

County of Spotsylvania

Finance Department
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MEMORANDUM

TO: Mark Taylor, County Administrator

FROM: Mary Sorrell, Finance Director
Bonnie Jewell, Budget Manager

DATE: June 29, 2016

SUBJECT: FY 2016 Third Quarter Update

Finance staff has completed its review of FY 2016 revenue and expenditures through the period ending March 31, 2016. Given the timing of this update, the figures within this report take into consideration revenue and expenditures occurring through mid-June 2016.

Revenue

After reviewing revenue collections to date, we anticipate General Fund year end revenue collections will exceed FY 2016 budget estimates by approximately \$1.7 million (0.7%). Attachment 1 is a list detailing the budgeted and projected revenues for each fund. While Attachment 1 shows the projected changes in all revenues, the bulk of the estimated excess is related to the net impact of the anticipated increases/decreases of the following revenues:

Revenue	Expected Increase/(Decrease) (in millions)
Personal Property	\$1.5
Business License	\$0.3
Refuse Disposal & Recycling	\$0.2
Land Redemption & Deferred Taxes	\$0.1
GIS Fees	\$0.1
Sheriff Local Services	\$0.1
Delinquent Real Estate	(\$0.1)
Heavy Equipment	(\$0.1)
Public Service Corporation RE	(\$0.2)
Machinery & Tools	(\$0.2)
Total	\$1.7 million

Expenditures

Attachment 2 shows both actual and projected FY 2016 expenditures for each fund. Overall, General Fund expenditures are expected to be \$0.6 million (0.25%) less than current budgeted estimates. We do not expect to exceed the appropriations approved for each fund. The Sheriff's Office is expected to exceed budget within several of their individual divisions but is anticipated to have sufficient funding within the law enforcement division to cover the excesses within those other divisions.

Staff is awaiting the final health insurance billings for FY 2016 and at this point, based on billings to date, we expect excess funding may exist within that budget. Any excesses related to 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 would increase the fund balance projection below.

Staff will continue to review FY 2016 budgets closely 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 2016 carryover requests. Finance staff has made educated assumptions in the expenditures 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.

Fund Balance

During the development of the FY 2017 Budget, staff estimated the undesignated General Fund Balance to be \$300,000 (one tenth of 1%) at the close of FY 2017. Subsequent to the adoption of the FY 2017 Budget, on May 10th the Board approved revisions to the Budget Stabilization Reserve (BSR) policy, additional one time funding for the Schools, and the beginning of funding for the General Fund's Other Post-Employment Benefits (OPEB) obligation. After the third quarter review of FY 2016 revenues and expenditures and taking into consideration the impact of actions taken by the Board on May 10th concerning the Schools' funding, the BSR and OPEB funding, staff projects the undesignated fund balance to be \$1.7 million. This assumes all reserve policies are met through the close of FY 2017.

In addition to Attachment 1 and Attachment 2 referenced above, Attachment 3 is a listing of the budget transfers in excess of \$50,000 each that have occurred in the third quarter. This information is provided in compliance with the County's budget amendment policy.

CC: Mark L. Cole, Deputy County Administrator
Ed Petrovitch, Deputy County Administrator
Department Directors and Constitutional Officers

Spotsylvania County Revenues - 3rd Quarter FY2016

Attachment 1

Object	Description	FY 2016 Revised Budget (1)	Received YTD (2)	Percent Collected as of March 2016	Percent Collected as of March 2015	Estimated EOY FY 2016 Collected
GENERAL FUND						
Real Property Taxes						
311.0101	Current Taxes Real Estate	108,939,955	52,064,438	47.8%	49.0%	108,939,955
311.0102	Delinquent Taxes Real Estate	2,127,762	2,254,365	106.0%	104.2%	2,027,762
311.0103	Land Redemptions	28,474	52,247	183.5%	49.5%	52,664
311.0110	Deferred Taxes	100,000	155,250	155.3%	43.0%	164,420
		<u>111,196,191</u>	<u>54,526,300</u>			
Public Service Corporation Taxes						
311.0201	Public Service Real Property taxes	3,418,196	101,966	3.0%	8.6%	3,258,196
		<u>3,418,196</u>	<u>101,966</u>			
Personal Property Taxes						
311.0301	Current Taxes Personal Property	34,670,270	18,440,402	53.2%	48.9%	36,170,270
311.0302	Delinquent Taxes Personal Property	3,699,244	4,659,780	126.0%	106.5%	3,699,244
311.0303	Current Taxes Mobile Home	60,000	29,449	49.1%	50.7%	60,000
311.0304	Delinquent Taxes Mobile Home	20,000	16,697	83.5%	85.3%	20,000
311.0306	Current Taxes Heavy Equipment	283,375	173,189	61.1%	49.0%	183,375
311.0307	Delinquent Taxes Heavy Equipment	2,500	2,082	83.3%	70.0%	2,500
		<u>38,735,389</u>	<u>23,321,599</u>			
Machinery & Tools Taxes						
311.0401	Current Taxes Machinery & Tools	723,779	392,769	54.3%	52.4%	523,779
311.0402	Delinquent Taxes Machinery & Tools	25,000	32,462	129.8%	106.5%	35,139
		<u>748,779</u>	<u>425,231</u>			
Penalties & Interest - Taxes						
311.0601	Penalties	1,600,000	1,262,985	78.9%	70.9%	1,600,000
311.0602	Interest	880,000	649,983	73.9%	70.1%	880,000
318.9913	Administrative Collection Fee	550,000	485,098	88.2%	58.9%	550,000
		<u>3,030,000</u>	<u>2,398,066</u>			
TOTAL GENERAL PROPERTY TAXES		<u>157,128,555</u>	<u>80,773,162</u>	51.4%	50.7%	
Sales Tax						
312.0101	Local Sales Tax	17,101,262	12,977,556	75.9%	76.4%	17,101,262
312.0102	Communication Sales Tax*	4,600,000	3,435,088	74.7%	74.9%	4,600,000
		<u>21,701,262</u>	<u>16,412,644</u>			
Utility Taxes						
312.0201	Utility Tax Consumer Tax	2,500,000	1,905,901	76.2%	74.4%	2,500,000
312.0401	Utility Tax Gross Receipt	720,000	536,927	74.6%	83.1%	720,000
		<u>3,220,000</u>	<u>2,442,828</u>			
Other Taxes						
312.0301	Business License Taxes	4,200,000	3,060,802	72.9%	69.7%	4,450,000
312.0310	Daily Rental Taxes	50,000	43,501	87.0%	78.5%	50,000
312.0501	Motor Vehicle Licenses	2,850,000	855,737	30.0%	26.1%	2,850,000
312.0601	Bank Stock Taxes	600,000	63,357	10.6%	-1.6%	600,000
312.0701	Recordation Taxes	2,300,000	1,750,497	76.1%	73.3%	2,300,000
312.1001	Transient Occupancy Taxes	1,275,000	941,154	73.8%	71.3%	1,275,000
312.1101	Meals Taxes	8,475,000	6,290,286	74.2%	73.5%	8,475,000
		<u>19,750,000</u>	<u>13,005,334</u>			
TOTAL OTHER LOCAL TAXES		<u>44,671,262</u>	<u>31,860,806</u>	71.3%	70.3%	

