

County of Spotsylvania

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Board of Supervisors
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Service, Integrity, Pride

Date: September 28, 2016

To: Board of Supervisors

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

Subject: **Preliminary** FY 2016 End-of-Year Financial Report & FY 2016 Carryover Recommendations

Attached is the preliminary FY 2016 end-of year financial report. At the end of the third quarter, staff reported an estimated General Fund balance that exceeded the Fiscal Stability Reserve (FSR) and Budget Stabilization Reserve (BSR) levels by \$1.7 million. As a result of revenue receipts and expenditure savings that were greater than anticipated at the end of the third quarter, we now expect the fund balance to exceed the FSR and BSR levels by \$3.4 million. This \$3.4 million is net of the carryover funding shown in Attachment 4 and recommended for your approval on October 11, and net of several other policy commitments and potential liabilities noted below.

Although many revenues and expenditures varied from their revised budget estimates, the major factors contributing to the net \$2.5 million increase in the fund balance from the third quarter estimates are as follows:

<i>General Fund Revenue Increases/(Decreases) - net of carryover</i>	<i>\$ in millions</i>
Real Estate (0.8% variance from estimate)	\$0.8
Personal Property (2.2% variance)	0.8
Delinquent Personal Property (15.0% variance)	0.6
Interest on Investments (253.4% variance)	0.5
Vehicle License Fees (10.0% variance)	0.3
Machinery & Tools (32.9% variance)	0.2
Penalties/Interest/Admin Collection Fees (6.8% variance)	0.2
Heavy Equipment (74.8% variance)	0.1
Insurance Recovery (331.9% variance)	0.1
Deferrals (generally resulting from rezonings) (47.5% variance)	0.1

Continued:

General Fund Revenue Increases/(Decreases) - net of carryover	\$ in millions
SAFER Grant (9.9% variance)	0.1
DMV Rental (13.8% variance)	0.1
BPOL (1.2% variance)	0.1
Railroad Reimbursement (53.1% variance)	(0.2)
Delinquent Real Estate (5.8% variance)	(0.1)
Compensation Board Revenue (2.3% variance)	(0.1)
Public Service Corporation (2.9% variance)	(0.1)
Utility Gross Receipts (12.0% variance)	(0.1)
Water/Sewer Administrative Fee (4.2% variance)	(0.1)
Miscellaneous	(0.1)
Transfers in from Other Funds	(0.5)
Total Net Revenue Increase (1.4% variance from 3rd quarter report est.)	\$2.7

General Fund Expenditure Savings/(Overages) – net of carryover	\$ in millions
Turnover of Personnel – Health Insurance	\$1.4
Information Services	0.7
Turnover of Personnel	0.4
Unspent Contingency	0.3
Refuse Collection & Disposal	0.3
Building & Grounds	0.2
Economic Development	0.1
General Services Maintenance	0.1
Parks & Rec	0.1
Non-Departmental	0.1
Fire & Rescue	(0.4)
Miscellaneous	(0.3)
Transfer Out to Other Funds	0.2
Total Expenditure Impact (3.1% variance from 3rd quarter report est.)	\$3.2

Expenditure with offsetting revenues Impact to General Fund Balance			
	Expenditure \$ in millions	Revenue \$ in millions	Net FB Impact \$ in millions
Social Service and Children’s Services Act (CSA) program funding	\$0.2	(\$0.2)	(\$0.4)
Total Expenditure with offsetting revenues			(\$0.4)

Changes in Reservations	\$ in millions
Replenish Economic Opportunities Reserve – per policy	(\$2.0)
Add to Assessment Challenge Contingency – based on potential liabilities	(1.0)
Transient Occupancy Reserve	(0.2)
Repay Utilities Fund for Co. 5 waterline installation (will require a future budget adjustment)	(0.8)
Rounding adjustment	0.1
Total Changes in Reservations	(\$3.9)

<i>Changes in FY 2017 Budgeted Use of Fund Balance</i>	
Reduce Davis Defense incentives – Board action taken 9/13/16	\$0.1
Total Changes in FY 2017 Budgeted Use of Fund Balance	\$0.1

Total Impact Fund Balance	\$1.7
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Once the FY 2016 audit is finalized and reported in November, and if all else remains equal, staff will likely make a recommendation at mid-year FY 2017 to increase real estate, personal property, delinquent personal property, business license, motor vehicle license, and associated penalty revenue estimates given FY 2016 actuals. Additionally, we may recommend a decrease in delinquent real estate revenue estimates to align with recent years’ actual receipts. However, before making any recommendation concerning these taxes, we will need to review the December 5 collections relative to budgeted projections for FY 2017, and will need to gather information concerning updated real estate and personal property assessments at mid-year.

Staff made changes to certain personnel budget assumptions in the FY 2017 Budget in an effort to reduce potential turnover and health insurance savings. As we work to prepare the FY 2018 Budget, we will consider additional adjustments to further reduce budget savings for these personnel items. Adjustments may include tweaking the start dates for any new positions budgeted (vs. assuming a July 1 start date), and/or assuming a further reduced, blended rate for health insurance for new and vacant positions. These factors generally will be limited to the larger departments such as Fire/Rescue, the Sheriff’s Office and Information Services where there has been consistent turnover in the past. Further, County Administration has directed department heads to include in the FY 2018 Budget only those things which can actually be accomplished in FY 2018.

Staff Recommendations

Staff is recommending approval of the attached carryover requests (Attachment 4) and related appropriations (Attachment 5). A draft report of carryover was reviewed by the Finance Committee on August 18. Carryover requests recommended for approval total \$4.7 million for all funds, excluding Schools funds. Once the audit is complete in November, Schools’ staff will submit their request to the Board of Supervisors to carryover unspent FY 2016 local funding. Attachment 4 categorizes County carryover requests as follows:

- Obligated but not expended before 6/30/16 - \$1,950,725 (41.2%)
- Approved but not expended before 6/30/16 - \$317,825 (6.7%)
- Grant, restricted or committed funding - \$2,010,231 (42.4%)
- Board or County Administration proposals - \$50,000 (1.1%)
- Safety or operational issue - \$407,208 (8.6%)

The preliminary end-of-year reports for each fund are attached. While we do not anticipate additional changes, the annual audit is still in progress and could result in revisions to the numbers reported in the attached documents. The final FY 2016 CAFR will be presented to the Board of Supervisors at the November 22 work session.

- Attachment 1 - Preliminary FY 2016 Financial Report which includes a summary of revenues and expenditures by Fund and provides an estimated fund balance for each Fund.

- Attachment 2 - Expenditures by Fund/Department
- Attachment 3 - Revenues by Fund/Department
- Attachment 4 – Carryover requests
- Attachment 5 – Appropriation resolution for FY 2016 carryover
- Attachment 6 – Listing of budget transfers in excess of \$50,000 each that occurred during the fourth quarter of FY 2016. This information is provided to comply with the County’s budget amendment policy.

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

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
ALL GOVERNMENTAL FUNDS				
TOTAL REVENUES:				
PROPERTY TAXES	153,083,717	157,945,316	160,629,462	2,684,146
OTHER LOCAL TAXES	39,525,708	44,921,262	45,319,113	397,851
OTHER LOCAL REVENUE	29,046,716	30,432,503	32,255,209	1,822,706
STATE/FEDERAL	179,476,118	184,774,984	178,098,555	(6,676,429)
DEBT PROCEEDS	14,879,776	50,755,636	50,966,625	210,989
TRANSFER FROM UTILITIES OPERATING	145,238	145,238	18,233	(127,005)
USE OF (ADDITION TO) UNDESIGNATED FB	3,222,233	6,897,045	(6,239,270)	(13,136,315)
USE OF (ADDITION TO) INDIVIDUAL FB	7,520,380	52,800,180	(5,482,421)	(58,282,601)
TOTAL REVENUES	<u>426,899,886</u>	<u>528,672,164</u>	<u>455,565,506</u>	<u>(73,106,658)</u>
TOTAL EXPENDITURES:				
GENERAL OPERATING	116,817,516	120,242,239	111,094,572	(9,147,667)
CAPITAL PROJECTS	11,672,978	83,345,090	27,698,936	(55,646,154)
SCHOOL OPERATING	257,986,538	277,189,489	275,320,662	(1,868,827)
SCHOOL FOOD SERVICE	9,271,699	9,271,699	9,107,087	(164,612)
SCHOOL CAPITAL PROJECTS	18,629,525	23,171,071	19,410,527	(3,760,544)
ECONOMIC DEVELOPMENT OPPORTUNITY	575,338	3,785,338	2,841,996	(943,342)
CODE COMPLIANCE	3,609,108	3,755,003	3,166,020	(588,983)
TRANSPORTATION	8,245,616	7,820,667	6,705,949	(1,114,718)
JOINT FLEET MAINTENANCE				0
TRANSFER TO UTILITIES OPERATING	91,568	91,568	219,757	128,189
TOTAL EXPENDITURES	<u>426,899,886</u>	<u>528,672,164</u>	<u>455,565,506</u>	<u>(73,106,658)</u>
TRANSFER TO SCHOOLS -				
OPERATING	93,216,445	96,257,517	95,806,364	(451,153)
DEBT SERVICE	23,216,302	22,812,771	22,809,020	(3,751)
	<u>116,432,747</u>	<u>119,070,288</u>	<u>118,615,384</u>	<u>(454,904)</u>

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
GENERAL FUND				
SOURCES:				
Property Taxes	152,350,524	157,212,123	159,764,401	2,552,278
Other Local Taxes	39,525,708	44,921,262	45,319,113	397,851
Other Local Revenue	8,181,642	8,605,235	8,935,053	329,818
State	36,300,160	33,136,994	28,719,287	(4,417,707)
Federal	670,502	1,206,242	5,436,612	4,230,370
Transfer from other funds	3,984,398	3,984,398	3,465,483	(518,915)
Use of (addition to) Fund Balance	3,222,233	6,897,045	(6,239,270)	(13,136,315)
Total Sources	<u>244,235,167</u>	<u>255,963,299</u>	<u>245,400,679</u>	<u>(10,562,620)</u>
USES:				
Gen Govt Admin	15,224,151	15,978,072	13,276,903	(2,701,169)
Judicial Admin	4,368,329	4,534,267	4,151,742	(382,525)
Public Safety	47,577,059	50,456,358	47,017,046	(3,439,312)
General Services	9,512,374	9,752,562	8,484,963	(1,267,599)
Health & Welfare	19,049,122	19,188,444	18,753,996	(434,448)
Parks, Rec & Cultural	6,960,476	6,977,239	6,767,560	(209,679)
Community Dev	2,442,144	2,526,389	2,226,841	(299,548)
General Debt	9,533,185	9,269,147	9,282,958	13,811
Non Departmental	2,150,676	1,559,761	1,132,563	(427,198)
Subtotal	<u>116,817,516</u>	<u>120,242,239</u>	<u>111,094,572</u>	<u>(9,147,667)</u>
Transfers	127,417,651	135,721,060	134,306,107	(1,414,953)
Total Uses	<u>244,235,167</u>	<u>255,963,299</u>	<u>245,400,679</u>	<u>(10,562,620)</u>
GENERAL OPERATING FUND BALANCE - 6/30/15			65,279,706	
BUDGETED USE OF FUND BALANCE, FY 2017			(5,948,056)	
ADDITION TO GENERAL OPERATING FUND BAL FY 2016			<u>6,239,270</u>	
ESTIMATED GENERAL OPERATING FUND BALANCE 6/30/17 (before adjustments)			65,570,920	

**Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016**

Attachment 1

	FY 2016 ADOPTED BUDGET	FY 2016 REVISED BUDGET	FY 2016 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
<u>ADJUSTMENTS TO FUND BALANCE</u>				
Increases in Use of General Fund balance				
Recommended carryover requests (Attachment 4)			(4,343,019)	
Potential School carryover request (will require Board approval at future mtg.)			(454,904)	
Additional Reservations of General Fund balance				
Health Insurance reserve			(3,726,772)	
Reservation for Line of Duty Act			(500,000)	
General Fund OPEB reservation			(1,900,000)	
Donation fund reservations			(234,954)	
Tourism revenue (Transient Occupancy excess)			(474,924)	
Earmark for replacement community center			(629,800)	
Balance of ED Process Improvement funds to apply to 300th anniversary			(14,791)	
Repay Utilities for Co. 5 waterline install			(807,915)	
Assessment Contingency			(1,100,000)	
Total uses of Fund Balance for carryover and add'l reservation			(14,187,079)	
 Adjusted Undesignated General Fund balance (before policy reservations)			 51,383,841	
 FY 2017 Fiscal Stability Reserve (11%)	\$43,987,128		12.8%	of FY18 Estimated Operating Revenues
FY 2017 Budget Stabilization Reserve	\$1,999,707			
Economic Opportunities Reserve (\$2M)	\$2,000,000			
Estimated Undesignated Fund Balance at 6/30/17 (after policy reservations)			3,397,006	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
CAPITAL PROJECTS FUND				
SOURCES:				
State	485,754	5,350,843	2,864,968	(2,485,875)
Other Local Sources	773,307	898,926	520,714	(378,212)
Bond/Lease proceeds (includes interest earnings)	0	19,278,053	19,438,282	160,229
Federal Funding	457,161	3,463,093	761,345	(2,701,748)
Use of (Addition To) Fund Balance	4,447,582	45,475,317	(4,361,302)	(49,836,619)
Transfer from General Operating Fund	9,596,792	12,052,660	12,052,660	0
Transfer from Utilities Operating Fund	0	698,413	359,953	(338,460)
Transfer from Transportation	147,907	147,907	94,781	(53,126)
Transfer from Code Compliance Fund	0	215,403	215,403	0
Total Sources	<u>15,908,503</u>	<u>87,580,615</u>	<u>31,946,804</u>	<u>(55,633,811)</u>
USES:				
General	11,672,978	83,345,090	27,698,936	(55,646,154)
Transfer to General Fund	280,999	280,999	282,514	1,515
Transfer to Utilities Operating Fund	28,615	28,615	38,493	9,878
Transfer to Schools Capital Projects Fund	3,749,749	3,749,749	3,749,749	0
Transfer to Transportation Fund	176,162	176,162	177,112	950
Total Uses	<u>15,908,503</u>	<u>87,580,615</u>	<u>31,946,804</u>	<u>(55,633,811)</u>
CAPITAL PROJECTS FUND BALANCE - 6/30/15			47,619,066	
USE OF FUND BALANCE, FY 2017			(857,299)	
ADDITION TO CAPITAL PROJECTS FUND BAL FOR FY 2016			4,361,302	
RESERVE - reservations and rollover Capital Project Balances (net offsetting revenues)			(50,479,334)	
Other Post Employment Benefits (OPEB) Reserve			<u>(24,000)</u>	
ESTIMATED CAPITAL PROJECTS FUND BALANCE 6/30/17			<u>619,735</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	FY 2016 ADOPTED BUDGET	FY 2016 REVISED BUDGET	FY 2016 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
SCHOOL OPERATING FUND				
SOURCES:				
Local	4,653,485	4,653,485	5,034,296	380,811
State and Federal	136,964,176	137,019,447	135,224,713	(1,794,734)
Bond Proceeds	0	16,510,139	16,510,139	0
Transfer from General Fund	116,432,747	119,070,288	118,615,384	(454,904)
Use of (addition to) Fund Balance	0	0	0	0
Total Sources	258,050,408	277,253,359	275,384,532	(1,868,827)
USES:				
Operation & Maint	234,770,236	237,963,048	236,097,972	(1,865,076)
Debt Service	23,216,302	39,226,441	39,222,690	(3,751)
Transfers to Other Funds	63,870	63,870	63,870	0
Total Uses	258,050,408	277,253,359	275,384,532	(1,868,827)
SCHOOL OPERATING UNASSIGNED FUND BALANCE - 6/30/15			0	
USE OF SCHOOL OPERATING FUND BALANCE FOR FY 2016			0	
ESTIMATED SCHOOL OPERATING FUND BALANCE 6/30/17			<u>0</u>	
SCHOOL EXPENDITURES				
INSTRUCTION	178,395,944	181,661,712	181,434,825	(226,887)
ADMINISTRATION	9,850,859	10,071,356	9,715,960	(355,396)
TRANSPORTATION	17,320,304	17,226,851	17,076,890	(149,961)
MAINTENANCE	21,504,375	21,304,375	20,449,284	(855,091)
EDUCATIONAL TECHNOLOGY	7,698,754	7,698,754	7,421,013	(277,741)
DEBT SERVICE	23,216,302	39,226,441	39,222,690	(3,751)
TRANSFER TO JOINT FLEET	0	0	0	0
TRANSFER TO SCHOOL CAPITAL PROJECTS	0	0	0	0
TRANSFER TO SCHOOL FOOD SERVICE	63,870	63,870	63,870	0
TOTAL SCHOOL EXPENDITURES	258,050,408	277,253,359	275,384,532	(1,868,827)

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL FOOD SERVICE FUND				
SOURCES:				
Local	4,609,464	4,609,464	4,618,998	9,534
State and Federal	4,598,365	4,598,365	5,091,630	493,265
Transfer from School Operating Fund	63,870	63,870	63,870	0
Use of (Addition to) fund balance	0	0	(667,411)	(667,411)
Total Sources	<u>9,271,699</u>	<u>9,271,699</u>	<u>9,107,087</u>	<u>(164,612)</u>
USES:				
Operation & Maintenance	9,271,699	9,271,699	9,107,087	(164,612)
Total Uses	<u>9,271,699</u>	<u>9,271,699</u>	<u>9,107,087</u>	<u>(164,612)</u>
SCHOOL FOOD SERVICE FUND BALANCE - 6/30/15			2,553,484	
USE OF FUND BALANCE, FY 2017			0	
ADDITION TO SCHOOL FOOD SERVICE FUND BALANCE FOR FY 2016			667,411	
ESTIMATED SCHOOL FOOD SERVICE FUND BALANCE 6/30/17			<u>3,220,895</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
SCHOOL CAPITAL PROJECTS FUND				
SOURCES:				
Debt Proceeds (includes interest earnings)	14,879,776	14,967,444	15,018,204	50,760
Transfer from General Fund	3,749,749	3,749,749	3,749,749	
Use of (Addition to) Fund balance	<u>0</u>	<u>4,453,878</u>	<u>642,574</u>	<u>(3,811,304)</u>
Total Sources	<u>18,629,525</u>	<u>23,171,071</u>	<u>19,410,527</u>	<u>(3,760,544)</u>
USES:				
Facilities	18,629,525	23,171,071	19,410,527	(3,760,544)
Transfer to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u>18,629,525</u>	<u>23,171,071</u>	<u>19,410,527</u>	<u>(3,760,544)</u>
SCHOOL CAPITAL PROJECTS FUND BALANCE - 6/30/15			5,583,359	
USE OF SCHOOL CAPITAL PROJECTS FUND BALANCE FOR FY 2016			(642,574)	
BUDGETED USE OF FUND BALANCE, FY 2017			(1,160,914)	
RESERVE - reservations and rollover Capital Project Balances (net offsetting revenues)			(3,672,315)	
ESTIMATED SCHOOL CAPITAL PROJECTS FUND BALANCE 6/30/17			<u>107,556</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	FY 2016 ADOPTED BUDGET	FY 2016 REVISED BUDGET	FY 2016 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
SOURCES:				
Local Revenues	73,375	73,375	74,408	1,033
Transfers from General Fund	384,497	3,594,497	2,763,557	(830,940)
Use of (Addition to) Fund Balance	117,466	117,466	4,031	(113,435)
Total Sources	575,338	3,785,338	2,841,996	(943,342)
USES:				
Operations	575,338	3,785,338	2,841,996	(943,342)
Transfers to Other funds	0	0	0	0
Total Uses	575,338	3,785,338	2,841,996	(943,342)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND BALANCE - 6/30/15			640,295	
USE OF FUND BALANCE, FY 2017			(316,936)	
USE OF ECONOMIC DEVELOPMENT OPPORTUNITY FUND BAL. FY 2016			(4,031)	
<u>ADJUSTMENTS TO UNDESIGNATED BALANCE</u>				
USE OF FUND BALANCE - CARRYOVER REQUESTS (attachment 4)			0	
ESTIMATED ECONOMIC DEVELOPMENT OPPORTUNITY FUND BAL 6/30/17			319,328	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
FIRE/EMS SERVICE FEE FUND				
SOURCES:				
Local Revenues	2,648,000	2,648,000	2,338,006	(309,994)
Use of (addition to) Fund Balance	103,508	103,508	(6,222)	(109,730)
Total Sources	<u>2,751,508</u>	<u>2,751,508</u>	<u>2,331,784</u>	<u>(419,724)</u>
USES:				
Expenses	0	0	0	0
Transfers to Other Funds	2,751,508	2,751,508	2,331,784	(419,724)
Total Uses	<u>2,751,508</u>	<u>2,751,508</u>	<u>2,331,784</u>	<u>(419,724)</u>
FIRE/EMS SERVICE FEE FUND BALANCE - 6/30/15			351,519	
BUDGETED USE OF FUND BALANCE 2017			(153,846)	
ADDITION TO FUND BALANCE FY 2016			6,222	
ESTIMATED FIRE/EMS FEE FUND BALANCE 6/30/17			<u>203,895</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
CODE COMPLIANCE FUND				
<u>SOURCES:</u>				
Local Funding	3,447,200	3,585,362	4,137,050	551,688
Transfer from General Fund	1,003,615	1,003,615	874,506	(129,109)
Use of (addition to) Fund Balance	(35,054)	188,082	(797,181)	(985,263)
Total Sources	<u>4,415,761</u>	<u>4,777,059</u>	<u>4,214,375</u>	<u>(562,684)</u>
<u>USES:</u>				
Code Compliance Expenses	3,609,108	3,755,003	3,166,020	(588,983)
Transfer to General Fund	806,653	806,653	832,952	26,299
Transfer to Capital Projects Fund	0	215,403	215,403	
Total Uses	<u>4,415,761</u>	<u>4,777,059</u>	<u>4,214,375</u>	<u>(562,684)</u>
CODE COMPLIANCE FUND BALANCE - 6/30/15			867,271	
BUDGETED ADDITION TO FUND BALANCE, FY 2017			(404,517)	
USE OF FUND BALANCE - RECOMMENDED CARRYOVER REQUESTS (attachment 4)			0	
ADDITION TO CODE COMPLIANCE FUND BALANCE FY 2016			797,181	
			Stormwater Management	(375,062)
			Other Post Employment Benefits (OPEB) Reserve	(279,000)
			Total Code Compliance Fund Balance Reservations	<u>(654,062)</u>
ESTIMATED CODE COMPLIANCE FUND BALANCE 6/30/17			<u>605,873</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	FY 2016 ADOPTED BUDGET	FY 2016 REVISED BUDGET	FY 2016 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
TRANSPORTATION FUND				
SOURCES:				
Property Taxes	733,193	733,193	865,061	131,868
Local Funding	4,660,243	4,660,243	6,236,731	1,576,488
Transfer from Capital Projects Fund	176,162	176,162	177,112	950
Use of (addition to) Fund Balance	2,886,878	2,461,929	(296,910)	(2,758,839)
Total Sources	8,456,476	8,031,527	6,981,994	(1,049,533)
USES:				
Operations	8,245,616	7,820,667	6,705,949	(1,114,718)
Transfer to Utilities Fund	62,953	62,953	181,264	118,311
Transfer to Capital Projects Fund	147,907	147,907	94,781	(53,126)
Total Uses	8,456,476	8,031,527	6,981,994	(1,049,533)
TRANSPORTATION FUND BALANCE - 6/30/15			11,964,519	
BUDGETED USE OF FUND BALANCE FY 2017			(2,669,941)	
ADDITION TO TRANSPORTATION FUND BALANCE FY 2016			296,910	
USE OF FUNDING HELD BY PRTC - FY 2016			(2,236,690)	
TRANSPORTATION FUND BALANCE - 6/30/17			<u>7,354,798</u>	
CARRYOVER REQUESTS (ATTACHMENT 4) :				
FUEL TAX HELD BY PRTC FOR SPOTSYLVANIA'S USE			(5,810,278)	
Other Post Employment Benefits (OPEB) Reserve			<u>(31,000)</u>	
Total Transportation Fund Balance Reservations			(31,000)	
ADJUSTED TRANSPORTATION FUND BALANCE - 6/30/17			<u>1,513,521</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
JOINT FLEET MAINTENANCE FUND (Proprietary Fund)				
SOURCES:				
Charges for Services	2,584,155	2,584,155	2,456,320	(127,835)
Use of (addition to) Fund Balance	0	0	(33,005)	(33,005)
Total Sources	<u>2,584,155</u>	<u>2,584,155</u>	<u>2,423,315</u>	<u>(160,840)</u>
USES:				
Operations	2,584,155	2,584,155	2,423,315	(160,840)
Total Uses	<u>2,584,155</u>	<u>2,584,155</u>	<u>2,423,315</u>	<u>(160,840)</u>
JOINT FLEET FUND BALANCE - 6/30/15			357,769	
BUDGETED USE OF FUND BALANCE, FY 2017			0	
ADDITION TO JOINT FLEET FUND BALANCE FOR FY 2016			33,005	
ESTIMATED JOINT FLEET FUND BALANCE 6/30/17			<u>390,774</u> *	

