
COUNTY OF SPOTSYLVANIA



BOARD OF SUPERVISORS COMMUNICATION

Date: June 11, 2018

Purpose:

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

* May be combined

Title: FY 2018 Third Quarter Financial Update

Summary/Analysis: Please find attached the financial report for the third quarter of FY 2018. In many cases, staff has given consideration to the revenues and expenditures occurring during April and May, as well, and has factored that data into the analysis performed while preparing this report.

Our attached Third Quarter Report shows that:

- Revenues are expected to be 2.5% above projections; on pace to add \$6.4 million in additional projected revenue for FY 2018 (all but \$1.0 million of which was factored into the FY 2019 Budget), and
- Expenditures are expected to be 0.7% below currently budgeted estimates; on pace to yield \$0.9 million in anticipated expenditure reductions for FY 2018.

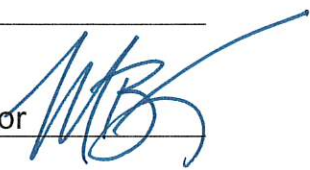
When these projected revenue increases and expenditure savings are factored in along with the uses of fund balance already approved in FY 2018 and FY 2019, it is currently projected that the County will end FY 2018 with fully funded reserves and an undesignated General Fund balance of \$5.5 million.

Conclusion/Recommended Action: While Finance staff is comfortable with the estimates provided within this quarterly report, there are several months remaining prior to close of the fiscal year, and a month and a half beyond that from which expenditures are accrued back to FY 2018. It is advisable and prudent to wait at least until the preliminary end-of-year report is provided to the Board in September – if not until the FY 2018 audited financials are presented in November – to make any decisions on allocations of the undesignated fund balance.

Further, staff will begin the annual CIP development process within the next month and will likely factor at least a portion of this available fund balance into the FY 2020 – FY 2024 CIP to reduce future borrowing and avoid debt service for planned capital projects.

Prepared By: Bonnie Jewell, Budget Manager

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

A handwritten signature in blue ink, appearing to be 'MB', is written over the signature line for Mark Taylor.

County of Spotsylvania

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MEMORANDUM

TO: Mark Taylor, County Administrator

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

FROM: Bonnie Jewell, Budget Manager

DATE: June 11, 2018

SUBJECT: FY 2018 Third Quarter Update

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

Overall, General Fund revenue projections for the year are \$6.4 million¹ greater than currently budgeted while expenditures are projected at year's end to be \$0.9 million less than currently budgeted. The estimated undesignated General Fund balance is projected at \$5.5 million.

All but \$1.0 million of this \$6.4 million projected increase in revenues was factored into the FY 2019 Budget figures or is otherwise not appropriate to assume as on-going revenue in FY 2019 (for example, donations, insurance revenue recovery, forfeiture/seizure funding). The \$1.0 million that wasn't factored into the FY 2019 Budget primarily consists of approximately \$0.5 million in new Business License revenue in FY 2018, \$0.2 million in interest earnings, and \$0.2 million in refuse disposal receipts. Staff will watch these revenues as we begin FY 2019 and will make recommendations for adjustments contingent upon their continued performance in FY 2019.

Revenue

After reviewing revenue collections through May, we anticipate General Fund year-end revenue collections will exceed FY 2018 budget estimates by approximately \$6.4 million (2.5%). Attachment 1 details the budgeted and projected revenues for each fund. While Attachment 1

¹ \$1.2 million of the projected revenue increase is attributable to adoption of a 2018 real estate tax rate this is 1.66 pennies greater than equalization.

shows the projected change in each revenue, the bulk of the estimated excess is related to the increase/decrease of the following revenues:

Revenue	Expected Increase/(Decrease) (in millions)
Real Property - base	\$1.5
Real Property – resulting from 2018 real estate tax rate being adopted at 1.66 pennies above equalized rate	\$1.2
DSS/CSA Revenue (based on increased expenditures)	\$1.5
Personal Property	\$0.9
Business License	\$0.5
Interest Earnings	\$0.4
Recordation	\$0.4
Refuse Disposal	\$0.3
Local Vehicle License Tax	\$0.3
Forfeiture/Seizure & Donations (has associated matching expenditures)	\$0.3
Transient Occupancy Tax	\$0.2
Recycling Revenue	\$0.2
Consumer Utilities Tax	\$0.2
Grantors Tax	\$0.1
Fire Programs & Four For Life (has associated matching expenditures)	\$0.1
Bank Stock Tax	\$0.1
Meals Tax	\$0.1
Sheriff’s Local Services (has associated matching expenditures)	\$0.1
Insurance Revenue Recovery (has associated matching expenditures)	\$0.1
Penalties & Interest	(\$0.1)
Machinery & Tools Tax	(\$0.1)
Utility Gross Receipts Tax	(\$0.1)
Delinquent Public Service Corporation	(\$0.1)
Communication Sales	(\$0.2)
Water/Sewer Admin Fee	(\$0.2)
Current Public Service Corporation	(\$0.2)
Transfer from Fire/EMS Fee Fund (aka “revenue recovery”)	(\$0.2)
Delinquent Personal Property	(\$0.3)
Delinquent/Deferred Real Estate Taxes	(\$0.5)
Miscellaneous	(\$0.1)
Total Revised Revenue Projection	+\$6.4 million

Expenditures

Attachment 2 shows both actual and projected FY 2018 expenditures for each fund. Overall, General Fund expenditures are expected to be \$0.9 million (0.7%) less than currently budgeted estimates. We do not expect to exceed the appropriations approved for each fund. However, we do anticipate several departments exceeding their departmental budget.

There are instances where a certain division within a department is anticipated to be over budget but the department as a whole is within budget. In these cases, the divisions are not identified in the bulleted list that follows as being over budget. (For example, the Independent Auditor budget is anticipated to be over budget at the end of the year due to additional analyses performed, but that division budget rolls up to the overall Finance Department budget which, as a whole, is expected to be well within budget for the year and will more than offset the Independent Auditor division overrun.)

Additionally, in cases where an expenditure projection has been purposely matched to anticipated increased revenues, it may appear to be over budget, but when revenue and expenditures are considered, is not over budget and does not appear in the list below. (For example, Finance staff's projection of the Commonwealth's Attorney's forfeiture/seizure division expenditures appears over budget, but has simply been matched to increased revenues, and therefore does not show in the list below.)

- CSA costs are expected to exceed budgeted amounts by \$1,275,081 (14.7%) due to increased mandated CSA costs. Based on average program reimbursement rates and factoring in corrections made in FY 2018 to FY 2017 revenue from the State, CSA revenues are expected to exceed budgeted amounts by \$1,714,868, more than offsetting the projected cost overrun.
- The Sheriff's Office is expected to exceed the combined budget of its individual divisions by \$606,175 (2.6%). However, revenues attributable to the Sheriff's Office are anticipated to exceed budget projections by \$350,248, offsetting a portion of the anticipated expenditure overruns. Cost overruns are largely attributable to increased overtime and part-time personnel costs.
- The expenditures of the Fire/Rescue divisions are expected to be in excess of budget by \$337,173 (1.4%) largely due to increased overtime costs. Additionally, revenues attributable to Fire/Rescue are anticipated to be a net of \$13,190 less than budget projections.
- The Registrar's Office is expected to be \$7,298 (1.6%) over budget due to postage costs exceeding original budget expectations and due to desk replacements purchased in conjunction with an unbudgeted move to a new location.
- The Juvenile & Domestic Relations Court is expected to exceed its budget by \$4,878 (17.1%) due to the unbudgeted purchase of a judge's chair and copier lease and maintenance costs exceeding budget projections for the year.

- The General District Court is expected to exceed its budget by \$4,640 (16.0%) due to the unbudgeted purchase of chairs for the judge and copier lease and maintenance costs exceeding budget projections for the year.

Staff is awaiting the final health insurance billings for FY 2018 and based on billings to date, we expect excess funding may exist within the health insurance budget. Any excesses related to plan rates paid versus actual billings would be transferred to the health insurance reserve for use in future fiscal year planning of health insurance rates, as has been our practice. Any excesses beyond that which might exist due to changes in employees' plan choices would increase the fund balance projection below. At this point, we have made no assumption as to the total health insurance savings within the projections provided in Attachments 1 and 2, and instead have assumed the full budgeted amount will be spent or reserved.

Staff will continue to review FY 2018 budgets as we finalize expenditures through the balance of the fiscal year, including accruals that can occur through mid-August, to ensure that expenditures do not exceed appropriations. Additionally, staff will be working to develop the FY 2018 carryover requests. Finance staff has made educated assumptions for the expenditure projections within this report as to what the carryover may be, but the carryover process will not actually begin until July with a report due to the Board for approval in September.

General Fund Balance

We ended FY 2017 with an undesignated General Fund balance of \$12.0 million. When we:

- subtract the \$0.9 million additional use of fund balance budgeted during the course of FY 2018 (in accordance with the Board's approval of such through the year);
- add the \$6.4 million in additional projected revenue for FY 2018;
- add the \$0.9 million in anticipated expenditures savings for FY 2018;
- subtract the \$9.6 million use of fund balance budgeted for FY 2019, including \$8.6 million in cash to the CIP in excess of the \$9.8 million policy level transfer of cash to reduce the need to borrow funds for projects; and
- subtract the \$3.3 million policy-level increase in reserves;

it is currently projected that we will end FY 2018 with fully funded reserves and an undesignated General Fund balance of \$5.5 million.