Spotsylvania County Revenues - 3rd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2016</u>	<u>Percent Collected as of March 2015</u>	<u>Estimated EOY FY 2016 Collected</u>
		(1)	(2)			
Permits/Fees/Regulatory Licenses						
313.0101	Dog Tag Licenses	78,000	51,919	66.6%	76.3%	78,000
313.0304	Land Use Application Fees	1,000	1,063	106.3%	85.1%	1,063
313.0305	Transfer Fees	5,000	4,072	81.4%	74.6%	5,000
313.0318	Well/Septic Permit Fees Local	26,000	27,425	105.5%	66.2%	36,975
313.0325	Commercial Vehicle Disposal License	15,000	14,150	94.3%	59.6%	15,000
313.0327	Solicitor Permits	1,200	560	46.7%	76.4%	1,200
313.0328	Gun Permits	60,000	62,843	104.7%	71.2%	78,000
313.0331	Open Air Burning Permit	6,000	915	15.3%	17.8%	6,000
313.0332	Fire & Safety Inspection Fee	175,000	134,567	76.9%	69.8%	175,000
313.0333	Towing application/inspection fees	2,000	1,350	67.5%	12.8%	2,000
313.0334	Massage Parlor Permits	2,000	1,400	70.0%	76.5%	2,000
		<u>371,200</u>	<u>300,264</u>			
Other Local Revenues						
314.0101	County Court Fines	400,000	223,529	55.9%	74.7%	400,000
314.0104	DNA Local Fee (Clerk of Court)	1,300	1,220	93.8%	72.6%	1,300
314.0105	Jail Admin Fee (Clerk of Court)	15,000	10,662	71.1%	70.7%	15,000
314.0106	Courthouse Sec Fee (Clerk of Court)	130,000	93,096	71.6%	76.2%	130,000
315.0101	Interest on Investments	202,710	324,083	159.9%	83.6%	202,710
315.0201 & 0211	Rental of General Property	59,428	45,320	76.3%	79.4%	59,428
315.0206	Antenna Tower Rental	310,197	239,845	77.3%	73.7%	310,197
315.0209	Railroad reimbursement	446,894	209,701	46.9%	0%	446,894
315.0106 & 0107	Insurance Interest & Dividend	8,590	6,456	75.2%	79.4%	8,590
		<u>1,574,119</u>	<u>1,153,912</u>			
Charges for Services						
315.0202/0205	Use of Park Facilities	41,900	36,029	86.0%	76.5%	41,900
315.0203	Loriella Park Concessions	14,100	9,871	70.0%	55.1%	14,100
316.0102	Excess Fees of Clerks	90,000	74,382	82.6%	68.3%	90,000
316.0103	Sheriff's Fees	4,099	4,099	100.0%	100.0%	4,099
316.0104	Clerk of Court Subscriptions	44,000	40,650	92.4%	80.8%	44,000
316.0105	Courthouse Maintenance Fees	45,000	29,077	64.6%	75.1%	45,000
316.0106	Copy costs (Clerk of Court)	16,000	10,616	66.4%	73.7%	16,000
316.0201	Commonwealth Attorney's Fees	20,000	17,938	89.7%	75.4%	20,000
316.0302	Other Sheriff Fees (Charges for Services)	120,000	9,941	8.3%	7.8%	120,000
316.0401	Emergency Rescue Service Fee	15,000	11,960	79.7%	49.4%	15,000
316.0501	Animal Shelter Fees	200,000	149,469	74.7%	61.9%	200,000
316.0502	Rabies Vaccinations	7,800	4,206	53.9%	51.9%	7,800
316.0701	Street Lights	6,500	4,536	69.8%	75.0%	6,500
316.0802	Refuse Disposal Fees	1,750,000	1,407,427	80.4%	71.6%	1,910,000
316.0803	Weed & Debris Fee	10,000	3,777	37.8%	97.4%	10,000
316.0805	Recycling Revenues	200,000	177,045	88.5%	70.3%	250,000
316.1301	Recreation Registration Fees	308,150	234,059	76.0%	79.7%	308,150
316.1302	Admission Loriella Park	48,175	27,619	57.3%	48.7%	48,175
316.1304	Ni River Reservoir Fees	19,700	11,154	56.6%	49.1%	19,700
316.1305	Hunting Run Reservoir Fees	20,300	11,782	58.0%	48.9%	20,300
316.1306	Self-Supporting Activities	166,000	68,215	41.1%	51.4%	166,000
316.1310/318.99.52	Tourism event admissions	3,000	4,313	143.8%	52.3%	4,600
316.1311	Stonewall Jackson Run Fees	0	766		100.0%	0
316.1312	Tourism Commission vendor fees	100	0	0.0%	0%	100
316.1601	Planning Dept Maps	537	194	36.1%	81.7%	537
316.1602	Sale of Publications	25	25	100.0%	0%	25
316.1603	Plat Filing Fees	232,116	167,416	72.1%	67.2%	232,116
316.1607	Telecommunication Revenue Fee	30,000	0	0.0%	0%	30,000
316.1608	Planning Review Fees	259,380	161,227	62.2%	75.8%	259,380
316.1610	GIS fees	150,000	153,231	102.2%	65.3%	200,399
316.1611	Annual PEG Fee	178,341	178,341	100.0%	100.0%	178,341
318.9905	Tourism Miscellaneous Items	2,100	1,566	74.6%	61.0%	2,100

