

**Caroline County
Board of Supervisors Agenda
Executive Summary**

Meeting Date: **May 5, 2020**

Title: **Presentations/Reports**

(Check Mark)

<input type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

Summary: The following presentations have been scheduled for the May 5th Board of Supervisors meeting:

Resolution of Appreciation for Finance Director Curtis Finney

Staff is preparing a resolution of appreciation for Finance Director Curtis Finney for his service to Caroline County. Mr. Finney has submitted his resignation and May 8th will be his last day with the County.

Fiscal Year 2019/2020 Budget Report

Finance Director Curtis Finney will present a second quarter budget report for FY 2019/2020 at the May 5th Board meeting. A copy of the report is attached.

**CAROLINE COUNTY
INTERDEPARTMENTAL MEMORANDUM**

TO: Charles M. Culley, Jr.
County Administrator

FROM: Curtis S. Finney, Jr.
Finance Director

DATE: April 10, 2020

RE: Fiscal Year 2019-2020, Second Quarter Budget Status Report

Attached is the second quarter budget report comparing actual revenues and expenditures in each of the County's major funds and special revenue funds with the budget estimates and appropriations for the fiscal year ending June 30, 2020, as of December 31, 2019. The report is provided to keep management and the Board of Supervisors aware of the County's financial status. This report is unaudited and is on a modified accrual basis, except for the utilities funds which are on a full accrual basis. This more accurately reflects revenues and expenditures as they would be shown in the Comprehensive Annual Financial Report.

The attached summaries show that 45.6% of budgeted revenues for the major funds have been collected or billed and 43.7% of budgeted expenditures have been expended.

GENERAL FUND

For the quarter ending December 31, 2019, General Funder revenues collected were \$22,035,053 or 49.0% of budget estimates.

Property tax collections were 1.9% (\$345,686) higher than the second quarter last year. Local sales tax collected are 6.1% higher than FY2019. Local communication taxes continue to decrease, falling 2.1% or \$4,845 less than the same period last fiscal year. Business license collections increased 45.7% in comparison with last year while permit, fees and licenses revenues collected are up 2.9%.

Overall general fund expenditures at December 31, 2019, are 45.0% of the estimated budget with expenditures of \$24,136,402. At the end of the second quarter for fiscal year 2020, the unadjusted change in the general fund balance would be a positive \$1,807,447.

SCHOOLS, SOCIAL SERVICES AND DEBT RETIREMENT FUNDS

Total revenues posted for Caroline County Schools is at 43.0% of the budget, while the total expenditure were 44.0% of the budget. At the end of the second quarter, school's expenditures exceed the collected revenues by 2.3%.

Social Services revenues are 48.0% of budgeted revenues. Expenditures for the year are 42.9% of budget.

The Comprehensive Services Act revenues were 28.9% of the budget and expenditures were 26.6% for the first half of the year.

The Debt Retirement Fund posted revenues of \$4,062,664 (including transfers). For the second quarter, \$700,737 in Meals tax revenues were collected which represents a 0.4% decrease from last year and 46.6% of the budget. The posted expenditures of \$3,959,112, represents 45.4% of the budget.

UTILITY FUNDS

Operating revenues for the Caroline Utility Fund were 51.2% of the budget with \$1,516,665 collected. Availability fee revenues were 48.0% of the budget with \$186,693.

Operating expenses for Caroline Utility Fund were 42.8% of the budget. Debt service payments for the utility fund were 62.7% of the budget during the second quarter.

The operating revenues of \$1,516,665 exceeded the operating expenses of \$1,295,999 to generate net operation income of \$220,666 for second quarter.

The Dawn Wastewater Fund operating revenues were 45.2% of the budget. Operating expenses are 59.8% of budget. The total revenues of \$122,601 compared to the expenditures of \$162,284 results in a second quarter loss of \$39,683.

OTHER FUNDS

The Tourism Fund revenue collected was 51.5% of the budget and the expenditures were 40.9% of the budget. The expenditures for the Tourism Fund increased 12.6% or \$9,154, while the revenues for the end of the second quarter increased by 1.8% or \$1,824 over FY2019. Transient occupancy taxes revenues are 0.7% more than last year.

CONCLUSION

During the fiscal quarter ending December 31, 2019, Caroline County collection of revenue was within 6.3% of the budget for mid-year activities, while managing expenditures to within 5.1% of the budget. The school system continues to operate within its adopted budget and utility funds generate sufficient income to cover operating expenses while needing assistance with debt service payments.

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

ALL FUNDS SUMMARY REVENUES	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	<u>Percent Collected</u>
General Fund	\$ 53,234,495	\$ 53,567,982	\$ 25,943,849	48.4%
School Fund	48,802,205	48,802,205	20,964,032	43.0%
Debt Retirement Fund	8,719,776	8,719,776	4,062,664	46.6%
Social Services Fund	3,161,196	3,161,196	1,517,015	48.0%
CSA Fund	2,300,000	2,300,000	663,744	28.9%
Caroline Utilities Fund	5,914,954	6,198,369	1,501,015	24.2%
Dawn Wastewater Fund	271,160	271,160	122,601	45.2%
Total All Operating Funds	\$ 122,403,786	\$ 123,020,688	\$ 54,774,921	44.5%
Less: Interfund Transfers **	(26,331,685)	(26,404,310)	(10,722,490)	40.6%
Total All Operating Funds	\$ 96,072,101	\$ 96,616,378	\$ 44,052,431	45.6%
Special Revenue Funds:				
Law Library Fund	\$ 5,348	\$ 5,348	\$ 3,398	63.5%
Court House Maintenance Fund	134,574	134,574	10,796	8.0%
Tourism Fund	199,740	199,740	102,892	51.5%
Fire Programs Grant Fund	150,000	150,000	129,460	86.3%
Proffers Fund	55,750	55,750	49,934	89.6%
Program Income Fund	14,570	14,570	8,265	56.7%
Sheriff Special Revenue Fund	51,000	51,000	15,826	31.0%
Capital Improvement Fund	4,027,929	4,137,468	1,108,267	26.8%
School Capital Projects Fund	762,190	834,815	-	0.0%
Caroline Utilities Capital Projects	1,348,000	2,333,111	218,779	9.4%
Total Special Revenue Funds	\$ 6,749,101	\$ 7,916,376	\$ 1,647,617	20.8%
Total All Funds (excluding transfers)	\$ 102,821,202	\$ 104,532,754	\$ 45,700,048	43.7%

