

County of Spotsylvania

Finance Department
8800 Courthouse Road
P O Box 215
Spotsylvania, VA 22553
(540) 507-7575
Fax (540) 582-6304



MEMORANDUM

TO: Mark Taylor, County Administrator

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

DATE: March 30, 2016

SUBJECT: FY 2016 Mid-Year Update

Finance staff has completed its review of FY 2016 revenue and expenditures through the period ending December 31, 2015. Given the timing of this update, the figures within this report take into consideration revenue and expenditures occurring through February 2016 and, in some cases, through mid-March, as well.

Revenue

After reviewing revenue collections to date, we anticipate General Fund year end revenue collections will exceed current FY 2016 budget estimates by approximately \$3.2 million (1.3%). 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	\$0.6
Delinquent Personal Property	\$0.6
Railroad Reimbursement	\$0.4
Real Property	\$0.3
DSS State Revenue	\$0.3
W/S Administrative Fee	\$0.2
Business License Tax	\$0.2
Public Service Real Property	\$0.2
Penalties, Interest, Admin	\$0.2
Bank Stock Tax	\$0.1
Transient Occupancy Tax	\$0.1
Meals Tax	\$0.1
Recordation Tax	\$0.1
Fire & Safety Inspection	\$0.1

Insurance Recovery	\$0.1
Recycling Fees	(\$0.1)
Sale of Gov't Equip (surplus)	(\$0.1)
Communication Sales Tax	(\$0.2)
Refuse Disposal Fees	(\$0.2)
Misc. revenue adjustments	\$0.2
Total	\$3.2 million

While the budget is adopted for a fiscal year period (July 1 through June 30), the tax rates are set on a calendar year basis. As you are well aware, the calendar year 2016 real property tax rate level is a discussion during the FY 2017 budget process. The projections included in the mid-year report assume the equalized tax rate of \$0.83 for real property for calendar year 2016. Adoption of any rate higher than the \$0.8313 equalized rate for 2016 will impact the June 2016 collections and the FY 2016 projections provided in this report.

Staff will present revenue adjustments to the Finance Committee on April 21, and will request the Board's approval on May 10 to adjust the FY 2016 Budget to reflect the updated revenue projections as noted in Attachment 3. Where appropriate, the revised FY 2016 revenue projections reflected on the attached reports were used to update FY 2017 revenue projections that will be discussed with the Board of Supervisors on March 31.

Expenditures

Attachment 2 shows both actual and projected FY 2016 expenditures for each fund. Overall, General Fund expenditures are expected to be \$1.8 million (0.70%) less than current budgeted estimates. While we do not expect to exceed the appropriations approved for each fund, there are some departments within the General Fund for which we expect expenditures will exceed budgets as outlined below:

- The Commonwealth's Attorney budget is expected to exceed budget by \$16,695 (0.8%) due to turnover and associated leave payouts.
- Public Works Maintenance is expected to exceed budget by \$79,833 (3.4%) due to railroad repairs at the Rt. 2/ Rt. 17 crossing. As noted at the March Finance Committee meeting, a budget amendment will be included on the April 12, 2016 consent agenda to increase the expenditures associated with these repairs and recognize additional revenue that will more than offset these costs, which staff was able to recoup from the Bowman Center, the primary user of the rail, as per the usage agreement.

Staff will continue to review FY 2016 budgets closely and will work with County Administration to make revisions within the guidelines of the Board-approved budget amendment policy to address potential overages and to ensure that expenditures do not exceed appropriations.

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. After the mid-year review of FY 2016 revenues and expenditures, staff projects the undesignated fund balance will increase to \$2.5 million (0.6%), assuming the uses of fund balance included in the FY 2017 Recommended Budget and the maintenance of all Financial Policies.

Staff will continue to monitor both revenues and expenditures and will notify the Board of any significant changes that impact either the FY 2016 or the FY 2017 budgets. We will use the March 31 budget work session as an opportunity to update the Board on the combined FY 2016 and FY 2017 adjustments. It is anticipated that \$2.5 million in one-time funding in excess of the adopted fiscal policy reserves and \$4.1 million in on-going funding is available for use in balancing the FY 2017 Budget.

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

Spotsylvania County Revenues - 2nd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of December 2015</u>	<u>Percent Collected as of December 2014</u>	<u>Estimated EOY FY 2016 Collected</u>
		(1)	(2)			
GENERAL FUND						
Real Property Taxes						
311.0101	Current Taxes Real Estate	107,343,303	51,501,114	48.0%	48.5%	107,639,955
311.0102	Delinquent Taxes Real Estate	2,127,762	1,882,283	88.5%	81.7%	2,127,762
311.0103	Land Redemptions	0	28,474		49.5%	28,474
311.0110	Deferred Taxes	100,000	70,729	70.7%	25.0%	100,000
		<u>109,571,065</u>	<u>53,482,600</u>			
Public Service Corporation Taxes						
311.0201	Public Service Real Property taxes	3,132,542	101,966	3.3%	8.6%	3,380,709
		<u>3,132,542</u>	<u>101,966</u>			
Personal Property Taxes						
311.0301	Current Taxes Personal Property	34,036,047	15,918,018	46.8%	42.4%	34,670,270
311.0302	Delinquent Taxes Personal Property	3,099,244	3,918,539	126.4%	87.6%	3,699,244
311.0303	Current Taxes Mobile Home	60,000	24,905	41.5%	40.9%	60,000
311.0304	Delinquent Taxes Mobile Home	20,000	13,026	65.1%	68.8%	20,000
311.0306	Current Taxes Heavy Equipment	283,375	172,176	60.8%	47.6%	283,375
311.0307	Delinquent Taxes Heavy Equipment	2,500	1,533	61.3%	64.4%	2,500
		<u>37,501,166</u>	<u>20,048,197</u>			
Machinery & Tools Taxes						
311.0401	Current Taxes Machinery & Tools	723,779	382,229	52.8%	48.4%	723,779
311.0402	Delinquent Taxes Machinery & Tools	25,000	24,679	98.7%	80.4%	25,000
		<u>748,779</u>	<u>406,908</u>			
Penalties & Interest - Taxes						
311.0601	Penalties	1,500,000	862,341	57.5%	46.0%	1,600,000
311.0602	Interest	852,153	417,770	49.0%	44.2%	880,000
318.9913	Administrative Collection Fee	475,000	334,274	70.4%	34.7%	550,000
		<u>2,827,153</u>	<u>1,614,385</u>			
TOTAL GENERAL PROPERTY TAXES		<u>153,780,705</u>	<u>75,654,056</u>	49.2%	47.5%	
Sales Tax						
312.0101	Local Sales Tax	17,101,262	8,749,689	51.2%	50.8%	17,101,262
312.0102	Communication Sales Tax*	4,800,000	2,297,208	47.9%	50.3%	4,600,000
		<u>21,901,262</u>	<u>11,046,897</u>			
Utility Taxes						
312.0201	Utility Tax Consumer Tax	2,500,000	1,243,736	49.7%	48.1%	2,500,000
312.0401	Utility Tax Gross Receipt	750,000	189,377	25.3%	27.1%	720,000
		<u>3,250,000</u>	<u>1,433,113</u>			
Other Taxes						
312.0301	Business License Taxes	4,000,000	390,924	9.8%	8.6%	4,200,000
312.0310	Daily Rental Taxes	50,000	30,574	61.1%	55.9%	50,000
312.0501	Motor Vehicle Licenses	2,800,000	663,241	23.7%	19.7%	2,850,000
312.0601	Bank Stock Taxes	545,000	63,357	11.6%	-1.6%	600,000
312.0701	Recordation Taxes	2,200,000	1,257,010	57.1%	47.4%	2,300,000
312.1001	Transient Occupancy Taxes	1,216,900	731,303	60.1%	53.5%	1,275,000
312.1101	Meals Taxes	8,362,546	4,286,639	51.3%	49.7%	8,475,000
		<u>19,174,446</u>	<u>7,423,048</u>			
TOTAL OTHER LOCAL TAXES		<u>44,325,708</u>	<u>19,903,058</u>	44.9%	42.9%	