Spotsylvania County Revenues - 3rd Quarter FY2016

Object	Description	FY 2016	Received	Percent	Percent	Estimated
		Revised Budget	YTD	Collected as of March 2016	Collected as of March 2015	EOY FY 2016 Collected
		(1)	(2)			
318.9906	Sale of General Government Equipment	35,000	19,132	54.7%	47.6%	35,000
318.9917	W/S Administrative Fee	1,863,484	1,235,550	66.3%	57.3%	1,863,484
318.9918	Other Local Revenue Sources	22,250	22,000	98.9%	94.3%	22,250
318.9930	Tourism Commission event Donations	38,200	33,965	88.9%	84.0%	38,200
		<u>5,961,257</u>	<u>4,321,578</u>			
Miscellaneous						
314.0103	Emergency Service False Alarm Fees	3,100	3,550	114.5%	100.0%	5,000
318.0305	Restitution Account	0	430		84.4%	500
318.9915	Miscellaneous	92,518	99,481	107.5%	63.2%	122,000
318.9920	Insurance Recovery Revenue	0	109,553		56.2%	124,431
318.9923	Donations	31,230	43,165	138.2%	1.0%	43,165
318.9933	FOIA revenues	200	108	54.0%	66.5%	200
318.9945	Sheriff Local Services	145,000	159,540	110.0%	72.8%	205,000
		<u>272,048</u>	<u>415,827</u>	152.9%	58.1%	
TOTAL OTHER LOCAL REVENUE		<u>8,178,624</u>	<u>6,191,581</u>	75.7%	67.7%	
Non-Categorical State Aid						
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	50,463	50,463	100.0%	148.2%	50,463
322.0500	Mobile Home Titling Taxes	45,000	34,051	75.7%	108.5%	45,000
322.0600	Tax on Deeds Grantors Tax	400,000	333,105	83.3%	74.1%	400,000
322.1000	DMV Rental Tax	400,000	326,170	81.5%	83.2%	400,000
322.1100	Property Tax Relief Act Revenue	14,509,422	14,509,422	100.0%	100.0%	14,509,422
322.1200	Admin Collection Charge Pilot Program				0%	0
		<u>15,404,885</u>	<u>15,253,211</u>			
Shared Expenses						
323.0100	Commonwealth Attorney	841,278	590,338	70.2%	74.6%	841,278
323.0200	Sheriff	3,401,148	2,516,590	74.0%	75.2%	3,401,148
323.0300	Commissioner of Revenue	269,010	199,593	74.2%	74.5%	269,010
323.0400	Treasurer	227,591	171,847	75.5%	72.7%	227,591
323.0600	Registrar/Electoral Board	60,000	0	0.0%	0%	60,000
323.0700	Clerk of Circuit Court	727,096	477,142	65.6%	66.5%	727,096
324.0430	Reimb Extradition of Prisoners	10,000	1,172	11.7%	88.8%	10,000
324.0499	Other Reimb Commonwealth	0	3,500		0%	3,500
		<u>5,536,123</u>	<u>3,960,182</u>			
Social Services Revenues						
324.0102	Public Assistance/Welfare Administration	6,657,494	4,919,899	73.9%	78.8%	6,624,936
324.0105	Comprehensive Services Act	3,505,847	2,567,663	73.2%	45.3%	3,505,805
		<u>10,163,341</u>	<u>7,487,562</u>			
Other Categorical Reimbursement						
324.0402	Emergency Services	29,747	29,747	100.0%	100.0%	29,747
324.0407	Litter Control Grant	20,766	20,996	101.1%	100.0%	20,996
324.0411	VOPEX Pass Thru funds	30,000	30,000	100.0%	100.0%	30,000
324.0412	State Fire Program Fund (Ins)	349,131	349,131	100.0%	100.3%	349,131
324.0413	Grant Revenues	1,139,256	1,050,984	92.3%	114.8%	1,139,256
324.0415	Veh registration fee dog/cat sterilization	3,812	3,812	100.0%	100.0%	3,812
324.0416	Motor Vehicle Registration (EMS \$)	115,000	0	0.0%	0%	115,000
324.0422	VJCCCA Revenue	115,141	93,980	81.6%	83.5%	115,141
324.0451	Victim/Witness Grant	31,405	20,681	65.9%	43.2%	31,405
324.0450	Forfeiture/Seizure - Commonwealth Atty	46,049	35,934	78.0%	94.3%	46,049
324.0452	Forfeiture/Seizure - Sheriff	26,438	114,662	433.7%	82.6%	70,000
324.0460	Wireless E-911 Surcharge	155,000	129,524	83.6%	71.5%	155,000
		<u>2,061,745</u>	<u>1,879,451</u>			
TOTAL STATE REVENUES		<u>33,166,094</u>	<u>28,580,406</u>	86.2%	83.4%	

Spotsylvania County Revenues - 3rd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2016</u>	<u>Percent Collected as of March 2015</u>	<u>Estimated EOY FY 2016 Collected</u>
		(1)	(2)			
Federal Funds						
331.0100	Payments in Lieu of Taxes	16,000	1,330	8.3%	0%	16,000
333.0108 & 0114	Other Federal Grants	298,413	141,274	47.3%	77.9%	298,413
333.0113	Forfeiture/seizure Sheriff	157,159	0	0.0%	0%	157,159
333.0115	SAFER Grant	640,452	287,944	45.0%	73.8%	640,452
333.0151	Victim Witness Grant	94,218	60,292	64.0%	0%	94,218
		<u>1,206,242</u>	<u>490,840</u>			
TOTAL FEDERAL REVENUES		<u>1,206,242</u>	<u>490,840</u>	40.7%	73.9%	
Non Revenue Receipts						
341.0603	Transfer From Utilities	145,238	0	0.0%	0%	145,238
341.0604	Transfer from Capital Projects	280,999	0	0.0%	0%	280,999
341.0607	Transfer from Code Compliance Fund	806,653	0	0.0%	0%	806,653
341.0611	Transfer from Fire/EMS Service Fee fund	2,751,508	1,787,119	65.0%	71.4%	2,751,508
	TOTAL TRANSFERS FROM OTHER FUNDS	<u>3,984,398</u>	<u>1,787,119</u>			
TOTAL GENERAL FUND REVENUES		<u>248,335,175</u>	<u>149,683,914</u>	60.3%	59.3%	250,157,900
GENERAL CAPITAL PROJECTS						
Non Revenue Receipts						
341.0401	Bond Proceeds	17,769,115	17,769,115	100.0%	#DIV/0!	17,769,115
341.0408	Interest on lease proceeds	0	101,787		71.7%	100,000
341.0412	Bond Premiums	1,508,938	1,508,938	100.0%	100.0%	1,508,938
		<u>19,278,053</u>	<u>19,379,840</u>			
Other Local Revenue						
315-0205	Field rental/concessions capital	0	92,959		0%	100,000
315-0101	Interest on Investments	0	69,334		75.9%	85,000
318.9915	Miscellaneous	29,966	(8)	0.0%	100.0%	(8)
318.9919	Proffers	773,307	0	0.0%	0%	773,307
318-9923	Donations to General Capital Projects	65,653	0	0.0%	0%	65,653
318.9946	Hunters Lodge Special Assmt	30,000	15,074	50.2%	61.6%	30,000
		<u>898,926</u>	<u>177,359</u>			
State Revenue						
324.0413	Grant revenues	209,518	13,508	6.4%	0%	209,518
324-0499	Other Reimbursements from Commonwealth	5,141,325	2,349,060	45.7%	73.7%	5,141,325
		<u>5,350,843</u>	<u>2,362,568</u>			
Federal Revenue						
333.0108 & 0401	Other Federal Grants	1,271,532	14,990	1.2%	738.9%	1,271,532
333.0402	ARRA Funding	1,734,400	0	0.0%	85.8%	1,734,400
333-0403 -0404	BAB & QECB Subsidy	457,161	229,813	50.3%	50.0%	457,161
		<u>3,463,093</u>	<u>244,803</u>			
Transfers from other funds						
341.0601	Transfer from General Operating Fund	12,052,660	0	0.0%	3.9%	12,052,660
341.0603	Transfer from Utilities Operating Fund	698,413	0	0.0%	0%	698,413
341.0607	Transfer from Code Compliance	215,403	0	0.0%	0%	215,403
341-0610	Transfer from Transportation Fund	147,907	0	0.0%	0%	147,907
		<u>13,114,383</u>	<u>0</u>			
TOTAL GENERAL CAPITAL PROJECTS REVENUE		<u>42,105,298</u>	<u>22,164,570</u>	52.6%	64.7%	42,360,324

