

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

FROM: Bonnie Jewell, Budget Manager

DATE: October 9, 2018

SUBJECT: **Preliminary** FY 2018 End of Year Financial Report & FY 2018 Carryover Recommendations

Finance staff has completed its preliminary review of final FY 2018 General Fund revenue and expenditures. At the end of the third quarter, staff reported an estimated General Fund balance that exceeded required reserve levels by \$5.5 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 \$8.0 million.** This \$8.0 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 2018 budget estimates by approximately \$2.0 million (0.8%). 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:

General Fund Revenue	Expected Increase/(Decrease) (in millions)
DSS/CSA	\$1.6
Real Estate	\$1.2
Water/Sewer General Fund Admin Fees	\$0.3
Miscellaneous	\$0.3
Forfeiture/Seizure	\$0.2
Utility Gross Receipts Tax	\$0.2

General Fund Revenue	Expected Increase/(Decrease) (in millions)
Sales Tax	\$0.2
Bank Stock	\$0.2
Refuse Disposal Fees	\$0.1
Administrative Collection Fees	\$0.1
Recycling Revenue	\$0.1
Meals Tax	\$0.1
Business License	\$0.1
Penalties & Interest	(\$0.1)
Vehicle License Fees	(\$0.1)
Four For Life – State Revenue for F/R	(\$0.1)
Consumer Utility Tax	(\$0.1)
Delinquent/Deferred Real Estate	(\$0.2)
Compensation Board – State Revenue	(\$0.2)
Interest Earnings	(\$0.2)
Personal Property	(\$0.7)
Grants – Various	(\$0.8)
Transfers in from Other Funds	(\$0.2)
Total Net Revenue/Transfer Increase	+\$2.0 million

Expenditures

Attachment 3 shows both budgeted and actual FY 2018 expenditures for all funds. Overall, General Fund expenditures are expected to be \$0.5 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:

General Fund Expenditures Savings – net of carryover	Expected Increase/(Decrease) (in millions)
Personnel – Active Health Insurance	\$0.8
Personnel – Retiree Health Insurance	(\$0.1)
Other Personnel Changes	\$0.1
Miscellaneous	\$0.3
Building & Grounds	\$0.1
Treasurer	\$0.1
Maintenance	(\$0.1)
Tax Relief (has offsetting revenue)	(\$0.1)
Sheriff	(\$0.1)
DSS/CSA	(\$0.7)
Transfers out to Other Funds	\$0.2
Total Net Expenditure/Transfer Savings	+\$0.5 million

Total health insurance budget savings is \$0.7 million. The “Other Personnel Changes” line shown above comes from vacancies and other turnover savings. For the past few years – and particularly for FY 2019 - staff has been adjusting the personnel budgets of the larger

departments in an attempt to reduce the year-end savings resulting from vacancies and health insurance plan choices. We will continue to review this and make budget adjustments/reductions as part of the annual budget process. Additionally, Finance staff is reviewing employee/employer contribution levels and will determine what recommendations, if any, will be made for changes in health insurance premium rates for the FY 2020 Budget process.

General Fund Balance Summary

We projected the FY 2018 undesignated General Fund balance at \$5.5 million at the time of the third quarter report. When we:

- add the \$2.0 million in additional revenue and transfers in for FY 2018; and
- add the \$0.5 million in expenditures savings for FY 2018;

we expect to end FY 2018 with fully funded reserves and an undesignated General Fund balance of \$8.0 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 2018. 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 \$2.7 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 2018 local funding.

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Revised Budget</u>	<u>FY 2018 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
GENERAL FUND				
SOURCES:				
Property Taxes	168,329,941	170,647,665	171,066,503	418,838
Other Local Taxes	46,146,000	47,502,000	47,918,349	416,349
Other Local Revenue	8,241,820	9,236,499	9,827,480	590,981
State	31,987,189	35,638,867	31,485,700	(4,153,167)
Federal	931,624	1,406,103	6,401,392	4,995,289
Transfer from Other Funds	3,676,719	3,566,719	3,323,656	(243,063)
Use of (addition to) Fund Balance	761,222	(130,358)	(10,045,260)	(9,914,902)
Total Sources	<u>260,074,515</u>	<u>267,867,495</u>	<u>259,977,820</u>	<u>(7,889,675)</u>
USES:				
Gen Govt Admin	16,154,018	16,547,985	14,807,600	(1,740,385)
Judicial Admin	7,643,356	7,850,902	7,508,654	(342,248)
Public Safety	47,598,081	50,729,899	49,635,240	(1,094,659)
Public Works	9,247,281	9,278,253	8,161,175	(1,117,078)
Health & Welfare	20,839,579	22,394,105	24,011,790	1,617,685
Parks, Rec & Cultural	7,520,722	7,619,552	7,503,396	(116,156)
Community Development	2,638,489	2,730,330	2,466,485	(263,845)
General Debt	10,293,341	10,246,286	10,248,303	2,017
Non Departmental	2,627,524	1,413,193	1,219,696	(193,497)
Subtotal	<u>124,562,391</u>	<u>128,810,505</u>	<u>125,562,339</u>	<u>(3,248,166)</u>
Transfers	135,512,124	139,056,990	134,415,481	(4,641,509)
Total Uses	<u>260,074,515</u>	<u>267,867,495</u>	<u>259,977,820</u>	<u>(7,889,675)</u>
General Fund Balance - 6/30/17				
				76,559,832
Plus: Add to General Fund Balance - FY 2018				
				10,045,260
Less: Recommended Carryover Requests (Attachment 5)				
				(2,399,446)
Less: Potential Schools Carryover Request (will require Board approval at future meeting)				
				(3,877,402)
Less: Budgeted Use of Fund Balance - FY 2019				
				<u>(9,639,027)</u>
Estimated General Fund Balance, 6/30/18 (before reservations)				
				70,689,217
Reservations of General Fund balance				
Health Insurance reserve				(4,352,752)
Reservation for Line of Duty Act				(500,000)
General Fund OPEB reservation				(1,900,000)
Donation fund reservations				(296,066)
Tourism revenue (Transient Occupancy excess)				(781,700)
Earmark for replacement community center				(629,800)
Assessment Contingency				<u>(700,000)</u>
				<u>(9,160,318)</u>

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
Adjusted Undesignated General Fund balance (before policy reservations)				61,528,899
				14.3%
Less: FY 2019 Fiscal Stability Reserve (11%)		\$47,391,540		
Less: FY 2019 Budget Stabilization Reserve		\$4,179,844		
Less: Economic Opportunities Reserve (\$2M)		\$2,000,000		
Estimated Undesignated Fund Balance at 6/30/18 (after policy reservations)				7,957,515

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

Attachment 1

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
CAPITAL PROJECTS FUND				
SOURCES:				
Other Local Revenue	243,491	1,684,255	1,737,694	53,439
Debt Proceeds & Bond Interest Earnings	0	1,964,033	2,441,434	477,401
State	0	366,682	208,134	(158,548)
Federal	458,345	1,738,263	768,716	(969,547)
Transfer from General Operating Fund	9,093,474	10,296,077	10,187,077	(109,000)
Transfer from Utilities Operating Fund	888,441	1,625,080	712,975	(912,105)
Transfer from Other Funds	94,781	94,781	0	(94,781)
Use of (Addition To) Fund Balance	(443,478)	47,031,766	1,372,966	(45,658,800)
Total Sources	10,335,054	64,800,937	17,428,996	(47,371,941)
USES:				
General	9,838,216	64,264,099	16,901,075	(47,363,024)
Transfer to General Fund	282,211	322,211	283,120	(39,091)
Transfer to Utilities Operating Fund	38,493	38,493	69,410	30,917
Transfer to Transportation Fund	176,134	176,134	175,391	(743)
Total Uses	10,335,054	64,800,937	17,428,996	(47,371,941)
Capital Projects Fund Balance - 6/30/17				52,465,810
Less: Use of Capital Projects Fund Balance - FY 2018				(1,372,966)
Plus: Budgeted Add to Fund Balance - FY 2019				3,338,849
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(45,049,395)
Reservations of Capital Projects Fund balance				
Donations for projects				(8,300)
P&R concessions revenue				(644,101)
Future use of interest earnings				(384,451)
Capital Projects Fund OPEB reservation				(55,200)
				<u>(1,092,052)</u>
Estimated Capital Projects Fund Balance at 6/30/18				8,290,246

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Revised Budget</u>	<u>FY 2018 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL OPERATING FUND				
SOURCES:				
Local Revenue	5,300,355	6,021,290	5,789,270	(232,020)
State and Federal	145,213,385	145,707,084	146,341,813	634,729
Transfer from General Fund	124,075,315	125,512,336	121,634,934	(3,877,402)
Transfer from School Capital Projects	0	0	0	0
Use of (addition to) Fund Balance	0	1,017,138	2	(1,017,136)
Total Sources	<u>274,589,055</u>	<u>278,257,848</u>	<u>273,766,019</u>	<u>(4,491,829)</u>
USES:				
Operation & Maint	248,943,289	253,308,133	248,825,462	(4,482,671)
Debt Service	25,581,896	24,885,845	24,876,687	(9,158)
Transfers to Other Funds	63,870	63,870	63,870	0
Total Uses	<u>274,589,055</u>	<u>278,257,848</u>	<u>273,766,019</u>	<u>(4,491,829)</u>
School Operating Fund Balance - 6/30/17				11,316,235
Less: Use of School Operating Fund Balance - FY 2018				(2)
Less: Budgeted Use of Fund Balance - FY 2019				0
Reservations of School Operating Fund balance				
Health Insurance reserve				(11,316,233)
Estimated School Operating Fund Balance at 6/30/18				0
SCHOOL EXPENDITURES				
INSTRUCTION	190,732,085	194,013,183	190,522,135	(3,491,048)
ADMINISTRATION	10,530,037	10,501,803	10,387,794	(114,009)
TRANSPORTATION	18,231,984	18,187,274	18,534,893	347,619
MAINTENANCE	21,124,645	21,511,437	20,796,265	(715,172)
EDUCATIONAL TECHNOLOGY	8,324,538	9,094,436	8,584,375	(510,061)
DEBT SERVICE	25,581,896	24,885,845	24,876,687	(9,158)
TRANSFER TO SCHOOL FOOD SERVICE	63,870	63,870	63,870	0
TOTAL SCHOOL EXPENDITURES	<u>274,589,055</u>	<u>278,257,848</u>	<u>273,766,019</u>	<u>(4,491,829)</u>

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
SCHOOL FOOD SERVICE FUND				
SOURCES:				
Local Revenue	4,771,075	4,771,075	4,572,382	(198,693)
State and Federal	5,026,549	5,426,549	5,810,448	383,899
Transfer from School Operating Fund	63,870	63,870	63,870	0
Use of (Addition to) Fund Balance	337,638	337,638	(356,054)	(693,692)
Total Sources	10,199,132	10,599,132	10,090,646	(508,486)
USES:				
Operation & Maintenance	10,199,132	10,599,132	10,090,646	(508,486)
Total Uses	10,199,132	10,599,132	10,090,646	(508,486)
School Food Service Fund Balance - 6/30/17				3,599,669
Plus: Add to Fund Balance - FY 2018				356,054
Less: Budgeted Use of Fund Balance - FY 2019				(807,000)
Estimated School Food Service Fund Balance at 6/30/18				3,148,723

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Revised Budget</u>	<u>FY 2018 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL CAPITAL PROJECTS FUND				
SOURCES:				
State & Federal	0	225,632	225,632	0
Debt Proceeds & Bond Interest Earnings	27,361,447	27,546,650	27,825,044	278,394
Transfer from Other Funds	0	0	0	0
Use of (Addition to) Fund Balance	0	544,653	(3,608,878)	(4,153,531)
Total Sources	<u>27,361,447</u>	<u>28,316,935</u>	<u>24,441,798</u>	<u>(3,875,137)</u>
USES:				
Facilities	27,361,447	28,316,935	24,441,798	(3,875,137)
Total Uses	<u>27,361,447</u>	<u>28,316,935</u>	<u>24,441,798</u>	<u>(3,875,137)</u>
School Capital Projects Fund Balance - 6/30/17				663,877
Plus: Add to Fund Balance - FY 2018				3,608,878
Less: Budgeted Use of School Capital Projects Fund Balance - FY 2019				0
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(3,875,127)
Estimated School Capital Projects Fund Balance at 6/30/18				397,628

