\$11,322,972</b>	<b>\$11,322,972</b>	<b>\$10,261,568</b>	<b>\$1,061,404</b>
<b>Economic Development Opportunities Fund</b>				
<i>EDO Fund</i>				
OPERATING	\$1,218,365	\$1,953,365	\$1,604,557	\$348,808
CAPITAL	\$0	\$1,395,316	\$0	\$1,395,316
DEBT SERVICE	\$61,748	\$61,748	\$61,748	\$0
<b>EDO Fund Total</b>	<b>\$1,280,113</b>	<b>\$3,410,429</b>	<b>\$1,666,305</b>	<b>\$1,744,124</b>
<b>Fire/EMS Service Fee Fund</b>				
<i>Fire/EMS Service Fee Fund</i>				
TRANSFERS	\$2,600,000	\$2,600,000	\$2,794,234	-\$194,234
<b>Fire/EMS Service Fee Fund Total</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,794,234</b>	<b>-\$194,234</b>
<b>Code Compliance Fund</b>				
<i>Code Compliance - Building</i>				
PERSONNEL	\$2,141,585	\$2,177,001	\$1,959,840	\$217,161
OPERATING	\$79,067	\$93,718	\$83,549	\$10,169
CAPITAL	\$1,250	\$14,212	\$5,674	\$8,538
TRANSFERS	\$405,973	\$405,973	\$473,941	-\$67,968
<b>Code Compliance - Building Total</b>	<b>\$2,627,875</b>	<b>\$2,690,904</b>	<b>\$2,523,004</b>	<b>\$167,900</b>
<i>Code Compliance - Zoning</i>				
PERSONNEL	\$1,222,955	\$1,231,267	\$1,138,871	\$92,396
OPERATING	\$497,955	\$498,405	\$460,265	\$38,140
CAPITAL	\$8,000	\$45,550	\$41,832	\$3,718
TRANSFERS	\$322,610	\$322,610	\$294,547	\$28,063
<b>Code Compliance - Zoning Total</b>	<b>\$2,051,520</b>	<b>\$2,097,832</b>	<b>\$1,935,515</b>	<b>\$162,317</b>

## Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<i><b>Code Compliance - General</b></i>				
PERSONNEL	\$333,854	\$333,854	\$0	\$333,854
OPERATING	\$101	\$101	\$0	\$101
<b>Code Compliance - General T</b>	<b>\$333,955</b>	<b>\$333,955</b>	<b>\$0</b>	<b>\$333,955</b>
<b>Total Code Compliance Fund</b>				
PERSONNEL	\$3,698,394	\$3,742,122	\$3,098,711	\$643,411
OPERATING	\$577,123	\$592,224	\$543,814	\$48,410
CAPITAL	\$9,250	\$59,762	\$47,506	\$12,256
TRANSFERS	\$728,583	\$728,583	\$768,488	-\$39,905
<b>Total Code Compliance Fund</b>	<b>\$5,013,350</b>	<b>\$5,122,691</b>	<b>\$4,458,519</b>	<b>\$664,172</b>