Spotsylvania County Revenues - 3rd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2016</u>	<u>Percent Collected as of March 2015</u>	<u>Estimated EOY FY 2016 Collected</u>
		(1)	(2)			
SCHOOL OPERATING FUND						
Local Revenues						
316.1201	School Other Revenue	4,653,485	1,517,243	32.6%	32.7%	4,244,426
		<u>4,653,485</u>	<u>1,517,243</u>			
State Revenues						
324.0201	State Sales Tax	24,600,677	16,584,644	67.4%	67.2%	24,500,213
324.0202 - 333.0210	Total Intergovernmental State and Federal	112,418,770	77,939,840	69.3%	71.1%	110,435,169
		<u>137,019,447</u>	<u>94,524,484</u>			
Debt Proceeds						
341.0401-0412	Bond proceeds & bond premiums	16,510,139	16,510,139	100.0%	100.0%	16,569,008
TOTAL SCHOOL OPERATING FUND REVENUES						
		<u>158,183,071</u>	<u>112,551,866</u>	71.2%	69.2%	155,748,815
SCHOOL FOOD SERVICE FUND						
Local Revenues						
316.1201	School Other Revenue	4,609,464	3,285,608	71.3%	75.1%	4,494,066
324.0203-333.0210	School State and Federal Revenue	4,598,365	3,041,885	66.2%	54.5%	4,546,160
341.0606	Transfer from School Operating	63,870	0	0.0%	100.0%	63,870
		<u>63,870</u>	<u>0</u>			
TOTAL SCHOOL FOOD SERVICE FUND REVENUES						
		<u>9,271,699</u>	<u>6,327,493</u>	68.2%	64.8%	9,104,096
SCHOOL CAPITAL PROJECTS FUND						
Non Revenue Receipts						
341.0401	Bonds	13,430,885	13,430,885	100.0%	99.9%	13,430,885
341.0408	Interest on Bonds	0	35,435		74.9%	40,000
341.0412	Bond Premiums	1,536,559	1,536,559	100.0%	100.0%	1,536,559
341.0604	Transfer from Capital Projects	3,749,749	0	0.0%	0%	3,749,749
		<u>18,717,193</u>	<u>15,002,879</u>			
TOTAL SCHOOL CAPITAL PROJ. FUND REVENUES						
		<u>18,717,193</u>	<u>15,002,879</u>	80.2%	99.9%	18,757,193
ECONOMIC DEVELOPMENT OPPORTUNITIES FUND						
Local Revenues						
315.0101	Interest Earned	3,000	2,976	99.2%	83.4%	3,000
315.0201	Rental of Government Property	70,375	51,399	73.0%	70.7%	70,375
318.9915	Miscellaneous	0	4,474		0%	4,474
		<u>73,375</u>	<u>58,849</u>			
Transfers from other funds						
		<u>3,594,497</u>	<u>2,400,000</u>	66.8%	0%	3,594,497
TOTAL ECONOMIC DEV. OPPOR. FUND REVENUE						
		<u>3,667,872</u>	<u>2,458,849</u>	67.0%	9.2%	3,672,346
FIRE/EMS SERVICE FEE FUND						
Local Revenues						
316.0401	Service fees	2,648,000	1,787,119	67.5%	74.9%	2,700,000
TOTAL FIRE/EMS SERVICE FEE FUND REVENUE						
		<u>2,648,000</u>	<u>1,787,119</u>	67.5%	74.9%	2,700,000

Spotsylvania County Revenues - 3rd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016</u> <u>Revised Budget</u>	<u>Received</u> <u>YTD</u>	<u>Percent</u> <u>Collected as of</u> <u>March 2016</u>	<u>Percent</u> <u>Collected as of</u> <u>March 2015</u>	<u>Estimated</u> <u>EOY FY 2016</u> <u>Collected</u>
		(1)	(2)			
CODE COMPLIANCE FUND						
Permits & other licenses						
313.0340	Building Fees	1,885,162	2,101,506	111.5%	75.3%	2,645,125
313.0345	Zoning Fees	315,200	211,871	67.2%	72.1%	291,264
313.0350	Env. Engineering Admin Fee	715,700	511,315	71.4%	73.7%	675,072
313.0355	Chesapeake Bay Fees	93,400	54,399	58.2%	74.6%	67,898
313.0360	Stormwater Management Local Fee	367,200	183,645	50.0%	82.1%	367,200
318.9914	Code Compliance Administration Charges	208,700	146,260	70.1%	70.8%	203,905
318.9933	FOIA Reimbursements	0	135		0%	135
341.0601	Transfer from General Fund	1,003,615	0	0.0%	0%	1,003,615
TOTAL CODE COMPLIANCE FUND		4,588,977	3,209,131			5,254,214
TRANSPORTATION FUND						
311.0101	Real Estate Taxes	733,193	358,866	48.9%	51.0%	733,193
312.1701	Gas Tax	4,406,745	2,544,303	57.7%	72.6%	3,908,821
313.0335	Transportation review fees	15,315	10,300	67.3%	70.8%	15,315
315.0101	Interest on Investments	15,000	13,612	90.7%	77.7%	12,000
341.0414	Proffer Fees	223,183	0	0.0%	0%	223,183
341.0604	Transfer from Capital Projects Fund	176,162	0	0.0%	0%	176,162
TOTAL TRANSPORTATION FUND		5,569,598	2,927,081	52.6%	87.5%	5,068,674
JOINT FLEET MAINTENANCE						
Federal Funding						
316.3001	Charges for services	2,584,155	1,765,661	68.3%	76.6%	2,351,071
TOTAL JOINT FLEET MAINTENANCE		2,584,155	1,765,661	68.3%	76.6%	2,351,071

Spotsylvania County Revenues - 3rd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2016</u>	<u>Percent Collected as of March 2015</u>	<u>Estimated EOY FY 2016 Collected</u>
		(1)	(2)			
UTILITIES OPERATING FUND						
User Fees						
316.2001	Water User Fees	12,288,928	7,488,385	60.9%	58.4%	12,104,382
316.2002	Sewer User Fees	9,300,158	5,559,117	59.8%	61.3%	9,124,805
316.2003	Fredericksburg User Fees - FMC	320,000	232,283	72.6%	76.9%	320,000
316.2004	Fredericksburg User Fees Motts Run	1,200,000	999,146	83.3%	76.5%	1,200,000
316.2011	Debt Service Fees	5,037,670	3,089,919	61.3%	60.7%	5,061,158
316.2012	Administrative Fees	1,754,604	1,075,571	61.3%	61.6%	1,703,259
		<u>29,901,360</u>	<u>18,444,421</u>			
Miscellaneous						
315.0101	Interest	175,000	95,463	54.6%	62.3%	130,000
316.0806	Composting sale revenue	315,000	116,827	37.1%	68.1%	200,000
315.0107	Insurance Dividend	0	3,231		75.0%	3,231
315.0206	Antenna Tower rental	47,205	35,347	74.9%	74.9%	47,205
316.0701	Street Lights	0	(793)		-5193.3%	0
316.2005	Penalties water/sewer user fees	515,000	452,363	87.8%	76.4%	555,000
316.2010	Account Transaction Fee	80,000	48,859	61.1%	61.3%	80,000
316.2101	Water connection operations	45,000	20,393	45.3%	73.9%	45,000
316.2102	Sewer connection operations	45,000	18,744	41.7%	56.6%	45,000
316.2103	Additional Cost connection (meter fee)	60,000	124,040	206.7%	67.2%	180,000
316.2008	Spotsy School Board Oper/maint sewer	75,000	3,937	5.2%	94.3%	75,000
318.2001	Disposal Tickets	60,000	46,599	77.7%	50.6%	100,000
318.2002	Utility Inspection Fees	20,000	45,161	225.8%	51.7%	46,000
318.2003	Water/Sewer Miscellaneous Revenue	0	741		4.2%	2,000
318.2004	Reconnection Fees	100,000	88,250	88.3%	70.4%	112,000
318.2009	City W/S Plant Assistance	100,000	315,156	315.2%	69.9%	405,000
318.2009	CCTV Inspection Fes	15,000	14,138	94.3%	86.4%	20,000
318.9906	Sale of Surplus Property	13,000	52,212	401.6%	62.1%	57,156
318.9913	Administrative Collection Fee	0	14,930		81.6%	20,000
318.9915	Miscellaneous Revenue	0	114,487		96.4%	121,000
318.9920	Insurance Recovery Revenue	0	8,920		23.3%	8,920
318.2007	Multi-visit meter set fee	1,000	150	15.0%	100.0%	1,000
		<u>1,666,205</u>	<u>1,619,155</u>			
333.0403	BAB Subsidy	499,705	502,400	100.5%	50.0%	502,400
341.0601	Transfer from General Fund	0	0		0%	120,000
341.0604	Transfer from Capital Projects	28,615	0	0.0%	0%	30,000
341.0610	Transfer from Transportation Fund	62,953	0	0.0%	0%	100,000
TOTAL UTILITIES OPERATING FUND REVENUES		<u>32,158,838</u>	<u>20,565,976</u>	64.0%	61.1%	32,519,516
UTILITIES CAPITAL PROJECTS FUND						
Connection Fees						
316.2104	Availability Sewer Fee	1,201,230	2,305,330	191.9%	77.8%	2,600,000
316.2105	Availability Water Fee	1,206,570	2,372,140	196.6%	77.9%	2,900,000
		<u>2,407,800</u>	<u>4,677,470</u>			
Miscellaneous						
315.0101-0102	Interest on investments & Utility Bond Revenue	130,000	118,220	90.9%	57.8%	130,000
318.9919	Proffers	0	0			0
341.0701	Fredericksburg Contr Capital Projects	4,201,078	656,395	15.6%	100.5%	4,201,078
318.2003	Miscellaneous Revenue	321,870	0	0.0%	0%	0
		<u>4,652,948</u>	<u>774,615</u>			
341.0603	Transfer from Utility Operating Fund	1,175,892	0			1,175,892
TOTAL UTILITIES CAPITAL PROJECT FUND REVENUE		<u>8,236,640</u>	<u>5,452,085</u>	66.2%	85.6%	11,006,970