Budget Adjustments Greater than \$50,000 Between Departments

The budget amendment policy requires that we report to the Board each quarter the budget transfers completed during the quarter that were greater than \$50,000 occurring between departments. Attachment 3 shows the transfers of \$50,000 or more between departments occurring through the third 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.

Budget Adjustments Requested to Match to Third Quarter Revenues

As has been our practice, at the second Board meeting in June, Finance staff will request the Board's approval to adjust the FY 2018 Budget to reflect the updated revenue projections contained in Attachment 1. This assists in our tracking and reporting of projections, as well as in the budget presentation for the forthcoming FY 2019 Adopted Budget document.

Recommendations

Staff recommends that the Board proceed with caution as to use of the \$5.5 million that we are estimating as the end-of-year available undesignated General Fund balance. While we are comfortable with the estimates provided within this quarterly report, there are several months remaining prior to close of the fiscal year, and a month and a half beyond that from which expenditures are accrued back to FY 2018. It is advisable to wait at least until the preliminary end-of-year report is provided to the Board in September if not until the FY 2018 audited financials are presented in November to make decisions on allocations of the undesignated fund balance.

Further, staff will begin the annual CIP development process within the next month and will likely factor at least a portion of this available fund balance into the FY 2020 – FY 2024 CIP to reduce future borrowing and avoid debt service for planned capital projects.

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
GENERAL FUND				
<i>Real Property Taxes</i>				
110-0000-311.01-01	CURRENT	\$115,711,484	\$56,832,941	\$118,423,222
110-0000-311.01-02	DELINQUENT	\$2,005,864	\$890,123	\$1,383,320
110-0000-311.01-03	TAX LAND SALE/UNCLAIMED	\$0	\$100,971	\$100,971
110-0000-311.01-10	DEFERRED	\$200,000	\$252,725	\$252,725
		\$117,917,348	\$58,076,760	\$120,160,238
<i>Public Service Corporation Taxes</i>				
110-0000-311.02-01	REAL PROP CURRENT	\$3,544,427	\$64,487	\$3,302,470
110-0000-311.02-02	REAL PROP DELINQUENT	\$0	-\$109,424	-\$109,424
		\$3,544,427	-\$44,937	\$3,193,046
<i>Personal Property Taxes</i>				
110-0000-311.03-01	CURRENT	\$38,906,080	\$19,790,916	\$39,775,404
110-0000-311.03-02	DELINQUENT	\$3,888,108	\$2,804,690	\$3,569,418
110-0000-311.03-03	MOB HOME CURRENT	\$60,000	\$31,717	\$60,000
110-0000-311.03-04	MOB HOME DELINQUENT	\$20,000	\$14,868	\$19,862
110-0000-311.03-05	DEL TAX PRIOR YRS	\$0	\$138	\$138
110-0000-311.03-06	HEAVY EQUIP CURRENT	\$302,313	\$164,461	\$302,313
110-0000-311.03-07	HEAVY EQUIP DELINQUENT	\$10,000	\$12,246	\$12,246
		\$43,186,501	\$22,819,036	\$43,739,381
<i>Machinery & Tools Taxes</i>				
110-0000-311.04-01	MACH & TOOLS CURRENT	\$701,197	\$323,428	\$625,000
110-0000-311.04-02	MACH & TOOLS DELINQUENT	\$30,000	\$24,264	\$30,000
		\$731,197	\$347,692	\$655,000
<i>Penalties & Interest on Taxes</i>				
110-0000-311.06-01	PENALTIES	\$1,600,000	\$992,070	\$1,650,000
110-0000-311.06-02	INTEREST	\$875,468	\$504,580	\$750,000
110-0000-318.99-13	ADMIN COLLECTION FEE	\$500,000	\$324,227	\$500,000
		\$2,975,468	\$1,820,877	\$2,900,000
Total Property Taxes		\$168,354,941	\$83,019,428	\$170,647,665
<i>Sales Tax</i>				
110-0000-312.01-01	LOCAL SALES TAX	\$17,952,000	\$13,368,742	\$17,952,000
110-0000-312.01-02	COMMUNICATION SALES TAX	\$4,500,000	\$3,285,902	\$4,350,000
		\$22,452,000	\$16,654,644	\$22,302,000
<i>Utility Taxes</i>				
110-0000-312.02-01	UTILITY CONSUMER TAX	\$2,500,000	\$1,889,886	\$2,650,000
110-0000-312.04-01	UTILITY GROSS REC TAX	\$700,000	\$329,876	\$600,000
		\$3,200,000	\$2,219,762	\$3,250,000
<i>Other Taxes</i>				
110-0000-312.03-01	BUSINESS LICENSE TAX	\$4,219,000	\$4,386,162	\$4,700,000
110-0000-312.03-10	DAILY RENTAL TAX	\$50,000	\$29,518	\$50,000
110-0000-312.05-01	LOCAL VEHICLE LICENSE FEE	\$3,000,000	\$722,169	\$3,250,000

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
110-0000-312.06-01	BANK STOCK TAXES	\$600,000	\$0	\$700,000
110-0000-312.07-01	RECORDATION TAX	\$2,400,000	\$1,512,858	\$2,750,000
110-0000-324.04-20	RECORDATION TAX - CTY SHR	\$0	\$332,771	\$0
110-0000-312.10-01	TRANSIENT OCCUPANCY TAX	\$1,300,000	\$979,116	\$1,500,000
110-0000-312.11-01	MEALS TAX	\$8,925,000	\$6,148,437	\$9,000,000
		\$20,494,000	\$14,111,031	\$21,950,000
Total Other Local Taxes				
		\$46,146,000	\$32,985,437	\$47,502,000
Permits/Fees/Regulatory Licenses				
110-0000-313.01-01	DOG TAG LICENSE	\$75,000	\$51,139	\$75,000
110-0000-313.03-04	LAND USE APPL FEES	\$1,000	\$879	\$1,000
110-0000-313.03-05	TRANSFER FEES	\$5,000	\$4,426	\$5,000
110-0000-313.03-18	WELL/SEPTIC PMT FEES	\$30,000	\$31,325	\$35,000
110-0000-313.03-25	COMM REFUSE HAULER FEES	\$12,000	\$16,875	\$18,000
110-0000-313.03-27	SOLICITOR PERMITS	\$1,200	\$1,120	\$1,200
110-0000-313.03-28	GUN PERMITS	\$65,000	\$73,715	\$75,000
110-0000-313.03-31	OPEN AIR BURNING PERMIT	\$6,000	\$2,133	\$6,000
110-0000-313.03-32	FIRE & SAFETY INSP FEE	\$143,000	\$126,226	\$143,000
110-0000-313.03-33	TOWING APPL/INSP FEE	\$5,000	\$2,750	\$5,000
110-0000-313.03-34	MASSAGE PARLOR PERMITS	\$2,000	\$1,235	\$2,000
		\$345,200	\$311,823	\$366,200
Fines & Forfeitures				
110-0000-314.01-01	COUNTY COURT FINES	\$400,000	\$253,802	\$350,000
110-0000-314.01-03	FALSE FIRE ALARMS	\$5,000	\$1,050	\$5,000
110-0000-314.01-04	DNA LOCAL FEE (CLK CT)	\$1,300	\$2,159	\$2,500
110-0000-314.01-05	JAIL ADM FEE (CLK OF CT)	\$15,000	\$13,580	\$16,000
110-0000-314.01-06	CTHSE SEC FEE (CLK OF CT)	\$135,000	\$91,380	\$135,000
		\$556,300	\$361,971	\$508,500
Use of Money & Property				
110-0000-315.01-01	INTEREST ON INVESTMENTS	\$300,000	\$533,908	\$700,000
110-0000-315.01-06	INTEREST TRIGON STOCK INV	\$5,000	\$8,642	\$10,000
110-0000-315.02-01	RENTAL OF GENERAL PROP	\$61,228	\$47,707	\$61,228
110-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$307,402	\$192,132	\$307,402
110-0000-315.02-09	RAILROAD REIMBURSEMENT	\$200,000	\$182,367	\$200,000
110-0000-318.99-20	INSURANCE RECOVERY REV	\$11,488	\$71,947	\$77,623
		\$885,118	\$1,036,703	\$1,356,253
Charges for Services				
110-0000-315.02-02	USE OF PARK FACILITIES	\$45,000	\$36,586	\$45,000
110-0000-315.02-03	LORIELA PK CONC/TAXABLE	\$14,250	\$8,247	\$14,250
110-0000-315.02-04	LORIELA PK CONC/NON-TAXBL	\$0	\$3,146	\$0
110-0000-316.01-02	EXCESS FEES OF CLERKS	\$100,000	\$63,577	\$100,000
110-0000-316.01-03	SHERIFF'S FEES	\$4,099	\$4,099	\$4,099
110-0000-316.01-04	CLK OF CT SUBSCRIPTIONS	\$44,000	\$44,002	\$50,000
110-0000-316.01-05	COURTHOUSE MAINT FEES	\$45,000	\$29,179	\$45,000
110-0000-316.01-06	CLERK COPY FEES	\$16,000	\$10,696	\$12,000
110-0000-316.02-01	COMMONWEALTH'S ATTY FEES	\$25,000	\$19,706	\$25,000
110-0000-316.02-02	DRUG FORFEITURE C/W ATTY	\$0	\$300	\$0