** based on available figures

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

ALL FUNDS SUMMARY EXPENDITURES	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	Percent <u>Expended</u>
General Fund	\$ 53,234,495	\$ 53,654,661	\$ 24,136,402	45.0%
School Fund	48,802,205	48,802,205	21,457,258	44.0%
Debt Retirement Fund	8,719,776	8,719,776	3,959,112	45.4%
Social Services Fund	3,161,196	3,161,196	1,356,123	42.9%
CSA Fund	2,300,000	2,300,000	612,162	26.6%
Caroline Utilities Fund	5,914,954	6,198,369	3,284,885	53.0%
Dawn Wastewater Fund	271,160	271,160	162,284	59.8%
Total All Funds	\$ 122,403,786	\$ 123,107,367	\$ 54,968,226	44.7%
Less: Interfund Transfers **	(26,331,685)	(26,404,310)	(10,722,490)	40.6%
Total Expenditures	\$ 96,072,101	\$ 96,703,057	\$ 44,245,736	45.8%
Special Revenue Funds:				
Law Library Fund	\$ 5,348	\$ 5,348	\$ 2,351	44.0%
Court House Maintenance Fund	134,574	134,574	2,600	1.9%
Tourism Fund	199,740	199,740	81,721	40.9%
Fire Programs Grant Fund	150,000	150,000	53,088	35.4%
Proffers Fund	55,750	55,750	-	0.0%
Program Income Fund	14,570	14,570	20,884	143.3%
Sheriff Special Revenue Fund	51,000	51,000	-	0.0%
Capital Improvement Fund	4,027,929	4,137,468	2,328,983	56.3%
School Capital Projects Fund	762,190	834,815	43,601	5.2%
Caroline Utilities Fund Capital Projects	1,348,000	2,333,111	218,779	9.4%
Total Special Revenue Expenditures	\$ 6,749,101	\$ 7,916,376	\$ 2,752,006	34.8%
Total All Funds (excluding transfers)	\$ 102,821,202	\$ 104,619,433	\$ 46,997,741	44.9%