Spotsylvania County

Expenditures -
3rd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
GENERAL GOVERNMENT ADMINISTRATION						
Board of Supervisors						
Personnel	191,992	135,276	70.4%	70.5%	191,992	0
Non-Pers	76,364	42,337	66.7%	55.4%	55,804	20,560
Capital	0	0	66.7%	N/A	0	0
Total	268,356	177,613		66.2%	247,796	20,560
County Administrator						
Personnel	920,928	739,412	70.4%	80.3%	884,987	35,941
Non-Pers	54,832	43,347	66.7%	79.1%	53,973	859
Capital	0	0	66.7%	N/A	0	0
Total	975,760	782,759		80.2%	938,960	36,800
County Attorney						
Personnel	950,160	497,120	70.4%	52.3%	826,311	123,849
Non-Pers	175,214	62,734	66.7%	35.8%	193,076	(17,862)
Capital	793	793	66.7%	100.0%	793	0
Total	1,126,167	560,647		49.8%	1,020,179	105,988
Human Resources						
Personnel	625,375	409,064	70.4%	65.4%	624,003	1,372
Non-Pers	125,615	55,355	66.7%	44.1%	113,239	12,376
Capital	1,580	1,180	66.7%	74.7%	1,580	0
Total	752,570	465,599		61.9%	738,822	13,748
Independent Auditor						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	305,670	176,118	66.7%	57.6%	305,670	0
Capital	0	0	66.7%	N/A	0	0
Total	305,670	176,118		57.6%	305,670	0
Commissioner of Revenue						
Personnel	1,337,603	840,166	70.4%	62.8%	1,262,349	75,254
Non-Pers	61,335	39,744	66.7%	64.8%	50,560	10,775
Capital	612	612	66.7%	100.0%	612	0
Total	1,399,550	880,522		62.9%	1,313,521	86,029
Assessment						
Personnel	913,319	589,418	70.4%	64.5%	878,389	34,930
Non-Pers	69,606	45,734	66.7%	65.7%	59,198	10,408
Capital	1,247	1,247	66.7%	100.0%	1,247	0
Total	984,172	636,399		64.7%	938,834	45,338
Treasurer						
Personnel	1,406,203	972,958	70.4%	69.2%	1,393,881	12,322
Non-Pers	304,208	169,854	66.7%	55.8%	295,219	8,990
Capital	5,050	1,184	66.7%	23.4%	5,050	0
Total	1,715,461	1,143,996		66.7%	1,694,149	21,312
Finance						
Personnel	1,324,907	882,895	70.4%	66.6%	1,323,459	1,448
Non-Pers	306,437	249,365	66.7%	81.4%	305,058	1,380
Capital	4,060	3,438	66.7%	84.7%	4,060	0
Total	1,635,404	1,135,698		69.4%	1,632,576	2,828

Spotsylvania County

Expenditures -
3rd Quarter FY2016

<u>Department/Division</u>	<u>FY2016 Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Procurement						
Personnel	283,602	196,855	70.4%	69.4%	281,481	2,121
Non-Pers	17,541	4,793	66.7%	27.3%	15,740	1,802
Capital	0	0	66.7%	N/A	0	0
Total	301,143	201,648		67.0%	297,220	3,923
Risk Management						
Personnel	50,000	4,990	70.4%	10.0%	25,000	25,000
Non-Pers	46,249	31,832	66.7%	68.8%	42,461	3,788
Capital	0	0	66.7%	N/A	0	0
Total	96,249	36,822		38.3%	67,461	28,788
Information Services						
Personnel	2,723,727	1,651,324	70.4%	60.6%	2,689,812	33,915
Non-Pers	3,134,114	1,146,080	66.7%	36.6%	3,071,192	62,922
Capital	111,000	22,276	66.7%	20.1%	111,000	0
Total	5,968,841	2,819,680		47.2%	5,872,004	96,837
Central Supply						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	32,697	12,693	66.7%	38.8%	32,697	0
Capital	0	0	66.7%	N/A	0	0
Total	32,697	12,693		38.8%	32,697	0
Registrar						
Personnel	241,298	160,148	70.4%	66.4%	227,475	13,823
Non-Pers	174,842	123,333	66.7%	70.5%	170,124	4,718
Capital	0	0	66.7%	N/A	0	0
Total	416,140	283,481		68.1%	397,599	18,541
TOTAL GENERAL GOVERNMENT ADMINISTRATION						
Personnel	10,969,114	7,079,626	70.4%	64.5%	10,609,139	359,975
Non-Pers	4,884,724	2,198,301	66.7%	45.0%	4,764,009	120,715
Capital	124,342	30,730	66.7%	24.7%	124,342	0
Total	15,978,180	9,308,657		58.3%	15,497,490	480,690
JUDICIAL ADMINISTRATION						
Circuit Court Judge #1						
Personnel	132,972	96,416	70.4%	72.5%	132,289	683
Non-Pers	10,077	4,330	66.7%	43.0%	6,495	3,582
Capital	0	0	66.7%	N/A	0	0
Total	143,049	100,746		70.4%	138,784	4,265
Circuit Court Judge #2						
Personnel	91,469	62,215	70.4%	68.0%	89,652	1,817
Non-Pers	7,129	2,990	66.7%	41.9%	8,123	(994)
Capital	0	0	66.7%	N/A	0	0
Total	98,598	65,205		66.1%	97,775	823
Gen. District Crt						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	31,880	13,656	66.7%	42.8%	28,526	3,354
Capital	0	0	66.7%	N/A	0	0
Total	31,880	13,656		42.8%	28,526	3,354