*Does not factor in accumulated depreciation

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	FY 2016 ADOPTED BUDGET	FY 2016 REVISED BUDGET	FY 2016 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
UTILITIES OPERATING FUND (Proprietary Fund)				
SOURCES:				
User Fees	29,976,360	29,976,360	30,204,957	228,597
Miscellaneous	1,591,205	1,591,205	2,045,048	453,843
BAB Subsidy	499,705	499,705	502,400	2,695
Use of (Addition to) Fund Balance	612,412	1,059,975	(3,985,023)	(5,044,998)
Transfer from Transportation Fund	62,953	62,953	181,264	118,311
Transfer from Capital Projects Fund	28,615	28,615	38,493	9,878
Total Sources	32,771,250	33,218,813	28,987,139	(4,231,674)
USES:				
Operations	19,374,586	19,653,466	16,777,651	(2,875,815)
Debt Service	11,075,534	10,545,804	10,655,410	109,606
Depreciation	1,000,000	1,000,000	0	(1,000,000)
Transfer to General Fund	145,238	145,238	18,233	(127,005)
Transfer to Utilities Capital Projects Fund	1,175,892	1,175,892	1,175,892	0
Transfer to Capital Projects Fund	0	698,413	359,953	(338,460)
Total Uses	32,771,250	33,218,813	28,987,139	(4,231,674)
UTILITIES OPERATING FUND BALANCE - 6/30/15			40,603,556	
BUDGETED USE OF FUND BALANCE, FY 2017			(3,906,634)	
ADDITION TO UTILITIES OPERATING FUND BALANCE FOR FY 2016			3,985,023	
ESTIMATED UTILITIES OPERATING FUND BALANCE - 6/30/17			<u>40,681,945</u>	
<u>ADJUSTMENTS TO UNDESIGNATED BALANCE</u>				
USE OF FUND BALANCE - CARRYOVER REQUESTS (attachment 4)			(264,197)	
Other Post Employment Benefits (OPEB) Reserve			<u>1,333,000</u>	
Total Utilities Operating Fund Balance Reservations			<u>1,333,000</u>	
ADJUSTED UTILITIES OPERATING FUND BALANCE - 6/30/17			<u><u>39,084,748</u></u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2016

Attachment 1

	<u>FY 2016 ADOPTED BUDGET</u>	<u>FY 2016 REVISED BUDGET</u>	<u>FY 2016 Actuals</u>	<u>Actual Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
UTILITIES CAPITAL FUND (Proprietary Fund)				
SOURCES:				
Connection Fees	2,407,800	2,407,800	6,135,752	3,727,952
Miscellaneous	699,672	4,652,948	618,381	(4,034,567)
Use of (Addition to) Fund Balance	4,429,136	38,485,776	1,423,575	(37,062,201)
Transfer from Utility Operating	1,175,892	1,175,892	1,175,892	0
Total Sources	<u>8,712,500</u>	<u>46,722,416</u>	<u>9,353,600</u>	<u>(37,368,816)</u>
USES:				
Capital Projects	8,712,500	46,722,416	9,353,600	(37,368,816)
Total Uses	<u>8,712,500</u>	<u>46,722,416</u>	<u>9,353,600</u>	<u>(37,368,816)</u>
UTILITIES CAPITAL PROJECTS FUND BALANCE - 6/30/15			40,042,436	
BUDGETED USE OF UTILITIES CAPITAL FUND BALANCE, FY 2017			(962,030)	
USE OF UTILITIES CAPITAL PROJECTS FUND BAL FY 2016			(1,423,575)	
USE OF FUND BALANCE - ROLLOVER UNEXPENDED CAP PROJ BALANCES			(34,570,429)	
ESTIMATED UTILITIES CAPITAL PROJECTS FUND BALANCE - 6/30/17			<u>3,086,402</u>	

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
GENERAL GOVERNMENT ADMINISTRATION			
Board of Supervisors			
Personnel	191,992	192,228	(236)
Non-Personnel	76,364	54,621	21,743
Capital	0	0	0
Total	<u>268,356</u>	<u>246,849</u>	<u>21,507</u>
County Administrator			
Personnel	920,928	843,365	77,563
Non-Personnel	54,832	56,200	(1,368)
Capital	0	0	0
Total	<u>975,760</u>	<u>899,565</u>	<u>76,195</u>
County Attorney			
Personnel	950,160	730,748	219,412
Non-personnel	175,214	163,704	11,510
Capital	793	1,419	(626)
Total	<u>1,126,167</u>	<u>895,871</u>	<u>230,296</u>
Human Resources			
Personnel	625,375	598,075	27,300
Non-Personnel	125,615	133,927	(8,312)
Capital	1,580	1,180	400
Total	<u>752,570</u>	<u>733,182</u>	<u>19,388</u>
Independent Auditor			
Personnel	0	0	0
Non-Pers	305,670	184,868	120,802
Capital	0	0	0
Total	<u>305,670</u>	<u>184,868</u>	<u>120,802</u>
Commissioner of Revenue			
Personnel	1,337,603	1,188,474	149,129
Non-Pers	61,335	54,303	7,032
Capital	612	797	(185)
Total	<u>1,399,550</u>	<u>1,243,574</u>	<u>155,976</u>
Assessment			
Personnel	913,319	836,345	76,974
Non-Pers	69,606	59,352	10,254
Capital	1,247	1,247	0
Total	<u>984,172</u>	<u>896,944</u>	<u>87,228</u>
Treasurer			
Personnel	1,406,203	1,373,825	32,378
Non-Pers	304,208	281,066	23,142
Capital	5,050	2,337	2,713
Total	<u>1,715,461</u>	<u>1,657,228</u>	<u>58,233</u>

Spotsylvania County
FY 2016

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Finance			
Personnel	1,324,907	1,243,375	81,532
Non-Pers	306,437	287,423	19,014
Capital	4,060	4,070	(10)
Total	1,635,404	1,534,868	100,536
Procurement			
Personnel	283,494	276,643	6,851
Non-Pers	17,541	8,382	9,159
Capital	0	0	0
Total	301,035	285,025	16,010
Risk Management			
Personnel	50,000	23,877	26,123
Non-Pers	46,249	42,445	3,804
Capital	0	0	0
Total	96,249	66,322	29,927
Information Services			
Personnel	2,723,727	2,336,671	387,056
Non-Pers	3,134,114	1,769,377	1,364,737
Capital	111,000	114,488	(3,488)
Total	5,968,841	4,220,536	1,748,305
Central Supply			
Personnel	0	0	0
Non-Pers	32,697	20,007	12,690
Capital	0	0	0
Total	32,697	20,007	12,690
Registrar & Electoral Board			
Personnel	241,298	225,001	16,297
Non-Pers	174,842	167,063	7,779
Capital	0	0	0
Total	416,140	392,064	24,076
TOTAL GENERAL GOVERNMENT ADMINISTRATION			
Personnel	10,969,006	9,868,627	1,100,379
Non-Pers	4,884,724	3,282,738	1,601,986
Capital	124,342	125,538	(1,196)
Total	15,978,072	13,276,903	2,701,169