Spotsylvania County Revenues - 2nd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u> (1)	<u>Received YTD</u> (2)	<u>Percent Collected as of December 2015</u>	<u>Percent Collected as of December 2014</u>	<u>Estimated EOY FY 2016 Collected</u>
Permits/Fees/Regulatory Licenses						
	313.0101 Dog Tag Licenses	78,000	33,129	42.5%	45.8%	78,000
	313.0304 Land Use Application Fees	1,000	925	92.5%	72.5%	1,000
	313.0305 Transfer Fees	5,000	3,048	61.0%	53.6%	5,000
	313.0318 Well/Septic Permit Fees Local	26,000	17,200	66.2%	42.1%	26,000
	313.0325 Commercial Vehicle Disposal License	12,000	12,200	101.7%	16.2%	15,000
	313.0327 Solicitor Permits	1,200	520	43.3%	58.3%	1,200
	313.0328 Gun Permits	60,000	31,421	52.4%	44.6%	60,000
	313.0331 Open Air Burning Permit	6,000	590	9.8%	12.5%	6,000
	313.0332 Fire & Safety Inspection Fee	70,000	113,733	162.5%	50.8%	175,000
	313.0333 Towing application/inspection fees	2,000	1,100	55.0%	6.2%	2,000
	313.0334 Massage Parlor Permits	2,000	725	36.3%	43.2%	2,000
		<u>263,200</u>	<u>214,591</u>			
Other Local Revenues						
	314.0101 County Court Fines	400,000	138,464	34.6%	49.8%	400,000
	314.0104 DNA Local Fee (Clerk of Court)	1,300	534	41.1%	41.5%	1,300
	314.0105 Jail Admin Fee (Clerk of Court)	15,000	6,373	42.5%	44.8%	15,000
	314.0106 Courthouse Sec Fee (Clerk of Court)	130,000	60,104	46.2%	51.6%	130,000
	315.0101 Interest on Investments	201,300	163,407	81.2%	61.2%	201,300
	315.0201 & 0211 Rental of General Property	59,428	30,013	50.5%	58.8%	59,428
	315.0206 Antenna Tower Rental	310,197	169,179	54.5%	48.5%	310,197
	315.0209 Railroad reimbursement	60,000	209,701	349.5%	0%	446,894
	315.0106 & 0107 Insurance Interest & Dividend	0	4,305		58.8%	10,000
		<u>1,177,225</u>	<u>782,080</u>			
Charges for Services						
	315.0202/0205 Use of Park Facilities	41,900	21,014	50.2%	49.6%	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	63,767	70.9%	45.9%	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	26,700	60.7%	51.5%	44,000
	316.0105 Courthouse Maintenance Fees	45,000	18,857	41.9%	50.9%	45,000
	316.0106 Copy costs (Clerk of Court)	16,000	6,825	42.7%	49.5%	16,000
	316.0201 Commonwealth Attorney's Fees	20,000	11,555	57.8%	47.4%	20,000
	316.0302 Other Sheriff Fees (Charges for Services)	120,000	7,107	5.9%	5.3%	120,000
	316.0401 Emergency Rescue Service Fee	6,000	10,360	172.7%	49.4%	15,000
	316.0501 Animal Shelter Fees	175,000	100,508	57.4%	30.7%	200,000
	316.0502 Rabies Vaccinations	7,800	4,206	53.9%	51.9%	7,800
	316.0701 Street Lights	6,500	3,021	46.5%	50.1%	6,500
	316.0802 Refuse Disposal Fees	1,900,000	1,019,513	53.7%	49.3%	1,750,000
	316.0803 Weed & Debris Fee	10,000	2,709	27.1%	68.1%	10,000
	316.0805 Recycling Revenues	325,000	132,122	40.7%	54.0%	200,000
	316.1301 Recreation Registration Fees	308,150	114,311	37.1%	40.8%	308,150
	316.1302 Admission Loriella Park	48,175	27,019	56.1%	48.7%	48,175
	316.1304 Ni River Reservoir Fees	19,700	9,171	46.6%	45.1%	19,700
	316.1305 Hunting Run Reservoir Fees	20,300	9,651	47.5%	42.4%	20,300
	316.1306 Self-Supporting Activities	166,000	56,876	34.3%	40.0%	166,000
	316.1310/318.99.52 Tourism event admissions	0	1,280		44.5%	3,000
	316.1311 Stonewall Jackson Run Fees	8,400	5,676	67.6%	100.0%	0
	316.1312 Tourism Commission vendor fees	100	0	0.0%	0%	100
	316.1601 Planning Dept Maps	537	168	31.3%	51.2%	537
	316.1602 Sale of Publications	0	25		0%	25
	316.1603 Plat Filing Fees	253,005	118,812	47.0%	48.3%	232,116
	316.1607 Telecommunication Revenue Fee	30,000	0	0.0%	0%	30,000
	316.1608 Planning Review Fees	298,092	120,668	40.5%	43.0%	259,380
	316.1610 GIS fees	150,000	108,377	72.3%	45.2%	150,000
	316.1611 Annual PEG Fee	169,000	0	0.0%	0%	178,341
	318.9905 Tourism Miscellaneous Items	2,100	1,367	65.1%	52.7%	2,100