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
110-0000-316.03-02	OTHER SHERIFF FEES	\$93,000	\$11,838	\$93,000
110-0000-316.04-01	EM RESCUE SVC FEES	\$10,000	\$15,400	\$20,000
110-0000-316.05-01	ANIMAL SHELTER FEES	\$175,000	\$159,117	\$190,000
110-0000-316.05-02	RABIES VACCINATIONS	\$7,500	\$4,134	\$7,500
110-0000-316.07-01	STREET LIGHTS	\$6,500	\$5,162	\$6,500
110-0000-316.08-02	REFUSE DISPOSAL FEES	\$1,800,000	\$1,577,563	\$2,100,000
110-0000-316.08-03	WEED & DEBRIS FEE	\$10,000	\$3,075	\$10,000
110-0000-316.08-05	RECYCLING REVENUES	\$285,000	\$355,871	\$460,000
110-0000-316.13-01	REC REGISTRATION FEES	\$292,115	\$225,701	\$292,115
110-0000-316.13-02	ADMISSION LORIELLA PARK	\$49,660	\$28,620	\$49,660
110-0000-316.13-04	NI RIVER RESERVOIR FEES	\$20,780	\$14,040	\$20,780
110-0000-316.13-05	HUNTING RUN RESRVIOR FEES	\$21,720	\$16,571	\$24,000
110-0000-316.13-06	SELF SUPP ACTIVITIES	\$139,200	\$105,263	\$139,200
110-0000-316.13-10	TOURISM EVENT ADMISSIONS	\$5,000	\$4,525	\$5,000
110-0000-316.13-11	STONEWALL JACKSON RUN FEE	\$7,000	\$0	\$0
110-0000-316.13-12	TOUR COMM VENDOR REVENUE	\$100	\$0	\$100
110-0000-316.16-01	PLANNING DEPT PUBLICATONS	\$600	\$575	\$600
110-0000-316.16-02	SALE OF PUBLICATIONS	\$0	\$25	\$25
110-0000-316.16-03	PLAT FILING FEES	\$199,290	\$153,680	\$199,290
110-0000-316.16-07	TELECOMMUNICATION REV FEE	\$15,000	\$0	\$15,000
110-0000-316.16-08	PLANNING REVIEW FEES	\$259,380	\$260,545	\$295,000
110-0000-316.16-10	GIS FEES	\$180,000	\$123,748	\$180,000
110-0000-316.16-11	ANNUAL PEG FEE GRT	\$180,000	\$185,329	\$185,329
110-0000-318.99-05	TAXABLE TOURISM MISC	\$3,000	\$2,939	\$3,000
110-0000-318.99-07	P/R SALE ITEMS	\$1,000	\$805	\$1,000
110-0000-318.99-17	W/S ADMIN FEE	\$2,035,431	\$0	\$1,800,000
110-0000-318.99-18	OTHER LOCAL REV SOURCES	\$16,452	\$16,068	\$16,452
110-0000-318.99-32	TRAINING FEES	\$0	\$2,620	\$2,620
110-0000-318.99-33	FOIA REIMBURSEMENT	\$200	\$720	\$900
110-0000-318.99-45	SHERIFF LOCAL SERVICES	\$175,000	\$190,456	\$250,000
		\$6,281,277	\$3,683,928	\$6,662,420
Donations				
110-0000-318.99-23	DONATIONS	\$0	-\$206,274	\$75,000
110-0000-318.99-30	TOUR COMM EVENT DONATIONS	\$41,425	\$41,380	\$41,380
		\$41,425	-\$164,894	\$116,380
Miscellaneous				
110-0000-318.03-03	VOPEX EXERCISES	\$60,000	\$0	\$60,000
110-0000-318.03-05	SHERIFF CT RESTITUTION	\$0	\$3,049	\$3,049
110-0000-318.03-06	ANML CNTRL CT RESTITUTION	\$0	\$6,981	\$9,000
110-0000-318.99-04	NON-TAXABLE TOURISM MISC	\$100	\$0	\$100
110-0000-318.99-06	SALE SURPLUS PROPERTY	\$50,000	\$22,888	\$60,000
110-0000-318.99-15	MISCELLANEOUS	\$37,000	\$72,399	\$80,500
110-0000-318.99-49	MUSEUM -SALE OF ORNAMENTS	\$0	\$196	\$200
110-0000-318.99-52	CWR - MERCHANDISE (COST)	\$0	\$60	\$60
		\$147,100	\$105,573	\$212,909
Total Other Local Revenue		\$8,256,420	\$5,335,104	\$9,222,662
Non-Categorical State Aid				

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
110-0000-322.03-00	MOT VEH CAR TX ROLLG STCK	\$52,000	\$51,124	\$51,124
110-0000-322.05-00	MOBILE HOME TITLING TAXES	\$50,000	\$73,293	\$73,293
110-0000-322.06-00	TAX ON DEEDS GRANTORS TAX	\$420,000	\$411,543	\$550,000
110-0000-322.10-00	DMV RENTAL TAX	\$425,000	\$320,402	\$450,000
110-0000-322.11-00	PERS PROP TAX RELIEF ACT	\$14,509,422	\$7,986,741	\$14,509,422
		\$15,456,422	\$8,843,103	\$15,633,839
Shared Expenses				
110-0000-323.01-00	COMMONWEALTH ATTORNEY	\$842,241	\$533,231	\$842,241
110-0000-323.02-00	SHERIFF	\$3,592,066	\$2,271,957	\$3,592,066
110-0000-323.03-00	COMMISSIONER OF REVENUE	\$276,610	\$181,208	\$276,610
110-0000-323.04-00	TREASURER	\$241,951	\$156,280	\$241,951
110-0000-323.06-00	REGISTRAR/ELECTORAL BOARD	\$73,696	\$0	\$73,696
110-0000-323.07-00	CLERK OF CIRCUIT COURT	\$749,204	\$498,455	\$749,204
110-0000-324.04-30	REIMB EXTRDITN PRISONERS	\$10,000	\$4,733	\$10,000
		\$5,785,768	\$3,645,864	\$5,785,768
Social Services Revenues				
110-0000-324.01-02	PUBLIC ASST & WELFARE ADM	\$8,053,279	\$5,477,520	\$7,830,497
110-0000-324.01-05	COMPREHENSIVE SVCS ACT	\$3,547,802	\$3,804,788	\$5,262,670
		\$11,601,081	\$9,282,308	\$13,093,167
Other Categorical Reimbursement				
110-0000-324.04-02	EMERGENCY SERVICES	\$34,449	\$6,659	\$34,449
110-0000-324.04-07	NONCOMPETITIVE LITTER GRT	\$20,270	\$19,766	\$20,270
110-0000-324.04-12	STATE FIRE PROGRAM FUND	\$300,000	\$409,190	\$409,190
110-0000-324.04-13	GRANT REVENUES	\$178,061	\$83,193	\$178,061
110-0000-324.04-15	VEH REG DOG/CAT STERILIZN	\$3,500	\$3,173	\$3,500
110-0000-324.04-16	MOTOR VEH REG 2 4 LIFE \$	\$115,000	\$0	\$130,000
110-0000-324.04-22	VJCCA REVENUE	\$115,141	\$115,141	\$115,141
110-0000-324.04-50	FORF/SEIZURE C/W ATTORNEY	\$0	\$13,363	\$13,363
110-0000-324.04-51	VICTIM/WITNESS GRANT	\$63,787	\$34,372	\$63,787
110-0000-324.04-52	FORF/SEIZURE SHERIFF	\$0	\$76,663	\$86,044
110-0000-324.04-60	WIRELESS E-911 SURCHARGE	\$165,000	\$136,503	\$170,000
		\$995,208	\$898,023	\$1,223,805
Total State Revenues		\$33,838,479	\$22,669,298	\$35,736,579
Federal Revenues				
110-0000-331.01-00	PAYMENTS IN LIEU OF TAXES	\$18,000	\$0	\$18,000
110-0000-333.01-08	OTHER FEDERAL GRANTS	\$106,004	\$38,726	\$106,004
110-0000-333.01-13	FORF/SEIZURE SHERIFF	\$0	\$82,828	\$82,828
110-0000-333.01-14	SHERIFF OVERTIME GRANT	\$188,244	\$86,293	\$188,244
110-0000-333.01-15	F&R SAFER GRANT	\$851,266	\$262,034	\$851,266
110-0000-333.01-51	VICTIM WITNESS GRANT	\$191,363	\$103,116	\$191,363
Total Federal Revenues		\$1,354,877	\$572,997	\$1,437,705

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
<i>Transfers from Other Funds</i>				
110-0000-341.06-04	TRANSFER FROM CAP PROJS	\$322,211	\$0	\$322,211
110-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$623,803	\$0	\$623,803
110-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$2,770,705	\$1,469,242	\$2,620,705
Total Transfers from Other Funds		\$3,716,719	\$1,469,242	\$3,566,719
Total General Fund Revenues		\$261,667,436	\$146,051,506	\$268,113,330
School Operating Fund				
<i>Local Revenues</i>				
210-0000-316.12-01	SCHOOL OTHER REVENUE	\$5,762,923	\$1,259,557	\$5,762,923
Total Local Revenues		\$5,762,923	\$1,259,557	\$5,762,923
<i>State & Federal Revenues</i>				
	COMBINED STATE & FEDERAL REV	\$145,707,084	\$105,538,802	\$145,707,084
Total State & Federal Revenues		\$145,707,084	\$105,538,802	\$145,707,084
<i>Transfers from Other Funds</i>				
210-0000-341.06-01	TRANSFER FROM GENERAL FD	\$125,512,336	\$86,582,786	\$125,512,336
Total Transfers from Other Funds		\$125,512,336	\$86,582,786	\$125,512,336
Total School Operating Fund		\$276,982,343	\$193,381,145	\$276,982,343