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
SOURCES:				
Local Revenues	39,619	39,619	44,649	5,030
Transfers from General Fund	774,000	1,674,000	974,835	(699,165)
Use of (Addition to) Fund Balance	93,136	93,136	69,330	(23,806)
Total Sources	906,755	1,806,755	1,088,814	(717,941)
USES:				
Operations	845,007	1,745,007	1,027,066	(717,941)
Debt Service	61,748	61,748	61,748	0
Total Uses	906,755	1,806,755	1,088,814	(717,941)
Economic Development Opportunities Fund Balance - 6/30/17				580,912
Less: Use of Economic Development Opportunities Fund Balance - FY 2018				(69,330)
Less: Budgeted Use of Fund Balance - FY 2019				(46,365)
Estimated Economic Development Opportunities Fund Balance at 6/30/18				465,217

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
FIRE/EMS SERVICE FEE FUND				
SOURCES:				
Local Revenues	2,600,000	2,600,000	2,396,740	(203,260)
Use of (addition to) Fund Balance	170,705	170,705	(29,017)	(199,722)
Total Sources	<u>2,770,705</u>	<u>2,770,705</u>	<u>2,367,723</u>	<u>(402,982)</u>
USES:				
Transfers to Other Funds	2,770,705	2,770,705	2,367,723	(402,982)
Total Uses	<u>2,770,705</u>	<u>2,770,705</u>	<u>2,367,723</u>	<u>(402,982)</u>
Fire/EMS Service Fee Fund Balance - 6/30/17				291,538
Plus: Add to Fire/EMS Service Fee Fund Balance - FY 2018				29,017
Less: Budgeted Use of Fund Balance - FY 2019				0
Estimated Fire/EMS Service Fee Fund Balance at 6/30/18				320,555

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
CODE COMPLIANCE FUND				
SOURCES:				
Local Revenue	3,151,028	3,276,910	4,700,337	1,423,427
Transfer from Other Funds	869,335	874,577	918,635	44,058
Use of (addition to) Fund Balance	597,087	599,028	(1,103,364)	(1,702,392)
Total Sources	4,617,450	4,750,515	4,515,608	(234,907)
USES:				
Code Compliance Expenses	3,993,647	4,126,712	3,842,795	(283,917)
Transfer to General Fund	623,803	623,803	672,813	49,010
Transfer to Capital Projects Fund	0	0	0	0
Total Uses	4,617,450	4,750,515	4,515,608	(234,907)
Code Compliance Fund Balance - 6/30/17				2,077,228
Plus: Add to Code Compliance Fund Balance - FY 2018				1,103,364
Less: Budgeted Use of Fund Balance - FY 2019				(548,461)
Reservations of Code Compliance Fund balance				
Stormwater Management				(210,458)
OPEB Reserve				(810,800)
				<u>(1,021,258)</u>
Estimated Code Compliance Fund Balance at 6/30/18				1,610,873

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
TRANSPORTATION FUND				
SOURCES:				
Property Taxes	1,019,436	1,019,436	1,213,322	193,886
Local Revenue	3,687,002	3,687,002	3,658,240	(28,762)
Transfer from Other Funds	876,134	876,134	875,391	(743)
Use of (addition to) Fund Balance	2,970,529	2,970,529	1,362,398	(1,608,131)
Total Sources	8,553,101	8,553,101	7,109,351	(1,443,750)
USES:				
Operations	3,673,013	3,673,013	2,372,793	(1,300,220)
Debt Service	4,685,307	4,685,307	4,690,787	5,480
Transfer to Utilities Fund	100,000	100,000	45,771	(54,229)
Transfer to Capital Projects Fund	94,781	94,781	0	(94,781)
Total Uses	8,553,101	8,553,101	7,109,351	(1,449,230)
Transportation Fund Balance - 06/30/17				9,260,261
Less: Budgeted Use of Fund Balance - FY 2019				(1,211,590)
Less: Use of Transportation Fund Balance - FY 2018				(1,362,398)
Plus: Add to Funding Held by PRTC - FY 2018				731,308
Less: Fuel Tax Held by PRTC for Spotsylvania's Use				(4,408,179)
Reservations of Transportation Fund balance				
OPEB Reserve				(64,200)
				(64,200)
Estimated Transportation Fund Balance at 6/30/18				2,945,202

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Revised Budget</u>	<u>FY 2018 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
JOINT FLEET MAINTENANCE FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Charges for Services	2,733,110	2,733,110	2,590,331	(142,779)
Use of (addition to) Fund Balance	27,000	27,000	(11,781)	(38,781)
Total Sources	<u>2,760,110</u>	<u>2,760,110</u>	<u>2,578,550</u>	<u>(181,560)</u>
USES:				
Operations	2,760,110	2,760,110	2,578,550	(181,560)
Total Uses	<u>2,760,110</u>	<u>2,760,110</u>	<u>2,578,550</u>	<u>(181,560)</u>
Joint Fleet Fund Balance - 6/30/17				746,196
Plus: Add to Joint Fleet Fund Balance - FY 2018				11,781
Less: Budgeted Use of Fund Balance - FY 2019				(87,172)
Estimated Joint Fleet Fund Balance at 6/30/18*			*	670,805
<i>*Does not factor in accumulated depreciation</i>				

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	FY 2018 Adopted Budget	FY 2018 Revised Budget	FY 2018 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
UTILITIES OPERATING FUND (Proprietary Fund)				
SOURCES:				
User Fees	30,651,496	30,651,496	31,855,513	1,204,017
Miscellaneous	1,715,914	1,787,172	2,184,019	396,847
State & Federal	501,861	501,861	503,478	1,617
Transfer from Other Funds	138,493	138,493	115,181	(23,312)
Use of (Addition to) Fund Balance	7,808,120	8,612,300	3,386,162	(5,226,138)
Total Sources	40,815,884	41,691,322	38,044,353	(3,646,969)
USES:				
Operations	20,317,819	20,385,789	18,111,521	(2,274,268)
Debt Service	10,609,624	10,609,624	10,149,028	(460,596)
Transfer to Utilities Capital Projects Fund	9,000,000	9,070,829	9,070,829	0
Transfer to Capital Projects Fund	888,441	1,625,080	712,975	(912,105)
Total Uses	40,815,884	41,691,322	38,044,353	(3,646,969)
Utilities Operating Fund Balance - 6/30/17				43,386,268
Less: Use of Utilities Operating Fund Balance - FY 2018				(3,386,162)
Plus: Budgeted Add to Fund Balance - FY 2019				896,583
Less: Recommended Carryover Requests (Attachment 5)				(221,938)
Reservations of Code Compliance Fund balance				
OPEB Reserve				(2,980,200)
				Total uses of Fund Balance for reservations
				(2,980,200)
Estimated Utilities Operating Fund Balance at 6/30/18				37,694,551

Spotsylvania County
FY 2018 Preliminary End-of-Year Report
FY 2018

	<u>FY 2018 Adopted Budget</u>	<u>FY 2018 Revised Budget</u>	<u>FY 2018 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
UTILITIES CAPITAL FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Connection Fees	2,637,970	2,637,970	7,011,600	4,373,630
Miscellaneous	808,716	2,651,924	991,082	(1,660,842)
State	0	0	0	0
Transfer from Utilities Operating	9,000,000	9,070,829	9,070,829	0
Use of (Addition to) Fund Balance	(380,086)	34,841,786	(8,088,414)	(42,930,200)
Total Sources	<u>12,066,600</u>	<u>49,202,509</u>	<u>8,985,097</u>	<u>(40,217,412)</u>
USES:				
Capital Projects	12,066,600	49,202,509	8,985,097	(40,217,412)
Total Uses	<u>12,066,600</u>	<u>49,202,509</u>	<u>8,985,097</u>	<u>(40,217,412)</u>
Utilities Capital Projects Fund Balance - 6/30/17				42,144,925
Plus: Add to Utilities Capital Projects Fund Balance - FY 2018				8,088,414
Less: Budgeted Use of Fund Balance - FY 2019				(2,217,669)
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(40,374,169)
Estimated Utilities Capital Projects Fund Balance at 6/30/18				7,641,501

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
GENERAL FUND					
<i>Real Property Taxes</i>					
110-0000-311.01-01	CURRENT	\$115,711,484	\$118,423,222	\$119,671,031	\$1,247,809
110-0000-311.01-02	DELINQUENT	\$2,005,864	\$1,383,320	\$1,191,273	-\$192,047
110-0000-311.01-03	TAX LAND SALE/UNCLAIMED	\$0	\$100,971	\$112,361	\$11,390
110-0000-311.01-10	DEFERRED	\$200,000	\$252,725	\$266,823	\$14,098
		\$117,917,348	\$120,160,238	\$121,241,488	\$1,081,250
<i>Public Service Corporation Taxes</i>					
110-0000-311.02-01	REAL PROP CURRENT	\$3,544,427	\$3,302,470	\$3,302,000	-\$470
110-0000-311.02-02	REAL PROP DELINQUENT	\$0	-\$109,424	-\$109,424	\$0
		\$3,544,427	\$3,193,046	\$3,192,576	-\$470
<i>Personal Property Taxes</i>					
110-0000-311.03-01	CURRENT	\$38,881,080	\$39,775,404	\$39,117,342	-\$658,062
110-0000-311.03-02	DELINQUENT	\$3,888,108	\$3,569,418	\$3,549,544	-\$19,874
110-0000-311.03-03	MOB HOME CURRENT	\$60,000	\$60,000	\$54,829	-\$5,171
110-0000-311.03-04	MOB HOME DELINQUENT	\$20,000	\$20,000	\$16,390	-\$3,610
110-0000-311.03-05	DEL TAX PRIOR YRS	\$0	\$0	\$229	\$229
110-0000-311.03-06	HEAVY EQUIP CURRENT	\$302,313	\$302,313	\$326,461	\$24,148
110-0000-311.03-07	HEAVY EQUIP DELINQUENT	\$10,000	\$12,246	\$14,629	\$2,383
		\$43,161,501	\$43,739,381	\$43,079,424	-\$659,957
<i>Machinery & Tools Taxes</i>					
110-0000-311.04-01	MACH & TOOLS CURRENT	\$701,197	\$625,000	\$644,019	\$19,019
110-0000-311.04-02	MACH & TOOLS DELINQUENT	\$30,000	\$30,000	\$27,690	-\$2,310
		\$731,197	\$655,000	\$671,709	\$16,709
<i>Penalties & Interest on Taxes</i>					
110-0000-311.06-01	PENALTIES	\$1,600,000	\$1,650,000	\$1,576,427	-\$73,573
110-0000-311.06-02	INTEREST	\$875,468	\$750,000	\$704,214	-\$45,786
110-0000-318.99-13	ADMIN COLLECTION FEE	\$500,000	\$500,000	\$600,665	\$100,665
		\$2,975,468	\$2,900,000	\$2,881,306	-\$18,694
Total Property Taxes		\$168,329,941	\$170,647,665	\$171,066,503	\$418,838
<i>Sales Tax</i>					
110-0000-312.01-01	LOCAL SALES TAX	\$17,952,000	\$17,952,000	\$18,105,300	\$153,300
110-0000-312.01-02	COMMUNICATION SALES TAX	\$4,500,000	\$4,350,000	\$4,332,200	-\$17,800
		\$22,452,000	\$22,302,000	\$22,437,500	\$135,500
<i>Utility Taxes</i>					
110-0000-312.02-01	UTILITY CONSUMER TAX	\$2,500,000	\$2,650,000	\$2,518,953	-\$131,047
110-0000-312.04-01	UTILITY GROSS REC TAX	\$700,000	\$600,000	\$807,684	\$207,684
		\$3,200,000	\$3,250,000	\$3,326,637	\$76,637
<i>Other Taxes</i>					
110-0000-312.03-01	BUSINESS LICENSE TAX	\$4,219,000	\$4,700,000	\$4,751,227	\$51,227
110-0000-312.03-10	DAILY RENTAL TAX	\$50,000	\$50,000	\$50,067	\$67
110-0000-312.05-01	LOCAL VEHICLE LICENSE FEE	\$3,000,000	\$3,250,000	\$3,129,093	-\$120,907
110-0000-312.06-01	BANK STOCK TAXES	\$600,000	\$700,000	\$878,496	\$178,496
110-0000-312.07-01	RECORDATION TAX	\$2,400,000	\$2,750,000	\$2,101,472	-\$648,528
110-0000-324.04-20	RECORDATION TAX - CTY SHR	\$0	\$0	\$683,126	\$683,126
110-0000-312.10-01	TRANSIENT OCCUPANCY TAX	\$1,300,000	\$1,500,000	\$1,498,214	-\$1,786
110-0000-312.11-01	MEALS TAX	\$8,925,000	\$9,000,000	\$9,062,517	\$62,517