Spotsylvania County Revenues - 2nd Quarter FY2016

Object	Description	FY 2016	Received	Percent	Percent	Estimated
		Revised Budget	YTD	Collected as of December 2015	Collected as of December 2014	EOY FY 2016 Collected
		(1)	(2)			
318.9906	Sale of General Government Equipment	101,000	18,090	17.9%	38.2%	35,000
318.9917	W/S Administrative Fee	1,647,398	823,700	50.0%	38.2%	1,863,484
318.9918	Other Local Revenue Sources	19,186	12,000	62.5%	93.0%	19,186
318.9930	Tourism Commission event Donations	38,200	29,000	75.9%	71.5%	38,200
		<u>6,104,742</u>	<u>2,898,425</u>			
Miscellaneous						
314.0103	Emergency Service False Alarm Fees	2,400	100	4.2%	56.3%	3,100
318.0305	Restitution Account	0	240		75.4%	500
318.9915	Miscellaneous	23,000	25,300	110.0%	102.0%	25,300
318.9920	Insurance Recovery Revenue	0	65,230		36.3%	65,230
318.9923	Donations	75	26,230	34973.3%	1.0%	26,230
318.9933	FOIA revenues	1,000	108	10.8%	63.3%	200
318.9945	Sheriff Local Services	145,000	111,726	77.1%	52.0%	145,000
		<u>171,475</u>	<u>228,934</u>	133.5%	59.4%	
TOTAL OTHER LOCAL REVENUE		<u>7,716,642</u>	<u>4,124,030</u>	53.4%	45.2%	
Non-Categorical State Aid						
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	55,000	50,463	91.8%	148.2%	50,463
322.0500	Mobile Home Titling Taxes	80,000	19,038	23.8%	169.4%	45,000
322.0600	Tax on Deeds Grantors Tax	400,000	237,244	59.3%	50.6%	400,000
322.1000	DMV Rental Tax	400,000	228,648	57.2%	51.1%	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>15,444,422</u>	<u>15,044,815</u>			
Shared Expenses						
323.0100	Commonwealth Attorney	841,278	400,058	47.6%	49.4%	841,278
323.0200	Sheriff	3,401,148	1,645,767	48.4%	49.7%	3,401,148
323.0300	Commissioner of Revenue	269,010	132,036	49.1%	49.5%	269,010
323.0400	Treasurer	227,591	113,083	49.7%	48.3%	227,591
323.0600	Registrar/Electoral Board	60,000	0	0.0%	0%	60,000
323.0700	Clerk of Circuit Court	727,096	321,754	44.3%	44.9%	727,096
324.0430	Reimb Extradition of Prisoners	10,000	1,172	11.7%	29.1%	10,000
324.0499	Other Reimb Commonwealth	0	3,500		0%	0
		<u>5,536,123</u>	<u>2,617,370</u>			
Social Services Revenues						
324.0102	Public Assistance/Welfare Administration	6,403,943	3,678,947	57.4%	60.4%	6,657,494
324.0105	Comprehensive Services Act	3,470,598	1,395,343	40.2%	33.4%	3,505,847
		<u>9,874,541</u>	<u>5,074,290</u>			
Other Categorical Reimbursement						
324.0402	Emergency Services	0	29,747		0%	29,747
324.0407	Litter Control Grant	20,766	20,996	101.1%	100.0%	20,996
324.0411	VOPEX Pass Thru funds	25,000	30,000	120.0%	100.0%	30,000
324.0412	State Fire Program Fund (Ins)	300,000	349,131	116.4%	100.3%	349,131
324.0413	Grant Revenues	1,134,256	1,041,346	91.8%	96.8%	1,134,256
324.0415	Veh registration fee dog/cat sterilization	3,500	340	9.7%	12.3%	3,812
324.0416	Motor Vehicle Registration (EMS \$)	115,000	0	0.0%	0%	115,000
324.0422	VJCCCA Revenue	115,141	42,320	36.8%	64.7%	115,141
324.0451	Victim/Witness Grant	27,309	9,544	34.9%	43.2%	27,309
324.0450	Forfeiture/Seizure - Commonwealth Atty	46,049	15,899	34.5%	72.1%	46,049
324.0452	Forfeiture/Seizure - Sheriff	26,438	47,881	181.1%	62.8%	70,000
324.0460	Wireless E-911 Surcharge	155,000	86,927	56.1%	47.2%	155,000
		<u>1,968,459</u>	<u>1,674,131</u>			
TOTAL STATE REVENUES		<u>32,823,545</u>	<u>24,410,606</u>	74.4%	73.1%	

Spotsylvania County Revenues - 2nd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of December 2015</u>	<u>Percent Collected as of December 2014</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	292,438	101,241	34.6%	52.0%	292,438
333.0113	Forfeiture/seizure Sheriff	157,159	0	0.0%	0%	157,159
333.0115	SAFER Grant	640,452	138,976	21.7%	40.6%	640,452
333.0151	Victim Witness Grant	81,928	0	0.0%	0%	81,928
		<u>1,187,977</u>	<u>241,547</u>			
TOTAL FEDERAL REVENUES		<u>1,187,977</u>	<u>241,547</u>	20.3%	44.0%	
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	1,204,400	43.8%	47.0%	2,751,508
	TOTAL TRANSFERS FROM OTHER FUNDS	<u>3,984,398</u>	<u>1,204,400</u>			
TOTAL GENERAL FUND REVENUES		<u>243,818,975</u>	<u>125,537,697</u>	51.5%	49.9%	247,004,566
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	45,515		44.5%	91,000
341.0412	Bond Premiums	1,508,938	1,508,938	100.0%	100.0%	1,508,938
		<u>19,278,053</u>	<u>19,323,568</u>			
Other Local Revenue						
315-0205	Field rental/concessions capital	0	69,683		0%	100,000
315-0101	Interest on Investments	0	45,854		50.9%	85,000
318.9915	Miscellaneous	29,966	(8)	0.0%	2.8%	(8)
318.9919	Proffers	758,307	0	0.0%	0%	758,307
318-9923	Donations to General Capital Projects	65,653	0	0.0%	0%	65,653
318.9946	Hunters Lodge Special Assmt	30,000	11,568	38.6%	56.1%	30,000
		<u>883,926</u>	<u>127,097</u>			
State Revenue						
324.0413	Grant revenues	209,518	0	0.0%	0%	209,518
324-0499	Other Reimbursements from Commonwealth	5,141,325	613,540	11.9%	73.7%	5,141,325
		<u>5,350,843</u>	<u>613,540</u>			
Federal Revenue						
333.0108 & 0401	Other Federal Grants	1,277,507	0	0.0%	738.9%	1,277,507
333.0402	ARRA Funding	1,734,400	0	0.0%	59.9%	1,734,400
333-0403 -0404	BAB & QECB Subsidy	457,161	13,541	3.0%	3.0%	457,161
		<u>3,469,068</u>	<u>13,541</u>			
Transfers from other funds						
341.0601	Transfer from General Operating Fund	11,995,278	0	0.0%	3.9%	11,995,278
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>13,057,001</u>	<u>0</u>			
TOTAL GENERAL CAPITAL PROJECTS REVENUE		<u>42,038,891</u>	<u>20,077,746</u>	47.8%	59.2%	42,284,917

Spotsylvania County Revenues - 2nd Quarter FY2016

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		(1)	(2)			
SCHOOL OPERATING FUND						
Local Revenues						
316.1201	School Other Revenue	4,653,485	847,763	18.2%	18.7%	4,650,638
		<u>4,653,485</u>	<u>847,763</u>			
State Revenues						
324.0201	State Sales Tax	24,600,677	10,510,373	42.7%	42.1%	24,704,862
324.0202 - 333.0210	Total Intergovernmental State and Federal	112,418,770	49,007,450	43.6%	44.6%	111,168,933
		<u>137,019,447</u>	<u>59,517,823</u>			
Debt Proceeds						
341.0401-0412	Bond proceeds & bond premiums	16,510,139	16,510,139	100.0%	100.0%	16,530,139
TOTAL SCHOOL OPERATING FUND REVENUES		<u>158,183,071</u>	<u>76,875,725</u>	48.6%	43.3%	157,054,572
SCHOOL FOOD SERVICE FUND						
Local Revenues						
316.1201	School Other Revenue	4,609,464	2,348,442	50.9%	46.3%	4,247,342
324.0203-333.0210	School State and Federal Revenue	4,598,365	1,135,067	24.7%	27.3%	4,760,597
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>3,483,509</u>	37.6%	37.1%	9,071,809
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	17,721		47.6%	35,442
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>14,985,165</u>			
TOTAL SCHOOL CAPITAL PROJ.S. FUND REVENUES		<u>18,717,193</u>	<u>14,985,165</u>	80.1%	99.8%	18,752,635
ECONOMIC DEVELOPMENT OPPORTUNITIES FUND						
Local Revenues						
315.0101	Interest Earned	3,000	1,493	49.8%	62.2%	3,000
315.0201	Rental of Government Property	70,375	34,828	49.5%	46.9%	70,375
318.9915	Miscellaneous	0	4,474		0%	4,474
		<u>73,375</u>	<u>40,795</u>			
Transfers from other funds		3,594,497	2,400,000	66.8%	0%	3,594,497
TOTAL ECONOMIC DEV. OPPOR. FUND REVENUE		<u>3,667,872</u>	<u>2,440,795</u>	66.5%	6.1%	3,672,346
FIRE/EMS SERVICE FEE FUND						
Local Revenues						
316.0401	Service fees	2,648,000	1,204,400	45.5%	48.9%	2,700,000
TOTAL FIRE/EMS SERVICE FEE FUND REVENUE		<u>2,648,000</u>	<u>1,204,400</u>	45.5%	48.9%	2,700,000