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
School Food Service Fund				
<i>Local Revenues</i>				
212-0000-316.12-01	SCHOOL OTHER REVENUE	\$4,771,075	\$2,871,342	\$4,771,075
Total Local Revenues		\$4,771,075	\$2,871,342	\$4,771,075
<i>State & Federal Revenues</i>				
	COMBINED STATE & FEDERAL REV	\$5,426,549	\$3,152,467	\$5,426,549
Total State & Federal Revenues		\$5,426,549	\$3,152,467	\$5,426,549
<i>Transfers from Other Funds</i>				
212-0000-341.06-06	FROM SCHOOL OPERATING FD	\$63,870	\$0	\$63,870
Total Transfers from Other Funds		\$63,870	\$0	\$63,870
Total School Food Service Fund Revenues		\$10,261,494	\$6,023,809	\$10,261,494
Economic Development Opportunities Fund				
<i>Local Revenues</i>				
221-0000-315.01-01	INTEREST ON INVESTMENTS	\$3,000	\$3,857	\$4,750
221-0000-315.02-01	RENTAL OF GENERAL PROP	\$36,619	\$30,148	\$36,246
221-0000-318.99-15	MISCELLANEOUS	\$0	\$3,830	\$3,830
Total Local Revenues		\$39,619	\$37,835	\$44,826
<i>Transfers from Other Funds</i>				
221-0000-341.06-01	TRANSFER FROM GENERAL FD	\$1,674,000	\$371,126	\$1,674,000
Total Transfers from Other Funds		\$1,674,000	\$371,126	\$1,674,000
Total Economic Development Opportunity Fund Revenues		\$1,713,619	\$408,961	\$1,718,826
Fire/EMS Service Fee Fund				
<i>Local Revenues</i>				
240-0000-316.04-01	EM RESCUE SVC FEES	\$2,600,000	\$1,516,934	\$2,450,000
Total Local Revenues		\$2,600,000	\$1,516,934	\$2,450,000
Total Fire/EMS Service Fee Fund Revenue		\$2,600,000	\$1,516,934	\$2,450,000

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
Code Compliance Fund				
<i>Local Revenues</i>				
260-0000-313.03-40	BUILDING FEES	\$1,794,265	\$2,492,407	\$2,865,422
260-0000-313.03-45	ZONING FEES	\$305,013	\$233,185	\$299,429
260-0000-313.03-50	ENVIRONMENTAL ENG FEES	\$659,936	\$689,862	\$868,307
260-0000-313.03-55	CHESAPEAKE BAY FEES	\$65,049	\$54,840	\$70,350
260-0000-313.03-60	STORMWATER MGMT LOCAL FEE	\$163,000	\$251,111	\$300,000
260-0000-318.99-14	CODE COMPL ADM CHARGES	\$199,647	\$190,321	\$243,866
Total Local Revenues		\$3,186,910	\$3,911,726	\$4,647,374
<i>Transfers from Other Funds</i>				
260-0000-341.06-01	TRANSFER FROM GENERAL FD	\$874,577	\$0	\$874,577
Total Transfers from Other Funds		\$874,577	\$0	\$874,577
Total Code Compliance Fund		\$4,061,487	\$3,911,726	\$5,521,951
Transportation Fund				
<i>Property Taxes</i>				
280-0000-311.01-01	CURRENT	\$1,019,436	\$479,159	\$1,016,268
280-0000-311.06-01	PENALTIES	\$0	\$2,958	\$2,958
280-0000-311.06-02	INTEREST	\$0	\$210	\$210
Total Property Taxes		\$1,019,436	\$482,327	\$1,019,436
<i>Local Revenues</i>				
280-0000-312.17-01	GAS TAX	\$3,656,687	\$2,966,115	\$3,656,687
280-0000-313.03-35	SITE PLAN REVIEW FEES	\$15,315	\$13,804	\$15,315
280-0000-315.01-01	INTEREST ON INVESTMENTS	\$15,000	\$42,974	\$58,000
Total Local Revenues		\$3,687,002	\$3,022,893	\$3,730,002
<i>Transfers from Other Funds</i>				
280-0000-341.06-01	TRANSFER FROM GENERAL FD	\$700,000	\$0	\$700,000
280-0000-341.06-04	TRANSFER FROM CAP PROJS	\$176,134	\$0	\$176,134
Total Transfers from Other Funds		\$876,134	\$0	\$876,134
Total Transportation Fund		\$5,582,572	\$3,505,220	\$5,625,572

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
Capital Projects Fund				
<i>Debt Proceeds & Bond Interest Earnings</i>				
310-0000-341.04-01	BOND PROCEEDS	\$1,715,000	\$1,715,000	\$1,715,000
310-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$293,977	\$450,000
310-0000-341.04-12	BOND PREMIUMS	\$249,033	\$249,033	\$249,033
Total Debt Proceeds & Bond Interest Earnings		\$1,964,033	\$2,258,010	\$2,414,033
<i>Other Local Revenue</i>				
310-0000-315.01-01	INTEREST ON INVESTMENTS	\$70,000	\$129,419	\$179,000
310-0000-315.02-05	FIELD RENTAL/CONC (CAPTL)	\$100,000	\$78,638	\$100,000
310-0000-318.99-18	OTHER LOCAL REV SOURCES	\$10,000	\$10,000	\$10,000
310-0000-318.99-19	PROFFERS	\$1,399,002	\$0	\$1,399,002
310-0000-318.99-23	DONATIONS	\$65,653	-\$8,300	\$65,653
310-0000-318.99-46	SPECIAL ASSESSMENTS	\$39,600	\$25,624	\$39,600
Total Other Local Revenue		\$1,684,255	\$235,381	\$1,793,255
<i>State Revenue</i>				
310-0000-324.04-13	GRANT REVENUES	\$199,422	\$150,000	\$199,422
310-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	-\$201,375	\$0
Total State Revenue		\$199,422	-\$51,375	\$199,422
<i>Federal Revenue</i>				
310-0000-333.01-08	OTHER FEDERAL GRANTS	\$315,182	\$247,977	\$315,182
310-0000-333.04-01	OTHER FEDERAL GRANTS	\$964,736	\$17,520	\$964,736
310-0000-333.04-03	BAB SUBSIDY (ARRA)	\$432,241	\$216,736	\$432,241
310-0000-333.04-04	QECB SUBSIDY	\$26,104	\$12,520	\$26,104
Total Federal Revenue		\$1,738,263	\$494,753	\$1,738,263
<i>Transfers from Other Funds</i>				
310-0000-341.06-01	TRANSFER FROM GENERAL FD	\$10,295,904	\$0	\$10,295,904
310-0000-341.06-03	FROM UTILITY OPERATING	\$1,625,080	\$0	\$1,625,080
310-0000-341.06-10	FROM TRANSPORTATION FUND	\$94,781	\$0	\$94,781
Total Transfers from Other Funds		\$12,015,765	\$0	\$12,015,765
Total General Capital Projects Revenue		\$17,601,738	\$2,936,769	\$18,160,738

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
School Capital Projects Fund				
<i>State & Federal Revenue</i>				
320-0000-333.04-01	OTHER FEDERAL GRANTS	\$225,632	\$0	\$225,632
Total State & Federal Revenue		\$225,632	\$0	\$225,632
<i>Debt Proceeds & Bond Interest Earnings</i>				
320-0000-341.04-01	BOND PROCEEDS	\$24,440,000	\$24,440,000	\$24,440,000
320-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$182,125	\$276,244
320-0000-341.04-12	BOND PREMIUMS	\$3,106,650	\$3,106,650	\$3,106,650
Total Debt Proceeds & Bond Interest Earnings		\$27,546,650	\$27,728,775	\$27,822,894
Total School Capital Projects Fund Revenues		\$27,772,282	\$27,728,775	\$28,048,526