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
JUDICIAL ADMINISTRATION			
Circuit Court #1			
Personnel	132,972	136,268	(3,296)
Non-Pers	9,577	7,917	1,660
Capital	0	0	0
Total	<u>142,549</u>	<u>144,185</u>	<u>(1,636)</u>
Circuit Court #2			
Personnel	91,469	87,477	3,992
Non-Pers	7,629	7,054	575
Capital	0	0	0
Total	<u>99,098</u>	<u>94,531</u>	<u>4,567</u>
Gen. District Crt			
Personnel	0	0	0
Non-Pers	31,880	21,740	10,140
Capital	0	0	0
Total	<u>31,880</u>	<u>21,740</u>	<u>10,140</u>
Magistrates			
Personnel	0	0	0
Non-Pers	6,991	5,031	1,960
Capital	1,961	2,254	(293)
Total	<u>8,952</u>	<u>7,285</u>	<u>1,667</u>
Court Services Unit			
Personnel	129,359	128,979	380
Non-Pers	205,945	178,916	27,029
Capital	1,600	244	1,356
Total	<u>336,904</u>	<u>308,139</u>	<u>28,765</u>
Juv. & Dom. Rel Crt			
Personnel	0	0	0
Non-Pers	44,603	35,637	8,966
Capital	0	0	0
Total	<u>44,603</u>	<u>35,637</u>	<u>8,966</u>
Clerk of Cir. Crt			
Personnel	1,380,432	1,254,988	125,444
Non-Pers	215,411	163,522	51,889
Capital	0	0	0
Total	<u>1,595,843</u>	<u>1,418,510</u>	<u>177,333</u>
Victim Witness			
Personnel	171,241	165,709	5,532
Non-Pers	37,034	35,029	2,005
Capital	5,175	4,161	1,014
Total	<u>213,450</u>	<u>204,899</u>	<u>8,551</u>

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Commonwealth's Attorney			
Personnel	1,860,538	1,789,398	71,140
Non-Pers	193,826	127,418	66,408
Capital	6,624	0	6,624
Total	<u>2,060,988</u>	<u>1,916,816</u>	<u>144,172</u>
TOTAL JUDICIAL ADMINISTRATION			
Personnel	3,766,011	3,562,819	203,192
Non-Pers	752,896	582,264	170,632
Capital	15,360	6,659	8,701
Total	<u>4,534,267</u>	<u>4,151,742</u>	<u>382,525</u>
PUBLIC SAFETY			
Sheriff Courts			
Personnel	3,474,331	3,361,065	113,266
Non-Pers	36,980	35,077	1,903
Capital	19,300	26,173	(6,873)
Total	<u>3,530,611</u>	<u>3,422,315</u>	<u>108,296</u>
Sheriff - Law Enforcement			
Personnel	12,206,381	12,052,156	154,225
Non-Pers	2,591,749	1,870,492	721,257
Capital	1,071,092	948,629	122,463
Total	<u>15,869,222</u>	<u>14,871,277</u>	<u>997,945</u>
Communications			
Personnel	2,301,495	2,159,625	141,870
Non-Pers	142,857	171,745	(28,888)
Capital	800	765	35
Total	<u>2,445,152</u>	<u>2,332,135</u>	<u>113,017</u>
Fire, Rescue & Emerg. Svcs			
Personnel	15,925,624	15,407,253	518,371
Non-Pers	697,864	644,220	53,644
Capital	468,020	365,965	102,055
Total	<u>17,091,508</u>	<u>16,417,438</u>	<u>674,070</u>
Consolidated Fire & Rescue			
Personnel	11,366	11,926	(560)
Non-Pers	3,814,973	2,663,202	1,151,771
Capital	0	0	0
Total	<u>3,826,339</u>	<u>2,675,128</u>	<u>1,151,211</u>
Volunteer Fire & Rescue			
Personnel	155,703	155,700	3
Non-Pers	222,079	218,250	3,829
Capital	0	0	0
Total	<u>377,782</u>	<u>373,950</u>	<u>3,832</u>

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Regional Detention Facilities			
Personnel	0	0	0
Non-Pers	5,844,061	5,524,584	319,477
Capital	0	0	0
Total	5,844,061	5,524,584	319,477
Animal Control			
Personnel	1,153,843	1,154,814	(971)
Non-Pers	225,340	241,050	(15,710)
Capital	92,000	3,515	88,485
Total	1,471,183	1,399,379	71,804
Medical Examiner			
Personnel	0	0	0
Non-Pers	500	840	(340)
Capital	0	0	0
Total	500	840	(340)
TOTAL PUBLIC SAFETY			
Personnel	35,228,743	34,302,539	926,204
Non-Pers	13,576,403	11,369,460	2,206,943
Capital	1,651,212	1,345,047	306,165
Total	50,456,358	47,017,046	3,439,312
GENERAL SERVICES			
General Services Administration			
Personnel	482,437	470,218	12,219
Non-Pers	26,218	15,282	10,936
Capital	0	0	0
Total	508,655	485,500	23,155
Refuse Collection			
Personnel	1,915,048	1,720,246	194,802
Non-Pers	418,412	369,050	49,362
Capital	71,500	70,893	607
Total	2,404,960	2,160,189	244,771
Refuse Disposal			
Personnel	876,583	753,809	122,774
Non-Pers	909,973	665,027	244,946
Capital	65,380	27,390	37,990
Total	1,851,936	1,446,226	405,710
Recycling/Litter Control			
Personnel	296,818	268,764	28,054
Non-Pers	168,990	190,496	(21,506)
Capital	0	0	0
Total	465,808	459,260	6,548

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Public Works Maintenance			
Personnel	925,037	766,299	158,738
Non-Pers	1,547,834	1,569,735	(21,901)
Capital	0	0	0
Total	2,472,871	2,336,034	136,837
General Buildings/ Grounds			
Personnel	0	0	0
Non-Pers	2,048,332	1,597,754	450,578
Capital	0	0	0
Total	2,048,332	1,597,754	450,578
TOTAL GENERAL SERVICES			
Personnel	4,495,923	3,979,336	516,587
Non-Pers	5,119,759	4,407,344	712,415
Capital	136,880	98,283	38,597
Total	9,752,562	8,484,963	1,267,599
SOCIAL SERVICES			
General			
Personnel	5,958,311	5,447,293	511,018
Non-Pers	3,708,244	3,418,324	289,920
Capital	52,968	51,355	1,613
Total	9,719,523	8,916,972	802,551
CSA			
Personnel	47,197	46,270	927
Non-Pers	8,105,965	8,474,995	(369,030)
Capital	0	0	0
Total	8,153,162	8,521,265	(368,103)
TOTAL SOCIAL SERVICES			
Personnel	6,005,508	5,493,563	511,945
Non-Pers	11,814,209	11,893,319	(79,110)
Capital	52,968	51,355	1,613
Total	17,872,685	17,438,237	434,448
HEALTH AND WELFARE			
Local Health			
Personnel	0	0	0
Non-Pers	647,569	647,569	0
Capital	0	0	0
Total	647,569	647,569	0

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Rapp. Area Comm. Svcs Brd			
Personnel	0	0	0
Non-Pers	320,368	320,368	0
Capital	0	0	0
Total	<u>320,368</u>	<u>320,368</u>	<u>0</u>
Regional Agencies	0	0	
Personnel	0	0	0
Non-Pers	118,240	118,240	0
Capital	0	0	0
Total	<u>118,240</u>	<u>118,240</u>	<u>0</u>
Germanna Community College			
Personnel	0	0	0
Non-Pers	229,582	229,582	0
Capital	0	0	0
Total	<u>229,582</u>	<u>229,582</u>	<u>0</u>
TOTAL HEALTH AND WELFARE			
Personnel	0	0	0
Non-Pers	1,315,759	1,315,759	0
Capital	0	0	0
Total	<u>1,315,759</u>	<u>1,315,759</u>	<u>0</u>
PARKS, RECREATION AND CULTURE			
Parks/Recreation			
Personnel	2,026,564	1,888,764	137,800
Non-Pers	816,049	744,405	71,644
Capital	67,389	67,382	7
Total	<u>2,910,002</u>	<u>2,700,551</u>	<u>209,451</u>
Museum			
Personnel	34,680	35,085	(405)
Non-Pers	27,821	26,547	1,274
Capital	0	641	(641)
Total	<u>62,501</u>	<u>62,273</u>	<u>228</u>
Library			
Personnel	0	0	0
Non-Pers	4,004,736	4,004,736	0
Capital	0	0	0
Total	<u>4,004,736</u>	<u>4,004,736</u>	<u>0</u>
TOTAL PARKS, RECREATION AND CULTURAL			
Personnel	2,061,244	1,923,849	137,395
Non-Pers	4,848,606	4,775,688	72,918
Capital	67,389	68,023	<u>(634)</u>

Spotsylvania County
FY 2016
Preliminary End-of-Year Expenditure Report

Attachment 2

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Total	6,977,239	6,767,560	209,679

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
COMMUNITY DEVELOPMENT			
Planning			
Personnel	865,349	849,984	15,365
Non-Pers	98,604	61,640	36,964
Capital	0	0	0
Total	<u>963,953</u>	<u>911,624</u>	<u>52,329</u>
Economic Development			
Personnel	577,660	537,800	39,860
Non-Pers	271,335	153,171	118,164
Capital	13,200	7,884	5,316
Total	<u>862,195</u>	<u>698,855</u>	<u>163,340</u>
Tourism			
Personnel	0	0	0
Non-Pers	209,897	209,105	792
Capital	0	0	0
Total	<u>209,897</u>	<u>209,105</u>	<u>792</u>
Tourism Visitor Center			
Personnel	157,853	129,291	28,562
Non-Pers	60,443	52,282	8,161
Capital	0	0	0
Total	<u>218,296</u>	<u>181,573</u>	<u>36,723</u>
Tourism Projects			
Personnel	0	0	0
Non-Pers	101,000	67,410	33,590
Capital	0	0	0
Total	<u>101,000</u>	<u>67,410</u>	<u>33,590</u>
Cooperative Extension Service			
Personnel	82,462	80,095	2,367
Non-Pers	88,586	78,179	10,407
Capital	0	0	0
Total	<u>171,048</u>	<u>158,274</u>	<u>12,774</u>
TOTAL COMMUNITY DEVELOPMENT			
Personnel	1,683,324	1,597,170	86,154
Non-Pers	829,865	621,787	208,078
Capital	13,200	7,884	5,316
Total	<u>2,526,389</u>	<u>2,226,841</u>	<u>299,548</u>