Spotsylvania County Revenues - 2nd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of December 2015</u>	<u>Percent Collected as of December 2014</u>	<u>Estimated EOY FY 2016 Collected</u>
		(1)	(2)			
CODE COMPLIANCE FUND						
Permits & other licenses						
	313.0340 Building Fees	1,885,162	1,715,301	91.0%	55.2%	2,944,867
	313.0345 Zoning Fees	315,200	152,223	48.3%	52.8%	381,179
	313.0350 Env. Engineering Admin Fee	715,700	338,467	47.3%	54.1%	795,373
	313.0355 Chesapeake Bay Fees	93,400	39,137	41.9%	53.0%	81,284
	313.0360 Stormwater Management Local Fee	367,200	123,192	33.5%	22.5%	367,200
	318.9914 Code Compliance Administration Charges	208,700	99,755	47.8%	48.4%	260,383
	318.9933 FOIA Reimbursements	0	135		0%	135
TOTAL CODE COMPLIANCE FUND		4,588,977	2,468,210			5,834,037
TRANSPORTATION FUND						
	311.0101 Real Estate Taxes	733,193	351,911	48.0%	48.4%	733,193
	312.1701 Gas Tax	4,406,745	1,821,882	41.3%	41.7%	3,908,821
	313.0335 Transportation review fees	15,315	7,200	47.0%	43.2%	15,315
	315.0101 Interest on Investments	15,000	6,497	43.3%	64.9%	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	2,187,490	39.3%	78.2%	5,068,674
JOINT FLEET MAINTENANCE						
Federal Funding						
	316.3001 Charges for services	2,584,155	1,169,926	45.3%	50.7%	2,483,350
TOTAL JOINT FLEET MAINTENANCE		2,584,155	1,169,926	45.3%	50.7%	2,483,350

Spotsylvania County Revenues - 2nd Quarter FY2016

<u>Object</u>	<u>Description</u>	<u>FY 2016 Revised Budget</u> (1)	<u>Received YTD</u> (2)	<u>Percent Collected as of December 2015</u>	<u>Percent Collected as of December 2014</u>	<u>Estimated EOY FY 2016 Collected</u>
UTILITIES OPERATING FUND						
User Fees						
316.2001	Water User Fees	12,288,928	4,985,798	40.6%	37.1%	12,104,382
316.2002	Sewer User Fees	9,300,158	3,520,145	37.9%	38.3%	9,124,805
316.2003	Fredericksburg User Fees - FMC	320,000	79,124	24.7%	50.3%	320,000
316.2004	Fredericksburg User Fees Motts Run	1,200,000	320,157	26.7%	49.8%	1,200,000
316.2011	Debt Service Fees	5,037,670	1,827,745	36.3%	36.1%	5,061,158
316.2012	Administrative Fees	1,754,604	636,973	36.3%	36.6%	1,703,259
		<u>29,901,360</u>	<u>11,369,942</u>			
Miscellaneous						
315.0101	Interest	175,000	74,965	42.8%	57.9%	130,000
316.0806	Composting sale revenue	315,000	87,381	27.7%	60.9%	200,000
315.0107	Insurance Dividend	0	2,154		50.0%	2,154
315.0206	Antenna Tower rental	47,205	23,502	49.8%	49.7%	47,205
316.0701	Street Lights	0	(793)		-5193.3%	0
316.2005	Penalties water/sewer user fees	515,000	318,609	61.9%	53.4%	550,000
316.2010	Account Transaction Fee	80,000	32,871	41.1%	41.5%	80,000
316.2101	Water connection operations	45,000	10,847	24.1%	67.8%	45,000
316.2102	Sewer connection operations	45,000	14,304	31.8%	43.4%	45,000
316.2103	Additional Cost connection (meter fee)	60,000	77,140	128.6%	43.6%	100,000
316.2008	Spotsy School Board Oper/maint sewer	75,000	2,620	3.5%	88.6%	75,000
318.2001	Disposal Tickets	60,000	33,528	55.9%	40.9%	100,000
318.2002	Utility Inspection Fees	20,000	30,659	153.3%	50.6%	20,000
318.2003	Water/Sewer Miscellaneous Revenue	0	685		2.9%	2,000
318.2004	Reconnection Fees	100,000	50,050	50.1%	46.3%	100,000
318.2009	City W/S Plant Assistance	100,000	119,624	119.6%	33.2%	300,000
318.2009	CCTV Inspection Fes	15,000	0	0.0%	38.4%	15,000
318.9906	Sale of Surplus Property	13,000	36,791	283.0%	17.0%	13,000
318.9913	Administrative Collection Fee	0	10,680		59.8%	20,000
318.9915	Miscellaneous Revenue	0	37,167		61.3%	50,000
318.2007	Multi-visit meter set fee	1,000	100	10.0%	94.7%	1,000
		<u>1,666,205</u>	<u>962,884</u>			
333.0403	BAB Subsidy	499,705	251,200	50.3%	50.0%	502,400
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
		<u>32,158,838</u>	<u>12,584,026</u>	39.1%	38.7%	32,161,363
UTILITIES CAPITAL PROJECTS FUND						
Connection Fees						
316.2104	Availability Sewer Fee	1,201,230	1,098,570	91.5%	54.6%	1,700,000
316.2105	Availability Water Fee	1,206,570	1,204,780	99.9%	55.4%	1,700,000
		<u>2,407,800</u>	<u>2,303,350</u>			
Miscellaneous						
318.9919	Proffers	130,000	43,788			130,000
341.0701	Fredericksburg Contr Capital Projects	4,201,078	570,515	13.6%	47.1%	4,201,078
318.2003	Miscellaneous Revenue	321,870	0	0.0%	0%	0
		<u>4,652,948</u>	<u>614,303</u>			
341.0603	Transfer from Utility Operating Fund	1,175,892	0			1,175,892
		<u>8,236,640</u>	<u>2,917,653</u>	35.4%	52.0%	8,951,970