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
Utilities Operating Fund				
<i>User Fees</i>				
510-0000-316.20-01	WATER USER FEES	\$12,464,132	\$8,908,066	\$12,464,132
510-0000-316.20-02	SEWER USER FEES	\$9,411,322	\$6,540,837	\$9,411,322
510-0000-316.20-03	FRBURG USER FEES FMC	\$320,000	\$123,458	\$496,894
510-0000-316.20-04	FRBURG USER FEES MOTTS	\$1,200,000	\$303,142	\$1,200,000
510-0000-316.20-08	SPOTSY SCH BRD O&M SEW SY	\$44,430	\$77,727	\$100,000
510-0000-316.20-11	DEBT SERVICE FEES	\$5,176,181	\$3,637,702	\$5,176,181
510-0000-316.20-12	ADMINISTRATIVE FEES	\$2,035,431	\$1,477,365	\$2,035,431
Total User Fees		\$30,651,496	\$21,068,297	\$30,883,960
<i>Miscellaneous</i>				
510-0000-315.01-01	INTEREST ON INVESTMENTS	\$130,000	\$277,997	\$415,000
510-0000-316.08-06	COMPOST SALE REVENUES	\$200,000	\$125,868	\$175,000
510-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$129,672	\$107,835	\$129,672
510-0000-316.20-05	PENALTIES W/S USER FEES	\$550,000	\$471,153	\$575,000
510-0000-316.20-10	ACCOUNT TRANSACTION FEE	\$80,000	\$61,395	\$80,000
510-0000-316.21-01	WATER CONNECTIONS	\$30,000	\$36,262	\$40,000
510-0000-316.21-02	SEWER CONNECTIONS	\$30,000	\$30,358	\$32,000
510-0000-316.21-03	METER/OTHER CONNECTIONS	\$140,000	\$259,775	\$280,000
510-0000-318.20-01	DISPOSAL TICKETS	\$100,000	\$57,349	\$85,000
510-0000-318.20-02	UTILITY INSP FEES	\$20,000	\$57,382	\$60,000
510-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$4,041	\$4,100
510-0000-318.20-04	RECONNECTION FEES	\$100,000	\$68,375	\$85,000
510-0000-318.20-07	MULTI-VISIT METER SET FEE	\$1,000	\$300	\$500
510-0000-318.20-09	W/S PLANT ASSISTANCE	\$150,000	\$12,065	\$25,000
510-0000-318.20-10	CCTV INSPECTION FEES	\$20,000	\$22,107	\$30,000
510-0000-318.99-06	SALE SURPLUS PROPERTY	\$6,500	\$207,326	\$215,000
510-0000-318.99-13	ADMIN COLLECTION FEE	\$0	\$15,800	\$19,000
510-0000-318.99-15	MISCELLANEOUS	\$100,000	\$14,938	\$20,000
510-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$6,263	\$6,263
Total Miscellaneous		\$1,787,172	\$1,836,589	\$2,276,535
<i>State & Federal Revenue</i>				
510-0000-333.04-03	BAB SUBSIDY (ARRA)	\$501,861	\$503,478	\$503,478
Total State & Federal Revenue		\$501,861	\$503,478	\$503,478
<i>Transfers from Other Funds</i>				
510-0000-341.06-04	TRANSFER FROM CAP PROJS	\$38,493	\$0	\$38,493
510-0000-341.06-10	FROM TRANSPORTATION FUND	\$100,000	\$0	\$100,000
Total Transfers from Other Funds		\$138,493	\$0	\$138,493
Total Utilities Operating Fund Revenues		\$33,079,022	\$23,408,364	\$33,802,466

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
Utilities Capital Projects Fund				
<i>Connection Fees</i>				
520-0000-316.21-04	AVAILABILITY SEWER FEES	\$1,314,590	\$3,064,190	\$3,300,000
520-0000-316.21-05	AVAILABILITY WATER FEES	\$1,323,380	\$3,234,030	\$3,450,000
Total Connection Fees		\$2,637,970	\$6,298,220	\$6,750,000
<i>Miscellaneous</i>				
520-0000-315.01-01	INTEREST ON INVESTMENTS	\$150,000	\$196,495	\$270,000
520-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$26,917	\$27,500
520-0000-318.20-03	MISCELLANEOUS REVENUE	\$49,257	\$0	\$49,257
520-0000-341.07-01	CONTRIBUTED CAPITAL	\$2,452,667	\$445,531	\$2,452,667
Total Miscellaneous		\$2,651,924	\$668,943	\$2,799,424
<i>Transfers from Other Funds</i>				
520-0000-341.06-03	FROM UTILITY OPERATING	\$9,070,829	\$0	\$9,070,829
Total Transfers from Other Funds		\$9,070,829	\$0	\$9,070,829
Total Utilities Capital Project Fund Revenue		\$14,360,723	\$6,967,163	\$18,620,253

Revenues - FY 2018 3rd Quarter Report

Account	Account Description	FY 2018 Adjusted Budget	Actual FY 2018 Revenue Thru 3/31/18	Total Projected Collections for FY 2018
Joint Fleet Maintenance Fund				
<i>Charges for Services</i>				
610-0000-316.30-01	SERVICE CHARGES JFMF	\$2,733,110	\$1,922,285	\$2,733,110
Total Charges for Services		\$2,733,110	\$1,922,285	\$2,733,110
Total Joint Fleet Maintenance		\$2,733,110	\$1,922,285	\$2,733,110

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
GENERAL FUND				
<i>Board of Supervisors</i>				
PERSONNEL	PERSONNEL	\$190,570	\$161,814	\$190,570
OPERATING	OPERATING	\$78,019	\$44,769	\$61,124
Board of Supervisors Total		\$268,589	\$206,583	\$251,694
<i>County Administration</i>				
PERSONNEL	PERSONNEL	\$931,184	\$685,739	\$915,076
OPERATING	OPERATING	\$43,373	\$25,278	\$39,743
CAPITAL	CAPITAL	\$0	\$0	\$0
County Administration Total		\$974,557	\$711,017	\$954,819
<i>County Attorney</i>				
PERSONNEL	PERSONNEL	\$947,704	\$704,792	\$932,999
OPERATING	OPERATING	\$100,516	\$29,830	\$66,645
CAPITAL	CAPITAL	\$486	\$490	\$1,556
County Attorney Total		\$1,048,706	\$735,112	\$1,001,200
<i>Human Resources</i>				
PERSONNEL	PERSONNEL	\$650,829	\$469,805	\$615,716
OPERATING	OPERATING	\$158,625	\$93,429	\$127,656
CAPITAL	CAPITAL	\$274	\$274	\$274
Human Resources Total		\$809,728	\$563,508	\$743,646
<i>Independent Auditor</i>				
OPERATING	OPERATING	\$211,383	\$187,275	\$231,383
Independent Auditor Total		\$211,383	\$187,275	\$231,383
<i>Commissioner of Revenue</i>				
PERSONNEL	PERSONNEL	\$1,377,473	\$980,973	\$1,324,300
OPERATING	OPERATING	\$68,439	\$27,413	\$68,411
CAPITAL	CAPITAL	\$1,149	\$1,111	\$1,149
Commissioner of Revenue Total		\$1,447,061	\$1,009,497	\$1,393,860
<i>Assessment</i>				
PERSONNEL	PERSONNEL	\$948,728	\$658,759	\$862,055
OPERATING	OPERATING	\$71,786	\$47,263	\$66,431
CAPITAL	CAPITAL	\$1,200	\$0	\$1,200
Assessment Total		\$1,021,714	\$706,022	\$929,687

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Treasurer</i>				
PERSONNEL	PERSONNEL	\$1,514,429	\$1,131,718	\$1,490,491
OPERATING	OPERATING	\$331,743	\$230,025	\$329,047
CAPITAL	CAPITAL	\$800	\$397	\$800
Treasurer Total		\$1,846,972	\$1,362,140	\$1,820,338
<i>Finance</i>				
PERSONNEL	PERSONNEL	\$1,540,737	\$1,049,784	\$1,385,869
OPERATING	OPERATING	\$297,983	\$211,883	\$272,689
CAPITAL	CAPITAL	\$2,000	\$2,058	\$2,358
Finance Total		\$1,840,720	\$1,263,725	\$1,660,916
<i>Procurement</i>				
PERSONNEL	PERSONNEL	\$381,977	\$294,388	\$382,148
OPERATING	OPERATING	\$10,199	\$3,945	\$7,179
CAPITAL	CAPITAL	\$923	\$133	\$923
Procurement Total		\$393,099	\$298,466	\$390,250
<i>Information Services</i>				
PERSONNEL	PERSONNEL	\$3,329,957	\$1,956,660	\$2,664,812
OPERATING	OPERATING	\$2,794,329	\$1,341,315	\$2,706,840
CAPITAL	CAPITAL	\$9,300	\$6,701	\$11,800
Information Services Total		\$6,133,586	\$3,304,676	\$5,383,452
<i>Central Supplies</i>				
OPERATING	OPERATING	\$27,197	\$22,766	\$25,625
Central Supplies Total		\$27,197	\$22,766	\$25,625
<i>Risk Management</i>				
PERSONNEL	PERSONNEL	\$35,000	\$7,203	\$26,999
OPERATING	OPERATING	\$46,585	\$38,229	\$50,974
Risk Management Total		\$81,585	\$45,432	\$77,973
<i>Registrar/Electoral Board</i>				
PERSONNEL	PERSONNEL	\$265,274	\$201,798	\$266,775
OPERATING	OPERATING	\$167,810	\$92,879	\$171,083
CAPITAL	CAPITAL	\$9,879	\$8,342	\$12,403
Registrar/Electoral Board Total		\$442,963	\$303,019	\$450,261

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Circuit Court - 1</i>				
PERSONNEL	PERSONNEL	\$156,663	\$119,533	\$156,754
OPERATING	OPERATING	\$10,712	\$5,163	\$9,875
CAPITAL	CAPITAL	\$0	\$0	\$0
Circuit Court - 1 Total		\$167,375	\$124,696	\$166,629
<i>Circuit Court - 2</i>				
PERSONNEL	PERSONNEL	\$94,575	\$72,843	\$94,486
OPERATING	OPERATING	\$7,568	\$3,990	\$7,109
CAPITAL	CAPITAL	\$0	\$0	\$0
Circuit Court - 2 Total		\$102,143	\$76,833	\$101,595
<i>General District Court</i>				
OPERATING	OPERATING	\$27,056	\$18,033	\$28,850
CAPITAL	CAPITAL	\$2,000	\$4,846	\$4,846
General District Court Total		\$29,056	\$22,879	\$33,696
<i>Magistrates</i>				
OPERATING	OPERATING	\$7,038	\$2,927	\$5,525
CAPITAL	CAPITAL	\$3,300	\$2,160	\$3,300
Magistrates Total		\$10,338	\$5,087	\$8,825
<i>Juvenile & Domestic Court</i>				
OPERATING	OPERATING	\$26,049	\$22,784	\$30,927
CAPITAL	CAPITAL	\$2,434	\$0	\$2,434
Juvenile & Domestic Court Total		\$28,483	\$22,784	\$33,361
<i>Clerk of the Circuit Court</i>				
PERSONNEL	PERSONNEL	\$1,298,046	\$996,682	\$1,291,069
OPERATING	OPERATING	\$219,869	\$135,459	\$209,932
CAPITAL	CAPITAL	\$0	\$0	\$0
Clerk of the Circuit Court Total		\$1,517,915	\$1,132,141	\$1,501,001
<i>Sheriff - Courts/Civil Process</i>				
PERSONNEL	PERSONNEL	\$3,427,491	\$2,568,567	\$3,332,489
OPERATING	OPERATING	\$59,919	\$16,321	\$62,039
CAPITAL	CAPITAL	\$4,635	\$0	\$4,635
Sheriff - Courts/Civil Process Total		\$3,492,045	\$2,584,888	\$3,399,163