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
General County Debt			
Personnel	0	0	0
Non-Pers	9,269,147	9,282,958	(13,811)
Capital	0	0	0
Total	<u>9,269,147</u>	<u>9,282,958</u>	<u>(13,811)</u>
Non-Departmental			
Personnel	781,390	1,078,922	(297,532)
Non-Pers	778,371	53,641	724,730
Capital	0	0	0
Total	<u>1,559,761</u>	<u>1,132,563</u>	<u>427,198</u>
TOTAL GENERAL OPERATING			
Personnel	64,991,149	61,806,825	3,184,324
Non-Pers	53,189,739	47,584,958	5,604,781
Capital	2,061,351	1,702,789	358,562
Total	<u><u>120,242,239</u></u>	<u><u>111,094,572</u></u>	<u><u>9,147,667</u></u>
CAPITAL PROJECTS FUND			
Personnel	310,100	190,526	119,574
Non-Pers	2,176,942	549,491	1,627,451
Capital	80,858,048	26,958,919	53,899,129
Total	<u><u>83,345,090</u></u>	<u><u>27,698,936</u></u>	<u><u>55,646,154</u></u>
CODE COMPLIANCE FUND			
Personnel	3,117,180	2,843,599	273,581
Non-Pers	609,184	294,626	314,558
Capital	28,639	27,795	844
Total	<u><u>3,755,003</u></u>	<u><u>3,166,020</u></u>	<u><u>588,983</u></u>
TRANSPORTATION FUND			
Personnel	339,027	314,101	24,926
Non-Pers	1,856,435	1,853,583	2,852
Capital (Debt Service)	5,625,205	4,538,265	1,086,940
Total	<u><u>7,820,667</u></u>	<u><u>6,705,949</u></u>	<u><u>1,114,718</u></u>
ECONOMIC DEVELOPMENT OPPORTUNITY FUND			
Personnel	0	0	0
Non-Pers	3,785,338	2,841,996	943,342
Capital	0	0	0
Total	<u><u>3,785,338</u></u>	<u><u>2,841,996</u></u>	<u><u>943,342</u></u>

Spotsylvania County
FY 2016

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
JOINT FLEET MAINTENANCE FACILITY			
Personnel	0	0	0
Non-Pers	2,584,155	2,423,315	160,840
Capital	0	0	0
Total	<u>2,584,155</u>	<u>2,423,315</u>	<u>160,840</u>
UTILITIES			
Administration			
Personnel	2,468,449	1,684,275	784,174
Non-Pers	1,768,554	1,600,263	168,291
Capital	0	680	(680)
Total	<u>4,237,003</u>	<u>3,285,218</u>	<u>951,785</u>
Garage Operations			
Personnel	82,540	69,766	12,774
Non-Pers	24,270	17,589	6,681
Capital	0	0	0
Total	<u>106,810</u>	<u>87,355</u>	<u>19,455</u>
Electrical Division			
Personnel	0	17,375	(17,375)
Non-Pers	0	0	0
Capital	0	0	0
Total	<u>0</u>	<u>17,375</u>	<u>(17,375)</u>
Customer Service			
Personnel	539,481	553,050	(13,569)
Non-Pers	557,643	566,550	(8,907)
Capital	49,924	50,060	(136)
Total	<u>1,147,048</u>	<u>1,169,660</u>	<u>(22,612)</u>
Water Conservation			
Personnel	0	0	0
Non-Pers	61,000	38,368	22,632
Capital	0	0	0
Total	<u>61,000</u>	<u>38,368</u>	<u>22,632</u>
Ni River Wtr Plant			
Personnel	941,414	908,580	32,834
Non-Pers	995,197	741,265	253,932
Capital	70,493	61,402	9,091
Total	<u>2,007,104</u>	<u>1,711,247</u>	<u>295,857</u>
Motts Run Wtr Plant			
Personnel	917,387	897,235	20,152
Non-Pers	1,351,068	1,159,900	191,168
Capital	106,500	42,818	63,682
Total	<u>2,374,955</u>	<u>2,099,953</u>	<u>275,002</u>

**Spotsylvania County
FY 2016**

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Massap. Sewage Plnt			
Personnel	1,345,947	1,279,941	66,006
Non-Pers	1,186,030	988,335	197,695
Capital	52,568	69,066	(16,498)
Total	2,584,545	2,337,342	247,203
FMC Sewage Plant			
Personnel	882,334	607,039	275,295
Non-Pers	515,649	448,699	66,950
Capital	12,000	7,468	4,532
Total	1,409,983	1,063,206	346,777
Thornburg Sewage Plnt			
Personnel	296,757	268,607	28,150
Non-Pers	103,330	79,474	23,856
Capital	0	0	0
Total	400,087	348,081	52,006
Composting			
Personnel	500,373	493,568	6,805
Non-Pers	524,997	288,879	236,118
Capital	0	0	0
Total	1,025,370	782,447	242,923
Water/Sewer Transmissions			
Personnel	630,733	639,296	(8,563)
Non-Pers	862,471	785,620	76,851
Capital	86,028	89,833	(3,805)
Total	1,579,232	1,514,749	64,483
Infiltration & Inflow			
Personnel	901,423	769,661	131,762
Non-Pers	192,500	110,128	82,372
Capital	115,838	94,347	21,491
Total	1,209,761	974,136	235,625
Line Location			
Personnel	264,917	250,656	14,261
Non-Pers	41,006	33,617	7,389
Capital	25,613	25,613	0
Total	331,536	309,886	21,650
Pump Station Maintenance			
Personnel	189,779	179,448	10,331
Non-Pers	461,900	395,676	66,224
Capital	0	0	0
Total	651,679	575,124	76,555

FY 2016

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2016 Adjusted Budget	Actual Expenditures	Variance
Laboratory Services			
Personnel	328,933	325,847	3,086
Non-Pers	161,420	128,447	32,973
Capital	37,000	9,210	27,790
Total	527,353	463,504	63,849
Utilities Debt Service			
Personnel	0	0	0
Non-Pers	11,658,659	11,746,174	(87,515)
Capital	0	0	0
Total	11,658,659	11,746,174	(87,515)
Utilities Capital			
Personnel	0	0	0
Non-Pers	0	0	0
Capital	46,722,416	9,353,600	37,368,816
Total	46,722,416	9,353,600	37,368,816
TOTAL UTILITIES (exc. debt service, capital and refunds)			
Personnel	10,290,467	8,944,344	1,346,123
Non-Pers	8,807,035	7,382,810	1,424,225
Capital	555,964	450,497	105,467
Total	19,653,466	16,777,651	2,875,815

Spotsylvania County
FY 2016
Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget	Actuals	Over/(Under) Revised	Rev. Budget
		(1)	(2)	(3)	(4)
GENERAL FUND					
Real Property Taxes					
311.0101	Current Taxes Real Estate	107,984,774	108,798,414	813,640	112,102,236
311.0102	Delinquent Taxes Real Estate	2,027,762	1,910,089	(117,673)	2,181,921
311.0103	Land Redemptions	52,664	56,031	3,367	0
311.0110	Deferred Taxes	164,420	242,478	78,058	150,000
		<u>110,229,620</u>	<u>111,007,012</u>	<u>777,392</u>	<u>114,434,157</u>
Public Service Corporation Taxes					
311.0201 & 0202	Public Service Real Property taxes	3,258,196	3,162,123	(96,073)	3,291,679
		<u>3,258,196</u>	<u>3,162,123</u>	<u>(96,073)</u>	<u>3,291,679</u>
Personal Property Taxes					
311.0301	Current Taxes Personal Property	36,170,270	36,965,204	794,934	35,934,425
311.0302 & 0305	Delinquent Taxes Personal Property	3,699,244	4,255,743	556,499	3,448,308
311.0303	Current Taxes Mobile Home	60,000	60,814	814	60,000
311.0304	Delinquent Taxes Mobile Home	20,000	18,980	(1,020)	20,000
311.0306	Current Taxes Heavy Equipment	183,375	320,527	137,152	278,521
311.0307	Delinquent Taxes Heavy Equipment	2,500	2,989	489	10,000
		<u>40,135,389</u>	<u>41,624,257</u>	<u>1,488,868</u>	<u>39,751,254</u>
Machinery & Tools Taxes					
311.0401	Current Taxes Machinery & Tools	523,779	696,140	172,361	646,012
311.0402	Delinquent Taxes Machinery & Tools	35,139	39,607	4,468	25,000
		<u>558,918</u>	<u>735,747</u>	<u>176,829</u>	<u>671,012</u>
Penalties & Interest - Taxes					
311.0601	Penalties	1,600,000	1,676,932	76,932	1,500,000
311.0602	Interest	880,000	856,857	(23,143)	1,033,603
318.9913	Administrative Collection Fee	550,000	701,473	151,473	475,000
		<u>3,030,000</u>	<u>3,235,262</u>	<u>205,262</u>	<u>3,008,603</u>
TOTAL GENERAL PROPERTY TAXES		<u>157,212,123</u>	<u>159,764,401</u>	<u>2,552,278</u>	<u>161,156,705</u>
Sales Tax					
312.0101	Local Sales Tax	17,101,262	17,123,500	22,238	17,755,575
312.0102	Communication Sales Tax	4,600,000	4,567,288	(32,712)	4,800,000
		<u>21,701,262</u>	<u>21,690,788</u>	<u>(10,474)</u>	<u>22,555,575</u>
Utility Taxes					
312.0201	Utility Consumer Tax	2,500,000	2,547,905	47,905	2,500,000
312.0401	Utility Gross Receipt Tax	720,000	633,649	(86,351)	750,000
		<u>3,220,000</u>	<u>3,181,554</u>	<u>(38,446)</u>	<u>3,250,000</u>
Other Taxes					
312.0301	Business License Taxes	4,450,000	4,505,103	55,103	4,000,000
312.0310	Daily Rental Taxes	50,000	44,427	(5,573)	50,000
312.1601	E-911 Taxes	0	0	0	0
312.0501	Motor Vehicle Licenses	2,850,000	3,134,550	284,550	2,800,000
312.0601	Bank Stock Taxes	600,000	640,398	40,398	600,000
12.0701 & 324.0420	Recordation Taxes	2,300,000	2,326,161	26,161	2,300,000
312.1001	Transient Occupancy Taxes	1,275,000	1,318,957	43,957	1,250,000
312.1101	Meals Taxes	8,475,000	8,477,175	2,175	8,910,362
		<u>20,000,000</u>	<u>20,446,771</u>	<u>446,771</u>	<u>19,910,362</u>
TOTAL OTHER LOCAL TAXES		<u>44,921,262</u>	<u>45,319,113</u>	<u>397,851</u>	<u>45,715,937</u>