Expenditures -
2nd 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	91,163	47.3%	47.5%	191,992	0
Non-Pers	76,364	35,749	41.7%	46.8%	64,704	11,660
Capital	0	0	41.7%	N/A	0	0
Total	268,356	126,912		47.3%	256,696	11,660
County Administrator						
Personnel	920,928	527,180	47.3%	57.2%	884,987	35,941
Non-Pers	46,832	28,047	41.7%	59.9%	48,386	(1,554)
Capital	0	0	41.7%	N/A	0	0
Total	967,760	555,227		57.4%	933,374	34,386
County Attorney						
Personnel	950,160	339,321	47.3%	35.7%	823,533	126,627
Non-Pers	176,007	49,957	41.7%	28.4%	171,860	4,147
Capital	0	94	41.7%	N/A	94	(94)
Total	1,126,167	389,372		34.6%	995,487	130,680
Human Resources						
Personnel	625,375	274,815	47.3%	43.9%	624,072	1,303
Non-Pers	134,795	32,501	41.7%	24.1%	131,705	3,090
Capital	400	1,180	41.7%	295.0%	1,180	(780)
Total	760,570	308,496		40.6%	756,957	3,613
Independent Auditor						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	295,670	134,218	41.7%	45.4%	295,670	0
Capital	0	0	41.7%	N/A	0	0
Total	295,670	134,218		45.4%	295,670	0
Commissioner of Revenue						
Personnel	1,336,578	576,295	47.3%	43.1%	1,305,370	31,208
Non-Pers	62,972	25,068	41.7%	39.8%	59,450	3,522
Capital	0	0	41.7%	N/A	0	0
Total	1,399,550	601,363		43.0%	1,364,820	34,730
Assessment						
Personnel	913,319	399,916	47.3%	43.8%	912,218	1,101
Non-Pers	69,653	9,403	41.7%	13.5%	64,895	4,758
Capital	1,200	1,247	41.7%	103.9%	1,247	(47)
Total	984,172	410,566		41.7%	978,360	5,812
Treasurer						
Personnel	1,406,203	660,122	47.3%	46.9%	1,404,976	1,227
Non-Pers	304,208	144,202	41.7%	47.4%	298,068	6,140
Capital	5,050	1,084	41.7%	21.5%	5,050	0
Total	1,715,461	805,408		46.9%	1,708,094	7,367
Finance						
Personnel	1,325,507	592,968	47.3%	44.7%	1,324,360	1,147
Non-Pers	321,519	137,539	41.7%	42.8%	320,882	637
Capital	3,460	3,260	41.7%	94.2%	3,460	0
Total	1,650,486	733,767		44.5%	1,648,703	1,783

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Procurement						
Personnel	283,494	133,511	47.3%	47.1%	282,028	1,466
Non-Pers	17,541	2,620	41.7%	14.9%	17,035	506
Capital	0	0	41.7%	N/A	0	0
Total	301,035	136,131		45.2%	299,063	1,972
Risk Management						
Personnel	50,000	0	47.3%	0.0%	25,000	25,000
Non-Pers	46,249	21,220	41.7%	45.9%	42,461	3,788
Capital	0	0	41.7%	N/A	0	0
Total	96,249	21,220		22.0%	67,461	28,788
Information Services						
Personnel	2,723,727	1,103,133	47.3%	40.5%	2,521,977	201,750
Non-Pers	3,134,114	793,432	41.7%	25.3%	3,128,043	6,071
Capital	111,000	11,644	41.7%	10.5%	111,000	0
Total	5,968,841	1,908,209		32.0%	5,761,020	207,821
Central Supply						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	32,697	4,636	41.7%	14.2%	32,697	0
Capital	0	0	41.7%	N/A	0	0
Total	32,697	4,636		14.2%	32,697	0
Registrar						
Personnel	241,298	111,129	47.3%	46.1%	241,197	101
Non-Pers	174,842	49,022	41.7%	28.0%	174,713	129
Capital	0	0	41.7%	N/A	0	0
Total	416,140	160,151		38.5%	415,910	230
TOTAL GENERAL GOVERNMENT ADMINISTRATION						
Personnel	10,968,581	4,809,553	47.3%	43.8%	10,541,711	426,870
Non-Pers	4,893,463	1,462,596	41.7%	29.9%	4,850,569	42,894
Capital	121,110	18,509	41.7%	15.3%	122,031	(921)
Total	15,983,154	6,290,658		39.4%	15,514,312	468,842
JUDICIAL ADMINISTRATION						
Circuit Court Judge #1						
Personnel	132,972	65,663	47.3%	49.4%	135,266	(2,294)
Non-Pers	10,577	3,391	41.7%	32.1%	8,138	2,439
Capital	0	0	41.7%	N/A	0	0
Total	143,549	69,054		48.1%	143,404	145
Circuit Court Judge #2						
Personnel	91,469	42,135	47.3%	46.1%	90,018	1,451
Non-Pers	7,629	2,451	41.7%	32.1%	7,356	273
Capital	0	0	41.7%	N/A	0	0
Total	99,098	44,586		45.0%	97,374	1,724
Gen. District Crt						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	31,880	8,166	41.7%	25.6%	23,703	8,177
Capital	0	0	41.7%	N/A	0	0
Total	31,880	8,166		25.6%	23,703	8,177

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Magistrates						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	6,991	2,476	41.7%	35.4%	6,941	50
Capital	1,961	1,946	41.7%	99.2%	1,961	0
Total	8,952	4,422		49.4%	8,902	50
Court Services Unit						
Personnel	129,359	62,379	47.3%	48.2%	130,023	(664)
Non-Pers	205,945	43,702	41.7%	21.2%	196,593	9,352
Capital	1,600	244	41.7%	15.3%	1,600	0
Total	336,904	106,325		31.6%	328,217	8,687
Juv. & Dom. Rel Crt						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	44,603	14,982	41.7%	33.6%	44,309	294
Capital	0	0	41.7%	N/A	0	0
Total	44,603	14,982		33.6%	44,309	294
Clerk of Cir. Crt						
Personnel	1,380,432	601,399	47.3%	43.6%	1,314,154	66,278
Non-Pers	214,411	81,523	41.7%	38.0%	211,851	2,560
Capital	0	0	41.7%	N/A	0	0
Total	1,594,843	682,922		42.8%	1,526,005	68,838
Victim Witness						
Personnel	165,814	78,441	47.3%	47.3%	165,749	65
Non-Pers	31,250	2,112	41.7%	6.8%	30,419	831
Capital	0	0	41.7%	N/A	0	0
Total	197,064	80,553		40.9%	196,168	896
Commonwealth's Attorney						
Personnel	1,838,865	861,724	47.3%	46.9%	1,859,196	(20,331)
Non-Pers	222,123	62,532	41.7%	28.2%	218,487	3,636
Capital	0	0	41.7%	N/A	0	0
Total	2,060,988	924,256		44.8%	2,077,683	(16,695)
TOTAL JUDICIAL ADMINISTRATION						
Personnel	3,738,911	1,711,741	47.3%	45.8%	3,694,405	44,506
Non-Pers	775,409	221,335	41.7%	28.5%	747,799	27,610
Capital	3,561	2,190	41.7%	61.5%	3,561	0
Total	4,517,881	1,935,266		42.8%	4,445,766	72,115
PUBLIC SAFETY						
Sheriff Courts						
Personnel	3,474,331	1,671,458	47.3%	48.1%	3,474,430	(99)
Non-Pers	36,980	4,115	41.7%	11.1%	36,881	99
Capital	19,300	0	41.7%	0.0%	19,300	0
Total	3,530,611	1,675,573		47.5%	3,530,611	(0)
Sheriff - Law Enforcement						
Personnel	12,206,381	5,799,712	47.3%	47.5%	12,202,325	4,056
Non-Pers	2,605,317	994,534	41.7%	38.2%	2,609,373	(4,056)
Capital	1,062,524	222,323	41.7%	20.9%	1,062,524	0
Total	15,874,222	7,016,569		44.2%	15,874,222	(0)