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
		\$20,494,000	\$21,950,000	\$22,154,212	\$204,212
Total Other Local Taxes					
		\$46,146,000	\$47,502,000	\$47,918,349	\$416,349
Permits/Fees/Regulatory Licenses					
110-0000-313.01-01	DOG TAG LICENSE	\$75,000	\$75,000	\$62,350	-\$12,650
110-0000-313.03-04	LAND USE APPL FEES	\$1,000	\$1,000	\$912	-\$88
110-0000-313.03-05	TRANSFER FEES	\$5,000	\$5,000	\$5,343	\$343
110-0000-313.03-18	WELL/SEPTIC PMT FEES	\$30,000	\$35,000	\$41,275	\$6,275
110-0000-313.03-25	COMM REFUSE HAULER FEES	\$12,000	\$18,000	\$18,200	\$200
110-0000-313.03-27	SOLICITOR PERMITS	\$1,200	\$1,200	\$1,180	-\$20
110-0000-313.03-28	GUN PERMITS	\$65,000	\$75,000	\$93,100	\$18,100
110-0000-313.03-31	OPEN AIR BURNING PERMIT	\$6,000	\$6,000	\$5,470	-\$530
110-0000-313.03-32	FIRE & SAFETY INSP FEE	\$143,000	\$143,000	\$140,846	-\$2,154
110-0000-313.03-33	TOWING APPL/INSP FEE	\$5,000	\$5,000	\$6,650	\$1,650
110-0000-313.03-34	MASSAGE PARLOR PERMITS	\$2,000	\$2,000	\$2,085	\$85
		\$345,200	\$366,200	\$377,411	\$11,211
Fines & Forfeitures					
110-0000-314.01-01	COUNTY COURT FINES	\$400,000	\$350,000	\$382,610	\$32,610
110-0000-314.01-03	FALSE FIRE ALARMS	\$5,000	\$5,000	\$1,050	-\$3,950
110-0000-314.01-04	DNA LOCAL FEE (CLK CT)	\$1,300	\$2,500	\$2,612	\$112
110-0000-314.01-05	JAIL ADM FEE (CLK OF CT)	\$15,000	\$16,000	\$16,928	\$928
110-0000-314.01-06	CTHSE SEC FEE (CLK OF CT)	\$135,000	\$135,000	\$126,385	-\$8,615
		\$556,300	\$508,500	\$529,585	\$21,085
Use of Money & Property					
110-0000-315.01-01	INTEREST ON INVESTMENTS	\$300,000	\$700,000	\$1,002,288	\$302,288
110-0000-315.01-06	INTEREST TRIGON STOCK INV	\$5,000	\$10,000	\$10,067	\$67
110-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	\$0	-\$493,802	-\$493,802
110-0000-315.02-01	RENTAL OF GENERAL PROP	\$61,228	\$61,228	\$62,764	\$1,536
110-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$343,470	\$307,402	\$257,308	-\$50,094
110-0000-315.02-09	RAILROAD REIMBURSEMENT	\$200,000	\$200,000	\$182,367	-\$17,633
110-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$91,460	\$98,803	\$7,343
		\$909,698	\$1,370,090	\$1,119,795	-\$250,295
Charges for Services					
110-0000-315.02-02	USE OF PARK FACILITIES	\$45,000	\$45,000	\$44,217	-\$783
110-0000-315.02-03	LORIELA PK CONC/TAXABLE	\$14,250	\$14,250	\$12,186	-\$2,064
110-0000-315.02-04	LORIELA PK CONC/NON-TAXBL	\$0	\$0	\$7,939	\$7,939
110-0000-316.01-02	EXCESS FEES OF CLERKS	\$100,000	\$100,000	\$107,580	\$7,580
110-0000-316.01-03	SHERIFF'S FEES	\$4,099	\$4,099	\$4,099	\$0
110-0000-316.01-04	CLK OF CT SUBSCRIPTIONS	\$44,000	\$50,000	\$44,002	-\$5,998
110-0000-316.01-05	COURTHOUSE MAINT FEES	\$45,000	\$45,000	\$40,347	-\$4,653
110-0000-316.01-06	CLERK COPY FEES	\$16,000	\$12,000	\$12,874	\$874
110-0000-316.02-01	COMMONWEALTH'S ATTY FEES	\$25,000	\$25,000	\$24,101	-\$899
110-0000-316.03-02	OTHER SHERIFF FEES	\$93,000	\$93,000	\$90,405	-\$2,595
110-0000-316.04-01	EM RESCUE SVC FEES	\$10,000	\$20,000	\$20,296	\$296
110-0000-316.05-01	ANIMAL SHELTER FEES	\$175,000	\$190,000	\$206,849	\$16,849
110-0000-316.05-02	RABIES VACCINATIONS	\$7,500	\$7,500	\$7,482	-\$18
110-0000-316.07-01	STREET LIGHTS	\$6,500	\$6,500	\$6,192	-\$308
110-0000-316.08-02	REFUSE DISPOSAL FEES	\$1,800,000	\$2,100,000	\$2,233,542	\$133,542
110-0000-316.08-03	WEED & DEBRIS FEE	\$10,000	\$10,000	\$3,075	-\$6,925
110-0000-316.08-05	RECYCLING REVENUES	\$285,000	\$460,000	\$526,540	\$66,540
110-0000-316.13-01	REC REGISTRATION FEES	\$292,115	\$292,115	\$281,570	-\$10,545
110-0000-316.13-02	ADMISSION LORIELLA PARK	\$49,660	\$49,660	\$47,039	-\$2,621

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
110-0000-316.13-04	NI RIVER RESERVOIR FEES	\$20,780	\$23,060	\$19,524	-\$3,536
110-0000-316.13-05	HUNTING RUN RESRVIOR FEES	\$21,720	\$21,720	\$23,408	\$1,688
110-0000-316.13-06	SELF SUPP ACTIVITIES	\$139,200	\$139,200	\$158,390	\$19,190
110-0000-316.13-10	TOURISM EVENT ADMISSIONS	\$0	\$5,000	\$11,087	\$6,087
110-0000-316.13-11	STONEWALL JACKSON RUN FEE	\$7,000	\$0	\$0	\$0
110-0000-316.13-12	TOUR COMM VENDOR REVENUE	\$100	\$100	\$0	-\$100
110-0000-316.16-01	PLANNING DEPT PUBLICATONS	\$600	\$600	\$626	\$26
110-0000-316.16-02	SALE OF PUBLICATIONS	\$0	\$25	\$25	\$0
110-0000-316.16-03	PLAT FILING FEES	\$199,290	\$199,290	\$202,870	\$3,580
110-0000-316.16-07	TELECOMMUNICATION REV FEE	\$15,000	\$15,000	\$0	-\$15,000
110-0000-316.16-08	PLANNING REVIEW FEES	\$259,380	\$295,000	\$317,413	\$22,413
110-0000-316.16-10	GIS FEES	\$180,000	\$180,000	\$156,342	-\$23,658
110-0000-316.16-11	ANNUAL PEG FEE GRT	\$180,000	\$185,329	\$185,328	-\$1
110-0000-318.99-05	TAXABLE TOURISM MISC	\$3,000	\$3,000	\$3,978	\$978
110-0000-318.99-07	P/R SALE ITEMS	\$1,000	\$1,000	\$997	-\$3
110-0000-318.99-17	W/S ADMIN FEE	\$2,035,431	\$1,800,000	\$2,149,823	\$349,823
110-0000-318.99-18	OTHER LOCAL REV SOURCES	\$12,272	\$16,452	\$16,068	-\$384
110-0000-318.99-32	TRAINING FEES	\$0	\$2,620	\$2,820	\$200
110-0000-318.99-33	FOIA REIMBURSEMENT	\$200	\$900	\$2,510	\$1,610
110-0000-318.99-45	SHERIFF LOCAL SERVICES	\$175,000	\$250,000	\$272,179	\$22,179
		\$6,272,097	\$6,662,420	\$7,243,723	\$581,303
Donations					
110-0000-318.99-23	DONATIONS	\$0	\$75,000	\$123,932	\$48,932
110-0000-318.99-30	TOUR COMM EVENT DONATIONS	\$41,425	\$41,380	\$43,420	\$2,040
		\$41,425	\$116,380	\$167,352	\$50,972
Miscellaneous					
110-0000-318.03-03	VOPEX EXERCISES	\$30,000	\$60,000	\$60,000	\$0
110-0000-318.03-05	SHERIFF CT RESTITUTION	\$0	\$3,049	\$3,174	\$125
110-0000-318.03-06	ANML CNTRL CT RESTITUTION	\$0	\$9,000	\$9,092	\$92
110-0000-318.99-04	NON-TAXABLE TOURISM MISC	\$100	\$100	\$0	-\$100
110-0000-318.99-06	SALE SURPLUS PROPERTY	\$50,000	\$60,000	\$66,158	\$6,158
110-0000-318.99-15	MISCELLANEOUS	\$37,000	\$80,500	\$96,390	\$15,890
110-0000-318.99-40	DSS LOCAL REVENUE	\$0	\$0	\$103,519	\$103,519
110-0000-318.99-49	MUSEUM -SALE OF ORNAMENTS	\$0	\$200	\$221	\$21
110-0000-318.99-52	CWR - MERCHANDISE (COST)	\$0	\$60	\$60	\$0
110-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$51,000	\$51,000
		\$117,100	\$212,909	\$389,614	\$176,705
Total Other Local Revenue		\$8,241,820	\$9,236,499	\$9,827,480	\$590,981
Non-Categorical State Aid					
110-0000-322.03-00	MOT VEH CAR TX ROLLG STCK	\$52,000	\$51,124	\$70,929	\$19,805
110-0000-322.05-00	MOBILE HOME TITLING TAXES	\$50,000	\$73,293	\$86,754	\$13,461
110-0000-322.06-00	TAX ON DEEDS GRANTORS TAX	\$420,000	\$550,000	\$578,996	\$28,996
110-0000-322.10-00	DMV RENTAL TAX	\$425,000	\$450,000	\$467,057	\$17,057
110-0000-322.11-00	PERS PROP TAX RELIEF ACT	\$14,509,422	\$14,509,422	\$14,509,422	\$0
		\$15,456,422	\$15,633,839	\$15,713,158	\$79,319
Shared Expenses					
110-0000-323.01-00	COMMONWEALTH ATTORNEY	\$827,050	\$842,241	\$807,019	-\$35,222
110-0000-323.02-00	SHERIFF	\$3,410,103	\$3,592,066	\$3,479,752	-\$112,314
110-0000-323.03-00	COMMISSIONER OF REVENUE	\$272,516	\$276,610	\$274,400	-\$2,210
110-0000-323.04-00	TREASURER	\$236,703	\$241,951	\$239,254	-\$2,697
110-0000-323.06-00	REGISTRAR/ELECTORAL BOARD	\$60,000	\$73,696	\$53,750	-\$19,946