FY 2016

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget	Actuals	Over/(Under) Revised	Rev. Budget
		(1)	(2)	(3)	(4)
Permits/Fees/Regulatory Licenses					
313.0101	Dog Tag Licenses	78,000	69,017	(8,983)	75,000
313.0304	Land Use Application Fees	1,063	1,063	0	1,000
313.0305	Transfer Fees	5,000	5,457	457	5,000
313.0318	Well/Septic Permit Fees Local	36,975	39,800	2,825	30,000
313.0325	Commercial Vehicle Disposal License	15,000	14,450	(550)	12,000
313.0327	Solicitor Permits	1,200	1,020	(180)	1,200
313.0328	Gun Permits	78,000	83,823	5,823	60,000
313.0331	Open Air Burning Permits	6,000	6,840	840	6,000
313.0332	Fire & Safety Inspection Fee	175,000	159,545	(15,455)	93,625
313.0333	Towing application/inspection fees	2,000	6,550	4,550	3,000
313.0334	Massage parlor permits	2,000	1,925	(75)	2,000
		<u>400,238</u>	<u>389,490</u>	<u>(10,748)</u>	<u>288,825</u>
Other Local Revenues					
314.0101	County Court Fines	400,000	355,453	(44,547)	400,000
314.0104	DNA Local Fee (Clk of Court)	1,300	1,761	461	1,300
314.0105	Jail Adm Fee (Clk of Court)	15,000	15,201	201	15,000
314.0106	Courthouse Security Fee (Clk of Court)	130,000	139,576	9,576	135,000
315.0101 & 0106	Interest on Investments	202,710	716,450	513,740	251,300
315.0201 & 0211	Rental of General Property	59,428	60,860	1,432	59,428
315.0206	Antenna Tower Rental	310,197	312,245	2,048	336,007
315.0209	Railroad Reimbursement	446,894	209,701	(237,193)	100,000
315.0107	Insurance Dividend	8,590	8,607	17	0
		<u>1,574,119</u>	<u>1,819,854</u>	<u>245,735</u>	<u>1,298,035</u>
Charges for Services					
315.0202	Use of Park Facilities	41,900	47,298	5,398	42,700
315.0203 & 0204	Loriella Park Concessions	14,100	15,500	1,400	14,500
316.0102	Excess Fees of Clerks	90,000	108,987	18,987	90,000
316.0103	Sheriff's Fees	4,099	6,880	2,781	4,099
316.0104	Clerk of Court Subscriptions	44,000	44,850	850	44,000
316.0105	Courthouse Maintenance Fees	45,000	42,903	(2,097)	45,000
316.0106	Copy Costs (Clerk of Court)	16,000	14,859	(1,141)	16,000
316.0201	Commonwealth Attorney's Fees	20,000	25,179	5,179	20,000
316.0302	Other Sheriff Fees (Charges for Services)	120,000	89,106	(30,894)	120,000
316.0401	Emergency Service Fees	15,000	16,856	1,856	6,000
316.0501	Animal Shelter Fees	200,000	194,520	(5,480)	175,000
316.0502	Rabies Vaccinations	7,800	8,328	528	7,500
316.0701	Street Lights	6,500	6,056	(444)	6,500
316.0802	Refuse Disposal Fees	1,910,000	1,940,004	30,004	1,750,000
316.0803	Weed & Debris Fee	10,000	4,336	(5,664)	10,000
316.0805	Recycling Revenues	250,000	280,086	30,086	200,000
316.1301	Recreation Registration Fees	308,150	289,334	(18,816)	306,285
316.1302	Admission Loriella Park	48,175	49,967	1,792	53,130
316.1304	Ni River Reservoir Fees	19,700	20,238	538	20,700
316.1305	Hunting Run Reservoir Fees	20,300	20,631	331	21,500
316.1306	Self-Supporting Activities	166,000	137,133	(28,867)	145,000
16.1310 & 318.9952	Tourism Event Admissions	4,600	4,777	177	0
316.1311	Stonewall Jackson Run fee	0	766	766	8,400
316.1312	Tourism Event Vendor revenue	100	150	50	100
316.1601	Planning Dept Maps	537	815	278	219
316.1602	Sale of Publications	25	25	0	0
316.1603	Plat Filing Fees	232,116	231,846	(270)	232,116
316.1607	Telecommunication Review Fee	30,000	0	(30,000)	30,000
316.1608	Planning Review Fees	259,380	210,169	(49,211)	259,380
316.1610	GIS Fees	200,399	208,944	8,545	180,000
316.1611	Annual PEG Fee	178,341	178,341	0	169,000
318.9905 & 9904	Tourism Miscellaneous Items	2,100	2,181	81	2,100
318.9906	Sale of General Government Equipment	35,000	21,977	(13,023)	112,000
318.9917	W/S Administrative Fee	1,863,484	1,785,811	(77,673)	1,725,082
318.9918	Other local revenue sources	22,250	22,500	250	13,490
318.9930	Tourism Comm Event Donations	38,200	40,965	2,765	41,425

**Spotsylvania County
FY 2016**

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget	Actuals	Over/(Under) Revised	Rev. Budget
		(1)	(2)	(3)	(4)
		6,223,256	6,072,318	(150,938)	5,871,226

FY 2016

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget	Actuals	Over/(Under) Revised	Rev. Budget
		(1)	(2)	(3)	(4)
Miscellaneous					
314.0103	Emergency Service False Alarm Fees	5,000	4,800	(200)	5,000
318.0304-0306	Restitution Accounts	0	1,336	1,336	0
318.9915 & 9907	Miscellaneous	122,000	178,313	56,313	23,000
318.9920	Insurance Recovery Revenue	32,257	139,321	107,064	0
318.9923	Donations	43,165	79,716	36,551	75
318.9933	FOIA Revenues	200	121	(79)	500
318.9940	DSS Local Revenue	0	2,846	2,846	0
318.9945	Sheriff Local Revenue	205,000	246,938	41,938	145,000
		<u>407,622</u>	<u>653,391</u>	<u>245,769</u>	<u>173,575</u>
TOTAL OTHER LOCAL REVENUE		8,605,235	8,935,053	329,818	7,631,661
Non-Categorical State Aid					
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	50,463	50,463	0	52,000
322.0500	Mobile Home Titling Taxes	45,000	66,041	21,041	45,000
322.0600	Tax on Deeds Grantors Tax	400,000	446,798	46,798	400,000
322.1000	DMV Rental Tax	400,000	455,396	55,396	410,000
322.1100	Property Tax Relief Act Revenue	14,509,422	14,509,422	0	14,509,422
		<u>15,404,885</u>	<u>15,528,120</u>	<u>123,235</u>	<u>15,416,422</u>
Shared Expenses					
323.0100	Commonwealth Attorney	841,278	782,485	(58,793)	827,050
323.0200	Sheriff	3,401,148	3,393,963	(7,185)	3,410,103
323.0300	Commissioner of Revenue	269,010	268,906	(104)	272,516
323.0400	Treasurer	227,591	233,543	5,952	236,703
323.0600	Registrar/Electoral Board	60,000	83,695	23,695	60,000
323.0700	Clerk of Circuit Court	727,096	660,475	(66,621)	712,306
324.0411	VOPEX Pass Thru Funds	0	0	0	25,000
324.0430	Reimb Extradition of Prisoners	10,000	8,614	(1,386)	10,000
324.0499	Other Reimb Commonwealth	3,500	3,500	0	0
		<u>5,539,623</u>	<u>5,435,181</u>	<u>(104,442)</u>	<u>5,553,678</u>
Social Services Revenues					
324.0102	Public Assistance/Welfare Administration	6,624,936	2,249,790	(4,375,146)	6,540,544
324.0105	Comprehensive Services Act	3,505,805	3,327,631	(178,174)	3,422,434
		<u>10,130,741</u>	<u>5,577,421</u>	<u>(4,553,320)</u>	<u>9,962,978</u>
Other Categorical Reimbursement					
324.0402	Emergency Services	29,747	0	(29,747)	0
324.0407	Litter Control Grant	20,766	20,996	230	20,966
324.0411	VOPEX pass through	30,000	30,000	0	0
324.0412	State Fire Program Fund (Ins)	349,131	387,923	38,792	300,000
324.0413	Grant Revenues	1,139,256	1,130,905	(8,351)	120,263
324.0415	Veh registration fee dog/cat sterilization	3,812	3,812	0	3,500
324.0416	Motor Vehicle Registration (EMS \$)	115,000	129,641	14,641	115,000
324.0419	Grant - Clerk of Court Archive Grant	0	0	0	0
324.0422	VJCCCA Revenue	115,141	115,141	0	115,141
324.0451	Victim/Witness Grant	31,405	27,723	(3,682)	64,302
324.0450	Forfeiture/Seizure - Commonwealth Atty	46,049	37,882	(8,167)	0
324.0452	Forfeiture/Seizure - Sheriff	26,438	121,155	94,717	185,800
324.0460	Wireless E-911 Surcharge	155,000	173,387	18,387	160,000
		<u>2,061,745</u>	<u>2,178,565</u>	<u>116,820</u>	<u>1,084,972</u>
TOTAL STATE REVENUES		33,136,994	28,719,287	(4,417,707)	32,018,050

**Spotsylvania County
FY 2016**

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget (1)	Actuals (2)	Over/(Under) Revised (3)	Rev. Budget (4)
Federal Funds					
	331.0100 Payments in Lieu of Taxes	16,000	23,565	7,565	16,000
	333.0108 & 0114 Other Federal Grants	298,413	149,062	(149,351)	384,242
	333.0113 Forfeiture/seizure Sheriff	157,159	157,137	(22)	0
	333.0115 SAFER grant	640,452	703,714	63,262	514,734
	333.01-51 Victim/Witness Grant	0	0	0	1,547
	333.0402 ARRA funds	94,218	93,756	(462)	0
	333.05-10 Public Assistance/Welfare Administration	0	4,309,378	4,309,378	0
		<u>1,206,242</u>	<u>5,436,612</u>	<u>4,230,370</u>	<u>916,523</u>
TOTAL FEDERAL REVENUES		<u>1,206,242</u>	<u>5,436,612</u>	<u>4,230,370</u>	<u>916,523</u>
Other Financing Sources					
	341.0603 Transfer From Utilities	145,238	18,233	(127,005)	0
	341.0604 Transfer from Capital Projects	280,999	282,514	1,515	282,514
	341.0607 Transfer from Code Compliance Fund	806,653	832,952	26,299	834,782
	341.0611 Transfer from Fire/EMS Svs Fee Fund	2,751,508	2,331,784	(419,724)	2,903,846
		<u>3,984,398</u>	<u>3,465,483</u>	<u>(518,915)</u>	<u>4,021,142</u>
TOTAL TRANSFERS FROM OTHER FUNDS		<u>3,984,398</u>	<u>3,465,483</u>	<u>(518,915)</u>	<u>4,021,142</u>
TOTAL GENERAL FUND REVENUES		<u>249,066,254</u>	<u>251,639,949</u>	<u>2,573,695</u>	<u>251,460,018</u>