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Communications						
Personnel	2,301,495	1,055,485	47.3%	45.9%	2,282,813	18,682
Non-Pers	121,427	60,754	41.7%	50.0%	118,550	2,877
Capital	800	607	41.7%	75.9%	800	0
Total	2,423,722	1,116,846		46.1%	2,402,162	21,560
Fire, Rescue & Emerg. Svcs						
Personnel	15,925,168	7,375,310	47.3%	46.3%	15,965,993	(40,825)
Non-Pers	754,973	153,810	41.7%	20.4%	714,027	40,946
Capital	368,121	38,151	41.7%	10.4%	368,121	0
Total	17,048,262	7,567,271		44.4%	17,048,142	120
Fire/Rescue Consolidated						
Personnel	9,489	9,455	47.3%	99.6%	9,489	0
Non-Pers	3,872,904	1,131,611	41.7%	29.2%	3,864,653	8,251
Capital	0	0	41.7%	N/A	0	0
Total	3,882,393	1,141,066		29.4%	3,874,142	8,251
Vol. Fire & Rescue						
Personnel	155,703	0	47.3%	0.0%	155,703	0
Non-Pers	222,549	92,252	41.7%	41.5%	222,549	0
Capital	0	0	41.7%	N/A	0	0
Total	378,252	92,252		24.4%	378,252	0
Correction & Detention						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	5,844,061	3,244,394	41.7%	55.5%	5,599,061	245,000
Capital	0	0	41.7%	N/A	0	0
Total	5,844,061	3,244,394		55.5%	5,599,061	245,000
Animal Control						
Personnel	1,153,843	563,603	47.3%	48.8%	1,175,732	(21,889)
Non-Pers	220,340	92,923	41.7%	42.2%	198,451	21,889
Capital	92,000	1,350	41.7%	1.5%	92,000	0
Total	1,466,183	657,876		44.9%	1,466,183	0
Medical Examiner						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	500	300	41.7%	60.0%	500	0
Capital	0	0	41.7%	N/A	0	0
Total	500	300		60.0%	500	0
TOTAL PUBLIC SAFETY						
Personnel	35,226,410	16,475,023	47.3%	46.8%	35,266,485	(40,075)
Non-Pers	13,679,051	5,774,693	41.7%	42.2%	13,364,046	315,005
Capital	1,542,745	262,431	41.7%	17.0%	1,542,745	0
Total	50,448,206	22,512,147		44.6%	50,173,276	274,930

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
GENERAL SERVICES						
General Services Administration						
Personnel	482,437	227,191	47.3%	47.1%	482,370	67
Non-Pers	26,218	7,481	41.7%	28.5%	22,036	4,182
Capital	0	0	41.7%	N/A	0	0
Total	508,655	234,672		46.1%	504,407	4,248
Refuse Collection						
Personnel	1,915,048	840,325	47.3%	43.9%	1,821,096	93,952
Non-Pers	418,412	162,669	41.7%	38.9%	402,708	15,704
Capital	71,500	26,550	41.7%	37.1%	71,500	0
Total	2,404,960	1,029,544		42.8%	2,295,304	109,656
Refuse Disposal						
Personnel	876,583	399,442	47.3%	45.6%	830,347	46,236
Non-Pers	910,353	287,064	41.7%	31.5%	955,697	(45,344)
Capital	65,000	22,513	41.7%	34.6%	65,000	0
Total	1,851,936	709,019		38.3%	1,851,045	891
Recycling/Litter Control						
Personnel	294,318	129,136	47.3%	43.9%	275,369	18,949
Non-Pers	171,490	59,350	41.7%	34.6%	168,423	3,067
Capital	0	0	41.7%	N/A	0	0
Total	465,808	188,486		40.5%	443,791	22,017
Public Works Maintenance						
Personnel	925,037	375,722	47.3%	40.6%	837,228	87,809
Non-Pers	1,415,479	825,368	41.7%	58.3%	1,583,122	(167,643)
Capital	0	0	41.7%	N/A	0	0
Total	2,340,516	1,201,090		51.3%	2,420,349	(79,833)
General Buildings/ Grounds						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	2,048,332	635,487	41.7%	31.0%	1,748,332	300,000
Capital	0	0	41.7%	N/A	0	0
Total	2,048,332	635,487		31.0%	1,748,332	300,000
TOTAL GENERAL SERVICES						
Personnel	4,493,423	1,971,816	47.3%	43.9%	4,246,410	247,013
Non-Pers	4,990,284	1,977,419	41.7%	39.6%	4,880,318	109,966
Capital	136,500	49,063	41.7%	35.9%	136,500	0
Total	9,620,207	3,998,298		41.6%	9,263,228	356,979

Spotsylvania County

Expenditures -
2nd 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	2,635,948	47.3%	44.2%	5,750,184	208,127
Non-Pers	3,738,414	1,583,847	41.7%	42.4%	3,737,724	690
Capital	22,798	79	41.7%	0.3%	22,798	0
Total	9,719,523	4,219,874		43.4%	9,510,706	208,817
CSA						
Personnel	47,197	22,327	47.3%	47.3%	47,167	30
Non-Pers	8,105,965	3,071,881	41.7%	37.9%	8,105,965	0
Capital	0	0	41.7%	N/A	0	0
Total	8,153,162	3,094,208		38.0%	8,153,132	30
TOTAL SOCIAL SERVICES						
Personnel	6,005,508	2,658,275	47.3%	44.3%	5,797,351	208,157
Non-Pers	11,844,379	4,655,728	41.7%	39.3%	11,843,689	690
Capital	22,798	79	41.7%	0.3%	22,798	0
Total	17,872,685	7,314,082		40.9%	17,663,838	208,847
HEALTH AND WELFARE						
Local Health						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	647,569	323,785	41.7%	50.0%	647,569	0
Capital	0	0	41.7%	N/A	0	0
Total	647,569	323,785		50.0%	647,569	0
Rapp. Area Comm. Svcs Brd						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	320,368	160,184	41.7%	50.0%	320,368	0
Capital	0	0	41.7%	N/A	0	0
Total	320,368	160,184		50.0%	320,368	0
Regional Agencies						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	113,158	57,854	41.7%	51.1%	113,158	0
Capital	0	0	41.7%	N/A	0	0
Total	113,158	57,854		51.1%	113,158	0
Germanna Community College						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	229,582	114,791	41.7%	50.0%	229,582	0
Capital	0	0	41.7%	N/A	0	0
Total	229,582	114,791		50.0%	229,582	0
TOTAL HEALTH AND WELFARE						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	1,310,677	656,614	41.7%	50.1%	1,310,677	0
Capital	0	0	41.7%	N/A	0	0
Total	1,310,677	656,614		50.1%	1,310,677	0