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
110-0000-323.07-00	CLERK OF CIRCUIT COURT	\$712,306	\$749,204	\$753,699	\$4,495
110-0000-324.04-30	REIMB EXTRDITN PRISONERS	\$10,000	\$10,000	\$9,431	-\$569
		\$5,528,678	\$5,785,768	\$5,617,305	-\$168,463
<i>Social Services Revenues</i>					
110-0000-324.01-02	PUBLIC ASST & WELFARE ADM	\$6,559,483	\$7,830,497	\$2,943,297	-\$4,887,200
110-0000-324.01-05	COMPREHENSIVE SVCS ACT	\$3,547,802	\$5,262,670	\$6,185,804	\$923,134
		\$10,107,285	\$13,093,167	\$9,129,101	-\$3,964,066
<i>Other Categorical Reimbursement</i>					
110-0000-324.04-02	EMERGENCY SERVICES	\$0	\$34,449	\$6,659	-\$27,790
110-0000-324.04-07	NONCOMPETITIVE LITTER GRT	\$20,270	\$20,270	\$19,766	-\$504
110-0000-324.04-12	STATE FIRE PROGRAM FUND	\$300,000	\$409,190	\$409,190	\$0
110-0000-324.04-13	GRANT REVENUES	\$110,830	\$179,756	\$122,580	-\$57,176
110-0000-324.04-15	VEH REG DOG/CAT STERILIZN	\$3,500	\$3,500	\$3,173	-\$327
110-0000-324.04-16	MOTOR VEH REG 2 4 LIFE \$	\$115,000	\$130,000	\$0	-\$130,000
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	\$22,326	\$22,326
110-0000-324.04-51	VICTIM/WITNESS GRANT	\$65,063	\$63,787	\$51,341	-\$12,446
110-0000-324.04-52	FORF/SEIZURE SHERIFF	\$0	\$0	\$91,476	\$91,476
110-0000-324.04-60	WIRELESS E-911 SURCHARGE	\$165,000	\$170,000	\$184,484	\$14,484
		\$894,804	\$1,126,093	\$1,026,136	-\$99,957
Total State Revenues		\$31,987,189	\$35,638,867	\$31,485,700	-\$4,153,167
<i>Federal Revenues</i>					
110-0000-331.01-00	PAYMENTS IN LIEU OF TAXES	\$18,000	\$18,000	\$22,278	\$4,278
110-0000-333.01-08	OTHER FEDERAL GRANTS	\$40,578	\$157,230	\$56,661	-\$100,569
110-0000-333.01-13	FORF/SEIZURE SHERIFF	\$0	\$0	\$106,440	\$106,440
110-0000-333.01-14	SHERIFF OVERTIME GRANT	\$0	\$188,244	\$136,984	-\$51,260
110-0000-333.01-15	F&R SAFER GRANT	\$677,856	\$851,266	\$431,441	-\$419,825
110-0000-333.01-51	VICTIM WITNESS GRANT	\$195,190	\$191,363	\$154,022	-\$37,341
110-0000-333.05-10	PUBLIC ASST/WELFARE ADM	\$0	\$0	\$5,493,566	\$5,493,566
Total Federal Revenues		\$931,624	\$1,406,103	\$6,401,392	\$4,995,289

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
Transfers from Other Funds					
110-0000-341.06-04	TRANSFER FROM CAP PROJS	\$282,211	\$322,211	\$283,120	-\$39,091
110-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$623,803	\$623,803	\$672,813	\$49,010
110-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$2,770,705	\$2,620,705	\$2,367,723	-\$252,982
Total Transfers from Other Funds		\$3,676,719	\$3,566,719	\$3,323,656	-\$243,063
Total General Fund Revenues		\$259,313,293	\$267,997,853	\$270,023,080	\$2,025,227
School Operating Fund					
Local Revenues					
210-0000-316.12-01	SCHOOL OTHER REVENUE	\$5,300,355	\$6,021,290	\$5,789,270	-\$232,020
Total Local Revenues		\$5,300,355	\$6,021,290	\$5,789,270	-\$232,020
State & Federal Revenues					
	COMBINED STATE & FEDERAL REV	\$145,213,385	\$145,707,084	\$146,341,813	\$634,729
Total State & Federal Revenues		\$145,213,385	\$145,707,084	\$146,341,813	\$634,729
Transfers from Other Funds					
210-0000-341.06-01	TRANSFER FROM GENERAL FD	\$124,075,315	\$125,512,336	\$121,634,934	-\$3,877,402
Total Transfers from Other Funds		\$124,075,315	\$125,512,336	\$121,634,934	-\$3,877,402
Total School Operating Fund		\$274,589,055	\$277,240,710	\$273,766,017	-\$3,474,693

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
School Food Service Fund					
<i>Local Revenues</i>					
212-0000-316.12-01	SCHOOL OTHER REVENUE	\$4,771,075	\$4,771,075	\$4,572,382	-\$198,693
Total Local Revenues		\$4,771,075	\$4,771,075	\$4,572,382	-\$198,693
<i>State & Federal Revenues</i>					
	COMBINED STATE & FEDERAL REV	\$5,026,549	\$5,426,549	\$5,810,448	\$383,899
Total State & Federal Revenues		\$5,026,549	\$5,426,549	\$5,810,448	\$383,899
<i>Transfers from Other Funds</i>					
212-0000-341.06-06	FROM SCHOOL OPERATING FD	\$63,870	\$63,870	\$63,870	\$0
Total Transfers from Other Funds		\$63,870	\$63,870	\$63,870	\$0
Total School Food Service Fund Revenues		\$9,861,494	\$10,261,494	\$10,446,700	\$185,206
Economic Development Opportunities Fund					
<i>Local Revenues</i>					
221-0000-315.01-01	INTEREST ON INVESTMENTS	\$3,000	\$3,000	\$4,573	\$1,573
221-0000-315.02-01	RENTAL OF GENERAL PROP	\$36,619	\$36,619	\$36,246	-\$373
221-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$3,830	\$3,830
Total Local Revenues		\$39,619	\$39,619	\$44,649	\$5,030
<i>Transfers from Other Funds</i>					
221-0000-341.06-01	TRANSFER FROM GENERAL FD	\$774,000	\$1,674,000	\$974,835	-\$699,165
Total Transfers from Other Funds		\$774,000	\$1,674,000	\$974,835	-\$699,165
Total Economic Development Opportunity Fund Revenues		\$813,619	\$1,713,619	\$1,019,484	-\$694,135
Fire/EMS Service Fee Fund					
<i>Local Revenues</i>					
240-0000-316.04-01	EM RESCUE SVC FEES	\$2,600,000	\$2,600,000	\$2,396,740	-\$203,260
Total Local Revenues		\$2,600,000	\$2,600,000	\$2,396,740	-\$203,260
Total Fire/EMS Service Fee Fund Revenue		\$2,600,000	\$2,600,000	\$2,396,740	-\$203,260

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
Code Compliance Fund					
<i>Local Revenues</i>					
260-0000-313.03-40	BUILDING FEES	\$1,758,383	\$1,794,265	\$2,929,723	\$1,135,458
260-0000-313.03-45	ZONING FEES	\$305,013	\$305,013	\$294,164	-\$10,849
260-0000-313.03-50	ENVIRONMENTAL ENG FEES	\$659,936	\$659,936	\$857,618	\$197,682
260-0000-313.03-55	CHESAPEAKE BAY FEES	\$65,049	\$65,049	\$67,895	\$2,846
260-0000-313.03-60	STORMWATER MGMT LOCAL FEE	\$163,000	\$253,000	\$302,512	\$49,512
260-0000-318.99-14	CODE COMPL ADM CHARGES	\$199,647	\$199,647	\$248,286	\$48,639
260-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$139	\$139
Total Local Revenues		\$3,151,028	\$3,276,910	\$4,700,337	\$1,423,427
<i>Transfers from Other Funds</i>					
260-0000-341.06-01	TRANSFER FROM GENERAL FD	\$869,335	\$874,577	\$918,635	\$44,058
Total Transfers from Other Funds		\$869,335	\$874,577	\$918,635	\$44,058
Total Code Compliance Fund		\$4,020,363	\$4,151,487	\$5,618,972	\$1,467,485
Transportation Fund					
<i>Property Taxes</i>					
280-0000-311.01-01	CURRENT	\$1,019,436	\$1,019,436	\$1,209,962	\$190,526
280-0000-311.06-01	PENALTIES	\$0	\$0	\$3,150	\$3,150
280-0000-311.06-02	INTEREST	\$0	\$0	\$210	\$210
Total Property Taxes		\$1,019,436	\$1,019,436	\$1,213,322	\$193,886
<i>Local Revenues</i>					
280-0000-312.17-01	GAS TAX	\$3,656,687	\$3,656,687	\$3,543,755	-\$112,932
280-0000-313.03-35	SITE PLAN REVIEW FEES	\$15,315	\$15,315	\$16,164	\$849
280-0000-315.01-01	INTEREST ON INVESTMENTS	\$15,000	\$15,000	\$69,482	\$54,482
280-0000-318.99-27	LH EAST SP PROFFER FEES	\$0	\$0	\$28,839	\$28,839
Total Local Revenues		\$3,687,002	\$3,687,002	\$3,658,240	-\$28,762
<i>Transfers from Other Funds</i>					
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	\$176,134	\$176,134	\$175,391	-\$743
Total Transfers from Other Funds		\$876,134	\$876,134	\$875,391	-\$743
Total Transportation Fund		\$5,582,572	\$5,582,572	\$5,746,953	\$164,381

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
Capital Projects Fund					
<i>Debt Proceeds & Bond Interest Earnings</i>					
310-0000-341.04-01	BOND PROCEEDS	\$0	\$1,715,000	\$1,715,000	\$0
310-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$477,401	\$477,401
310-0000-341.04-12	BOND PREMIUMS	\$0	\$249,033	\$249,033	\$0
Total Debt Proceeds & Bond Interest Earnings		\$0	\$1,964,033	\$2,441,434	\$477,401
<i>Other Local Revenue</i>					
310-0000-315.01-01	INTEREST ON INVESTMENTS	\$70,000	\$70,000	\$194,319	\$124,319
310-0000-315.02-05	FIELD RENTAL/CONC (CAPTL)	\$100,000	\$100,000	\$97,962	-\$2,038
310-0000-318.99-18	OTHER LOCAL REV SOURCES	\$0	\$10,000	\$10,000	\$0
310-0000-318.99-19	PROFFERS	\$33,891	\$1,399,002	\$1,325,900	-\$73,102
310-0000-318.99-23	DONATIONS	\$0	\$65,653	\$65,653	\$0
310-0000-318.99-46	SPECIAL ASSESSMENTS	\$39,600	\$39,600	\$43,860	\$4,260
Total Other Local Revenue		\$243,491	\$1,684,255	\$1,737,694	\$53,439
<i>State Revenue</i>					
310-0000-324.04-13	GRANT REVENUES	\$0	\$199,422	\$195,917	-\$3,505
310-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$167,260	\$12,217	-\$155,043
Total State Revenue		\$0	\$366,682	\$208,134	-\$158,548
<i>Federal Revenue</i>					
310-0000-333.01-08	OTHER FEDERAL GRANTS	\$0	\$315,182	\$292,687	-\$22,495
310-0000-333.04-01	OTHER FEDERAL GRANTS	\$0	\$964,736	\$17,519	-\$947,217
310-0000-333.04-03	BAB SUBSIDY (ARRA)	\$432,241	\$432,241	\$433,471	\$1,230
310-0000-333.04-04	QECB SUBSIDY	\$26,104	\$26,104	\$25,039	-\$1,065
Total Federal Revenue		\$458,345	\$1,738,263	\$768,716	-\$969,547
<i>Transfers from Other Funds</i>					
310-0000-341.06-01	TRANSFER FROM GENERAL FD	\$9,093,474	\$10,296,077	\$10,187,077	-\$109,000
310-0000-341.06-03	FROM UTILITY OPERATING	\$888,441	\$1,625,080	\$712,975	-\$912,105
310-0000-341.06-10	FROM TRANSPORTATION FUND	\$94,781	\$94,781	\$0	-\$94,781
Total Transfers from Other Funds		\$10,076,696	\$12,015,938	\$10,900,052	-\$1,115,886
Total General Capital Projects Revenue		\$10,778,532	\$17,769,171	\$16,056,030	-\$1,713,141