Spotsylvania County

Expenditures -
3rd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Magistrates						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	6,991	4,124	66.7%	59.0%	6,186	805
Capital	1,961	1,946	66.7%	99.2%	2,269	(308)
Total	8,952	6,070		67.8%	8,455	497
Court Services Unit						
Personnel	129,359	91,972	70.4%	71.1%	129,220	139
Non-Pers	205,945	97,387	66.7%	47.3%	203,604	2,342
Capital	1,600	244	66.7%	15.3%	1,600	0
Total	336,904	189,603		56.3%	334,423	2,481
Juv. & Dom. Rel Crt						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	44,603	24,067	66.7%	54.0%	40,157	4,446
Capital	0	0	66.7%	N/A	0	0
Total	44,603	24,067		54.0%	40,157	4,446
Clerk of Cir. Crt						
Personnel	1,380,432	898,690	70.4%	65.1%	1,266,717	113,715
Non-Pers	215,411	108,230	66.7%	50.2%	208,188	7,223
Capital	0	0	66.7%	N/A	0	0
Total	1,595,843	1,006,920		63.1%	1,474,905	120,938
Victim Witness						
Personnel	171,241	115,690	70.4%	67.6%	165,800	5,441
Non-Pers	37,034	5,483	66.7%	14.8%	33,796	3,239
Capital	5,175	0	66.7%	0.0%	5,175	0
Total	213,450	121,173		56.8%	204,771	8,679
Commonwealth's Attorney						
Personnel	1,838,949	1,279,805	70.4%	69.6%	1,845,280	(6,331)
Non-Pers	222,039	90,919	66.7%	40.9%	215,658	6,381
Capital	0	0	66.7%	N/A	0	0
Total	2,060,988	1,370,724		66.5%	2,060,938	50
TOTAL JUDICIAL ADMINISTRATION						
Personnel	3,744,422	2,544,788	70.4%	68.0%	3,628,958	115,464
Non-Pers	781,109	351,186	66.7%	45.0%	750,732	30,378
Capital	8,736	2,190	66.7%	25.1%	9,044	(308)
Total	4,534,267	2,898,164		63.9%	4,388,733	145,534
PUBLIC SAFETY						
Sheriff Courts						
Personnel	3,474,331	2,439,198	70.4%	70.2%	3,474,331	(0)
Non-Pers	36,980	20,786	66.7%	56.2%	39,294	(2,314)
Capital	19,300	0	66.7%	0.0%	22,709	(3,409)
Total	3,530,611	2,459,984		69.7%	3,536,334	(5,723)
Sheriff - Law Enforcement						
Personnel	12,206,381	8,592,930	70.4%	70.4%	12,206,158	223
Non-Pers	2,600,317	1,355,996	66.7%	52.1%	2,549,603	50,714
Capital	1,062,524	367,328	66.7%	34.6%	1,062,524	0
Total	15,869,222	10,316,254		65.0%	15,818,285	50,937

Spotsylvania County

Expenditures -
3rd Quarter FY2016

<u>Department/Division</u>	<u>FY2016 Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Communications						
Personnel	2,301,495	1,565,360	70.4%	68.0%	2,301,495	0
Non-Pers	142,857	112,107	66.7%	78.5%	163,725	(20,868)
Capital	800	765	66.7%	95.6%	800	0
Total	2,445,152	1,678,232		68.6%	2,466,020	(20,868)
Fire, Rescue & Emerg. Svcs						
Personnel	15,925,624	10,942,134	70.4%	68.7%	15,925,624	0
Non-Pers	776,364	284,695	66.7%	36.7%	763,966	12,398
Capital	368,121	123,797	66.7%	33.6%	368,121	0
Total	17,070,109	11,350,626		66.5%	17,057,711	12,398
Fire/Rescue Consolidated						
Personnel	11,366	9,455	70.4%	83.2%	11,926	(560)
Non-Pers	3,804,115	1,729,238	66.7%	45.5%	3,699,115	105,000
Capital	0	0	66.7%	N/A	0	0
Total	3,815,481	1,738,693		45.6%	3,711,041	104,440
Vol. Fire & Rescue						
Personnel	155,703	0	70.4%	0.0%	155,703	0
Non-Pers	222,079	135,006	66.7%	60.8%	222,079	0
Capital	0	0	66.7%	N/A	0	0
Total	377,782	135,006		35.7%	377,782	0
Correction & Detention						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	5,844,061	4,352,889	66.7%	74.5%	5,499,061	345,000
Capital	0	0	66.7%	N/A	0	0
Total	5,844,061	4,352,889		74.5%	5,499,061	345,000
Animal Control						
Personnel	1,153,843	830,742	70.4%	72.0%	1,172,868	(19,025)
Non-Pers	225,340	157,290	66.7%	69.8%	226,923	(1,583)
Capital	92,000	2,400	66.7%	2.6%	92,000	0
Total	1,471,183	990,432		67.3%	1,491,790	(20,607)
Medical Examiner						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	500	500	66.7%	100.0%	500	0
Capital	0	0	66.7%	N/A	0	0
Total	500	500		100.0%	500	0
TOTAL PUBLIC SAFETY						
Personnel	35,228,743	24,379,819	70.4%	69.2%	35,248,105	(19,362)
Non-Pers	13,652,613	8,148,507	66.7%	59.7%	13,164,266	488,348
Capital	1,542,745	494,290	66.7%	32.0%	1,546,154	(3,409)
Total	50,424,101	33,022,616		65.5%	49,958,524	465,577

Spotsylvania County

Expenditures -
3rd Quarter FY2016

<u>Department/Division</u>	<u>FY2016 Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
GENERAL SERVICES						
General Services Administration						
Personnel	482,437	334,439	70.4%	69.3%	478,931	3,506
Non-Pers	26,218	11,145	66.7%	42.5%	16,718	9,501
Capital	0	0	66.7%	N/A	0	0
Total	508,655	345,584		67.9%	495,648	13,007
Refuse Collection						
Personnel	1,915,048	1,236,057	70.4%	64.5%	1,809,871	105,177
Non-Pers	418,412	246,762	66.7%	59.0%	376,623	41,790
Capital	71,500	26,727	66.7%	37.4%	71,500	0
Total	2,404,960	1,509,546		62.8%	2,257,993	146,967
Refuse Disposal						
Personnel	876,583	548,128	70.4%	62.5%	770,588	105,995
Non-Pers	909,973	425,561	66.7%	46.8%	888,860	21,114
Capital	65,380	27,390	66.7%	41.9%	65,380	0
Total	1,851,936	1,001,079		54.1%	1,724,827	127,109
Recycling/Litter Control						
Personnel	296,818	190,522	70.4%	64.2%	273,888	22,930
Non-Pers	168,990	84,038	66.7%	49.7%	163,628	5,363
Capital	0	0	66.7%	N/A	0	0
Total	465,808	274,560		58.9%	437,515	28,293
Public Works Maintenance						
Personnel	925,037	556,668	70.4%	60.2%	832,249	92,788
Non-Pers	1,547,834	1,131,693	66.7%	73.1%	1,636,749	(88,915)
Capital	0	0	66.7%	N/A	0	0
Total	2,472,871	1,688,361		68.3%	2,468,998	3,873
General Buildings/ Grounds						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	2,048,332	1,120,814	66.7%	54.7%	1,748,332	300,000
Capital	0	0	66.7%	N/A	0	0
Total	2,048,332	1,120,814		54.7%	1,748,332	300,000
TOTAL GENERAL SERVICES						
Personnel	4,495,923	2,865,814	70.4%	63.7%	4,165,527	330,396
Non-Pers	5,119,759	3,020,013	66.7%	59.0%	4,830,908	288,851
Capital	136,880	54,117	66.7%	39.5%	136,880	0
Total	9,752,562	5,939,944		60.9%	9,133,315	619,247