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
PARKS, RECREATION AND CULTURE						
Parks/Recreation						
Personnel	2,026,564	966,247	47.3%	47.7%	2,026,254	310
Non-Pers	822,715	252,381	41.7%	30.7%	812,252	10,463
Capital	60,723	33,205	41.7%	54.7%	60,723	0
Total	2,910,002	1,251,833		43.0%	2,899,229	10,773
Museum						
Personnel	31,680	16,713	47.3%	52.8%	35,072	(3,392)
Non-Pers	31,071	12,006	41.7%	38.6%	27,679	3,392
Capital	0	0	41.7%	N/A	0	0
Total	62,751	28,719		45.8%	62,751	0
Library						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	4,004,736	2,002,368	41.7%	50.0%	4,004,736	0
Capital	0	0	41.7%	N/A	0	0
Total	4,004,736	2,002,368		50.0%	4,004,736	0
TOTAL PARKS, RECREATION AND CULTURAL						
Personnel	2,058,244	982,960	47.3%	47.8%	2,061,327	(3,083)
Non-Pers	4,858,522	2,266,755	41.7%	46.7%	4,844,667	13,855
Capital	60,723	33,205	41.7%	54.7%	60,723	0
Total	6,977,489	3,282,920		47.1%	6,966,716	10,773
COMMUNITY DEVELOPMENT						
Planning						
Personnel	865,349	409,918	47.3%	47.4%	865,333	16
Non-Pers	98,604	22,724	41.7%	23.0%	87,680	10,924
Capital	0	0	41.7%	N/A	0	0
Total	963,953	432,642		44.9%	953,013	10,940
Economic Development						
Personnel	577,660	259,386	47.3%	44.9%	574,679	2,981
Non-Pers	314,059	54,025	41.7%	17.2%	309,227	4,832
Capital	8,000	834	41.7%	10.4%	8,000	0
Total	899,719	314,245		34.9%	891,906	7,813
Tourism						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	209,897	185,311	41.7%	88.3%	209,897	0
Capital	0	0	41.7%	N/A	0	0
Total	209,897	185,311		88.3%	209,897	0
Tourism Projects						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	95,500	1,522	41.7%	1.6%	95,500	0
Capital	0	0	41.7%	N/A	0	0
Total	95,500	1,522		1.6%	95,500	0
Tourism Visitor Centers						
Personnel	157,853	63,426	47.3%	40.2%	157,853	0
Non-Pers	60,443	22,888	41.7%	37.9%	60,443	0
Capital	0	0	41.7%	N/A	0	0
Total	218,296	86,314		39.5%	218,296	0

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Cooperative Extension Service						
Personnel	82,462	40,173	47.3%	48.7%	82,462	0
Non-Pers	88,586	20,034	41.7%	22.6%	79,673	8,913
Capital	0	0	41.7%	N/A	0	0
Total	171,048	60,207		35.2%	162,135	8,913
TOTAL COMMUNITY DEVELOPMENT						
Personnel	1,683,324	772,903	47.3%	45.9%	1,680,326	2,998
Non-Pers	867,089	306,092	41.7%	35.3%	842,420	24,669
Capital	8,000	834	41.7%	10.4%	8,000	0
Total	2,558,413	1,079,829		42.2%	2,530,746	27,667
General County Debt						
Personnel	0	0	47.3%	0.0%	0	0
Non-Pers	9,269,147	2,369,598	41.7%	25.6%	9,269,147	0
Capital	0	0	41.7%	N/A	0	0
Total	9,269,147	2,369,598		25.6%	9,269,147	0
Non-Departmental						
Personnel	781,390	577,362	47.3%	73.9%	781,390	0
Non-Pers	778,371	18,163	41.7%	2.3%	393,944	384,427
Capital	0	0	41.7%	N/A	0	0
Total	1,559,761	595,525		38.2%	1,175,334	384,427
TOTAL GENERAL OPERATING						
Personnel	64,955,791	29,959,633	47.3%	46.1%	64,069,406	886,385
Non-Pers	53,266,392	19,708,993	41.7%	37.0%	52,347,275	919,117
Capital	1,895,437	366,311	41.7%	19.3%	1,896,358	(921)
Total	120,117,620	50,034,937		41.7%	118,313,039	1,804,581

Spotsylvania County

Expenditures -
2nd 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	103,777	47.3%	33.5%	232,366	77,734
Non-Pers	2,132,401	377,278	41.7%	17.7%	2,132,401	0
Capital	80,881,966	11,734,261	41.7%	14.5%	80,881,966	0
Total	83,324,467	12,215,316		14.7%	83,246,733	77,734
Code Compliance Fund						
Personnel	3,117,180	1,332,609	47.3%	42.8%	3,046,177	71,003
Non-Pers	609,184	113,617	41.7%	18.7%	567,237	41,947
Capital	28,639	1,394	41.7%	4.9%	28,639	0
Total	3,755,003	1,447,620		38.6%	3,642,053	112,950
Transportation Fund						
Personnel	339,027	150,412	47.3%	44.4%	339,981	(954)
Non-Pers	1,856,435	305,450	41.7%	16.5%	1,854,030	2,405
Capital	5,625,205	1,256,280	41.7%	22.3%	5,625,205	0
Total	7,820,667	1,712,142		21.9%	7,819,216	1,451
Economic Development Opportunities						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	3,785,338	2,564,793	41.7%	67.8%	3,746,421	38,917
Capital	0	0	41.7%	N/A	0	0
Total	3,785,338	2,564,793		67.8%	3,746,421	38,917
Joint Fleet Maintenance						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	2,584,155	1,224,797	41.7%	47.4%	2,584,155	0
Capital	0	0	41.7%	N/A	0	0
Total	2,584,155	1,224,797		47.4%	2,584,155	0

**Expenditures -
2nd Quarter FY2016**

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Utilities						
Administration						
Personnel	2,464,864	810,981	47.3%	32.9%	2,416,791	48,073
Non-Pers	1,755,876	722,557	41.7%	41.2%	1,767,689	(11,813)
Capital	0	0	41.7%	N/A	0	0
Total	4,220,740	1,533,538		36.3%	4,184,480	36,260
Garage Operations						
Personnel	82,540	33,893	47.3%	41.1%	78,944	3,596
Non-Pers	24,270	6,179	41.7%	25.5%	22,890	1,380
Capital	0	0	41.7%	N/A	0	0
Total	106,810	40,072		37.5%	101,834	4,976
Customer Service						
Personnel	539,085	267,900	47.3%	49.7%	558,284	(19,199)
Non-Pers	555,660	262,485	41.7%	47.2%	536,246	19,414
Capital	49,924	0	41.7%	0.0%	49,924	0
Total	1,144,669	530,385		46.3%	1,144,454	215
Water Conservation						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	61,000	35,048	41.7%	57.5%	61,000	0
Capital	0	0	41.7%	N/A	0	0
Total	61,000	35,048		57.5%	61,000	0
Ni River Wtr Plant						
Personnel	941,414	429,947	47.3%	45.7%	930,970	10,444
Non-Pers	1,003,129	388,316	41.7%	38.7%	914,896	88,233
Capital	70,493	47,193	41.7%	66.9%	65,000	5,493
Total	2,015,036	865,456		42.9%	1,910,866	104,170
Motts Run Wtr Plant						
Personnel	917,387	436,255	47.3%	47.6%	917,387	0
Non-Pers	1,353,024	534,659	41.7%	39.5%	1,291,963	61,061
Capital	106,500	11,373	41.7%	10.7%	106,500	0
Total	2,376,911	982,287		41.3%	2,315,850	61,061
Massap. Waste Water Treatment Plant						
Personnel	1,345,947	662,168	47.3%	49.2%	1,324,028	21,919
Non-Pers	1,186,030	442,653	41.7%	37.3%	1,081,168	104,862
Capital	52,568	7,468	41.7%	14.2%	52,658	(90)
Total	2,584,545	1,112,289		43.0%	2,457,854	126,691
FMC Waste Water Treatment Plant						
Personnel	882,334	286,931	47.3%	32.5%	685,364	196,970
Non-Pers	515,649	162,959	41.7%	31.6%	468,150	47,499
Capital	12,000	7,468	41.7%	62.2%	12,000	0
Total	1,409,983	457,358		32.4%	1,165,514	244,469