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
School Capital Projects Fund					
<i>State & Federal Revenue</i>					
320-0000-333.04-01	OTHER FEDERAL GRANTS	\$0	\$225,632	\$225,632	\$0
Total State & Federal Revenue		\$0	\$225,632	\$225,632	\$0
<i>Debt Proceeds & Bond Interest Earnings</i>					
320-0000-341.04-01	BOND PROCEEDS	\$27,361,447	\$24,440,000	\$24,440,000	\$0
320-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$278,394	\$278,394
320-0000-341.04-12	BOND PREMIUMS	\$0	\$3,106,650	\$3,106,650	\$0
Total Debt Proceeds & Bond Interest Earnings		\$27,361,447	\$27,546,650	\$27,825,044	\$278,394
Total School Capital Projects Fund Revenues		\$27,361,447	\$27,772,282	\$28,050,676	\$278,394

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
Utilities Operating Fund					
<i>User Fees</i>					
510-0000-316.20-01	WATER USER FEES	12464132	\$12,464,132	\$12,946,169	\$482,037
510-0000-316.20-02	SEWER USER FEES	9411322	\$9,411,322	\$9,502,767	\$91,445
510-0000-316.20-03	FRBURG USER FEES FMC	320000	\$320,000	\$739,988	\$419,988
510-0000-316.20-04	FRBURG USER FEES MOTTS	1200000	\$1,200,000	\$1,218,382	\$18,382
510-0000-316.20-08	SPOTSY SCH BRD O&M SEW SY	44430	\$44,430	\$105,110	\$60,680
510-0000-316.20-11	DEBT SERVICE FEES	5176181	\$5,176,181	\$5,217,232	\$41,051
510-0000-316.20-12	ADMINISTRATIVE FEES	2035431	\$2,035,431	\$2,125,865	\$90,434
Total User Fees		\$30,651,496	\$30,651,496	\$31,855,513	\$1,204,017
<i>Miscellaneous</i>					
510-0000-315.01-01	INTEREST ON INVESTMENTS	\$130,000	\$130,000	\$550,526	\$420,526
510-0000-316.08-06	COMPOST SALE REVENUES	\$200,000	\$200,000	\$181,921	-\$18,079
510-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	\$0	-\$221,005	-\$221,005
510-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$58,414	\$129,672	\$127,678	-\$1,994
510-0000-316.20-05	PENALTIES W/S USER FEES	\$550,000	\$550,000	\$582,335	\$32,335
510-0000-316.20-10	ACCOUNT TRANSACTION FEE	\$80,000	\$80,000	\$89,402	\$9,402
510-0000-316.21-01	WATER CONNECTIONS	\$30,000	\$30,000	\$38,593	\$8,593
510-0000-316.21-02	SEWER CONNECTIONS	\$30,000	\$30,000	\$32,578	\$2,578
510-0000-316.21-03	METER/OTHER CONNECTIONS	\$140,000	\$140,000	\$300,095	\$160,095
510-0000-318.20-01	DISPOSAL TICKETS	\$100,000	\$100,000	\$82,325	-\$17,675
510-0000-318.20-02	UTILITY INSP FEES	\$20,000	\$20,000	\$64,862	\$44,862
510-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$0	\$29,479	\$29,479
510-0000-318.20-04	RECONNECTION FEES	\$100,000	\$100,000	\$84,700	-\$15,300
510-0000-318.20-07	MULTI-VISIT METER SET FEE	\$1,000	\$1,000	\$450	-\$550
510-0000-318.20-09	W/S PLANT ASSISTANCE	\$150,000	\$150,000	\$22,365	-\$127,635
510-0000-318.20-10	CCTV INSPECTION FEES	\$20,000	\$20,000	\$35,678	\$15,678
510-0000-318.99-06	SALE SURPLUS PROPERTY	\$6,500	\$6,500	\$135,099	\$128,599
510-0000-318.99-13	ADMIN COLLECTION FEE	\$0	\$0	\$19,400	\$19,400
510-0000-318.99-15	MISCELLANEOUS	\$100,000	\$100,000	\$12,827	-\$87,173
510-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$0	\$14,711	\$14,711
Total Miscellaneous		\$1,715,914	\$1,787,172	\$2,184,019	\$396,847
<i>State & Federal Revenue</i>					
510-0000-333.04-03	BAB SUBSIDY (ARRA)	\$501,861	\$501,861	\$503,478	\$1,617
Total State & Federal Revenue		\$501,861	\$501,861	\$503,478	\$1,617
<i>Transfers from Other Funds</i>					
510-0000-341.06-04	TRANSFER FROM CAP PROJS	\$38,493	\$38,493	\$69,410	\$30,917
510-0000-341.06-10	FROM TRANSPORTATION FUND	\$100,000	\$100,000	\$45,771	-\$54,229
Total Transfers from Other Funds		\$138,493	\$138,493	\$115,181	-\$23,312
Total Utilities Operating Fund Revenues		\$33,007,764	\$33,079,022	\$34,658,191	\$1,579,169

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
Utilities Capital Projects Fund					
<i>Connection Fees</i>					
520-0000-316.21-04	AVAILABILITY SEWER FEES	\$1,314,590	\$1,314,590	\$3,423,350	\$2,108,760
520-0000-316.21-05	AVAILABILITY WATER FEES	\$1,323,380	\$1,323,380	\$3,588,250	\$2,264,870
Total Connection Fees		\$2,637,970	\$2,637,970	\$7,011,600	\$4,373,630
<i>Miscellaneous</i>					
520-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	\$0	-\$313,624	-\$313,624
520-0000-315.01-01	INTEREST ON INVESTMENTS	\$150,000	\$150,000	\$379,899	\$229,899
520-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$0	\$59,922	\$59,922
520-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$49,257	\$0	-\$49,257
520-0000-341.07-01	CONTRIBUTED CAPITAL	\$658,716	\$2,452,667	\$864,885	-\$1,587,782
Total Miscellaneous		\$808,716	\$2,651,924	\$991,082	-\$1,660,842
<i>Transfers from Other Funds</i>					
520-0000-341.06-03	FROM UTILITY OPERATING	\$9,000,000	\$9,070,829	\$9,070,829	\$0
Total Transfers from Other Funds		\$9,000,000	\$9,070,829	\$9,070,829	\$0
Total Utilities Capital Project Fund Revenue		\$12,446,686	\$14,360,723	\$17,073,511	\$2,712,788

Revenues - FY 2018 Preliminary End-of-Year Report

Account	Account Description	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Revenue	Variance
Joint Fleet Maintenance Fund					
<i>Charges for Services</i>					
610-0000-316.30-01	SERVICE CHARGES JFMF	\$2,733,110	\$2,733,110	\$2,590,126	-\$142,984
610-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$205	\$205
Total Charges for Services		\$2,733,110	\$2,733,110	\$2,590,331	-\$142,779
Total Joint Fleet Maintenance		\$2,733,110	\$2,733,110	\$2,590,331	-\$142,779
Total Revenues & Transfers In, All Funds		\$643,107,935	\$665,262,043	\$667,446,685	\$2,184,642

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
GENERAL FUND				
<i>Board of Supervisors</i>				
PERSONNEL	\$190,570	\$190,570	\$210,119	-\$19,549
OPERATING	\$78,019	\$78,019	\$57,706	\$20,313
Board of Supervisors Total	\$268,589	\$268,589	\$267,825	\$764
<i>County Administration</i>				
PERSONNEL	\$916,980	\$931,184	\$894,446	\$36,738
OPERATING	\$43,863	\$43,373	\$36,736	\$6,637
CAPITAL	\$0	\$0	\$0	\$0
County Administration Total	\$960,843	\$974,557	\$931,182	\$43,375
<i>County Attorney</i>				
PERSONNEL	\$933,956	\$947,704	\$910,315	\$37,389
OPERATING	\$100,752	\$100,516	\$42,668	\$57,848
CAPITAL	\$250	\$486	\$980	-\$494
County Attorney Total	\$1,034,958	\$1,048,706	\$953,963	\$94,743
<i>Human Resources</i>				
PERSONNEL	\$635,089	\$650,829	\$583,288	\$67,541
OPERATING	\$156,563	\$158,625	\$131,483	\$27,142
CAPITAL	\$0	\$274	\$891	-\$617
Human Resources Total	\$791,652	\$809,728	\$715,662	\$94,066
<i>Independent Auditor</i>				
OPERATING	\$199,269	\$231,383	\$220,653	\$10,730
Independent Auditor Total	\$199,269	\$231,383	\$220,653	\$10,730
<i>Commissioner of Revenue</i>				
PERSONNEL	\$1,334,410	\$1,377,473	\$1,268,391	\$109,082
OPERATING	\$69,588	\$68,439	\$61,425	\$7,014
CAPITAL	\$0	\$1,149	\$1,400	-\$251
Commissioner of Revenue Total	\$1,403,998	\$1,447,061	\$1,331,216	\$115,845
<i>Assessment</i>				
PERSONNEL	\$918,507	\$948,728	\$845,587	\$103,141
OPERATING	\$71,786	\$71,786	\$62,184	\$9,602
CAPITAL	\$1,200	\$1,200	\$1,184	\$16
Assessment Total	\$991,493	\$1,021,714	\$908,955	\$112,759

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Treasurer</i>				
PERSONNEL	\$1,474,580	\$1,514,429	\$1,462,514	\$51,915
OPERATING	\$331,743	\$331,743	\$275,833	\$55,910
CAPITAL	\$800	\$800	\$573	\$227
Treasurer Total	\$1,807,123	\$1,846,972	\$1,738,920	\$108,052
<i>Finance</i>				
PERSONNEL	\$1,505,407	\$1,520,737	\$1,392,297	\$128,440
OPERATING	\$298,143	\$297,523	\$239,590	\$57,933
CAPITAL	\$0	\$2,460	\$2,058	\$402
Finance Total	\$1,803,550	\$1,820,720	\$1,633,945	\$186,775
<i>Procurement</i>				
PERSONNEL	\$368,216	\$381,977	\$378,649	\$3,328
OPERATING	\$10,332	\$10,199	\$5,738	\$4,461
CAPITAL	\$0	\$923	\$923	\$0
Procurement Total	\$378,548	\$393,099	\$385,310	\$7,789
<i>Information Services</i>				
PERSONNEL	\$3,294,310	\$3,329,957	\$2,534,583	\$795,374
OPERATING	\$2,668,391	\$2,794,329	\$2,658,397	\$135,932
CAPITAL	\$4,300	\$9,300	\$10,787	-\$1,487
Information Services Total	\$5,967,001	\$6,133,586	\$5,203,767	\$929,819
<i>Central Supplies</i>				
OPERATING	\$27,197	\$27,197	\$22,370	\$4,827
Central Supplies Total	\$27,197	\$27,197	\$22,370	\$4,827
<i>Risk Management</i>				
PERSONNEL	\$35,000	\$35,000	\$24,570	\$10,430
OPERATING	\$46,585	\$46,710	\$50,973	-\$4,263
Risk Management Total	\$81,585	\$81,710	\$75,543	\$6,167
<i>Registrar/Electoral Board</i>				
PERSONNEL	\$250,210	\$265,274	\$263,409	\$1,865
OPERATING	\$156,210	\$167,810	\$145,512	\$22,298
CAPITAL	\$31,792	\$9,879	\$9,368	\$511
Registrar/Electoral Board Total	\$438,212	\$442,963	\$418,289	\$24,674