** based on available figures

CAROLINE COUNTY
BUDGET REPORT
December 31, 2019

Fiscal year 2019 - 2020

	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	Percent Collected <u>Expended</u>
GENERAL FUND SUMMARY				
Revenues:				
Property Taxes	\$ 36,048,624	\$ 36,048,624	\$ 18,154,814	50.4%
Other Local Taxes	5,327,013	5,327,013	1,984,544	37.3%
Permits, Fees & Licenses	452,579	452,579	266,227	58.8%
Fines & Forfeitures	612,421	612,421	241,562	39.4%
Revenue from Use of Money & Property	463,233	463,233	193,394	41.7%
Charges for Services	1,310,196	1,310,196	690,469	52.7%
Miscellaneous Revenue	221,535	201,535	215,442	106.9%
Recoveries and Rebates	536,261	536,261	288,601	53.8%
Total Revenue from Local Sources	\$ 44,971,862	\$ 44,951,862	\$ 22,035,053	49.0%
Revenue from the Commonwealth	5,352,788	5,381,321	3,866,678	71.9%
Revenue from Federal Government	105,334	105,334	42,118	40.0%
Balance Forward	2,804,511	3,129,465	-	0.0%
Transfers	-	-	-	0.0%
Total General Fund Revenue	\$ 53,234,495	\$ 53,567,982	\$ 25,943,849	48.4%
Expenditures:				
Legislative	\$ 209,496	\$ 209,496	\$ 112,250	53.6%
General Government Administration	3,443,476	3,504,005	1,531,586	43.7%
Electoral Board/Registrar	301,573	341,845	114,181	33.4%
Judicial Administration	802,729	806,695	362,938	45.0%
Commonwealth Attorney	634,676	663,209	300,422	45.3%
Sheriff	5,054,527	5,080,927	2,557,731	50.3%
Emergency Services	5,693,606	5,798,756	2,761,561	47.6%
Regional Correctional Institutions	2,131,046	2,131,046	823,302	38.6%
Inspections	317,431	317,431	150,937	47.5%
Other Public Safety	1,962,122	1,963,722	976,862	49.7%
Public Works	3,972,786	4,118,352	2,120,126	51.5%
Health and Welfare	558,274	566,424	294,803	52.0%
Education	6,866	6,866	7,237	105.4%
Culture and Recreation	1,026,160	1,026,160	445,181	43.4%
Community Development	1,226,311	1,226,311	517,236	42.2%
Environmental Management	421,462	421,462	245,073	58.1%
Cooperative Extension	76,531	76,531	21,771	28.4%
Debt Service	-	-	-	0.0%
Transfers and Reserves	25,395,423	25,395,423	10,793,205	42.5%
Total General Fund Expenditures	\$ 53,234,495	\$ 53,654,661	\$ 24,136,402	45.0%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Year to Date</u>	<u>Percent Collected Expended</u>
SCHOOL FUND				
Revenues:				
Local Revenue	\$ 673,443	\$ 673,443	\$ 64,585	9.6%
State Revenue	26,760,399	26,760,399	11,520,892	43.1%
Federal Revenue	1,303,300	1,303,300	177,651	13.6%
Lease Financing		-	-	0.0%
Balance Forward		-	-	0.0%
General Fund Transfer	15,323,703	15,323,703	7,661,851	50.0%
Total Operating Revenues	\$ 44,060,845	\$ 44,060,845	\$ 19,424,979	44.1%
Special Revenues	4,741,360	4,741,360	1,539,053	32.5%
Total School Fund Revenues	\$ 48,802,205	\$ 48,802,205	\$ 20,964,032	43.0%
Expenditures:				
Instruction	\$ 32,229,915	\$ 32,229,915	\$ 13,453,430	41.7%
Admin/Attendance/Health	1,769,614	1,769,614	783,870	44.3%
Pupil Transportation	4,280,507	4,280,507	2,345,799	54.8%
Operations & Maintenance	3,751,080	3,751,080	1,970,304	52.5%
Facilities	-	-	18,400	100.0%
Debt Service	-	-	-	0.0%
Technology	2,029,729	2,029,729	955,595	47.1%
Insurance Funds Expenditures		-	-	0.0%
Transfer to Capital Improvements		-	-	0.0%
Total Operating Expenditures	\$ 44,060,845	\$ 44,060,845	\$ 19,527,399	44.3%
Special Funds	4,741,360	4,741,360	1,929,859	40.7%
Total School Fund Expenditures	\$ 48,802,205	\$ 48,802,205	\$ 21,457,258	44.0%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Year to Date</u>	<u>Percent Collected Expended</u>
SOCIAL SERVICES				
Revenues:				
Local Revenue	\$ -	\$ -	\$ 1,556	100.0%
Revenue from the Commonwealth	1,456,588	1,456,588	470,057	32.3%
Federal Revenue	933,728	933,728	846,934	90.7%
Transfer from General Fund	770,880	770,880	198,468	25.7%
Total Revenues	\$ 3,161,196	\$ 3,161,196	\$ 1,517,015	48.0%
Expenditures:				
Welfare Administration	\$ 2,332,061	\$ 2,332,061	\$ 1,027,984	44.1%
Public Assistance	638,799	638,799	283,945	44.4%
Local Only-Fuel Assistance	2,500	2,500	22	0.9%
Purchase of Services	182,915	182,915	42,572	23.3%
Local Only-Non-reimbursable	4,921	4,921	1,600	32.5%
Grant Programs/Other	-	-	-	0.0%
Total Expenditures	\$ 3,161,196	\$ 3,161,196	\$ 1,356,123	42.9%
COMPREHENSIVE SERVICES ACT				
Revenues:				
Local Revenue	\$ 23,000	\$ 23,000	\$ 7,966	34.6%
State/Federal Revenue	1,539,160	1,539,160	414,475	26.9%
State-Administrative Allocation	8,365	8,365	10,787	129.0%
Transfer from General Fund	729,475	729,475	230,516	31.6%
Total Revenues	\$ 2,300,000	\$ 2,300,000	\$ 663,744	28.9%
Expenditures:				
Mandated Services	\$ 2,300,000	\$ 2,300,000	\$ 612,162	26.6%
Non Mandated Services	-	-	-	0.0%
Administrative Expenditures	-	-	-	0.0%
Total Expenditures	\$ 2,300,000	\$ 2,300,000	\$ 612,162	26.6%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	Percent Collected <u>Expended</u>
TOURISM FUND				
Revenues				
Transient Occupancy Tax	\$ 189,415	\$ 189,415	\$ 98,572	52.0%
Lease of Property	450	450	-	0.0%
Gift Shop Sales	9,875	9,875	3,645	36.9%
Miscellaneous	-	-	675	0.0%
Transfer from General Fund	-	-	-	0.0%
Balance Forward	-	-	-	0.0%
Total Revenues	\$ 199,740	\$ 199,740	\$ 102,892	51.5%
Expenditures				
Personnel	\$ 103,315	\$ 103,315	\$ 61,389	59.4%
Employee Benefits	8,450	8,450	4,864	57.6%
Purchased Services	55,000	55,000	(3,364)	-6.1%
Other Charges	11,200	11,200	3,332	29.8%
Materials and Supplies	14,375	14,375	3,488	24.3%
Capital Outlay	5,900	5,900	25	0.4%
Community Program Support	1,500	1,500	11,987	799.1%
Debt Service	-	-	-	0.0%
Total Expenditures	\$ 199,740	\$ 199,740	\$ 81,721	40.9%
LAW LIBRARY				
Revenues				
Law Library Fees	\$ 5,348	\$ 5,348	\$ 3,398	63.5%
Transfer from General Fund	-	-	-	0.0%
Total Revenues	\$ 5,348	\$ 5,348	\$ 3,398	63.5%
Expenditures	\$ 5,348	\$ 5,348	\$ 2,351	44.0%
COURTHOUSE MAINTENANCE FUND				
Revenues				
Court Fees	\$ 26,574	\$ 26,574	\$ 10,796	40.6%
Balance Forward	108,000	108,000	-	0.0%
Total Revenues	\$ 134,574	\$ 134,574	\$ 10,796	8.0%
Expenditures	\$ 134,574	\$ 134,574	\$ 2,600	1.9%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	Percent Collected <u>Expended</u>
DEBT RETIREMENT FUND				
Revenue				
Consumer Utility Taxes	\$ 855,738	\$ 855,738	\$ 414,215	48.4%
Meals Taxes	1,353,745	1,353,745	700,737	51.8%
Investment Income	-	-	29	100.0%
Revenue from Use of Money & Property	76,675	76,675	55,800	72.8%
Reimbursement Capitalized Interest	-	-	-	0.0%
Capital Contributions-YMCA	-	-	-	0.0%
Federal Revenue-BABs Subsidy & Fed Credit	410,426	410,426	345,065	84.1%
Bond Proceeds	-	-	-	0.0%
Bond Preiums	-	-	-	100.0%
Loan Proceeds	-	-	-	0.0%
Dedicated Personal Property Taxes **	1,535,509	1,535,509	997,831	65.0%
Transfer from Proffer Fund	5,000	5,000	-	0.0%
Transfer from CIP Fund	-	-	-	0.0%
Transfer from General Fund **	4,482,683	4,482,683	1,548,987	34.6%
Total Revenues	\$ 8,719,776	\$ 8,719,776	\$ 4,062,664	46.6%
Expenditures				
School Debt	\$ 4,957,275	\$ 4,957,275	\$ 2,232,777	45.0%
General Fund Debt	3,754,401	3,754,401	1,670,286	44.5%
Fees	8,100	8,100	56,049	692.0%
Total Expenditures	\$ 8,719,776	\$ 8,719,776	\$ 3,959,112	45.4%
transfers are made semi-annually				
PROFFER FUND				
Revenues				
Investment Income	\$ 750	\$ 750	\$ 750	100.0%
Proffers	50,000	50,000	49,184	98.4%
YMCA Proffer	5,000	5,000	-	0.0%
Balance Forward	-	-	-	0.0%
Total Revenues	\$ 55,750	\$ 55,750	\$ 49,934	89.6%
Expenditures	\$ 55,750	\$ 55,750	\$ -	0.0%
FIRE/RESCUE GRANTS FUND				
Grants	\$ 150,000	\$ 150,000	\$ 129,460	86.3%
Balance Forward	-	-	-	0.0%
Total Revenues	\$ 150,000	\$ 150,000	\$ 129,460	86.3%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	Adopted Budget	Amended Budget	Year to Date	Percent Collected Expended
Expenditures	\$ 150,000	\$ 150,000	\$ 53,088	35.4%
PROGRAM INCOME FUND				
Revenue				
Program Income-Dawn Housing	\$ 12,312	\$ 12,312	\$ 6,393	51.9%
CDBG/IPR Funds	2,258	2,258	1,872	82.9%
Balance Forward	-	-	-	0.0%
Total Revenues	\$ 14,570	\$ 14,570	\$ 8,265	56.7%
Expenditures	\$ 14,570	\$ 14,570	\$ 20,884	143.3%
SHERIFF SPECIAL REVENUE FUND				
Revenues				
Charges for Services	\$ 51,000	\$ 51,000	\$ 15,826	31.0%
Total Revenues	\$ 51,000	\$ 51,000	\$ 15,826	31.0%
Expenditures	\$ 51,000	\$ 51,000	\$ -	0.0%
Detention Facility Fund				
Revenues				
Interest Income	\$ -	\$ -	\$ 1,069	100.0%
Homeland federal income	-	-	334,866	100.0%
Total Revenues	\$ -	\$ -	\$ 335,935	100.0%
Bank Service Charge			\$ -	100.0%
Transfer to Other Funds			-	
Expenditures	\$ -	\$ -	\$ 30	100.0%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	Adopted Budget	Amended Budget	Year to Date	Percent Collected Expended
CAPITAL IMPROVEMENTS FUND				
Revenues				
Investment Income	\$ -	\$ -	\$ 24,584	100.00%
Rebates and Refunds	-	-	9,742	0.00%
Contributions-Port Royal Visitors Center	-	-	-	0.00%
Contributions-Fire & Rescue	-	-	-	100.00%
Recovered Costs - Stonewall Lane Project	-	-	32,380	100.00%
Revenue from the Commonwealth	-	-	7,560	0.00%
Rural Development Grant	-	-	-	0.00%
Federal Revenue	-	-	-	0.00%
Transfers	590,000	590,000	-	0.00%
Balance Forward	-	109,539	-	0.00%
Lease Financing	1,937,929	1,937,929	1,034,000	53.36%
Long Term Debt	1,500,000	1,500,000	-	0.0%
Total Revenues	\$ 4,027,929	\$ 4,137,468	\$ 1,108,267	26.8%
Expenditures				
General Government Administration:				
Cost of Debt Issuance	-	-	-	100%
Replace Accounting System	-	-	-	#DIV/0!
AS 400 Server	55,000	55,000	14,096.60	25.6%
Exchange Server\Software	56,000	56,000	51,180.54	91.4%
Purchase of Union Bank & Trust Bld	-	-	47,409.52	
Judicial Administration				
Courthouse Security Upgrade	-	-	-	0.0%
Public Safety				
Records Management System	499,862	499,862	-	0.0%
Motor Vehicles/Equipment-sheriff	521,067	521,067	-	0.0%
Motor Vehicles/Equipment-Fire/Rescue	210,000	210,000	-	0.0%
Eng & Arch Svs-New Sparta Fire Stat	200,000	200,000	-	
Carmel Church Station	200,000	200,000	-	
Squad 2 Fire and Resue	-	-	651,724.00	
Logistics Building				
Logistics Building Phase II	-	-	-	100.0%
Durrett RD Lake Land'Or Access	-	-	32.47	100.0%
Station Repairs	-	-	-	
Public Works				
Motor Vehicle & Equipment	190,000	190,000	-	0.0%
Sound System Upgrade	-	30,000	-	0.0%
Stonewall Lane Surfacing	-	-	-	0.0%
Ladysmith Convenience Site Project	1,500,000	1,500,000	-	0.0%
Rention Wall Landfill	-	-	-	0.0%
Point To Point Internet Equipment	-	-	-	100.0%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	Percent Collected <u>Expended</u>
LdySmith RD Project VDOT RT369		-	1,550,001	100.0%
Energy Saving Contract	-	-	-	100.0%
Relocate Corbin Conv Site	70,000	70,000	-	
Emergency BU Genreator System	136,000	136,000	-	100.0%
Recreation				
County Park Improvements	-	-	-	0.0%
Solfball Field Lighting	305,000	305,000	-	
Playground Equipment DPW	85,000	85,000	-	
Education				
BGP to PK5	-	-	-	0.0%
Madison Elementary Renovations	-	-	-	0.0%
CHS Renovations	-	-	-	0.0%
Fire Alarm Annex	-	-	-	
Replace Bleachers-CHS	-	-	-	0.0%
HVAC Enery Performance INPV CMS	-	79,539	14,539.48	18.3%
Motor Vehicle	-	-	-	100.0%
Recreation				
YMCA Construction	-	-	-	0.0%
Community Development				
Port Royal Visitors Center	-	-	-	0.0%
Transfers				
	-	-	-	0.0%
Total Expenditures	\$ 4,027,929	\$ 4,137,468	\$ 2,328,983	56.3%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Year to Date</u>	<u>Percent Collected Expended</u>
SCHOOL CAPITAL PROJECTS FUND				
Revenues				
Revenue from Use of Money	\$ -	\$ -	\$ -	0.0%
Transfer from General Fund	507,690	580,315	-	0.0%
Transfer Ffrom CDF	254,500	254,500	-	0.0%
Balance Forward	-	-	-	0.0%
Total Revenues	\$ 762,190	\$ 834,815	\$ -	0.0%
Expenditures				
Waterproof Annex Exterior	-	-	-	0.0%
Convert to Natural Gas-CMS	-	-	-	0.0%
Desks and Chairs	-	-	-	0.0%
Floor Scrubber	-	-	-	0.0%
Rubber Mats Playground Bge	-	-	-	0.0%
School Zone Sign Installation MES	-	-	-	0.0%
Large Vehicle Lift	-	-	-	0.0%
Staff Computer	50,000	50,000	-	0.0%
Voip Server	-	-	-	0.0%
Zero Turn Mower	-	-	-	0.0%
Upgrade\Replace Custodial Equipment	-	-	-	0.0%
CMS Replace Generator	-	20,242	-	0.0%
Classroom Technology	50,000	50,000	-	
Playground Expansion	64,500	64,500	-	
Restrooms Football Field CHS	90,000	90,000	-	
Special Needs Bus	109,606	109,606	-	
Bus Replacement	398,084	398,084	-	
GYM Floor CMS	-	52,383	43,601	83.2%
Service Van	-	-	-	0.0%
Total Expenditures	\$ 762,190	\$ 834,815	\$ 43,601	5.2%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