**Expenditures - FY 2019 Preliminary End-of-Year Report** Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b>Transportation Fund</b>				
<i>Transportation</i>				
PERSONNEL	\$377,425	\$379,224	\$327,739	\$51,485
OPERATING	\$2,173,091	\$2,172,728	\$2,168,867	\$3,861
CAPITAL	\$500	\$762	\$712	\$0
<b>Transportation Total</b>	<b>\$2,551,016</b>	<b>\$2,552,714</b>	<b>\$2,497,318</b>	<b>\$55,346</b>
<i>Massaponax Special Service District</i>				
DEBT SERVICE	\$340,050	\$340,050	\$340,050	\$0
Massaponax Special Service I	\$340,050	\$340,050	\$340,050	\$0
<i>Harrison Crossing Special Service District</i>				
DEBT SERVICE	\$425,600	\$425,600	\$425,600	\$0
Harrison Crossing Special Ser	\$425,600	\$425,600	\$425,600	\$0
<i>Lee Hill East Special Service District</i>				
DEBT SERVICE	\$223,125	\$223,125	\$223,125	\$0
Lee Hill East Special Service I	\$223,125	\$223,125	\$223,125	\$0
<i>Lee Hill West Special Service District</i>				
DEBT SERVICE	\$377,985	\$377,985	\$377,985	\$0
Lee Hill West Special Service	\$377,985	\$377,985	\$377,985	\$0
<i>Debt Service</i>				
DEBT SERVICE	\$3,816,756	\$3,350,845	\$3,366,783	-\$15,938
<b>Debt Service Total</b>	<b>\$3,816,756</b>	<b>\$3,350,845</b>	<b>\$3,366,783</b>	<b>-\$15,938</b>
<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	\$16,002	\$83,998
<b>Total Transportation Fund</b>				
PERSONNEL	\$377,425	\$379,224	\$327,739	\$51,485
OPERATING	\$2,173,091	\$2,172,728	\$2,168,867	\$3,861
CAPITAL	\$500	\$762	\$712	\$50
ED GRANTS/RESERVES	\$498,246	\$498,246	\$0	\$498,246
TRANSFERS	\$100,000	\$100,000	\$16,002	\$83,998
DEBT SERVICE	\$5,183,516	\$4,717,605	\$4,733,543	-\$15,938
<b>Total Transportation Fund</b>	<b>\$8,332,778</b>	<b>\$7,868,565</b>	<b>\$7,246,863</b>	<b>\$621,702</b>

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b>Capital Projects Fund</b>				
<i>Capital Projects - Construction Management</i>				
PERSONNEL	\$179,636	\$179,934	\$125,344	\$54,590
OPERATING	\$108,422	\$108,422	\$4,757	\$103,665
Capital Projects - Constructio	\$288,058	\$288,356	\$130,101	\$158,255
<i>Capital Projects</i>				
PERSONNEL		\$136,849	\$74,116	\$62,733
OPERATING	\$2,900,779	\$6,450,386	\$2,467,361	\$3,983,025
CAPITAL	\$12,731,225	\$61,876,708	\$25,776,797	\$36,099,911
DEBT SERVICE	\$0	\$53,995	\$44,403	\$9,592
Capital Projects Total	\$15,632,004	\$68,517,938	\$28,362,677	\$40,155,261
<i>Capital Projects - Fund Transfers</i>				
TRANSFERS	\$577,307	\$2,247,623	\$731,349	\$1,516,274
Capital Projects - Funds Tran:	\$577,307	\$2,247,623	\$731,349	\$1,516,274
<b>Total Capital Projects Fund</b>				
PERSONNEL	\$179,636	\$316,783	\$199,460	\$117,323
OPERATING	\$3,009,201	\$6,558,808	\$2,472,118	\$4,086,690
CAPITAL	\$12,731,225	\$61,876,708	\$25,776,797	\$36,099,911
TRANSFERS	\$577,307	\$2,247,623	\$731,349	\$1,516,274
DEBT SERVICE	\$0	\$53,995	\$44,403	\$9,592
Total Capital Projects Fund	\$16,497,369	\$71,053,917	\$29,224,127	\$41,829,790
<b>School Capital Projects Fund</b>				
<i>Schools Capital Projects Fund</i>				
CAPITAL	\$30,799,918	\$37,858,108	\$37,857,915	\$193
DEBT SERVICE	\$0	\$259,102	\$259,102	\$0
Schools Capital Projects Func	\$30,799,918	\$38,117,210	\$38,117,017	\$193
<b>Utilities Operating Fund</b>				
<i>Utilities - Administration</i>				
PERSONNEL	\$2,869,103	\$2,876,174	\$1,800,400	\$1,075,774
OPERATING	\$2,356,345	\$2,338,530	\$2,219,077	\$119,453
CAPITAL	\$0	\$69,042	\$70,352	-\$1,310
Utilities - Administration Tot	\$5,225,448	\$5,283,746	\$4,089,829	\$1,193,917

## Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Utilities - Garage Operations</i></b>				
PERSONNEL	\$0	\$0	\$0	\$0
OPERATING	\$21,542	\$17,320	\$3,223	\$14,097
<b>Utilities - Garage Operations</b>	<b>\$21,542</b>	<b>\$17,320</b>	<b>\$3,223</b>	<b>\$14,097</b>
<b><i>Utilities - Customer Service</i></b>				
PERSONNEL	\$261,234	\$264,354	\$246,571	\$17,783
OPERATING	\$739,845	\$737,207	\$692,194	\$45,013
CAPITAL	\$0	\$0	\$2,197	-\$2,197
<b>Utilities - Customer Service T</b>	<b>\$1,001,079</b>	<b>\$1,001,561</b>	<b>\$940,962</b>	<b>\$60,599</b>
<b><i>Utilities - Ni River Water Plant</i></b>				
PERSONNEL	\$1,003,502	\$1,005,976	\$981,387	\$24,589
OPERATING	\$899,901	\$867,982	\$886,013	-\$18,031
CAPITAL	\$118,500	\$118,500	\$65,846	\$52,654
<b>Utilities - Ni River Water Plar</b>	<b>\$2,021,903</b>	<b>\$1,992,458</b>	<b>\$1,933,246</b>	<b>\$59,212</b>
<b><i>Utilities - Motts Run WTP</i></b>				
PERSONNEL	\$1,061,706	\$1,066,748	\$1,036,070	\$30,678
OPERATING	\$1,269,927	\$1,333,440	\$1,468,998	-\$135,558
CAPITAL	\$80,500	\$99,108	\$87,937	\$11,171
<b>Utilities - Motts Run WTP Tot</b>	<b>\$2,412,133</b>	<b>\$2,499,296</b>	<b>\$2,593,005</b>	<b>-\$93,709</b>
<b><i>Utilities - Water Conservation</i></b>				
OPERATING	\$34,700	\$37,419	\$24,020	\$13,399
<b>Utilities - Water Conservatioi</b>	<b>\$34,700</b>	<b>\$37,419</b>	<b>\$24,020</b>	<b>\$13,399</b>
<b><i>Utilities - Massaponax WWTP</i></b>				
PERSONNEL	\$1,553,979	\$1,569,800	\$1,557,297	\$12,503
OPERATING	\$1,198,619	\$1,224,960	\$1,215,005	\$9,955
CAPITAL	\$180,000	\$180,000	\$199,461	-\$19,461
<b>Utilities - Massaponax WWTP</b>	<b>\$2,932,598</b>	<b>\$2,974,760</b>	<b>\$2,971,763</b>	<b>\$2,997</b>
<b><i>Utilities - FMC WWTP</i></b>				
PERSONNEL	\$664,970	\$674,287	\$630,282	\$44,005
OPERATING	\$532,901	\$525,901	\$465,908	\$59,993
CAPITAL	\$160,600	\$160,600	\$17,465	\$143,135
<b>Utilities - FMC WWTP Total</b>	<b>\$1,358,471</b>	<b>\$1,360,788</b>	<b>\$1,113,655</b>	<b>\$247,133</b>

## Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Utilities - Thornburg WWTP</i></b>				
PERSONNEL	\$294,637	\$296,964	\$281,626	\$15,338
OPERATING	\$70,927	\$120,294	\$105,384	\$14,910
CAPITAL	\$17,500	\$17,500	\$0	\$17,500
<b>Utilities - Thornburg WWTP 1</b>	<b>\$383,064</b>	<b>\$434,758</b>	<b>\$387,010</b>	<b>\$47,748</b>
<b><i>Utilities - Composting Operations</i></b>				
PERSONNEL	\$527,344	\$531,371	\$427,610	\$103,761
OPERATING	\$411,168	\$409,492	\$416,326	-\$6,834
CAPITAL	\$133,000	\$38,000	\$27,022	\$10,978
<b>Utilities - Composting Operat</b>	<b>\$1,071,512</b>	<b>\$978,863</b>	<b>\$870,958</b>	<b>\$107,905</b>
<b><i>Utilities - W/S Transmissions</i></b>				
PERSONNEL	\$1,147,082	\$1,187,169	\$1,154,772	\$32,397
OPERATING	\$957,697	\$921,697	\$851,887	\$69,810
CAPITAL	\$166,200	\$73,538	\$74,526	-\$988
<b>Utilities - W/S Transmissions</b>	<b>\$2,270,979</b>	<b>\$2,182,404</b>	<b>\$2,081,185</b>	<b>\$101,219</b>
<b><i>Utilities - Infiltration &amp; Inflow</i></b>				
PERSONNEL	\$803,341	\$805,375	\$768,733	\$36,642
OPERATING	\$226,201	\$226,201	\$136,335	\$89,866
CAPITAL	\$77,000	\$77,000	\$0	\$77,000
<b>Utilities - Infiltration &amp; Inflov</b>	<b>\$1,106,542</b>	<b>\$1,108,576</b>	<b>\$905,068</b>	<b>\$203,508</b>
<b><i>Utilities - Line Location</i></b>				
PERSONNEL	\$489,447	\$497,445	\$496,356	\$1,089
OPERATING	\$63,658	\$61,773	\$60,662	\$1,111
CAPITAL	\$64,000	\$72,908	\$53,936	\$18,972
<b>Utilities - Line Location Total</b>	<b>\$617,105</b>	<b>\$632,126</b>	<b>\$610,954</b>	<b>\$21,172</b>
<b><i>Utilities - Pump Station Maintenance</i></b>				
PERSONNEL	\$281,777	\$283,828	\$280,757	\$3,071
OPERATING	\$481,944	\$481,944	\$431,244	\$50,700
CAPITAL	\$0	\$0	\$0	\$0
<b>Utilities - Pump Station Main</b>	<b>\$763,721</b>	<b>\$765,772</b>	<b>\$712,001</b>	<b>\$53,771</b>
<b><i>Utilities - Laboratory Services</i></b>				
PERSONNEL	\$357,165	\$358,326	\$357,069	\$1,257
OPERATING	\$168,410	\$224,961	\$162,224	\$62,737
CAPITAL	\$38,050	\$40,483	\$16,296	\$24,187
<b>Utilities - Laboratory Service:</b>	<b>\$563,625</b>	<b>\$623,770</b>	<b>\$535,589</b>	<b>\$88,181</b>

# Expenditures - FY 2019 Preliminary End-of-Year Report Attachment 3

Account	FY 2019 Adopted Budget	FY 2019 Adjusted Budget	Actual FY 2019 Expenditures	Variance
<b><i>Utilities Fund Transfers</i></b>				
TRANSFERS	\$577,907	\$1,624,617	\$608,682	\$1,015,935
<b>Utilities Fund Transfers Total</b>	<b>\$577,907</b>	<b>\$1,624,617</b>	<b>\$608,682</b>	<b>\$1,015,935</b>
<b><i>Debt Service</i></b>				
DEBT SERVICE	\$10,586,523	\$10,586,523	\$10,159,776	\$426,747
<b>Debt Service Total</b>	<b>\$10,586,523</b>	<b>\$10,586,523</b>	<b>\$10,159,776</b>	<b>\$426,747</b>
<b>Total Utilities Fund</b>				
PERSONNEL	\$11,315,287	\$11,417,817	\$10,018,930	\$1,398,887
OPERATING	\$9,433,785	\$9,529,121	\$9,138,500	\$390,621
CAPITAL	\$1,035,350	\$946,679	\$615,038	\$331,641
TRANSFERS	\$577,907	\$1,624,617	\$608,682	\$1,015,935
DEBT SERVICE	\$10,586,523	\$10,586,523	\$10,159,776	\$426,747
<b>Total Utilities Fund</b>	<b>\$32,948,852</b>	<b>\$34,104,757</b>	<b>\$30,540,926</b>	<b>\$3,563,831</b>
<b>Utilities Capital Projects Fund</b>				
<b><i>Utilities Capital Projects Fund</i></b>				
OPERATING	\$0	\$566,662	\$270,804	\$295,858
CAPITAL	\$9,948,451	\$51,903,602	\$11,994,395	\$39,909,207
<b>Utilities Capital Projects Fund</b>	<b>\$9,948,451</b>	<b>\$52,470,264</b>	<b>\$12,265,199</b>	<b>\$40,205,065</b>
<b>Joint Fleet Maintenance Fund</b>				
<b><i>Joint Fleet Maintenance Fund</i></b>				
OPERATING	\$2,820,282	\$2,891,200	\$2,714,467	\$176,733
<b>Joint Fleet Maintenance Fund</b>	<b>\$2,820,282</b>	<b>\$2,891,200</b>	<b>\$2,714,467</b>	<b>\$176,733</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$687,747,560</b>	<b>\$810,784,830</b>	<b>\$705,643,064</b>	<b>\$105,141,766</b>