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Circuit Court - 1</i>				
PERSONNEL	\$156,663	\$156,663	\$148,141	\$8,522
OPERATING	\$10,712	\$7,952	\$3,884	\$4,068
CAPITAL	\$0	\$0	\$0	\$0
Circuit Court - 1 Total	\$167,375	\$164,615	\$152,025	\$12,590
<i>Circuit Court - 2</i>				
PERSONNEL	\$90,847	\$94,575	\$93,406	\$1,169
OPERATING	\$7,568	\$7,068	\$5,754	\$1,314
CAPITAL	\$0	\$2,510	\$2,510	\$0
Circuit Court - 2 Total	\$98,415	\$104,153	\$101,670	\$2,483
<i>General District Court</i>				
OPERATING	\$27,056	\$27,056	\$25,829	\$1,227
CAPITAL	\$2,000	\$2,000	\$4,846	-\$2,846
General District Court Total	\$29,056	\$29,056	\$30,675	-\$1,619
<i>Magistrates</i>				
OPERATING	\$7,038	\$7,038	\$3,916	\$3,122
CAPITAL	\$3,300	\$3,300	\$2,804	\$496
Magistrates Total	\$10,338	\$10,338	\$6,720	\$3,618
<i>Juvenile & Domestic Court</i>				
OPERATING	\$28,483	\$28,483	\$30,406	-\$1,923
CAPITAL	\$0	\$0	\$1,160	-\$1,160
Juvenile & Domestic Court Total	\$28,483	\$28,483	\$31,566	-\$3,083
<i>Clerk of the Circuit Court</i>				
PERSONNEL	\$1,276,086	\$1,298,046	\$1,283,290	\$14,756
OPERATING	\$208,113	\$220,619	\$204,889	\$15,730
CAPITAL	\$0	\$0	\$285	-\$285
Clerk of the Circuit Court Total	\$1,484,199	\$1,518,665	\$1,488,464	\$30,201
<i>Sheriff - Courts/Civil Process</i>				
PERSONNEL	\$3,395,829	\$3,427,491	\$3,315,549	\$111,942
OPERATING	\$59,919	\$59,919	\$30,914	\$29,005
CAPITAL	\$4,635	\$4,635	\$67	\$4,568
Sheriff - Courts/Civil Process	\$3,460,383	\$3,492,045	\$3,346,530	\$145,515

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Victim/Witness Program</i>				
PERSONNEL	\$295,016	\$294,630	\$289,254	\$5,376
OPERATING	\$42,985	\$46,440	\$36,183	\$10,257
CAPITAL	\$3,894	\$825	\$757	\$68
Victim/Witness Program Tot	\$341,895	\$341,895	\$326,194	\$15,701
<i>Commonwealth's Attorney</i>				
PERSONNEL	\$1,878,308	\$1,901,590	\$1,872,090	\$29,500
OPERATING	\$129,514	\$134,962	\$104,663	\$30,299
CAPITAL	\$15,390	\$15,840	\$13,404	\$2,436
Commonwealth's Attorney T	\$2,023,212	\$2,052,392	\$1,990,157	\$62,235
<i>Comm Attny - Forfeiture/Seizure</i>				
OPERATING	\$0	\$109,260	\$34,653	\$74,607
Comm Attny - Forfeiture/Sei:	\$0	\$109,260	\$34,653	\$74,607
<i>Communications</i>				
PERSONNEL	\$2,306,854	\$2,358,171	\$2,383,269	-\$25,098
OPERATING	\$128,337	\$233,937	\$218,893	\$15,044
CAPITAL	\$2,400	\$2,400	\$7,192	-\$4,792
Communications Total	\$2,437,591	\$2,594,508	\$2,609,354	-\$14,846
<i>Sheriff</i>				
PERSONNEL	\$12,822,650	\$13,307,376	\$13,581,242	-\$273,866
OPERATING	\$1,828,811	\$1,927,739	\$1,998,837	-\$71,098
CAPITAL	\$232,633	\$293,967	\$215,154	\$78,813
Sheriff Total	\$14,884,094	\$15,529,082	\$15,795,233	-\$266,151
<i>Sheriff - Forfeiture/Seizure</i>				
OPERATING	\$0	\$270,140	\$0	\$270,140
CAPITAL	\$0	\$0	\$4,047	-\$4,047
Sheriff - Forfeiture/Seizure T	\$0	\$270,140	\$4,047	\$266,093
<i>Fire, Rescue & Emer Svcs</i>				
PERSONNEL	\$17,523,505	\$18,587,725	\$18,563,730	\$23,995
OPERATING	\$756,082	\$840,645	\$775,086	\$65,559
CAPITAL	\$157,182	\$155,272	\$172,214	-\$16,942
Fire, Rescue & Emer Svcs Tot	\$18,436,769	\$19,583,642	\$19,511,030	\$72,612
<i>Volunteer Fire & Rescue Svcs</i>				
PERSONNEL	\$155,703	\$155,703	\$147,000	\$8,703
OPERATING	\$279,963	\$263,204	\$263,204	\$0
Volunteer Fire & Rescue Svcs	\$435,666	\$418,907	\$410,204	\$8,703

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Consolidated Fire & Rescue</i>				
PERSONNEL	\$15,842	\$15,842	\$25,069	-\$9,227
OPERATING	\$2,871,663	\$3,784,781	\$2,869,014	\$915,767
Consolidated Fire & Rescue T	\$2,887,505	\$3,800,623	\$2,894,083	\$906,540
<i>Regional Detention Facilities</i>				
OPERATING	\$6,537,424	\$6,537,424	\$6,466,410	\$71,014
Regional Detention Facilities	\$6,537,424	\$6,537,424	\$6,466,410	\$71,014
<i>Court Services Unit</i>				
OPERATING	\$19,624	\$19,624	\$18,568	\$1,056
CAPITAL	\$0	\$218	\$160	\$58
Court Services Unit Total	\$19,624	\$19,842	\$18,728	\$1,114
<i>CSU - Outreach Detention</i>				
PERSONNEL	\$69,821	\$69,821	\$67,958	\$1,863
OPERATING	\$24,460	\$22,709	\$10,801	\$11,908
CAPITAL	\$0	\$550	\$533	\$17
CSU - Outreach Detention To	\$94,281	\$93,080	\$79,292	\$13,788
<i>CSU - VJCCCA Crime Ctrl Prgs</i>				
OPERATING	\$124,296	\$125,189	\$125,309	-\$120
CSU - VJCCCA Crime Ctrl Prgs	\$124,296	\$125,189	\$125,309	-\$120
<i>CSU - Correction & Detention</i>				
PERSONNEL	\$71,275	\$71,275	\$55,460	\$15,815
OPERATING	\$244,573	\$245,556	\$244,859	\$697
CSU - Correction & Detention	\$315,848	\$316,831	\$300,319	\$16,512
<i>Animal Control</i>				
PERSONNEL	\$1,182,344	\$1,197,812	\$1,177,312	\$20,500
OPERATING	\$242,139	\$241,275	\$241,915	-\$640
CAPITAL	\$0	\$1,044	\$1,044	\$0
Animal Control Total	\$1,424,483	\$1,440,131	\$1,420,271	\$19,860
<i>Medical Examiner</i>				
OPERATING	\$500	\$500	\$960	-\$460
Medical Examiner Total	\$500	\$500	\$960	-\$460

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Facilities Management</i>				
PERSONNEL	\$489,281	\$502,173	\$496,761	\$5,412
OPERATING	\$23,956	\$23,741	\$18,856	\$4,885
CAPITAL	\$12,616	\$12,831	\$12,789	\$42
Facilities Management Total	\$525,853	\$538,745	\$528,406	\$10,339
<i>Refuse Collection</i>				
PERSONNEL	\$1,787,692	\$1,910,004	\$1,636,564	\$273,440
OPERATING	\$372,072	\$360,072	\$402,367	-\$42,295
CAPITAL	\$57,244	\$54,244	\$41,099	\$13,145
Refuse Collection Total	\$2,217,008	\$2,324,320	\$2,080,030	\$244,290
<i>Refuse Disposal</i>				
PERSONNEL	\$896,653	\$913,654	\$843,065	\$70,589
OPERATING	\$817,191	\$812,540	\$676,419	\$136,121
CAPITAL	\$0	\$0	\$0	\$0
Refuse Disposal Total	\$1,713,844	\$1,726,194	\$1,519,484	\$206,710
<i>Recycling/Litter Control</i>				
PERSONNEL	\$192,342	\$95,403	\$66,557	\$28,846
OPERATING	\$182,879	\$206,472	\$194,745	\$11,727
CAPITAL	\$0	\$0	\$2,900	-\$2,900
Recycling/Litter Control Total	\$375,221	\$301,875	\$264,202	\$37,673
<i>Maintenance</i>				
PERSONNEL	\$839,728	\$852,107	\$743,662	\$108,445
OPERATING	\$1,478,851	\$1,479,545	\$1,383,412	\$96,133
CAPITAL	\$47,900	\$45,070	\$25,370	\$19,700
Maintenance Total	\$2,366,479	\$2,376,722	\$2,152,444	\$224,278
<i>General Buildings & Grounds</i>				
OPERATING	\$2,048,876	\$2,010,397	\$1,616,609	\$393,788
General Buildings & Grounds	\$2,048,876	\$2,010,397	\$1,616,609	\$393,788
<i>Health Department</i>				
OPERATING	\$647,569	\$647,569	\$634,007	\$13,562
Health Department Total	\$647,569	\$647,569	\$634,007	\$13,562
<i>RACSB</i>				
OPERATING	\$396,984	\$396,984	\$396,984	\$0
RACSB Total	\$396,984	\$396,984	\$396,984	\$0

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Social Services</i>				
PERSONNEL	\$5,936,511	\$6,218,009	\$6,081,570	\$136,439
OPERATING	\$3,722,487	\$4,988,165	\$4,793,593	\$194,572
CAPITAL	\$31,239	\$37,477	\$53,744	-\$16,267
Social Services Total	\$9,690,237	\$11,243,651	\$10,928,907	\$314,744
<i>CSA</i>				
PERSONNEL	\$47,582	\$48,694	\$48,320	\$374
OPERATING	\$8,608,319	\$8,608,319	\$10,481,942	-\$1,873,623
CSA Total	\$8,655,901	\$8,657,013	\$10,530,262	-\$1,873,249
<i>Tax Relief</i>				
OPERATING	\$1,090,709	\$1,090,709	\$1,163,451	-\$72,742
Tax Relief Total	\$1,090,709	\$1,090,709	\$1,163,451	-\$72,742
<i>Regional Agencies</i>				
OPERATING	\$127,659	\$127,659	\$127,659	\$0
Regional Agencies Total	\$127,659	\$127,659	\$127,659	\$0
<i>Germanna Community College</i>				
OPERATING	\$230,520	\$230,520	\$230,520	\$0
Germanna Community College	\$230,520	\$230,520	\$230,520	\$0
<i>Parks and Recreation</i>				
PERSONNEL	\$2,101,822	\$2,147,356	\$2,102,017	\$45,339
OPERATING	\$821,979	\$821,979	\$767,745	\$54,234
CAPITAL	\$111,322	\$111,322	\$101,041	\$10,281
Parks and Recreation Total	\$3,035,123	\$3,080,657	\$2,970,803	\$109,854
<i>Museum</i>				
PERSONNEL	\$35,989	\$35,989	\$36,361	-\$372
OPERATING	\$43,141	\$43,376	\$41,310	\$2,066
CAPITAL	\$19,837	\$24,402	\$19,794	\$4,608
Museum Total	\$98,967	\$103,767	\$97,465	\$6,302
<i>Regional Library</i>				
OPERATING	\$4,386,632	\$4,435,128	\$4,435,128	\$0
Regional Library Total	\$4,386,632	\$4,435,128	\$4,435,128	\$0

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Planning</i>				
PERSONNEL	\$839,354	\$851,659	\$840,503	\$11,156
OPERATING	\$113,279	\$119,579	\$62,874	\$56,705
CAPITAL	\$3,280	\$3,280	\$3,088	\$245
Planning Total	\$955,913	\$974,518	\$906,465	\$68,106
<i>Planning Commission</i>				
PERSONNEL	\$36,179	\$36,179	\$35,787	\$392
OPERATING	\$3,591	\$3,591	\$114	\$3,477
Planning Commission Total	\$39,770	\$39,770	\$35,901	\$3,869
<i>Planning Comm/Committees</i>				
OPERATING	\$1,577	\$1,577	\$0	\$1,577
Planning Comm/Committees	\$1,577	\$1,577	\$0	\$1,577
<i>Economic Development</i>				
PERSONNEL	\$565,390	\$580,555	\$593,027	-\$12,472
OPERATING	\$284,362	\$297,717	\$276,264	\$21,453
CAPITAL	\$0	\$1,645	\$712	\$933
ED GRANTS/RESERVES	\$25,000	\$25,000	\$0	\$25,000
Economic Development Total	\$874,752	\$904,917	\$870,003	\$34,914
<i>Tourism</i>				
OPERATING	\$271,796	\$279,796	\$264,895	\$14,901
Tourism Total	\$271,796	\$279,796	\$264,895	\$14,901
<i>Visitor Center's</i>				
PERSONNEL	\$145,054	\$148,501	\$93,465	\$55,036
OPERATING	\$65,664	\$65,664	\$53,214	\$12,450
Visitor Center's Total	\$210,718	\$214,165	\$146,679	\$67,486
<i>Tourism Projects - ED</i>				
OPERATING	\$27,850	\$57,750	\$30,893	\$26,857
Tourism Projects - ED Total	\$27,850	\$57,750	\$30,893	\$26,857
<i>Tourism Projects - P&R</i>				
OPERATING	\$78,750	\$78,750	\$58,734	\$20,016
Tourism Projects - P&R Total	\$78,750	\$78,750	\$58,734	\$20,016