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Victim/Witness Program</i>				
PERSONNEL	PERSONNEL	\$294,630	\$225,317	\$294,630
OPERATING	OPERATING	\$46,440	\$26,787	\$46,440
CAPITAL	CAPITAL	\$825	\$265	\$825
Victim/Witness Program Total		\$341,895	\$252,369	\$341,895
<i>Commonwealth's Attorney</i>				
PERSONNEL	PERSONNEL	\$1,901,590	\$1,437,135	\$1,892,562
OPERATING	OPERATING	\$135,412	\$88,624	\$135,195
CAPITAL	CAPITAL	\$15,390	\$2,581	\$15,104
Commonwealth's Attorney Total		\$2,052,392	\$1,528,340	\$2,042,861
<i>Comm Attny - Forfeiture/Seizure</i>				
OPERATING	OPERATING	\$109,260	\$21,242	\$122,623
Comm Attny - Forfeiture/Seizure Total		\$109,260	\$21,242	\$122,623
<i>Communications</i>				
PERSONNEL	PERSONNEL	\$2,358,171	\$1,853,824	\$2,403,820
OPERATING	OPERATING	\$233,937	\$185,030	\$223,551
CAPITAL	CAPITAL	\$2,400	\$810	\$1,161
Communications Total		\$2,594,508	\$2,039,664	\$2,628,532
<i>Sheriff</i>				
PERSONNEL	PERSONNEL	\$13,232,342	\$10,529,568	\$13,653,488
OPERATING	OPERATING	\$1,884,047	\$1,463,933	\$1,988,551
CAPITAL	CAPITAL	\$286,467	\$148,087	\$265,772
Sheriff Total		\$15,402,856	\$12,141,588	\$15,907,811
<i>Sheriff - Forfeiture/Seizure</i>				
OPERATING	OPERATING	\$270,140	\$0	\$434,965
CAPITAL	CAPITAL	\$0	\$4,047	\$4,047
Sheriff - Forfeiture/Seizure Total		\$270,140	\$4,047	\$439,012
<i>Fire, Rescue & Emer Svcs</i>				
PERSONNEL	PERSONNEL	\$18,578,325	\$14,372,725	\$18,898,418
OPERATING	OPERATING	\$834,576	\$574,180	\$787,751
CAPITAL	CAPITAL	\$155,082	\$90,735	\$127,314
Fire, Rescue & Emer Svcs Total		\$19,567,983	\$15,037,640	\$19,813,483
<i>Volunteer Fire & Rescue Svcs</i>				
PERSONNEL	PERSONNEL	\$155,703	\$147,000	\$147,000
OPERATING	OPERATING	\$263,204	\$191,114	\$263,204
Volunteer Fire & Rescue Svcs Total		\$418,907	\$338,114	\$410,204

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Consolidated Fire & Rescue</i>				
PERSONNEL	PERSONNEL	\$15,842	\$17,842	\$23,069
OPERATING	OPERATING	\$3,736,329	\$2,179,022	\$3,829,477
Consolidated Fire & Rescue Total		\$3,752,171	\$2,196,864	\$3,852,546
<i>Regional Detention Facilities</i>				
OPERATING	OPERATING	\$6,537,424	\$6,535,592	\$6,503,454
Regional Detention Facilities Total		\$6,537,424	\$6,535,592	\$6,503,454
<i>Court Services Unit</i>				
OPERATING	OPERATING	\$19,624	\$13,926	\$18,568
CAPITAL	CAPITAL	\$218	\$160	\$218
Court Services Unit Total		\$19,842	\$14,086	\$18,786
<i>CSU - Outreach Detention</i>				
PERSONNEL	PERSONNEL	\$69,821	\$53,225	\$70,959
OPERATING	OPERATING	\$22,709	\$6,604	\$17,816
CAPITAL	CAPITAL	\$550	\$533	\$550
CSU - Outreach Detention Total		\$93,080	\$60,362	\$89,325
<i>CSU - VJCCCA Crime Ctrl Prgs</i>				
OPERATING	OPERATING	\$125,189	\$80,966	\$128,839
CSU - VJCCCA Crime Ctrl Prgs Total		\$125,189	\$80,966	\$128,839
<i>CSU - Correction & Detention</i>				
PERSONNEL	PERSONNEL	\$71,275	\$43,054	\$66,033
OPERATING	OPERATING	\$245,556	\$244,011	\$245,365
CSU - Correction & Detention Total		\$316,831	\$287,065	\$311,398
<i>Animal Control</i>				
PERSONNEL	PERSONNEL	\$1,197,812	\$921,196	\$1,181,835
OPERATING	OPERATING	\$241,275	\$166,740	\$248,458
CAPITAL	CAPITAL	\$1,044	\$1,044	\$1,044
Animal Control Total		\$1,440,131	\$1,088,980	\$1,431,337
<i>Medical Examiner</i>				
OPERATING	OPERATING	\$500	\$700	\$1,000
Medical Examiner Total		\$500	\$700	\$1,000

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Facilities Management</i>				
PERSONNEL	PERSONNEL	\$502,173	\$386,441	\$501,735
OPERATING	OPERATING	\$23,741	\$14,227	\$21,409
CAPITAL	CAPITAL	\$12,831	\$12,789	\$12,789
Facilities Management Total		\$538,745	\$413,457	\$535,933
<i>Refuse Collection</i>				
PERSONNEL	PERSONNEL	\$1,910,004	\$1,238,631	\$1,652,800
OPERATING	OPERATING	\$375,072	\$275,452	\$403,244
CAPITAL	CAPITAL	\$54,244	\$40,668	\$40,668
Refuse Collection Total		\$2,339,320	\$1,554,751	\$2,096,712
<i>Refuse Disposal</i>				
PERSONNEL	PERSONNEL	\$913,654	\$655,792	\$847,076
OPERATING	OPERATING	\$812,540	\$416,201	\$705,440
CAPITAL	CAPITAL	\$0	\$0	\$0
Refuse Disposal Total		\$1,726,194	\$1,071,993	\$1,552,516
<i>Recycling/Litter Control</i>				
PERSONNEL	PERSONNEL	\$95,403	\$49,586	\$67,163
OPERATING	OPERATING	\$191,472	\$118,705	\$201,393
Recycling/Litter Control Total		\$286,875	\$168,291	\$268,556
<i>Maintenance</i>				
PERSONNEL	PERSONNEL	\$852,107	\$583,345	\$763,798
OPERATING	OPERATING	\$1,478,851	\$974,015	\$1,333,945
CAPITAL	CAPITAL	\$45,070	\$20,619	\$16,570
Maintenance Total		\$2,376,028	\$1,577,979	\$2,114,313
<i>General Buildings & Grounds</i>				
OPERATING	OPERATING	\$2,048,876	\$1,225,753	\$1,714,524
General Buildings & Grounds Total		\$2,048,876	\$1,225,753	\$1,714,524
<i>Health Department</i>				
OPERATING	OPERATING	\$647,569	\$472,115	\$647,569
Health Department Total		\$647,569	\$472,115	\$647,569
<i>RACSB</i>				
OPERATING	OPERATING	\$396,984	\$297,738	\$396,984
RACSB Total		\$396,984	\$297,738	\$396,984

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Social Services</i>				
PERSONNEL	PERSONNEL	\$6,218,009	\$4,691,735	\$6,160,253
OPERATING	OPERATING	\$4,988,165	\$3,480,615	\$4,655,342
CAPITAL	CAPITAL	\$37,477	\$27,960	\$60,096
Social Services Total		\$11,243,651	\$8,200,310	\$10,875,691
<i>CSA</i>				
PERSONNEL	PERSONNEL	\$48,694	\$37,591	\$48,702
OPERATING	OPERATING	\$8,608,319	\$6,337,651	\$9,883,392
CSA Total		\$8,657,013	\$6,375,242	\$9,932,094
<i>Tax Relief</i>				
OPERATING	OPERATING	\$1,090,709	\$0	\$1,090,709
Tax Relief Total		\$1,090,709	\$0	\$1,090,709
<i>Regional Agencies</i>				
OPERATING	OPERATING	\$127,659	\$97,913	\$127,659
Regional Agencies Total		\$127,659	\$97,913	\$127,659
<i>Germanna Community College</i>				
OPERATING	OPERATING	\$230,520	\$172,890	\$230,520
Germanna Community College Total		\$230,520	\$172,890	\$230,520
<i>Parks and Recreation</i>				
PERSONNEL	PERSONNEL	\$2,147,356	\$1,607,665	\$2,130,489
OPERATING	OPERATING	\$821,979	\$467,220	\$786,866
CAPITAL	CAPITAL	\$111,322	\$25,433	\$111,322
Parks and Recreation Total		\$3,080,657	\$2,100,318	\$3,028,677
<i>Museum</i>				
PERSONNEL	PERSONNEL	\$35,989	\$28,118	\$35,989
OPERATING	OPERATING	\$46,741	\$39,037	\$46,741
CAPITAL	CAPITAL	\$21,037	\$9,474	\$21,037
Museum Total		\$103,767	\$76,629	\$103,767
<i>Regional Library</i>				
OPERATING	OPERATING	\$4,386,632	\$4,386,632	\$4,386,632
Regional Library Total		\$4,386,632	\$4,386,632	\$4,386,632