Spotsylvania County

Expenditures -
3rd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
SOCIAL SERVICES						
General						
Personnel	5,958,311	3,867,318	70.4%	64.9%	5,702,983	255,328
Non-Pers	3,738,414	2,403,427	66.7%	64.3%	3,738,414	1
Capital	22,798	20,477	66.7%	89.8%	22,798	0
Total	9,719,523	6,291,222		64.7%	9,464,194	255,329
CSA						
Personnel	47,197	32,923	70.4%	69.8%	47,070	127
Non-Pers	8,105,965	5,159,464	66.7%	63.7%	8,105,965	0
Capital	0	0	66.7%	N/A	0	0
Total	8,153,162	5,192,387		63.7%	8,153,035	127
TOTAL SOCIAL SERVICES						
Personnel	6,005,508	3,900,241	70.4%	64.9%	5,750,052	255,456
Non-Pers	11,844,379	7,562,891	66.7%	63.9%	11,844,379	1
Capital	22,798	20,477	66.7%	89.8%	22,798	0
Total	17,872,685	11,483,609		64.3%	17,617,229	255,456
HEALTH AND WELFARE						
Local Health						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	647,569	485,677	66.7%	75.0%	647,569	0
Capital	0	0	66.7%	N/A	0	0
Total	647,569	485,677		75.0%	647,569	0
Rapp. Area Comm. Svcs Brd						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	320,368	240,276	66.7%	75.0%	320,368	0
Capital	0	0	66.7%	N/A	0	0
Total	320,368	240,276		75.0%	320,368	0
Regional Agencies						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	118,240	86,381	66.7%	73.1%	118,240	0
Capital	0	0	66.7%	N/A	0	0
Total	118,240	86,381		73.1%	118,240	0
Germanna Community College						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	229,582	172,187	66.7%	75.0%	229,582	0
Capital	0	0	66.7%	N/A	0	0
Total	229,582	172,187		75.0%	229,582	0
TOTAL HEALTH AND WELFARE						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	1,315,759	984,521	66.7%	74.8%	1,315,759	0
Capital	0	0	66.7%	N/A	0	0
Total	1,315,759	984,521		74.8%	1,315,759	0

Expenditures -
3rd Quarter FY2016

<u>Department/Division</u>	<u>FY2016 Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
PARKS, RECREATION AND CULTURE						
Parks/Recreation						
Personnel	2,026,564	1,374,418	70.4%	67.8%	1,974,452	52,112
Non-Pers	819,675	426,949	66.7%	52.1%	807,659	12,017
Capital	63,763	58,857	66.7%	92.3%	63,763	0
Total	2,910,002	1,860,224		63.9%	2,845,874	64,128
Museum						
Personnel	34,680	24,707	70.4%	71.2%	35,006	(326)
Non-Pers	27,821	17,636	66.7%	63.4%	27,495	326
Capital	0	0	66.7%	N/A	0	0
Total	62,501	42,343		67.7%	62,501	0
Library						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	4,004,736	3,003,552	66.7%	75.0%	4,004,736	0
Capital	0	0	66.7%	N/A	0	0
Total	4,004,736	3,003,552		75.0%	4,004,736	0
TOTAL PARKS, RECREATION AND CULTURAL						
Personnel	2,061,244	1,399,125	70.4%	67.9%	2,009,458	51,786
Non-Pers	4,852,232	3,448,137	66.7%	71.1%	4,839,890	12,343
Capital	63,763	58,857	66.7%	92.3%	63,763	0
Total	6,977,239	4,906,119		70.3%	6,913,111	64,128
COMMUNITY DEVELOPMENT						
Planning						
Personnel	865,349	605,279	70.4%	69.9%	865,072	277
Non-Pers	98,604	43,586	66.7%	44.2%	92,562	6,043
Capital	0	0	66.7%	N/A	0	0
Total	963,953	648,865		67.3%	957,634	6,319
Economic Development						
Personnel	577,660	380,953	70.4%	65.9%	572,392	5,268
Non-Pers	271,335	145,856	66.7%	53.8%	257,130	14,205
Capital	13,200	3,490	66.7%	26.4%	13,200	0
Total	862,195	530,299		61.5%	842,722	19,473
Tourism						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	209,897	190,864	66.7%	90.9%	209,897	0
Capital	0	0	66.7%	N/A	0	0
Total	209,897	190,864		90.9%	209,897	0
Tourism Projects						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	101,000	6,208	66.7%	6.1%	101,000	0
Capital	0	0	66.7%	N/A	0	0
Total	101,000	6,208		6.1%	101,000	0
Tourism Visitor Centers						
Personnel	157,853	89,860	70.4%	56.9%	157,853	(0)
Non-Pers	60,443	36,774	66.7%	60.8%	60,443	0
Capital	0	0	66.7%	N/A	0	0
Total	218,296	126,634		58.0%	218,296	(0)

Spotsylvania County

Expenditures -
3rd Quarter FY2016

<u>Department/Division</u>	<u>FY2016 Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Cooperative Extension Service						
Personnel	82,462	58,413	70.4%	70.8%	82,462	0
Non-Pers	88,586	40,109	66.7%	45.3%	79,896	8,691
Capital	0	0	66.7%	N/A	0	0
Total	171,048	98,522		57.6%	162,357	8,691
TOTAL COMMUNITY DEVELOPMENT						
Personnel	1,683,324	1,134,505	70.4%	67.4%	1,677,779	5,545
Non-Pers	829,865	462,985	66.7%	55.8%	800,927	28,938
Capital	13,200	3,490	66.7%	26.4%	13,200	0
Total	2,526,389	1,600,980		63.4%	2,491,906	34,483
General County Debt						
Personnel	0	0	70.4%	0.0%	0	0
Non-Pers	9,269,147	7,912,135	66.7%	85.4%	9,269,147	0
Capital	0	0	66.7%	N/A	0	0
Total	9,269,147	7,912,135		85.4%	9,269,147	0
Non-Departmental						
Personnel	781,390	862,310	70.4%	110.4%	781,390	0
Non-Pers	778,371	37,997	66.7%	4.9%	393,944	384,427
Capital	0	0	66.7%	N/A	0	0
Total	1,559,761	900,307		57.7%	1,175,334	384,427
TOTAL GENERAL OPERATING						
Personnel	64,969,668	44,166,228	70.4%	68.0%	63,870,408	1,099,260
Non-Pers	53,327,958	34,126,673	66.7%	64.0%	51,973,959	1,353,999
Capital	1,912,464	664,151	66.7%	34.7%	1,916,181	(3,717)
Total	120,210,090	78,957,052		65.7%	117,760,548	2,449,542