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Extension Office</i>				
PERSONNEL	\$83,439	\$85,163	\$83,831	\$1,332
OPERATING	\$93,924	\$93,924	\$69,084	\$24,840
Extension Office Total	\$177,363	\$179,087	\$152,915	\$26,172
<i>Non-Departmental</i>				
PERSONNEL	\$1,067,117	\$1,067,117	\$1,176,191	-\$109,074
OPERATING	\$1,560,407	\$346,076	\$43,505	\$302,571
Non-Departmental Total	\$2,627,524	\$1,413,193	\$1,219,696	\$193,497
<i>General Fund Transfers</i>				
TRANSFERS	\$135,512,124	\$139,056,990	\$134,415,481	\$4,641,509
General Fund Transfers Total	\$135,512,124	\$139,056,990	\$134,415,481	\$4,641,509
			\$1,096,643	
<i>General County Debt</i>				
DEBT SERVICE	\$10,293,341	\$10,246,286	\$10,248,303	-\$2,017
General County Debt Total	\$10,293,341	\$10,246,286	\$10,248,303	-\$2,017
Total General Fund				
PERSONNEL	\$68,162,111	\$70,523,145	\$68,648,619	\$1,874,526
OPERATING	\$45,338,725	\$47,216,771	\$45,950,539	\$1,266,232
CAPITAL	\$743,214	\$799,303	\$714,878	\$84,425
ED GRANTS/RESERVES	\$25,000	\$25,000	\$0	\$25,000
TRANSFERS	\$135,512,124	\$139,056,990	\$134,415,481	\$4,641,509
DEBT SERVICE	\$10,293,341	\$10,246,286	\$10,248,303	-\$2,017
Total General Fund	\$260,074,515	\$267,867,495	\$259,977,820	\$7,889,675

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
School Operating Fund				
<i>School Operating Fund</i>				
OPERATING	\$274,525,185	\$278,193,978	\$273,702,149	\$4,491,829
TRANSFERS	\$63,870	\$63,870	\$63,870	\$0
School Operating Fund Total	\$274,589,055	\$278,257,848	\$273,766,019	\$4,491,829
School Food Service Fund				
<i>School Food Service Fund</i>				
OPERATING	\$10,199,132	\$10,599,132	\$10,090,646	\$508,486
School Food Service Fund Total	\$10,199,132	\$10,599,132	\$10,090,646	\$508,486
Economic Development Opportunities Fund				
<i>EDO Fund</i>				
OPERATING	\$845,007	\$1,745,007	\$1,027,066	\$717,941
DEBT SERVICE	\$61,748	\$61,748	\$61,748	\$0
EDO Fund Total	\$906,755	\$1,806,755	\$1,088,814	\$717,941
Fire/EMS Service Fee Fund				
<i>Fire/EMS Service Fee Fund</i>				
TRANSFERS	\$2,770,705	\$2,770,705	\$2,367,723	\$402,982
Fire/EMS Service Fee Fund Total	\$2,770,705	\$2,770,705	\$2,367,723	\$402,982
Code Compliance Fund				
<i>Code Compliance - Building</i>				
PERSONNEL	\$1,906,961	\$2,000,028	\$1,982,579	\$17,449
OPERATING	\$117,885	\$106,727	\$69,873	\$36,854
CAPITAL	\$44,599	\$43,799	\$29,531	\$14,268
TRANSFERS	\$374,779	\$374,779	\$388,401	-\$13,622
Code Compliance - Building Total	\$2,444,224	\$2,525,333	\$2,470,384	\$54,949
<i>Code Compliance - Zoning</i>				
PERSONNEL	\$1,193,050	\$1,226,121	\$1,196,344	\$29,777
OPERATING	\$408,027	\$496,587	\$537,477	-\$40,890
CAPITAL	\$25,883	\$27,323	\$26,991	\$332
TRANSFERS	\$249,024	\$249,024	\$284,412	-\$35,388
Code Compliance - Zoning Total	\$1,875,984	\$1,999,055	\$2,045,224	-\$46,169

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Code Compliance - General</i>				
PERSONNEL	\$265,900	\$265,900	\$0	\$265,900
OPERATING	\$31,342	-\$39,773	\$0	-\$39,773
Code Compliance - General T	\$297,242	\$226,127	\$0	\$226,127
Total Code Compliance Fund				
PERSONNEL	\$3,365,911	\$3,492,049	\$3,178,923	\$313,126
OPERATING	\$557,254	\$563,541	\$607,350	-\$43,809
CAPITAL	\$70,482	\$71,122	\$56,522	\$14,600
TRANSFERS	\$623,803	\$623,803	\$672,813	-\$49,010
Total Code Compliance Fund	\$4,617,450	\$4,750,515	\$4,515,608	\$234,907

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
Transportation Fund				
<i>Transportation</i>				
PERSONNEL	\$343,158	\$345,370	\$326,512	\$18,858
OPERATING	\$2,051,598	\$2,049,386	\$2,045,829	\$3,557
CAPITAL	\$0	\$0	\$452	-\$452
Transportation Total	\$2,394,756	\$2,394,756	\$2,372,793	\$21,963
<i>Massaponax Special Service District</i>				
DEBT SERVICE	\$341,050	\$341,050	\$341,050	\$0
Massaponax Special Service I	\$341,050	\$341,050	\$341,050	\$0
<i>Harrison Crossing Special Service District</i>				
DEBT SERVICE	\$424,200	\$424,200	\$424,200	\$0
Harrison Crossing Special Ser	\$424,200	\$424,200	\$424,200	\$0
<i>Lee Hill East Special Service District</i>				
DEBT SERVICE	\$221,050	\$221,050	\$221,050	\$0
Lee Hill East Special Service I	\$221,050	\$221,050	\$221,050	\$0
<i>Lee Hill West Special Service District</i>				
DEBT SERVICE	\$378,010	\$378,010	\$378,010	\$0
Lee Hill West Special Service	\$378,010	\$378,010	\$378,010	\$0
<i>Debt Service</i>				
DEBT SERVICE	\$3,320,997	\$3,320,997	\$3,326,477	-\$5,480
Debt Service Total	\$3,320,997	\$3,320,997	\$3,326,477	-\$5,480
<i>Reservation of Service District Funds</i>				
ED GRANTS/RESERVES	\$1,278,257	\$1,278,257	\$0	\$1,278,257
Reservation of Service Distric	\$1,278,257	\$1,278,257	\$0	\$1,278,257
<i>Transportation Fund Transfers</i>				
Transportation Fund Transfer	\$194,781	\$194,781	\$45,771	\$149,010
Total Transportation Fund				
PERSONNEL	\$343,158	\$345,370	\$326,512	\$18,858
OPERATING	\$2,051,598	\$2,049,386	\$2,045,829	\$3,557
CAPITAL	\$0	\$0	\$452	-\$452
ED GRANTS/RESERVES	\$1,278,257	\$1,278,257	\$0	\$1,278,257
TRANSFERS	\$194,781	\$194,781	\$45,771	\$149,010
DEBT SERVICE	\$4,685,307	\$4,685,307	\$4,690,787	-\$5,480
Total Transportation Fund	\$8,553,101	\$8,553,101	\$7,109,351	\$1,443,750

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
Capital Projects Fund				
<i>Capital Projects - Construction Management</i>				
PERSONNEL	\$158,428	\$157,488	\$65,882	\$91,606
OPERATING	\$1,415	\$4,066	\$2,564	\$1,274
Capital Projects - Constructio	\$159,843	\$161,554	\$68,446	\$92,880
<i>Capital Projects</i>				
PERSONNEL		\$104,952	\$11,830	\$93,122
OPERATING	\$390,233	\$4,087,268	\$619,826	\$3,467,442
CAPITAL	\$9,288,140	\$59,892,913	\$16,191,389	\$43,701,524
DEBT SERVICE	\$0	\$17,412	\$9,584	\$7,828
Capital Projects Total	\$9,678,373	\$64,102,545	\$16,832,629	\$47,269,916
<i>Capital Projects - Fund Transfers</i>				
TRANSFERS	\$496,838	\$536,838	\$527,921	\$8,917
Capital Projects - Funds Tran:	\$496,838	\$536,838	\$527,921	\$8,917
Total Capital Projects Fund				
PERSONNEL	\$158,428	\$262,440	\$77,712	\$184,728
OPERATING	\$391,648	\$4,091,334	\$622,390	\$3,468,944
CAPITAL	\$9,288,140	\$59,892,913	\$16,191,389	\$43,701,524
TRANSFERS	\$496,838	\$536,838	\$527,921	\$8,917
DEBT SERVICE	\$0	\$17,412	\$9,584	\$7,828
Total Capital Projects Fund	\$10,335,054	\$64,800,937	\$17,428,996	\$47,371,941
School Capital Projects Fund				
<i>Schools Capital Projects Fund</i>				
CAPITAL	\$27,361,447	\$28,131,732	\$24,256,595	\$3,875,137
DEBT SERVICE	\$0	\$185,203	\$185,203	\$0
Schools Capital Projects Func	\$27,361,447	\$28,316,935	\$24,441,798	\$3,875,137
Utilities Operating Fund				
<i>Utilities - Administration</i>				
PERSONNEL	\$2,650,605	\$2,676,022	\$1,506,647	\$1,169,375
OPERATING	\$2,378,190	\$1,997,718	\$2,037,281	-\$39,563
CAPITAL	\$115,000	\$119,711	\$81,343	\$38,368
Utilities - Administration Tot	\$5,143,795	\$4,793,451	\$3,625,271	\$1,168,180

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Utilities - Garage Operations</i>				
PERSONNEL	\$78,622	\$1,876	-\$6,865	\$8,741
OPERATING	\$20,592	\$15,592	\$12,060	\$3,532
Utilities - Garage Operations	\$99,214	\$17,468	\$5,195	\$12,273
<i>Utilities - Customer Service</i>				
PERSONNEL	\$566,184	\$576,752	\$516,284	\$60,468
OPERATING	\$668,233	\$667,633	\$630,594	\$37,039
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Customer Service T	\$1,234,417	\$1,244,385	\$1,146,878	\$97,507
<i>Utilities - Ni River Water Plant</i>				
PERSONNEL	\$925,702	\$959,084	\$924,611	\$34,473
OPERATING	\$914,578	\$913,959	\$616,466	\$297,493
CAPITAL	\$72,000	\$72,619	\$619	\$72,000
Utilities - Ni River Water Plar	\$1,912,280	\$1,945,662	\$1,541,696	\$403,966
<i>Utilities - Motts Run WTP</i>				
PERSONNEL	\$1,020,191	\$1,044,599	\$1,000,471	\$44,128
OPERATING	\$1,226,888	\$1,226,888	\$1,348,976	-\$122,088
CAPITAL	\$120,750	\$120,750	\$94,307	\$26,443
Utilities - Motts Run WTP Tot	\$2,367,829	\$2,392,237	\$2,443,754	-\$51,517
<i>Utilities - Water Conservation</i>				
OPERATING	\$49,700	\$49,700	\$23,170	\$26,530
Utilities - Water Conservatioi	\$49,700	\$49,700	\$23,170	\$26,530
<i>Utilities - Massaponax WWTP</i>				
PERSONNEL	\$1,299,567	\$1,453,109	\$1,440,349	\$12,760
OPERATING	\$1,154,606	\$1,267,721	\$1,297,950	-\$30,229
CAPITAL	\$67,853	\$67,853	\$65,020	\$2,833
Utilities - Massaponax WWTI	\$2,522,026	\$2,788,683	\$2,803,319	-\$14,636
<i>Utilities - FMC WWTP</i>				
PERSONNEL	\$723,827	\$660,612	\$619,017	\$41,595
OPERATING	\$588,556	\$588,556	\$477,332	\$111,224
CAPITAL	\$0	\$0	\$0	\$0
Utilities - FMC WWTP Total	\$1,312,383	\$1,249,168	\$1,096,349	\$152,819