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Planning</i>				
PERSONNEL	PERSONNEL	\$851,659	\$653,891	\$855,327
OPERATING	OPERATING	\$119,579	\$39,325	\$116,444
CAPITAL	CAPITAL	\$3,280	\$3,035	\$3,035
Planning Total		\$974,518	\$696,251	\$974,806
<i>Planning Commission</i>				
PERSONNEL	PERSONNEL	\$36,179	\$28,831	\$36,179
OPERATING	OPERATING	\$3,591	\$18	\$3,591
Planning Commission Total		\$39,770	\$28,849	\$39,770
<i>Planning Comm/Committees</i>				
OPERATING	OPERATING	\$1,577	\$0	\$1,577
Planning Comm/Committees Total		\$1,577	\$0	\$1,577
<i>Economic Development</i>				
PERSONNEL	PERSONNEL	\$580,555	\$463,329	\$591,302
OPERATING	OPERATING	\$297,717	\$243,717	\$290,492
CAPITAL	CAPITAL	\$1,645	\$447	\$1,645
ED GRANTS/RESERVES	ED GRANT/RESERVE	\$25,000	\$0	\$7,500
Economic Development Total		\$904,917	\$707,493	\$890,939
<i>Tourism</i>				
OPERATING	OPERATING	\$279,796	\$206,930	\$279,796
Tourism Total		\$279,796	\$206,930	\$279,796
<i>Visitor Center's</i>				
PERSONNEL	PERSONNEL	\$148,501	\$76,119	\$148,501
OPERATING	OPERATING	\$65,664	\$41,867	\$65,664
Visitor Center's Total		\$214,165	\$117,986	\$214,165
<i>Tourism Projects - ED</i>				
OPERATING	OPERATING	\$57,750	\$15,286	\$57,750
Tourism Projects - ED Total		\$57,750	\$15,286	\$57,750
<i>Tourism Projects - P&R</i>				
OPERATING	OPERATING	\$78,750	\$6,628	\$78,750
Tourism Projects - P&R Total		\$78,750	\$6,628	\$78,750

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Extension Office</i>				
PERSONNEL	PERSONNEL	\$85,163	\$65,474	\$84,698
OPERATING	OPERATING	\$93,924	\$51,667	\$69,084
Extension Office Total		\$179,087	\$117,141	\$153,782
<i>Non-Departmental</i>				
PERSONNEL	PERSONNEL	\$1,067,117	\$755,582	\$1,067,117
OPERATING	OPERATING	\$377,814	\$30,726	\$47,770
Non-Departmental Total		\$1,444,931	\$786,308	\$1,114,887
<i>General Fund Transfers</i>				
TRANSFERS	TRANSFERS	\$139,056,817	\$86,953,912	\$139,056,817
General Fund Transfers Total		\$139,056,817	\$86,953,912	\$139,056,817
<i>General County Debt</i>				
DEBT SERVICE	DEBT SERVICE	\$10,246,286	\$8,133,270	\$10,247,986
General County Debt Total		\$10,246,286	\$8,133,270	\$10,247,986
Total General Fund				
PERSONNEL		\$70,458,711	\$52,984,074	\$69,555,551
OPERATING		\$47,123,811	\$33,791,775	\$47,217,631
CAPITAL		\$787,262	\$415,199	\$730,875
ED GRANTS/RESERVES		\$25,000	\$0	\$7,500
TRANSFERS		\$139,056,817	\$86,953,912	\$139,056,817
DEBT SERVICE		\$10,246,286	\$8,133,270	\$10,247,986
Total General Fund		\$267,697,887	\$182,278,230	\$266,816,360

Expenditures - FY 2018 3rd Quarter Report

Attachment 2

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
School Operating Fund				
<i>School Operating Fund</i>				
OPERATING	OPERATING	\$277,935,611	\$171,072,427	\$277,935,611
TRANSFERS	TRANSFERS	\$63,870	\$0	\$63,870
School Operating Fund Total		\$277,999,481	\$171,072,427	\$277,999,481
<i>School Food Service Fund</i>				
OPERATING	OPERATING	\$10,599,132	\$6,442,471	\$10,599,132
School Food Service Fund Total		\$10,599,132	\$6,442,471	\$10,599,132
Economic Development Opportunities Fund				
<i>EDO Fund</i>				
OPERATING	OPERATING	\$1,745,007	\$780,132	\$1,721,440
DEBT SERVICE	DEBT SERVICE	\$61,748	\$30,874	\$61,748
EDO Fund Total		\$1,806,755	\$811,006	\$1,783,188
Fire/EMS Service Fee Fund				
<i>Fire/EMS Service Fee Fund</i>				
TRANSFERS	TRANSFERS	\$2,770,705	\$1,469,242	\$2,620,705
Fire/EMS Service Fee Fund Total		\$2,770,705	\$1,469,242	\$2,620,705
Code Compliance Fund				
<i>Code Compliance - Building</i>				
PERSONNEL	PERSONNEL	\$2,000,028	\$1,521,129	\$1,966,632
OPERATING	OPERATING	\$106,727	\$51,902	\$91,868
CAPITAL	CAPITAL	\$43,799	\$29,138	\$42,153
TRANSFERS	TRANSFERS	\$374,779	\$0	\$374,779
Code Compliance - Building Total		\$2,525,333	\$1,602,169	\$2,475,431
<i>Code Compliance - Zoning</i>				
PERSONNEL	PERSONNEL	\$1,226,121	\$929,749	\$1,193,428
OPERATING	OPERATING	\$496,747	\$390,487	\$488,000
CAPITAL	CAPITAL	\$27,163	\$26,894	\$26,894
TRANSFERS	TRANSFERS	\$249,024	\$0	\$249,024
Code Compliance - Zoning Total		\$1,999,055	\$1,347,130	\$1,957,346

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Code Compliance - General</i>				
PERSONNEL	PERSONNEL	\$265,900	\$0	\$265,900
OPERATING	OPERATING	-\$39,773	\$0	\$0
Code Compliance - General Total		\$226,127	\$0	\$265,900
Total Code Compliance Fund				
	PERSONNEL	\$3,492,049	\$2,450,878	\$3,425,960
	OPERATING	\$563,701	\$442,389	\$579,867
	CAPITAL	\$70,962	\$56,032	\$42,153
	TRANSFERS	\$623,803	\$0	\$623,803
Total Code Compliance Fund		\$4,750,515	\$2,949,299	\$4,671,783

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
Transportation Fund				
<i>Transportation</i>				
PERSONNEL	PERSONNEL	\$345,370	\$253,639	\$345,420
OPERATING	OPERATING	\$2,049,386	\$413,339	\$2,047,317
CAPITAL	CAPITAL	\$0	\$452	\$452
Transportation Total		\$2,394,756	\$667,430	\$2,393,189
<i>Massaponax Special Service District</i>				
DEBT SERVICE	DEBT SERVICE	\$341,050	\$20,525	\$341,050
Massaponax Special Service District Total		\$341,050	\$20,525	\$341,050
<i>Harrison Crossing Special Service District</i>				
DEBT SERVICE	DEBT SERVICE	\$424,200	\$178,600	\$424,200
Harrison Crossing Special Service District Total		\$424,200	\$178,600	\$424,200
<i>Lee Hill East Special Service District</i>				
DEBT SERVICE	DEBT SERVICE	\$221,050	\$221,050	\$221,050
Lee Hill East Special Service District Total		\$221,050	\$221,050	\$221,050
<i>Lee Hill West Special Service District</i>				
DEBT SERVICE	DEBT SERVICE	\$378,010	\$378,010	\$378,010
Lee Hill West Special Service District Total		\$378,010	\$378,010	\$378,010
<i>Debt Service</i>				
DEBT SERVICE	DEBT SERVICE	\$3,320,997	\$2,578,411	\$3,320,997
Debt Service Total		\$3,320,997	\$2,578,411	\$3,320,997
<i>Reservation of Service District Funds</i>				
ED GRANTS/RESERVES	ED GRANTS/RESERVE!	\$1,278,257	\$0	\$1,278,257
Reservation of Service District Funds Total		\$1,278,257	\$0	\$1,278,257
<i>Transportation Fund Transfers</i>				
Transportation Fund Transfers Total		\$194,781	\$0	\$194,781
Total Transportation Fund				
PERSONNEL		\$345,370	\$253,639	\$345,420
OPERATING		\$2,049,386	\$413,339	\$2,047,317
CAPITAL		\$0	\$452	
ED GRANTS/RESERVES		\$1,278,257	\$0	\$1,278,257
TRANSFERS		\$194,781	\$0	\$194,781
DEBT SERVICE		\$4,685,307	\$3,376,596	\$4,685,307
Total Transportation Fund		\$8,553,101	\$4,044,026	\$8,551,082