Fiscal year 2019 - 2020

	<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Year to Date</u>	<u>Percent Collected Expended</u>
CAROLINE UTILITIES FUND				
Revenue				
Operations:				
Operating Income	\$ 2,799,367	\$ 2,799,367	\$ 1,400,432	50.0%
Reimbursements	163,136	163,136	98,860	60.6%
Recovered Costs	-	-	1,079	100.0%
Miscellaneous Revenue	-	-	16,293	100.0%
Total Operating Revenue	\$ 2,962,503	\$ 2,962,503	\$ 1,516,665	51.2%
Other Income:				
Investment Income	\$ 20,000	\$ 20,000	\$ 16,436	82.2%
Availability Fees	388,822	388,822	186,693	48.0%
Debt recovery costs	350,877	350,877	-	0.0%
Loan Proceeds	1,333,000	1,333,000	-	0.0%
Total Other Income	\$ 2,092,699	\$ 2,092,699	\$ 203,129	9.7%
Balance Forward	\$ -	\$ 1,268,526	\$ -	100.0%
Transfer from General Fund	2,207,752	2,207,752	-	0.0%
	2,207,752	3,476,278	-	0.0%
Total Revenues	\$ 7,262,954	\$ 8,531,480	\$ 1,719,794	20.2%
Expenses				
Operations:				
Water/Sewer Administration	\$ 407,988	\$ 476,988	\$ 181,493	38.0%
Water Supply & Treatment	779,440	932,355	341,871	36.7%
Wastewater Treatment	1,062,573	1,124,073	495,896	44.1%
Utilities Collection	339,905	339,905	203,714	59.9%
State Fair Utilities	136,667	136,667	69,522	50.9%
Port Royal Utilities	16,537	16,537	3,504	21.2%
Total Operating Expenses	\$ 2,743,110	\$ 3,026,525	\$ 1,295,999	42.8%
			220,666	
Other Expenses:				
Debt Service	\$ 3,171,844	\$ 3,171,844	\$ 1,988,886	62.7%
Depreciation			\$ -	0.0%
Transfers	-	-	-	0.0%
Total Other Expenses	3,171,844	3,171,844	1,988,886	62.7%