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Utilities - Thornburg WWTP</i>				
PERSONNEL	\$289,414	\$296,903	\$276,383	\$20,520
OPERATING	\$94,670	\$145,070	\$73,567	\$71,503
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Thornburg WWTP 1	\$384,084	\$441,973	\$349,950	\$92,023
<i>Utilities - Composting Operations</i>				
PERSONNEL	\$491,768	\$498,048	\$409,921	\$88,127
OPERATING	\$439,970	\$439,970	\$344,385	\$95,585
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Composting Operat	\$931,738	\$938,018	\$754,306	\$183,712
<i>Utilities - W/S Transmissions</i>				
PERSONNEL	\$695,388	\$735,195	\$758,209	-\$23,014
OPERATING	\$917,317	\$868,567	\$864,474	\$4,093
CAPITAL	\$0	\$37,350	\$37,350	\$0
Utilities - W/S Transmissions	\$1,612,705	\$1,641,112	\$1,660,033	-\$18,921
<i>Utilities - Infiltration & Inflow</i>				
PERSONNEL	\$789,827	\$805,909	\$720,641	\$85,268
OPERATING	\$246,039	\$196,339	\$153,048	\$43,291
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Infiltration & Inflov	\$1,035,866	\$1,002,248	\$873,689	\$128,559
<i>Utilities - Line Location</i>				
PERSONNEL	\$443,621	\$451,967	\$430,017	\$21,950
OPERATING	\$38,969	\$39,280	\$50,602	-\$11,322
CAPITAL	\$27,000	\$28,061	\$28,061	\$0
Utilities - Line Location Total	\$509,590	\$519,308	\$508,680	\$10,628
<i>Utilities - Pump Station Maintenance</i>				
PERSONNEL	\$190,333	\$275,653	\$284,825	-\$9,172
OPERATING	\$445,941	\$492,169	\$461,374	\$30,795
CAPITAL	\$0	\$0	\$0	\$0
Utilities - Pump Station Main	\$636,274	\$767,822	\$746,199	\$21,623
<i>Utilities - Laboratory Services</i>				
PERSONNEL	\$338,071	\$346,752	\$349,550	-\$2,798
OPERATING	\$198,647	\$195,536	\$132,121	\$63,415
CAPITAL	\$29,200	\$52,266	\$51,361	\$905
Utilities - Laboratory Service:	\$565,918	\$594,554	\$533,032	\$61,522

Expenditures - FY 2018 Preliminary End-of-Year Report Attachment 3

Account	FY 2018 Adopted Budget	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures	Variance
<i>Utilities Fund Transfers</i>				
TRANSFERS	\$9,888,441	\$10,695,909	\$9,783,804	\$912,105
Utilities Fund Transfers Total	\$9,888,441	\$10,695,909	\$9,783,804	\$912,105
<i>Debt Service</i>				
DEBT SERVICE	\$10,609,624	\$10,609,624	\$10,149,028	\$460,596
Debt Service Total	\$10,609,624	\$10,609,624	\$10,149,028	\$460,596
Total Utilities Fund				
PERSONNEL	\$10,503,120	\$10,782,481	\$9,230,060	\$1,552,421
OPERATING	\$9,382,896	\$9,104,698	\$8,523,400	\$581,298
CAPITAL	\$431,803	\$498,610	\$358,061	\$140,549
TRANSFERS	\$9,888,441	\$10,695,909	\$9,783,804	\$912,105
DEBT SERVICE	\$10,609,624	\$10,609,624	\$10,149,028	\$460,596
Total Utilities Fund	\$40,815,884	\$41,691,322	\$38,044,353	\$3,646,969
Utilities Capital Projects Fund				
<i>Utilities Capital Projects Fund</i>				
OPERATING	\$0	\$749,726	\$307,663	\$442,063
CAPITAL	\$12,066,600	\$48,452,783	\$8,677,434	\$39,775,349
Utilities Capital Projects Fund	\$12,066,600	\$49,202,509	\$8,985,097	\$40,217,412
Joint Fleet Maintenance Fund				
<i>Joint Fleet Maintenance Fund</i>				
OPERATING	\$2,760,110	\$2,760,110	\$2,578,550	\$181,560
Joint Fleet Maintenance Fund	\$2,760,110	\$2,760,110	\$2,578,550	\$181,560
Total Expenditures & Transfers	\$655,049,808	\$761,377,364	\$650,394,775	\$110,982,589

4th Quarter FY 2018 Budget Adjustments Greater than \$50K

Date	Amount	Reason
4/19/2018	\$122,000	Utilities Fund budget adjustment to cover overages within various operational accounts. Funding totaling \$122,000 was transferred from various operational accounts in the Pump Station Maintenance budget to cover an overage in the repairs and maintenance line item for several unbudgeted repairs.
4/4/2018	\$53,000	The Department of Social Services transferred funding from full-time compensation to overtime due to a high utilization of overtime resulting from multiple factors including vacancies and FMLA events in units with high caseloads that could not be accomplished within regularly scheduled work hours and work events occurring outside regularly scheduled hours that could not be accommodated through a flexed schedule.

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

**Spotsylvania County
FY 2018 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 18 but not expended before close of FY 18	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
----------------	--	---	--	-----------------------------------

General Fund

Human Resources

Tuition Reimbursement	18,051			18,051
Employee Recognition	8,641			8,641
Human Resources Total	\$26,692	\$0	\$0	\$26,692

Information Services

AV Upgrades for ED conference room	5,000			5,000
Cloud Assessment	34,488			34,488
Electronic Patient Care Reporting	24,150			24,150
Information Services Total	\$63,638	\$0	\$0	\$63,638

Registrar/Electoral Board

Scanning documents	17,892			17,892
Registrar/Electoral Board Total	\$17,892	\$0	\$0	\$17,892

Clerk of Circuit Court

FY 18 VA Records Preservation Grant		9,157		9,157
Clerk of Circuit Court	\$0	\$9,157	\$0	\$9,157

Commonwealth's Attorney

Federal Forfeiture and Seizure		2,742		2,742
State Forfeiture and Seizure		94,154		94,154
Edward Byrne Memorial JAG Grant		6,076		6,076
Desk chairs for legal assistants	2,486			2,486
Commonwealth's Attorney Total	\$2,486	\$102,972	\$0	\$105,458

Sheriff

Federal Forfeiture and Seizure		122,394		122,394
Federal Treasury Forfeiture and Seizure		4,795		4,795
Federal Forfeiture and Seizure - VA Rules Summer Camp		5,000		5,000
State Forfeiture and Seizure		445,820		445,820
Selective Enforcement for Alcohol Violations Grant		11,390		11,390
Selective Enforcement for Speed Violations Grant		9,575		9,575
Edward Byrne Memorial JAG Wellness & MRT Grant FY 18		41,056		41,056
Coverdell Grant		-90		-90
Narcan Spray Grant		926		926
Child Safety Seat Grant		17,000		17,000
Petfinder Grant		180		180
SWAT ammunition	26,758			26,758
SWAT M-4 Rifles	9,990			9,990
SWAT Sniper Rifles	3,515			3,515
SWAT Distraction devices	341			341
Patrol deputies weapons	9,675			9,675
Tasers and batteries	6,225			6,225
Total Station accident reconstruction tool	8,049			8,049
Wireless Motorcycle helmets	3,148			3,148
Vehicle Replacement Insurance Reimbursement	13,574			13,574
Sheriff Total	\$81,275	\$658,046	\$0	\$739,321

**Spotsylvania County
FY 2018 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 18 but not expended before close of FY 18	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
----------------	--	---	--	-----------------------------------

Fire, Rescue, and Emergency Management

Fire Programs		700,889		700,889
Four for Life		161,470		161,470
VOPEX Funding (VA Operations Plan Exercise)		28,370		28,370
Regional Training Center		14,782		14,782
Fire, Rescue and Emergency Management Total	\$0	\$905,511	\$0	\$905,511

Solid Waste/Recycling/Litter Control

Litter Grant		3,859		3,859
Environmental Camp		16,260		16,260
Recycling/Litter Control Total	\$0	\$20,119	\$0	\$20,119

General Bldgs & Grounds

CAM Maintenance - Merchants Square Building	2,200			2,200
General Bldgs & Grounds Total	\$2,200	\$0	\$0	\$2,200

Planning

Fiscal and Economic Impact Model	24,750			24,750
Planning Total	\$24,750	\$0	\$0	\$24,750

Economic Development

idX Permit Incentives		475,000		475,000
HDT Permit Incentives		100,000		100,000
ENT Practice Permit Incentives		10,000		10,000
Economic Development Total	\$0	\$585,000	\$0	\$585,000

Tourism

World War I & II Tourism Marketing Grant		629		629
Art Festival	4,836			4,836
Fishing Universtity	10,000			10,000
Soap Box Derby	1,083			1,083
Tourism Total	\$15,919	\$629	\$0	\$16,548

TOTAL GENERAL OPERATING REQUESTS	\$234,852	\$2,281,434	\$0	\$2,516,286
---	------------------	--------------------	------------	--------------------

**Spotsylvania County
FY 2018 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 18 but not expended before close of FY 18	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
Code Compliance Fund				
Building Division				
State Code Books	14,651			14,651
Monitors for Electronic Plan Review	12,962			12,962
Building Division Total	\$27,613	\$0	\$0	\$27,613
TOTAL CODE COMPLIANCE FUND REQUESTS	\$27,613	\$0	\$0	\$27,613
Utilities Fund				
Utilities Administration				
Vehicle for Safety Coordinator	27,948			27,948
Vehicle for Engineering staff	27,749			27,749
Utilities Administration	\$55,697	\$0	\$0	\$55,697
Motts WTP				
Sludge transfer pump	18,608			18,608
Motts WTP Total	\$18,608	\$0	\$0	\$18,608
Massaponax WWTP				
Gas Detectors	8,316			8,316
Remove/rebuild influent pumps	30,000			30,000
Massaponax WWTP Total	\$38,316	\$0	\$0	\$38,316
Thornburg WWTP				
Clarifier repairs	50,116			50,116
				0
Thornburg WWTP Total	\$50,116	\$0	\$0	\$50,116
Utilities Fund cont'd				
Laboratory Services				
Discrete Analyzer support agreement	5,950			5,950
Segmented Flow Analyzer support agreement	6,451			6,451
LIMS Software Configurations	46,800			46,800
Laboratory Services Total	\$59,201	\$0	\$0	\$59,201
TOTAL UTILITIES FUND REQUESTS	\$221,938	\$0	\$0	\$221,938
Capital Projects Fund				
Sheriff State Forfeiture and Seizure		(109,000)		(109,000)
Revert unspent FY 2018 idX incentive to Back 40 project		40,000		40,000
Capital Projects Fund Total	\$0	(\$69,000)	\$0	(\$69,000)
TOTAL CAPITAL PROJECTS FUND REQUESTS	\$0	(\$69,000)	\$0	(\$69,000)
TOTAL ALL CARRYOVER REQUESTS	\$484,403	\$2,212,434	\$0	\$2,696,837

**SPOTSYLVANIA COUNTY
Board of Supervisors**

FISCAL YEAR 2019 APPROPRIATION

Board of Supervisors

October 9, 2018

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, 2018, from the funds and for the functions or purposes indicated.

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

GENERAL FUND: \$1,917,712
CODE COMPLIANCE FUND: \$27,613
CAPITAL PROJECTS FUND: (\$55,426)
EDO FUND: \$585,000
UTILITIES OPERATING FUND: \$221,938