Spotsylvania County

Expenditures -
2nd Quarter FY2016

Department/Division	FY2016 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
Thornburg Waste Water Treatment Plant						
Personnel	296,757	129,058	47.3%	43.5%	277,594	19,163
Non-Pers	103,330	25,149	41.7%	24.3%	82,276	21,054
Capital	0	0	41.7%	N/A	0	0
Total	400,087	154,207		38.5%	359,870	40,217
Composting						
Personnel	500,373	218,098	47.3%	43.6%	489,065	11,308
Non-Pers	524,997	119,955	41.7%	22.8%	474,564	50,433
Capital	0	0	41.7%	N/A	0	0
Total	1,025,370	338,053		33.0%	963,629	61,741
Water/Sewer Transmissions						
Personnel	630,733	301,198	47.3%	47.8%	630,733	0
Non-Pers	862,471	156,219	41.7%	18.1%	862,234	237
Capital	86,028	0	41.7%	0.0%	86,028	0
Total	1,579,232	457,417		29.0%	1,578,995	237
Infiltration & Inflow						
Personnel	901,423	384,138	47.3%	42.6%	898,376	3,047
Non-Pers	202,014	58,169	41.7%	28.8%	189,014	13,000
Capital	115,838	0	41.7%	0.0%	115,838	0
Total	1,219,275	442,307		36.3%	1,203,228	16,047
Line Location						
Personnel	264,917	120,707	47.3%	45.6%	263,155	1,762
Non-Pers	43,119	13,815	41.7%	32.0%	40,652	2,467
Capital	23,500	0	41.7%	0.0%	23,500	0
Total	331,536	134,522		40.6%	327,307	4,229
Pump Station Maintenance						
Personnel	189,779	84,419	47.3%	44.5%	189,779	0
Non-Pers	461,140	151,050	41.7%	32.8%	459,140	2,000
Capital	0	0	41.7%	N/A	0	0
Total	650,919	235,469		36.2%	648,919	2,000
Laboratory Services						
Personnel	328,933	156,130	47.3%	47.5%	336,387	(7,454)
Non-Pers	161,420	63,224	41.7%	39.2%	150,021	11,399
Capital	37,000	0	41.7%	0.0%	37,000	0
Total	527,353	219,354		41.6%	523,408	3,945

Spotsylvania County

Expenditures -
2nd 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>
Utilities Debt Service						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	11,658,659	3,398,027	41.7%	29.1%	11,658,659	0
Capital	0	0	41.7%	N/A	0	0
Total	<u>11,658,659</u>	<u>3,398,027</u>		29.1%	<u>11,658,659</u>	0
Utilities Capital						
Personnel	0	0	47.3%	N/A	0	0
Non-Pers	0	0	41.7%	N/A	0	0
Capital	46,741,692	3,827,247	41.7%	8.2%	46,741,692	0
Total	<u>46,741,692</u>	<u>3,827,247</u>		8.2%	<u>46,741,692</u>	0
TOTAL UTILITIES OPERATING (exc. debt service, capital and refunds)						
Personnel	10,286,486	4,321,823	47.3%	42.0%	9,996,858	289,628
Non-Pers	8,813,129	3,142,437	41.7%	35.7%	8,401,903	411,226
Capital	553,851	73,502	41.7%	13.3%	548,448	5,403
Total	<u>19,653,466</u>	<u>7,537,762</u>		38.4%	<u>18,947,209</u>	<u>706,257</u>

**Proposed Mid-year Revisions
FY 2016 General Fund Revenues**

Description	Account	Revenue Adjustment
General Fund:		
Real Property Taxes	110-0000-311.01-01	296,652
Land Redemptions	110-0000-311.01-03	28,474
Public Service Corporation Taxes	110-0000-311.02-01	248,167
Current Taxes Personal Property	110-0000-311.03-01	634,223
Delinquent Taxes - Personal Property	110-0000-311.03-02	600,000
Penalties	110-0000-311.06-01	100,000
Interest	110-0000-311.06-02	27,847
Administrative Collection Fee	110-0000-318.99-13	75,000
Communications Sales Tax	110-0000-312.01-02	(200,000)
Utility Gross Receipts Tax	110-0000-312.04-01	(30,000)
Business License	110-0000-312.03-01	200,000
Motor Vehicle Licenses	110-0000-312.05-01	50,000
Bank Stock Taxes	110-0000-312.06-01	55,000
Recordation Taxes	110-0000-312.07-01	100,000
Transient Occupany Tax	110-0000-312.10-01	58,100
Meals Tax	110-0000-312.11-01	112,454
Commercial Vehicle Disposal License	110-0000-313.03-25	3,000
Fire & Safety Inspection Fees	110-0000-313.03-32	105,000
Insurance Interest	110-0000-315.01-06	1,410
Insurance Dividend	110-0000-315.01-07	8,590
Emergency Rescue Service Fees	110-0000-316.04-01	9,000
Animal Shelter Fees	110-0000-316.05-01	25,000
Refuse Disposal Fees	110-0000-316.08-02	(150,000)
Recycling Revenue	110-0000-316.08-05	(125,000)
Tourism Event Admissions	110-0000-316.13-10	3,000
Stonewall Jackson Run Fees	110-0000-316.13-11	(8,400)
Sale of Publications	110-0000-316.16-02	25
Plat Filing Fees	110-0000-316.16-03	(20,889)
Planning Review Fees	110-0000-316.16-08	(38,712)
Annual PEG Fee	110-0000-316.16-11	9,341
Sale of Gov't Equipment (Surplus)	110-0000-318.99-06	(66,000)
Water/Sewer Admin Fees	110-0000-318.99-17	216,086
Emergency Service False Alarm Fees	110-0000-314.01-03	700
Miscellaneous	110-0000-318.99-15	2,300
Donations	110-0000-318.99-23	26,155
FOIA	110-0000-318.99-33	(800)
Motor Vehicle Carrier Taxes (Rolling Stock)	110-0000-322.03-00	(4,537)
Mobile Home Titling Taxes	110-0000-322.05-00	(35,000)
Public Assistance/Welfare (DSS)	110-0000-324.01-02	253,551
Comprehensive Services Act	110-0000-324.01-05	35,249
Emergency Services	110-0000-324.04-02	29,747
VOPEX	110-0000-324.04-11	5,000
State Fire Programs Fund	110-0000-324.04-12	49,131
Vehicle Registration - Dog/Cat	110-0000-324.04-15	312
Decrease use of General Fund Balance	110-0000-341-05-01	<u>(2,689,175)</u>
		0