Spotsylvania County

Expenditures -
3rd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
General Fund Capital Projects						
Personnel	310,100	145,528	70.4%	46.9%	219,761	90,339
Non-Pers	2,151,871	492,486	66.7%	22.9%	2,151,871	0
Capital	80,928,903	16,686,993	66.7%	20.6%	80,928,903	0
Total	83,390,874	17,325,007		20.8%	83,300,535	90,339
	83,381,849					
Code Compliance Fund						
Personnel	3,117,180	1,993,231	70.4%	63.9%	3,017,594	99,586
Non-Pers	609,184	179,064	66.7%	29.4%	532,584	76,600
Capital	28,639	3,296	66.7%	11.5%	28,639	0
Total	3,755,003	2,175,591		57.9%	3,578,817	176,186
Transportation Fund						
Personnel	339,027	222,405	70.4%	65.6%	339,027	0
Non-Pers	1,856,435	307,509	66.7%	16.6%	1,855,848	588
Capital	5,625,205	3,294,776	66.7%	58.6%	5,625,205	0
Total	7,820,667	3,824,690		48.9%	7,820,079	588
Economic Development Opportunities						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	3,785,338	2,604,605	66.7%	68.8%	3,748,015	37,323
Capital	0	0	66.7%	N/A	0	0
Total	3,785,338	2,604,605		68.8%	3,748,015	37,323
Joint Fleet Maintenance						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	2,584,155	1,800,505	66.7%	69.7%	2,584,155	0
Capital	0	0	66.7%	N/A	0	0
Total	2,584,155	1,800,505		69.7%	2,584,155	0

Spotsylvania County

Expenditures -
3rd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Utilities						
Administration						
Personnel	2,468,449	1,198,797	70.4%	48.6%	2,335,834	132,615
Non-Pers	1,749,912	1,089,612	66.7%	62.3%	1,534,496	215,416
Capital	0	0	66.7%	N/A	0	0
Total	4,218,361	2,288,409		54.2%	3,870,329	348,032
Garage Operations						
Personnel	82,540	49,667	70.4%	60.2%	74,632	7,908
Non-Pers	24,270	10,448	66.7%	43.0%	19,930	4,340
Capital	0	0	66.7%	N/A	0	0
Total	106,810	60,115		56.3%	94,562	12,248
Customer Service						
Personnel	539,481	395,451	70.4%	73.3%	558,632	(19,151)
Non-Pers	557,643	394,400	66.7%	70.7%	524,485	33,158
Capital	49,924	25,319	66.7%	50.7%	50,060	(136)
Total	1,147,048	815,170		71.1%	1,133,177	13,871
Water Conservation						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	61,000	35,048	66.7%	57.5%	50,000	11,000
Capital	0	0	66.7%	N/A	0	0
Total	61,000	35,048		57.5%	50,000	11,000
Ni River Wtr Plant						
Personnel	941,414	643,643	70.4%	68.4%	934,938	6,476
Non-Pers	1,003,129	530,690	66.7%	52.9%	887,913	115,216
Capital	70,493	47,193	66.7%	66.9%	65,000	5,493
Total	2,015,036	1,221,526		60.6%	1,887,851	127,185
Motts Run Wtr Plant						
Personnel	917,387	645,999	70.4%	70.4%	923,530	(6,143)
Non-Pers	1,353,024	794,952	66.7%	58.8%	1,310,776	42,248
Capital	106,500	11,373	66.7%	10.7%	106,500	0
Total	2,376,911	1,452,324		61.1%	2,340,806	36,105
Massap. Waste Water Treatment Plant						
Personnel	1,345,947	942,850	70.4%	70.1%	1,334,588	11,359
Non-Pers	1,186,030	671,567	66.7%	56.6%	1,098,288	87,742
Capital	52,568	39,578	66.7%	75.3%	50,466	2,102
Total	2,584,545	1,653,995		64.0%	2,483,342	101,203
FMC Waste Water Treatment Plant						
Personnel	882,334	441,027	70.4%	50.0%	631,240	251,094
Non-Pers	515,649	276,172	66.7%	53.6%	483,928	31,721
Capital	12,000	7,468	66.7%	62.2%	12,000	0
Total	1,409,983	724,667		51.4%	1,127,167	282,816
Thornburg Waste Water Treatment Plant						
Personnel	296,757	191,335	70.4%	64.5%	277,507	19,250
Non-Pers	103,330	37,704	66.7%	36.5%	88,386	14,944
Capital	0	0	66.7%	N/A	0	0
Total	400,087	229,039		57.2%	365,893	34,194

Spotsylvania County

Expenditures -
3rd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Composting						
Personnel	500,373	348,667	70.4%	69.7%	510,733	(10,360)
Non-Pers	524,997	183,627	66.7%	35.0%	388,237	136,760
Capital	0	0	66.7%	N/A	0	0
Total	1,025,370	532,294		51.9%	898,971	126,399
Water/Sewer Transmissions						
Personnel	630,733	450,974	70.4%	71.5%	632,715	(1,982)
Non-Pers	862,471	277,906	66.7%	32.2%	859,772	2,699
Capital	86,028	82,850	66.7%	96.3%	85,676	352
Total	1,579,232	811,730		51.4%	1,578,163	1,069
Infiltration & Inflow						
Personnel	901,423	557,254	70.4%	61.8%	901,423	0
Non-Pers	192,500	61,728	66.7%	32.1%	157,680	34,820
Capital	115,838	82,850	66.7%	71.5%	115,838	0
Total	1,209,761	701,832		58.0%	1,174,941	34,820
Line Location						
Personnel	264,917	178,487	70.4%	67.4%	259,494	5,423
Non-Pers	41,006	19,435	66.7%	47.4%	36,318	4,688
Capital	25,613	25,613	66.7%	100.0%	25,613	0
Total	331,536	223,535		67.4%	321,425	10,111
Pump Station Maintenance						
Personnel	189,779	127,304	70.4%	67.1%	189,779	0
Non-Pers	470,654	258,508	66.7%	54.9%	446,930	23,724
Capital	0	0	66.7%	N/A	0	0
Total	660,433	385,812		58.4%	636,709	23,724
Laboratory Services						
Personnel	328,933	231,084	70.4%	70.3%	325,112	3,821
Non-Pers	161,420	87,774	66.7%	54.4%	139,886	21,534
Capital	37,000	7,226	66.7%	19.5%	37,000	0
Total	527,353	326,084		61.8%	501,998	25,355
Utilities Debt Service						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	11,658,659	3,398,027	66.7%	29.1%	11,658,659	0
Capital	0	0	66.7%	N/A	0	0
Total	11,658,659	3,398,027		29.1%	11,658,659	0
Utilities Capital						
Personnel	0	0	70.4%	N/A	0	0
Non-Pers	0	0	66.7%	N/A	0	0
Capital	46,741,692	6,142,710	66.7%	13.1%	46,741,692	0
Total	46,741,692	6,142,710		13.1%	46,741,692	0
TOTAL UTILITIES OPERATING (exc. debt service, capital and refunds)						
Personnel	10,290,467	6,402,539	70.4%	62.2%	9,890,158	400,309
Non-Pers	8,807,035	4,729,571	66.7%	53.7%	8,027,025	780,010
Capital	555,964	329,470	66.7%	59.3%	548,153	7,811
Total	19,653,466	11,461,580		58.3%	18,465,335	1,188,131

3rd Quarter FY 2016 budget adjustments greater than \$50K

Date	Amount	Reason
3/21/2016	\$53,577	Sheriff budget adjustment to cover overages within various operational accounts. \$53,577 was transferred from Sheriff Law Enforcement fuel (110-3160-421-6008) to cover various operational overages within the Sheriff's Law Enforcement, Animal Control, Courts and E911 Communications departments. There were no account overages that exceeded \$20,000.

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