CAROLINE COUNTY
 BUDGET REPORT
 December 31, 2019

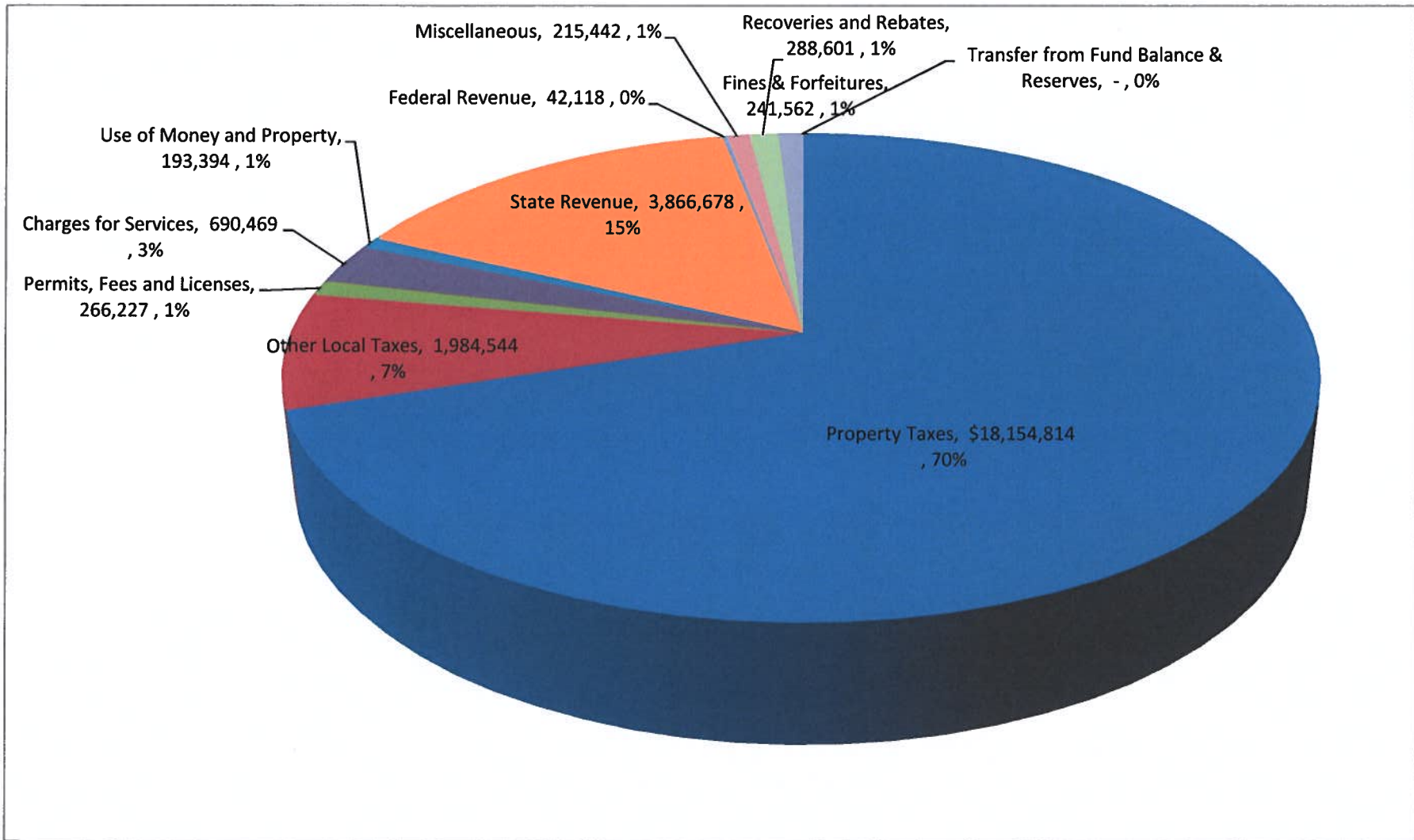
Fiscal year 2019 - 2020

	Adopted <u>Budget</u>	Amended <u>Budget</u>	<u>Year to Date</u>	Percent Collected <u>Expended</u>
Capital Projects	1,348,000	2,333,111	218,779	9.4%
Total Expenses	<u>\$ 7,262,954</u>	<u>\$ 8,531,480</u>	<u>\$ 3,503,664</u>	<u>41.1%</u>