**Spotsylvania County
FY 2016**

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016 Revised Budget	FY 2016 Actuals	Actuals Over/(Under) Revised	FY 2017 Rev. Budget
		(1)	(2)	(3)	(4)
GENERAL CAPITAL PROJECTS					
Non Revenue Receipts					
341.0401	Bond Proceeds	17,769,115	17,769,115	0	0
341.0410	Interest on bond/lease proceeds	0	160,229	160,229	0
341.0412	Bond Premiums	1,508,938	1,508,938	0	0
		<u>19,278,053</u>	<u>19,438,282</u>	<u>160,229</u>	<u>0</u>
Other Local Revenue					
315-0205	Field rental/concessions capital	0	107,310	107,310	95,000
315-0101	Interest on Investments	0	102,565	102,565	50,000
318.9915	Miscellaneous	29,966	3,573	(26,393)	0
318.9919	Proffers	773,307	282,052	(491,255)	77,331
318.9923	Donations	65,653	0	(65,653)	0
318.9933	FOIA Reimbursement	0	49	49	0
318.9946	Hunters Lodge Special Assessment	30,000	25,165	(4,835)	30,000
		<u>898,926</u>	<u>520,714</u>	<u>(378,212)</u>	<u>252,331</u>
State Revenue					
324.0402 & 0413	Grant revenues	209,518	57,166	(152,352)	200,000
324.0499	Other Reimbursement Commonwealth	5,141,325	2,807,802	(2,333,523)	0
		<u>5,350,843</u>	<u>2,864,968</u>	<u>(2,485,875)</u>	<u>200,000</u>
Federal Revenue					
333.0401 & 0108	Other Federal Grants	1,271,532	301,719	(969,813)	273,852
333.0402	ARRA funds	1,734,400	0	(1,734,400)	0
333.0403 & 0404	BAB Subsidy & QECB Subsidy	457,161	459,626	2,465	458,648
		<u>3,463,093</u>	<u>761,345</u>	<u>(2,701,748)</u>	<u>732,500</u>
Transfers from other funds					
341.0601	Transfer from General Operating Fund	12,052,660	12,052,660	0	11,562,808
341.0603	Transfer from Utilities Operating Fund	698,413	359,953	(338,460)	210,833
341-0607	Transfer from Code Compliance Fund	215,403	215,403	0	0
341-0610	Transfer from Transportation Fund	147,907	94,781	(53,126)	153,740
		<u>13,114,383</u>	<u>12,722,797</u>	<u>(338,460)</u>	<u>11,773,641</u>
TOTAL GENERAL CAPITAL PROJECTS REVENUE		<u>42,105,298</u>	<u>36,308,106</u>	<u>(5,744,066)</u>	<u>12,958,472</u>

**Spotsylvania County
FY 2016**

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016 Revised Budget	FY 2016 Actuals	Actuals Over/(Under) Revised	FY 2017 Rev. Budget
		(1)	(2)	(3)	(4)
SCHOOL OPERATING FUND					
Local Revenues					
316.1201	School Other Revenue	4,653,485	5,034,296	380,811	5,205,812
	Total Local Revenues	<u>4,653,485</u>	<u>5,034,296</u>	<u>380,811</u>	<u>5,205,812</u>
State and Federal Revenues					
324.0201	State Sales Tax	24,600,677	24,566,289	(34,388)	25,396,738
324.0203 - 333.0403	Intergovernmental State & Federal	112,418,770	110,658,424	(1,760,346)	116,997,997
	Total State and Federal	<u>137,019,447</u>	<u>135,224,713</u>	<u>(1,794,734)</u>	<u>142,394,735</u>
Proceeds from Debt					
341.0401 - 341.0412	Bond Proceeds/Interest/Premiums	16,510,139	16,510,139	0	0
TOTAL SCHOOL OPERATING FUND REVENUES		<u>158,183,071</u>	<u>156,769,148</u>	<u>(1,413,923)</u>	<u>147,600,547</u>
SCHOOL FOOD SERVICE					
Local Revenues					
316.1201	School Other Revenue	4,609,464	4,618,998	9,534	4,799,336
State and Federal Revenues					
324.0203 - 333.0210	Intergovernmental Revenues	4,598,365	5,091,630	493,265	4,913,320
Transfers from other Funds					
341.0606	Transfer from School Operating fund	63,870	63,870	0	63,870
		<u>63,870</u>	<u>63,870</u>	<u>0</u>	<u>63,870</u>
TOTAL SCHOOL FOOD SERVICE REVENUES		<u>9,271,699</u>	<u>9,774,498</u>	<u>502,799</u>	<u>9,776,526</u>
SCHOOL CAPITAL PROJECTS FUND					
Non Revenue Receipts					
341.0401	Bonds	13,430,885	13,430,885	0	22,297,698
341.0408	Interest on Bonds	0	50,760	50,760	0
341.0412	Bond Premiums	1,536,559	1,536,559	0	0
		<u>14,967,444</u>	<u>15,018,204</u>	<u>50,760</u>	<u>22,297,698</u>
Transfers from other Funds					
341.0601	Transfer from General Fund	3,749,749	3,749,749	0	0
		<u>3,749,749</u>	<u>3,749,749</u>	<u>0</u>	<u>0</u>
				0	
TOTAL SCHOOL CAPITAL PROJECTS FUND REVENUES		<u>18,717,193</u>	<u>18,767,953</u>	<u>50,760</u>	<u>22,297,698</u>

FY 2016

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget (1)	Actuals (2)	Over/(Under) Revised (3)	Rev. Budget (4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND					
Local Revenues					
315.0101	Interest Earned	3,000	3,392	392	3,000
315.0201	Rental of Government Property	70,375	66,542	(3,833)	69,004
318.9925	Refund Capital One	0	4,474	4,474	0
		<u>73,375</u>	<u>74,408</u>	<u>1,033</u>	<u>72,004</u>
Transfers from other funds		<u>3,594,497</u>	<u>2,763,557</u>	<u>(830,940)</u>	<u>634,000</u>
TOTAL ECON. DEV. OPPORTUNITY FUND REV		<u>3,667,872</u>	<u>2,837,965</u>	<u>(828,874)</u>	<u>706,004</u>
FIRE/EMS SERVICE FEE FUND					
316.0401	Fire/EMS Fees	2,648,000	2,338,006	(309,994)	2,750,000
TOTAL FIRE/EMS SERVICE FEE FUND		<u>2,648,000</u>	<u>2,338,006</u>	<u>(309,994)</u>	<u>2,750,000</u>
CODE COMPLIANCE FUND					
313.0340	Building Fees	1,885,162	2,635,895	750,733	1,837,700
313.0345	Zoning Fees	315,200	287,516	(27,684)	289,497
313.0350	Environmental Engineer Fee	715,700	685,408	(30,292)	612,882
313.0355	Chesapeake Bay Fees	93,400	73,378	(20,022)	65,436
313.0360	Stormwater Mgmt Local Fee	367,200	252,092	(115,108)	367,200
318.9914	Code Compliance Administration Charges	208,700	202,620	(6,080)	195,396
318.9918	Other local revenue sources	0	135	135	0
318.9933	FOIA Reimbursement	0	6	6	0
341.0604	Transfer from General Fund	1,003,615	874,506	(129,109)	1,067,633
TOTAL CODE COMPLIANCE FUND REVENUE		<u>4,588,977</u>	<u>5,011,556</u>	<u>422,579</u>	<u>4,435,744</u>
TRANSPORTATION FUND					
311.0101	Real Estate Taxes (includes penalties & int.)	733,193	861,927	128,734	975,335
312.1701	VRE Gas Tax	4,406,745	5,711,649	1,304,904	3,672,032
313.0335	Transportation site plan review fees	15,315	14,450	(865)	15,315
315.0101	Interest on Investments	15,000	19,347	4,347	15,000
318.9927 & 9928	LW East & West Special Proffer fees	223,183	494,419	271,236	0
341.0601	Transfer from General Fund	0	0	0	700,000
341.0604	Transfer from Capital Projects Fund	176,162	177,112	950	176,134
TOTAL TRANSPORTATION FUND REVENUE		<u>5,569,598</u>	<u>7,278,904</u>	<u>1,709,306</u>	<u>5,553,816</u>
JOINT FLEET MAINTENANCE FUND					
Charges for Services					
316.3001	Service Charges	2,584,155	2,456,158	(127,997)	2,648,798
TOTAL JOINT FLEET MAINTENANCE FUND		<u>2,584,155</u>	<u>2,456,158</u>	<u>(127,997)</u>	<u>2,648,798</u>

FY 2016

Preliminary End-of-Year Revenue Report

Object	Description	FY 2016	FY 2016	Actuals	FY 2017
		Revised Budget (1)	Actuals (2)	Over/(Under) Revised (3)	Rev. Budget (4)
UTILITIES OPERATING FUND					
User Fees					
316.2001	Water User Fees	12,288,928	12,250,362	(38,566)	12,205,020
316.2002	Sewer User Fees	9,300,158	9,113,506	(186,652)	9,203,356
316.2003	Fredericksburg User Fees - FMC	320,000	403,717	83,717	320,000
316.2004	Fredericksburg User Fees Motts Run	1,200,000	1,267,159	67,159	1,200,000
316.2013	Fredericksburg User Fees Sludge	0	355,667	355,667	0
316.2011	Debt Service Fees	5,037,670	5,052,378	14,708	6,560,080
316.2012	Administrative Fees	1,754,604	1,756,891	2,287	1,775,244
		<u>29,901,360</u>	<u>30,199,680</u>	<u>298,320</u>	<u>31,263,700</u>
Miscellaneous					
315.0101	Interest	175,000	285,190	110,190	130,000
316.0806	Composting Sale revenue	315,000	192,881	(122,119)	200,000
315.0107	Insurance Dividend	0	4,306	4,306	0
315.0206	Antenna Tower Rental	47,205	47,191	(14)	55,857
316.2005	Penalties water/sewer user fees	515,000	580,233	65,233	550,000
316.2010	Account Transaction Fee	80,000	81,297	1,297	80,000
316.2101	Water connections operations	45,000	28,338	(16,662)	30,000
316.2102	Sewer connections operations	45,000	28,734	(16,266)	30,000
316.2103	Meter/other connection costs	60,000	192,395	132,395	100,000
316.2008	Spotsy School Board Oper/maint sewer	75,000	5,277	(69,723)	75,000
318.2001	Disposal Tickets	60,000	64,964	4,964	100,000
318.2002	Utility Inspection Fees	20,000	47,723	27,723	20,000
318.2003 & 318.9915	Miscellaneous Revenue	0	26,287	26,287	85,000
318.2004	Reconnection Fees	100,000	117,675	17,675	100,000
318.2009	City W/S Plant Assistance	100,000	115,894	15,894	300,000
318.2010	CCTV Inspection fees	15,000	22,648	7,648	15,000
318.9906	Sale of Surplus Property	13,000	57,156	44,156	6,500
318.9913	Utilities Administrative Collection Fee	0	19,700	19,700	0
318.9915	Utilities Miscellaneous Revenue	0	123,266	123,266	0
318.9920	Insurance Recovery Revenue	0	8,920	8,920	0
318.2007	Multi-visit meter set fee	1,000	250	(750)	1,000
		<u>1,666,205</u>	<u>2,050,325</u>	<u>384,120</u>	<u>1,878,357</u>
Federal Revenue					
333.0403	BAB Subsidy	499,705	502,400	2,695	502,400
341.0601	Transfer from General Fund	0	0	0	120,000
341.0604	Transfer from Capital Projects	28,615	38,493	9,878	34,341
341.0610	Transfer from Transportation Fund	62,953	181,264	118,311	100,000
		<u>591,273</u>	<u>722,157</u>	<u>130,884</u>	<u>756,741</u>
TOTAL UTILITIES OPERATING FUND REV		<u>32,158,838</u>	<u>32,972,162</u>	<u>682,440</u>	<u>33,898,798</u>
UTILITIES CAPITAL PROJECTS FUND					
Connection Fees					
316.2104	Availability Sewer Fee	1,201,230	2,926,450	1,725,220	1,314,590
316.2105	Availability Water Fee	1,206,570	3,209,302	2,002,732	1,323,380
		<u>2,407,800</u>	<u>6,135,752</u>	<u>3,727,952</u>	<u>2,637,970</u>
Miscellaneous					
315.0101- 0102	Interest Earnings	130,000	500,341	370,341	150,000
341.0701	Fredericksburg Contr Capital Projects	4,201,078	118,040	(4,083,038)	946,039
318.2003	Miscellaneous Revenue	321,870	0	(321,870)	0
		<u>4,652,948</u>	<u>618,381</u>	<u>(4,034,567)</u>	<u>1,096,039</u>
341.0603	Transfer from Utility Operating	1,175,892	1,175,892	0	7,043,961
TOTAL UTILITIES CAPITAL PROJS FUND REVENUES		<u>8,236,640</u>	<u>7,930,025</u>	<u>(306,615)</u>	<u>10,777,970</u>