## 4th Quarter FY 2019 Budget Adjustments Greater than \$50K

Date	Amount	Reason
5/9/2019	\$100,000	Shift funding between Marshall Park Upgrades project and Hunting Run Phase II project
5/29/2019	\$68,479	FREMS budget adjustment to cover overages within various operational accounts. Funding was transferred from an operational account to cover an overage in overtime and for uniforms.
6/30/2019	\$1,000,398	To balance School Operating Fund budget categories to the County's budget categories. The budget adjustment has a net zero effect on the Schools' appropriations.

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



**Spotsylvania County  
FY 2019 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 19 but not expended before close of FY 19	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
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**General Fund**

**County Attorney**

Retainer Agreement - Outside Legal Services	47,923			47,923
<b>County Attorney Total</b>	<b>\$47,923</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,923</b>

**Human Resources**

Tuition Reimbursement	14,371			14,371
Employee Recognition - Service Awards	6,031			6,031
<b>Human Resources Total</b>	<b>\$20,402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,402</b>

**Information Services**

Cloud Assessment	34,488			34,488
FREM Cell Phone Repeaters	13,000			13,000
P&R Security Cameras	10,000			10,000
GIS Strategic Roadmap/Action Plan	36,900			36,900
Network Health Assessment	40,000			40,000
Network Support Services	60,000			60,000
Public Safety System Maintenance	112,621			112,621
Real Estate Assessment System Maintenance	43,272			43,272
Splunk Security Software	27,000			27,000
Text Messaging Capture Software	50,000			50,000
Tone Paging System Maintenance	67,461			67,461
Domain Controller Refresh	19,394			19,394
VGIN Aerials	200,000			200,000
<b>Information Services Total</b>	<b>\$714,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$714,136</b>

**Clerk of Circuit Court**

Records Preservation Grant		10,013		10,013
<b>Clerk of Circuit Court</b>	<b>\$0</b>	<b>\$10,013</b>	<b>\$0</b>	<b>\$10,013</b>

**Commonwealth's Attorney**

Federal Forfeiture and Seizure		6,768		6,768
State Forfeiture and Seizure		99,425		99,425
Edward Byrne Memorial JAG Grant		6,076		6,076
<b>Commonwealth's Attorney Total</b>	<b>\$0</b>	<b>\$112,269</b>	<b>\$0</b>	<b>\$112,269</b>