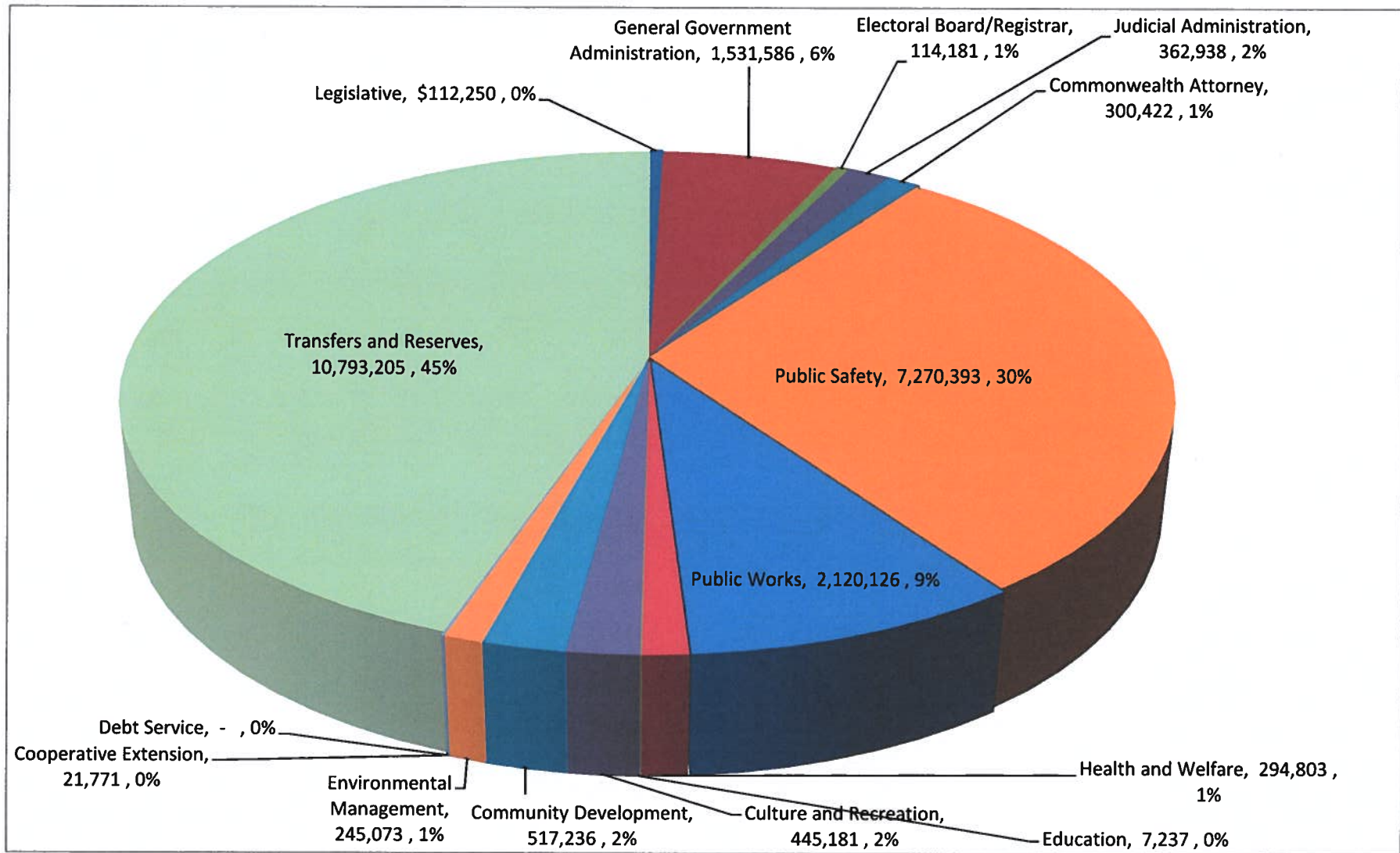
DAWN WASTEWATER FUND

Revenue				
Operating Income	\$ 76,412	\$ 76,412	\$ 37,674	49.3%
Availability Fees	15,755	15,755	90	0.6%
Grant Revenue	-	-	-	0.0%
Transfer from Other Funds	178,993	178,993	84,837	47.4%
Total Revenues	<u>\$ 271,160</u>	<u>\$ 271,160</u>	<u>\$ 122,601</u>	<u>45.2%</u>
Expenses				
Operating Expenses	\$ 71,486	\$ 71,486	\$ 29,069	40.7%
DHCD Loan	169,674	169,674	84,837	50.0%
Other Expenses	30,000	30,000	48,378	0.0%
Capital Outlay	-	-	-	0.0%
Total Expenses	<u>\$ 271,160</u>	<u>\$ 271,160</u>	<u>\$ 162,284</u>	<u>59.8%</u>

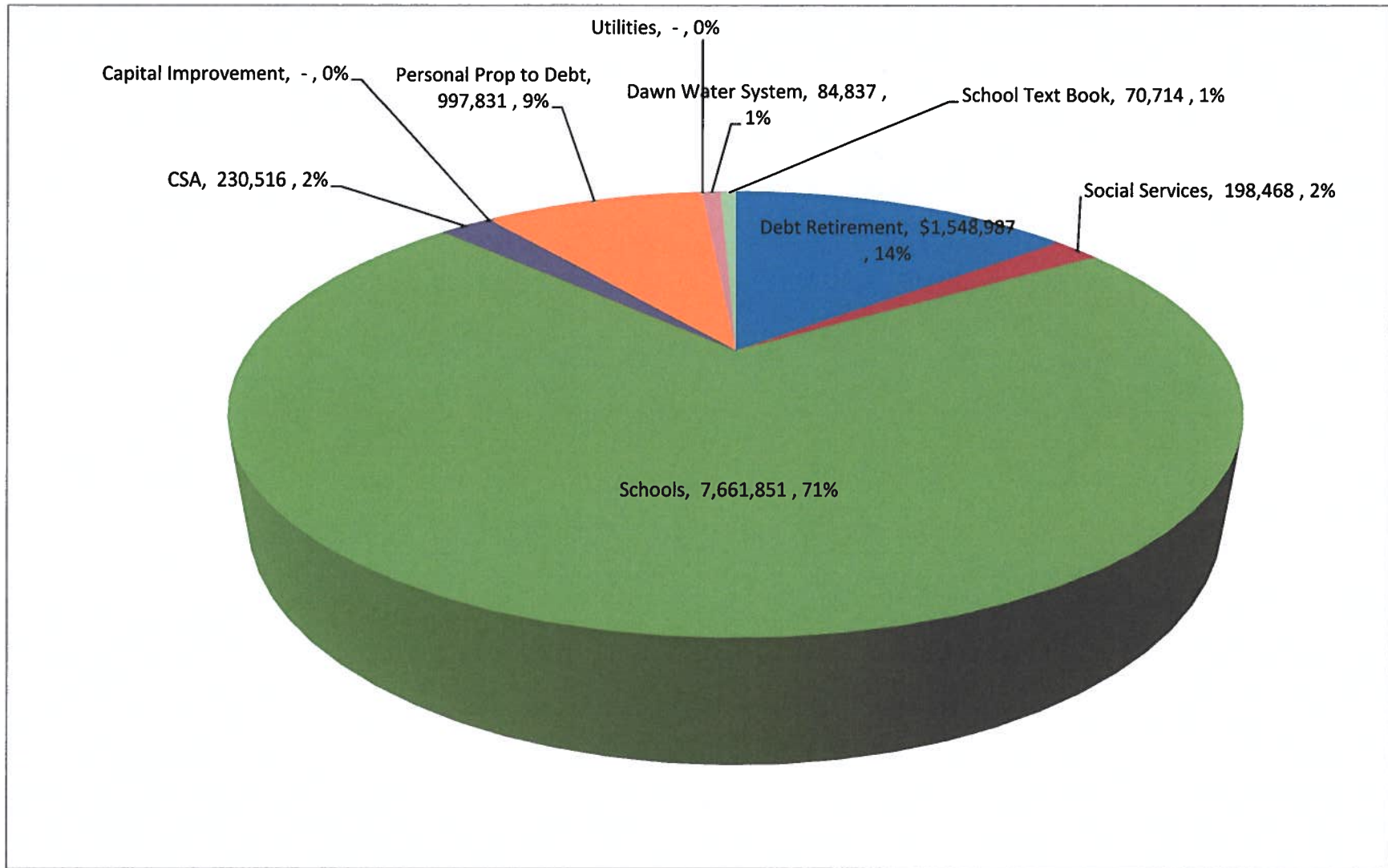
CAROLINE COUNTY
 Fiscal Year 2019-2020
 General Fund Revenues at December 31, 2019



CAROLINE COUNTY
Fiscal Year 2019-2020
General Fund Expenditures at December 31, 2019