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/ Operational issue	Requests not recommended	Total
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General Fund

County Administration

Copier/scanner					11,585		11,585
County Administration Total	\$0	\$0	\$0	\$0	\$11,585	\$0	\$11,585

Human Resources

Tuition Reimbursement Program	12,899						12,899
Employee Relations	2,226						2,226
Human Resources Total	\$15,125	\$0	\$0	\$0	\$0	\$0	\$15,125

Commissioner of Revenue

Printers					3,512		3,512
Scanners					1,370		1,370
Commissioner of Revenue Total	\$0	\$0	\$0	\$0	\$4,882	\$0	\$4,882

Assessment

Education					1,200		1,200
Safety door and glass in receptionist area					3,200		3,200
Assessment Total	\$0	\$0	\$0	\$0	\$4,400	\$0	\$4,400

Treasurer

Replacement printer		4,300					4,300
Treasurer Total	\$0	\$4,300	\$0	\$0	\$0	\$0	\$4,300

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/ Operational issue	Requests not recommended	Total
Finance							
OPEB Actuarial Analyses				10,000			10,000
Fire/Rescue Joint Financial Accountability Project		50,000					50,000
Online Grants Training		950					950
Risk & Control Maturity Assessment		60,000					60,000
Finance Total	\$0	\$110,950	\$0	\$10,000	\$0	\$0	\$120,950

Information Services

Chancellor Tower emergency repairs					19,120		19,120
Maintenance and service contracts	549,330						549,330
Time management active directory and interface					60,000		60,000
Vehicle	19,800						19,800
Information Services Total	\$569,130	\$0	\$0	\$0	\$79,120	\$0	\$648,250

Clerk of Circuit Court

Audit Services		3,648					3,648
Clerk of Circuit Court	\$0	\$3,648	\$0	\$0	\$0	\$0	\$3,648

Commonwealth's Attorney

Federal Forfeiture and Seizure			2,742				2,742
State Forfeiture and Seizure			117,485				117,485
FY 16 Victim Witness Grant			4,416				4,416
Commonwealth's Attorney Total	\$0	\$0	\$124,643	\$0	\$0	\$0	\$124,643

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/ Operational issue	Requests not recommended	Total
Sheriff							
Federal Forfeiture and Seizure			19,463				19,463
State Forfeiture and Seizure			507,103				507,103
Abbott Laboratories Inc. Settlement			349				349
Selective Enforcement for Alcohol Violations Grant			39,237				39,237
Selective Enforcement for Speed Violations Grant			14,840				14,840
Edward Byrne Memorial Justice Assistant Grant FY 14			787				787
Edward Byrne Memorial Justice Assistant Grant FY 15			5,357				5,357
Edward Byrne Memorial Justice Assistant Grant FY 16			11,824				11,824
Alternative Fuels Program Grant			28,000				28,000
Call takers & communication officers training		14,800					14,800
Call takers & communication officers lodging		8,250					8,250
Computers	11,851						11,851
Vehicle F-250 with swab box		45,000					45,000
Vehicle - Tahoe	44,350						44,350
AED for patrol vehicles			9,433				9,433
Body armor	15,580						15,580
Range and classroom capital improvements		5,000					5,000
ERT gear		17,050					17,050
Uniforms	17,237						17,237
Sheriff Total	\$89,018	\$90,100	\$636,393	\$0	\$0	\$0	\$815,511

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/ Operational issue	Requests not recommended	Total
Fire, Rescue, and Emergency Management							
Fire Programs			870,552				870,552
Four for Life			325,871				325,871
VOPEX Funding (VA Operations Plan Exercise)			34,273				34,273
Regional Training Center			6,877				6,877
Agility testing site certification		12,000					12,000
Fitness equipment	9,112						9,112
Technical Rescue Team (TRT) gear		26,038					26,038
Purchase of a Redundant Set of Turnout Gear - phased approach with this representing approx. 40% of ultimate cost					200,000		200,000
Vehicles	94,711						94,711
<i>Fire, Rescue and Emergency Management Total</i>	\$103,823	\$38,038	\$1,237,573	\$0	\$200,000	\$0	\$1,579,434

Social Services

Emergency Assistance Program - start up/seed funding				40,000			40,000
Overtime to Transfer Case Records to Doc. Mgmt. System					42,400		42,400
Security CCTV cameras					6,500		6,500
Temporary Family Services Worker - CPS Investigator					31,321		31,321
Edward Byrne Memorial Justice Assistant Grant			1,622				1,622
<i>Social Services Total</i>	\$0	\$0	\$1,622	\$40,000	\$80,221	\$0	\$121,843

Children's Services Act (CSA)

CSA Services	207,721						207,721
<i>Children's Services Act (CSA)</i>	\$207,721	\$0	\$0	\$0	\$0	\$0	\$207,721

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/ Operational issue	Requests not recommended	Total
<i>Economic Development</i>							
CMC Rebar incentives	49,500						49,500
LIDL incentives	750,000						750,000
<i>Economic Development Total</i>	\$799,500	\$0	\$0	\$0	\$0	\$0	\$799,500
<i>Tourism</i>							
Promotional video grant			10,000				10,000
<i>Tourism Total</i>	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
TOTAL GENERAL OPERATING REQUESTS	\$1,784,317	\$247,036	\$2,010,231	\$50,000	\$380,208	\$0	\$4,471,792

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/ Operational issue	Requests not recommended	Total
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Utilities Fund

Utilities Administration

GPS and GIS for all manholes	67,335						67,335
Utilities Administration	\$67,335	\$0	\$0	\$0	\$0	\$0	\$67,335

Ni River WTP

Underground tank monitoring		14,889					14,889
Ni River WTP Total	\$0	\$14,889	\$0	\$0	\$0	\$0	\$14,889

Massaponax WWTP

Belt press feed pump	23,827						23,827
Clean influent pumpstation		15,000					15,000
HVAC replacements	19,782						19,782
Massaponax WWTP Total	\$43,609	\$15,000	\$0	\$0	\$0	\$0	\$58,609

Thornburg WWTP

Lime feed equipment		4,000					4,000
Thornburg WWTP Total	\$0	\$4,000	\$0	\$0	\$0	\$0	\$4,000

Composting Operations

Odor control fan motor	31,972					0	31,972
Composting Operations Total	\$31,972	\$0	\$0	\$0	\$0	\$0	\$31,972

W/S Transmissions

Message boards with touch screen					27,000		27,000
Courtland HS water tank switches		4,900					4,900
W/S Transmissions Total	\$0	\$4,900	\$0	\$0	\$27,000	\$0	\$31,900

**Spotsylvania County
FY 2016 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 16 but not expended before close of FY 16	Criteria 2 - Approved in FY 16 but not expended	Criteria 3 - Grant Funded; Restricted; Committed	Criteria 4 - Board of Supervisors or County Admin Proposals	Criteria 5 - Safety/Operational issue	Requests not recommended	Total
<i>Infiltration & Inflow</i>							
Lateral inspection camera		8,500					8,500
<i>Infiltration & Inflow Total</i>	\$0	\$8,500	\$0	\$0	\$0	\$0	\$8,500
<i>Pump Station Maintenance</i>							
Upgrade PLC panels at PS 2 and 28		9,900					9,900
Migrate SCADA from PS 10 to 29		9,900					9,900
<i>Pump Station Maintenance</i>	\$0	\$19,800	\$0	\$0	\$0	\$0	\$19,800
<i>Laboratory Services</i>							
Equipment Replacement		3,700					3,700
Quality management software	23,492						23,492
<i>Laboratory Services Total</i>	\$23,492	\$3,700	\$0	\$0	\$0	\$0	\$27,192
TOTAL UTILITIES FUND REQUESTS	\$166,408	\$70,789	\$0	\$0	\$27,000	\$0	\$264,197
TOTAL ALL CARRYOVER REQUESTS	\$1,950,725	\$317,825	\$2,010,231	\$50,000	\$407,208	\$0	\$4,735,989

**Spotsylvania County
Board of Supervisors**

FISCAL YEAR 2017 APPROPRIATION

BOARD OF SUPERVISORS

October 11, 2016

BE IT RESOLVED by the Board of Supervisors of the County of Spotsylvania, Virginia, that the following appropriations be, and the same hereby are, made for the fiscal year beginning July 1, 2016, from the funds and for the functions or purposes indicated.

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

General Fund: \$3,208,431

Capital Projects Fund: \$463,861

EDO Fund: \$799,500

Utilities Operating Fund: \$264,197

4th Quarter FY 2016 Budget Adjustments Greater than \$50K

Date	Amount	Reason
5/5/2016	\$131,400	FREMS budget adjustment to move funding from volunteer consolidated vehicle and equipment fuel budgets to the FREMS consolidated vehicle and equipment fuel line item. Funding was moved from Chancellor Volunteer Fire (\$45,600), Spotsylvania Volunteer Fire (\$58,100) and Spotsylvania Volunteer Rescue (\$27,700) to have all the fuel funding in the FREMS consolidated fuel line.
6/10/2016	\$78,500	FREMS budget adjustment to replace two vehicles that were having mechanical issues. Funding was available in the FREMS budget to purchase the replacement vehicles and County Administration approved the purchase. The budget adjustment is for the purchase of two 2017 Chevy Tahoes at \$36,509 each.

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