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
Capital Projects Fund				
<i>Capital Projects - Construction Management</i>				
PERSONNEL	PERSONNEL	\$157,488	\$51,024	\$98,976
OPERATING	OPERATING	\$4,066	\$2,109	\$3,452
Capital Projects - Construction Management Total		\$161,554	\$53,133	\$102,428
<i>Capital Projects</i>				
PERSONNEL	PERSONNEL	\$104,952	\$10,270	\$104,952
OPERATING	OPERATING	\$4,115,955	\$412,689	\$4,115,955
CAPITAL	CAPITAL	\$59,768,216	\$13,670,509	\$59,768,216
DEBT SERVICE	DEBT SERVICE	\$17,412	\$9,584	\$17,412
Capital Projects Total		\$64,006,535	\$14,103,052	\$64,006,535
<i>Capital Projects - Fund Transfers</i>				
TRANSFERS	TRANSFERS	\$536,838	\$0	\$536,838
Capital Projects - Funds Transfers Total		\$536,838	\$0	\$536,838
Total Capital Projects Fund				
PERSONNEL		\$262,440	\$61,294	\$203,928
OPERATING		\$4,120,021	\$414,798	\$4,119,407
CAPITAL		\$59,768,216	\$13,670,509	\$59,768,216
TRANSFERS		\$536,838	\$0	\$536,838
DEBT SERVICE		\$17,412	\$9,584	\$17,412
Total Capital Projects Fund		\$64,704,927	\$14,156,185	\$64,645,801
School Capital Projects Fund				
<i>Schools Capital Projects Fund</i>				
OPERATING	OPERATING	\$28,131,732	\$13,059,429	\$28,131,732
DEBT SERVICE	DEBT SERVICE	\$185,203	\$185,203	\$185,203
Schools Capital Projects Fund Total		\$28,316,935	\$13,244,632	\$28,316,935
Utilities Operating Fund				
<i>Utilities - Administration</i>				
PERSONNEL	PERSONNEL	\$2,676,022	\$1,163,358	\$2,436,352
OPERATING	OPERATING	\$1,997,718	\$327,864	\$1,987,328
CAPITAL	CAPITAL	\$119,711	\$6,991	\$119,711
Utilities - Administration Total		\$4,793,451	\$1,498,213	\$4,543,391

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Utilities - Garage Operations</i>				
PERSONNEL	PERSONNEL	\$1,876	-\$1,823	-\$1,823
OPERATING	OPERATING	\$15,592	\$10,619	\$13,622
Utilities - Garage Operations Total		\$17,468	\$8,796	\$11,799
<i>Utilities - Customer Service</i>				
PERSONNEL	PERSONNEL	\$576,752	\$412,649	\$546,935
OPERATING	OPERATING	\$667,633	\$46,510	\$665,195
CAPITAL	CAPITAL	\$0	\$0	\$0
Utilities - Customer Service Total		\$1,244,385	\$459,159	\$1,212,130
<i>Utilities - Ni River Water Plant</i>				
PERSONNEL	PERSONNEL	\$959,084	\$712,188	\$914,263
OPERATING	OPERATING	\$913,959	\$378,074	\$603,689
CAPITAL	CAPITAL	\$72,619	\$619	\$619
Utilities - Ni River Water Plant Total		\$1,945,662	\$1,090,881	\$1,518,571
<i>Utilities - Motts Run WTP</i>				
PERSONNEL	PERSONNEL	\$1,044,599	\$785,779	\$1,007,782
OPERATING	OPERATING	\$1,226,888	\$944,878	\$1,304,402
CAPITAL	CAPITAL	\$120,750	\$58,728	\$119,454
Utilities - Motts Run WTP Total		\$2,392,237	\$1,789,385	\$2,431,638
<i>Utilities - Water Conservation</i>				
OPERATING	OPERATING	\$49,700	\$6,751	\$11,000
Utilities - Water Conservation Total		\$49,700	\$6,751	\$11,000
<i>Utilities - Massaponax WWTP</i>				
PERSONNEL	PERSONNEL	\$1,453,109	\$1,117,828	\$1,431,512
OPERATING	OPERATING	\$1,267,721	\$846,611	\$1,210,962
CAPITAL	CAPITAL	\$67,853	-\$13,514	\$67,853
Utilities - Massaponax WWTP Total		\$2,788,683	\$1,950,925	\$2,710,327
<i>Utilities - FMC WWTP</i>				
PERSONNEL	PERSONNEL	\$660,612	\$480,696	\$623,535
OPERATING	OPERATING	\$588,556	\$400,254	\$542,043
CAPITAL	CAPITAL	\$0	\$0	\$0
Utilities - FMC WWTP Total		\$1,249,168	\$880,950	\$1,165,578

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Utilities - Thornburg WWTP</i>				
PERSONNEL	PERSONNEL	\$296,903	\$217,595	\$280,776
OPERATING	OPERATING	\$145,070	\$40,962	\$101,268
CAPITAL	CAPITAL	\$0	\$0	\$0
Utilities - Thornburg WWTP Total		\$441,973	\$258,557	\$382,044
<i>Utilities - Composting Operations</i>				
PERSONNEL	PERSONNEL	\$498,048	\$317,626	\$424,431
OPERATING	OPERATING	\$439,970	\$244,022	\$415,587
CAPITAL	CAPITAL	\$0	\$0	\$0
Utilities - Composting Operations Total		\$938,018	\$561,648	\$840,018
<i>Utilities - W/S Transmissions</i>				
PERSONNEL	PERSONNEL	\$735,195	\$580,366	\$747,643
OPERATING	OPERATING	\$868,567	\$665,705	\$873,248
CAPITAL	CAPITAL	\$37,350	\$0	\$37,350
Utilities - W/S Transmissions Total		\$1,641,112	\$1,246,071	\$1,658,241
<i>Utilities - Infiltration & Inflow</i>				
PERSONNEL	PERSONNEL	\$805,909	\$585,623	\$759,688
OPERATING	OPERATING	\$196,339	\$119,670	\$185,023
CAPITAL	CAPITAL	\$0	\$0	\$0
Utilities - Infiltration & Inflow Total		\$1,002,248	\$705,293	\$944,711
<i>Utilities - Line Location</i>				
PERSONNEL	PERSONNEL	\$451,967	\$348,253	\$434,126
OPERATING	OPERATING	\$39,280	\$31,161	\$44,036
CAPITAL	CAPITAL	\$28,061	\$0	\$28,061
Utilities - Line Location Total		\$519,308	\$379,414	\$506,223
<i>Utilities - Pump Station Maintenance</i>				
PERSONNEL	PERSONNEL	\$275,653	\$218,287	\$281,285
OPERATING	OPERATING	\$492,169	\$357,957	\$468,749
CAPITAL	CAPITAL	\$0	\$0	\$0
Utilities - Pump Station Maintenance Total		\$767,822	\$576,244	\$750,034
<i>Utilities - Laboratory Services</i>				
PERSONNEL	PERSONNEL	\$346,752	\$266,152	\$335,822
OPERATING	OPERATING	\$195,536	\$65,748	\$174,250
CAPITAL	CAPITAL	\$52,266	\$5,029	\$52,266
Utilities - Laboratory Services Total		\$594,554	\$336,929	\$562,338

Expenditures - FY 2018 3rd Quarter Report

Account	Expense Type	FY 2018 Adjusted Budget	Actual FY 2018 Expenditures Thru 3/31/18	Total Projected Expenditures for FY 2018
<i>Utilities Fund Transfers</i>				
TRANSFERS	TRANSFERS	\$10,695,909	\$0	\$10,695,909
Utilities Fund Transfers Total		\$10,695,909	\$0	\$10,695,909
<i>Debt Service</i>				
DEBT SERVICE	DEBT SERVICE	\$10,609,624	\$2,573,287	\$10,609,624
Debt Service Total		\$10,609,624	\$2,573,287	\$10,609,624
Total Utilities Fund				
PERSONNEL		\$10,782,481	\$7,204,577	\$10,222,327
OPERATING		\$9,104,698	\$4,486,786	\$8,600,402
CAPITAL		\$498,610	\$57,853	\$425,314
TRANSFERS		\$10,695,909	\$0	\$10,695,909
DEBT SERVICE		\$10,609,624	\$2,573,287	\$10,609,624
Total Utilities Fund		\$41,691,322	\$14,322,503	\$40,553,576
Utilities Capital Projects Fund				
<i>Utilities Capital Projects Fund</i>				
OPERATING	OPERATING	\$740,201	\$210,346	\$740,201
CAPITAL	CAPITAL	\$48,466,330	\$4,707,085	\$48,466,330
Utilities Capital Projects Fund Total		\$49,206,531	\$4,917,431	\$49,206,531
Joint Fleet Maintenance Fund				
<i>Joint Fleet Maintenance Fund</i>				
OPERATING	OPERATING	\$2,760,110	\$1,965,823	\$2,760,110
Joint Fleet Maintenance Fund Total		\$2,760,110	\$1,965,823	\$2,760,110
Total Expenditures & Transfers Out, All Funds		\$760,857,401	\$417,673,275	\$758,524,684

1st - 3rd Quarter FY 2018 budget adjustments greater than \$50K

Date	Amount	Reason
7/14/2017	\$92,405	Budget correction moving two positions (salary and benefits) from Utilities Fund Massaponax Wastewater Treatment Plant (WWTP) division to FMC WWTP division.
7/14/2017	\$78,622	Budget correction moving one position (salary and benefits) from Utilities Fund Garage Operations division to Pump Station Maintenance
9/7/2017	\$96,939	Budget correction/position title change moving one position (salary and benefits) from Recycling/Litter Control division to Refuse Collection
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

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