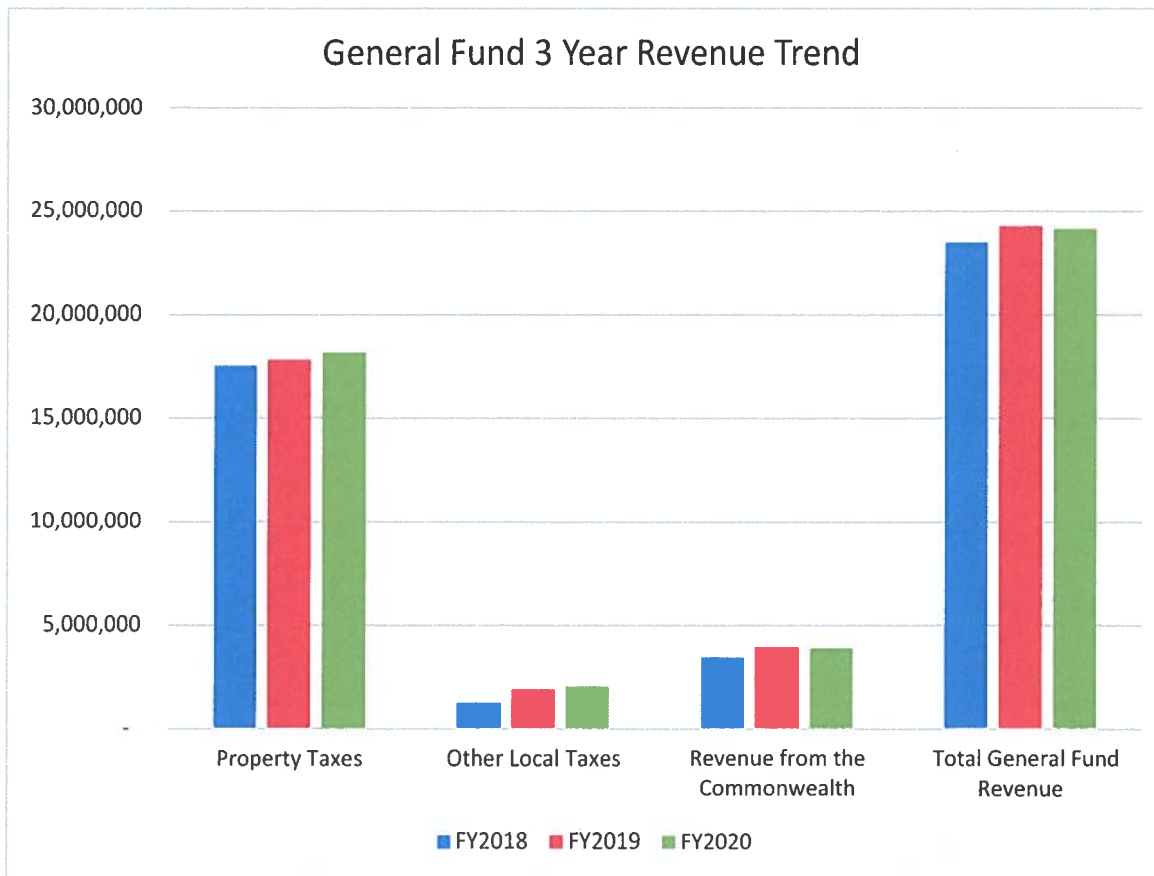


CAROLINE COUNTY
Fiscal Year 2019-2020
General Fund Transfers at December 31, 2019



**CAROLINE COUNTY
BUDGET REPORT
December 31, 2019**

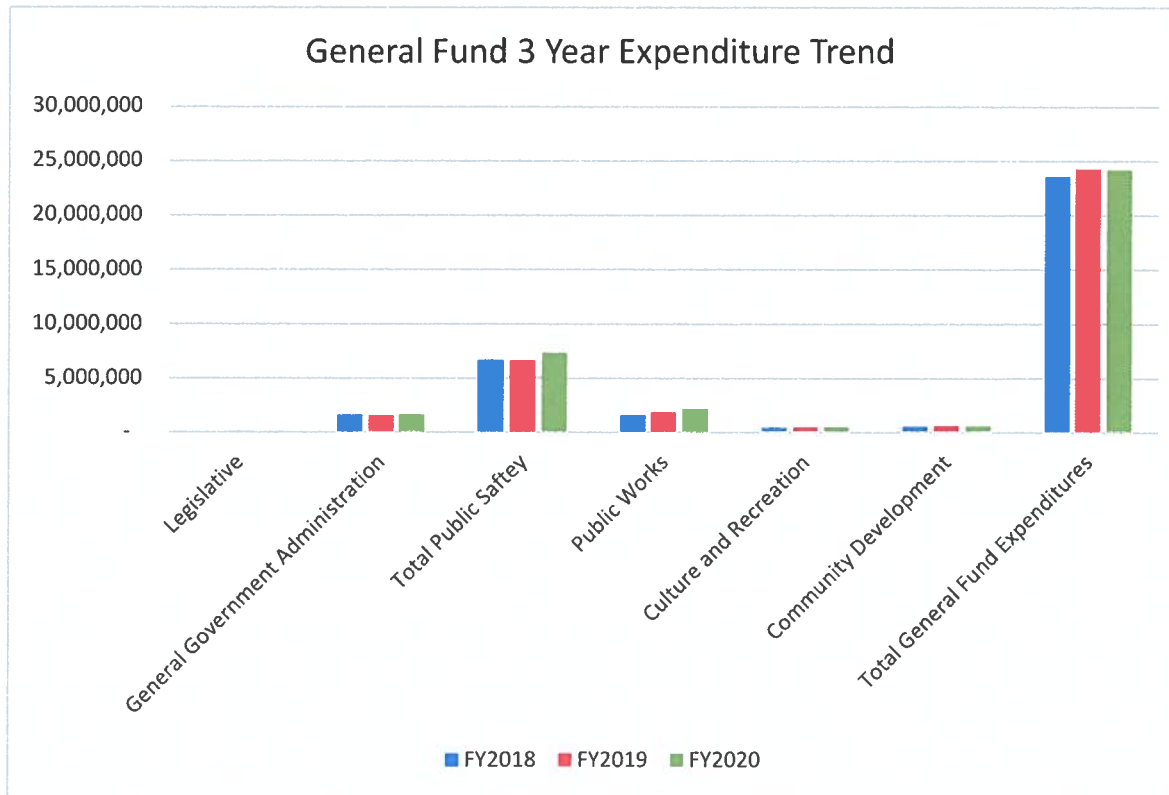
GENERAL FUND SUMMARY	FY2018	<u>FY2019</u>	<u>FY2020</u>
Revenues:			
Property Taxes	17,510,433	17,809,128	18,154,814
Other Local Taxes	1,195,519	1,870,928	1,984,544
Revenue from the Commonwealth	3,410,963	3,925,384	3,866,678
Total General Fund Revenue	23,469,613	24,266,988	24,136,402



3 YR Trend

**CAROLINE COUNTY
BUDGET REPORT
December 31, 2019**

Expenditures:	FY2018	FY2019	FY2020
Legislative	96,476	102,652	112,250
General Government Administration	1,491,849	1,475,554	1,531,586
Total Public Safety	6,583,758	6,503,595	7,270,393
Public Works	1,500,166	1,730,331	2,120,126
Culture and Recreation	383,930	393,962	445,181
Community Development	464,418	542,630	517,235
Total General Fund Expenditures	23,469,613	24,266,988	24,136,402