**Sheriff**

Federal Forfeiture and Seizure		127,155		127,155
Federal Forfeiture and Seizure - VA Rules Summer Camp		1,000		1,000
State Forfeiture and Seizure		509,945		509,945
Selective Enforcement for Alcohol Violations Grant		16,229		16,229
Selective Enforcement for Speed Violations Grant		12,969		12,969
Narcan Spray Grant		2,198		2,198
Child Safety Seat Grant		900		900
PSAP Grant for 911 Call Handling Equipment		30,375		30,375
Ballistic Vests	4,248			4,248
Balloons for Community Events	468			468
Carport for Dive Boat and Equipment	3,076			3,076
Evidence Drying Cabinet	9,000			9,000
Neighborhood Watch T-Shirts	2,300			2,300
Sig Sauer Pistols	68,395			68,395
SWAT Propellants	4,593			4,593
X-Ray Machine for Courts	3,900			3,900
<b>Sheriff Total</b>	<b>\$95,980</b>	<b>\$700,771</b>	<b>\$0</b>	<b>\$796,751</b>

**Spotsylvania County  
FY 2019 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 19 but not expended before close of FY 19	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
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**Fire, Rescue, and Emergency Management**

Fire Programs		903,513		903,513
Four for Life		369,239		369,239
VOPEX Funding (VA Operations Plan Exercise)		20,374		20,374
Regional Training Center		22,901		22,901
FFY 17 SAFER Grant		13,351		13,351
Insurance Reimbursement	72,657			72,657
Technical Rescue Team Gear	9,100			9,100
<b>Fire, Rescue and Emergency Management Total</b>		<b>\$81,757</b>	<b>\$1,329,378</b>	<b>\$0</b>
				<b>\$1,411,135</b>

**Social Services**

Furniture, Fixtures, Remodeling for DSS Space		42,600		42,600
Computer Equipment		28,000		28,000
<b>Social Services Total</b>		<b>\$0</b>	<b>\$70,600</b>	<b>\$0</b>
				<b>\$70,600</b>

**Museum**

Exhibit Cases	10,651			10,651
<b>Museum Total</b>	<b>\$10,651</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,651</b>

**Planning**

Fiscal and Economic Impact Model	13,925			13,925
<b>Planning Total</b>	<b>\$13,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,925</b>

**Economic Development**

idX Permit Incentives		75,000		75,000
Knife Center BPOL Incentives		20,000		20,000
Print Mail BPOL Incentives		25,000		25,000
<b>Economic Development Total</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$120,000</b>

**TOTAL GENERAL OPERATING REQUESTS**

**\$984,774    \$2,343,031    \$0    \$3,327,805**

**Economic Development Opportunities (EDO) Fund**

idX Permit Incentives		75,000		75,000
<b>TOTAL EDO FUND REQUESTS</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$75,000</b>

**Utilities Fund**

**Infiltration & Inflow**

Sewer Cleaner and Trailer	54,597			54,597
<b>Infiltration &amp; Inflow Total</b>	<b>\$54,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,597</b>

**Line Location**

Inspection Program Vehicle	36,142			36,142
<b>Line Location Total</b>	<b>\$36,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,142</b>

**Laboratory Services**

Large Dessicator and Shelf	2,691			2,691
Muffle Furnace	2,782			2,782
<b>Laboratory Services Total</b>	<b>\$5,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,473</b>

**TOTAL UTILITIES FUND REQUESTS**

**\$96,212    \$0    \$0    \$96,212**

**Spotsylvania County  
FY 2019 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 19 but not expended before close of FY 19	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
<b>TOTAL ALL CARRYOVER REQUESTS</b>	<b>\$1,080,986</b>	<b>\$2,418,031</b>	<b>\$0</b>	<b>\$3,499,017</b>

**SPOTSYLVANIA COUNTY  
Board of Supervisors**

**FISCAL YEAR 2020 APPROPRIATION**

**Board of Supervisors**

**October 8, 2019**

**BE IT RESOLVED** by the Board of Supervisors of the County of Spotsylvania, Virginia, that the following appropriation be, and the same hereby are, made for the fiscal year beginning July 1, 2019, from the funds and for the functions or purposes indicated.

For the funding of the carryover expenses for various departments in the General, EDO and Utilities Operating funds, to be expended only by order of the Board of Supervisors as follows:

**GENERAL FUND:** \$3,207,805

**EDO FUND:** \$195,000

**UTILITIES OPERATING FUND:** \$96,212