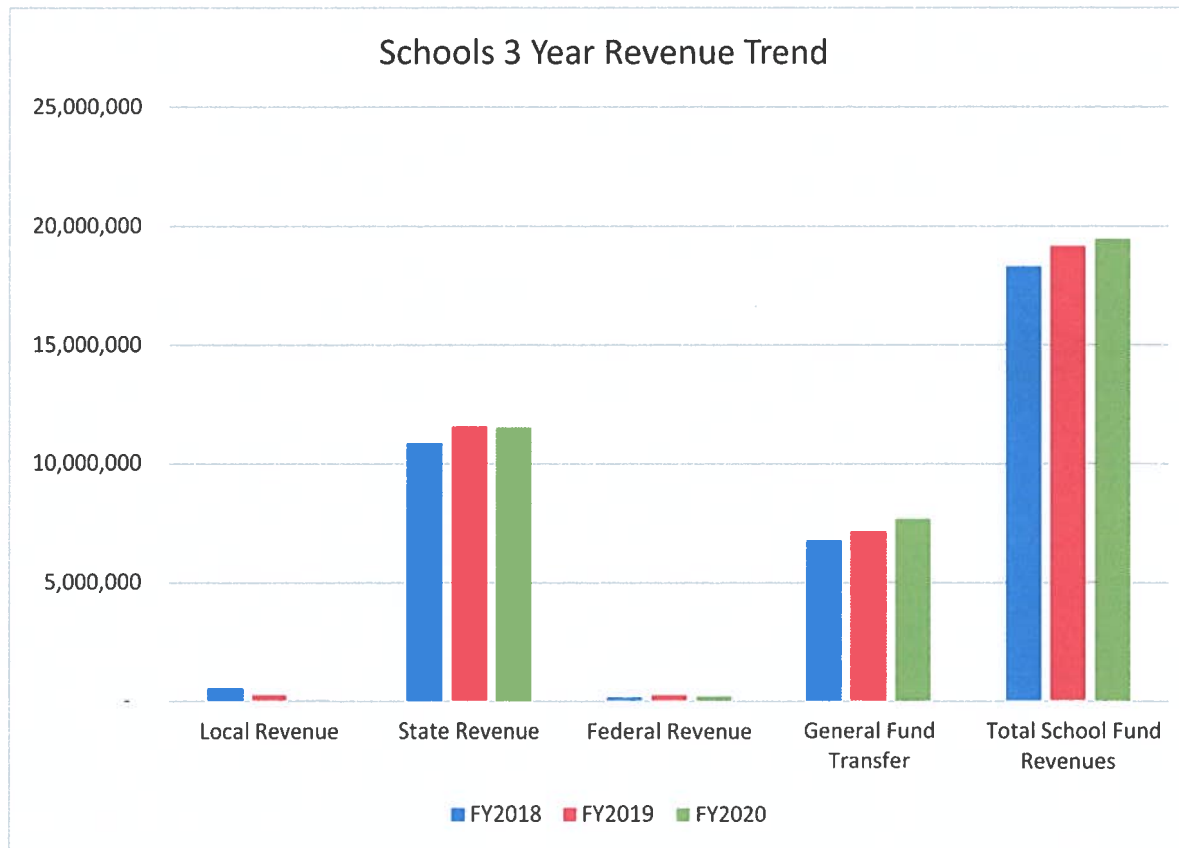


3 YR Trend

**CAROLINE COUNTY
BUDGET REPORT
December 31, 2019**

SCHOOL FUND

Revenues:	FY2018	FY2019	FY2020
Local Revenue	512,146	237,097	64,585
State Revenue	10,863,719	11,557,654	11,520,892
Federal Revenue	142,862	220,488	177,651
General Fund Transfer	6,761,734	7,126,484	7,661,852
Total School Fund Revenues	18,280,461	19,141,723	19,424,980

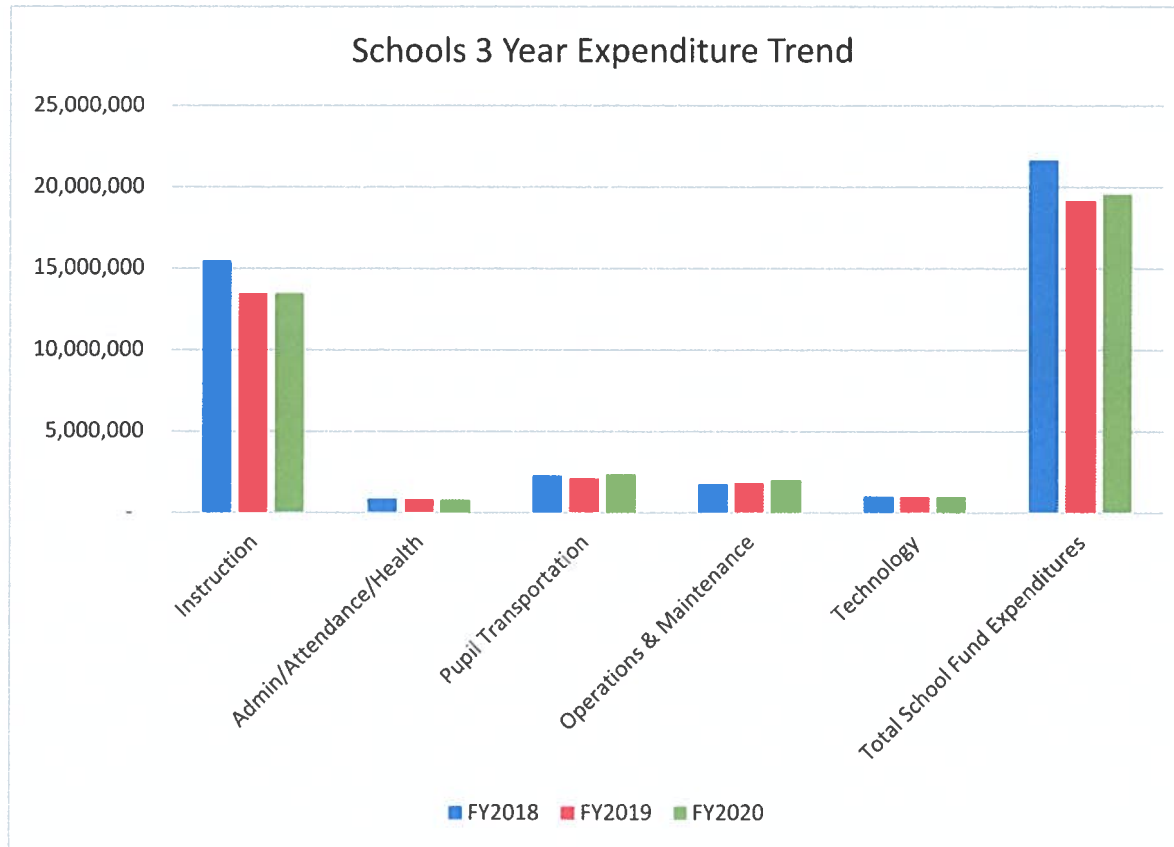


3 YR Trend

**CAROLINE COUNTY
BUDGET REPORT
December 31, 2019**

SCHOOL FUND

Expenditures:	FY2018	FY2019	FY2020
Instruction	15,475,410	13,447,265	13,453,430
Admin/Attendance/Health	834,244	780,610	783,870
Pupil Transportation	2,239,376	2,038,294	2,345,799
Operations & Maintenance	1,751,918	1,782,902	1,970,304
Technology	951,136	926,759	955,595
Total School Fund Expenditures	21,614,796	19,111,151	19,527,399



3 YR Trend