

County of Spotsylvania

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Board of Supervisors
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Service, Integrity, Pride

Date: September 18, 2015

To: Board of Supervisors

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

Subject: **Preliminary** FY 2015 End-of-Year Financial Report , Carry Forward
Recommendations, and Recommendations for Reservation of Fund Balance

Attached are the preliminary FY 2015 end-of year financial reports. At the end of the third quarter, staff reported an estimated General Fund balance that exceeded the 10% Fiscal Stability Reserve (FSR) by \$3.8 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 by \$11.0 million. This \$11.0 million is net of carryover funding shown in Attachment 4 and recommended for your approval on September 22, and is net of the reservation of \$0.6 million received from VDOT for the Harrison Road community center and changes in certain other reservations shown in the table below.

Although many revenues and expenditures varied from their revised budget estimates, the major factors contributing to a net \$7.2 million increase in the fund balance from the Spring 2015 estimates are as follows:

<i>Revenue Impact to General Fund Balance (net of carry forward)</i>	<i>\$ in millions</i>
Real Estate (1.1% variance from estimate)	\$1.1
Delinquent Personal Property (39.9% variance)	1.1
Personal Property (1.3% variance)	0.5
Penalties/Interest/Admin Collection Fees (15.8% variance)	0.4
Water/Sewer Administration Fee (30.8% variance)	0.4
Meals Tax (2.0% variance)	0.2
BPOL (3.8% variance)	0.2
Interest on Investments (120.5% variance)	0.2
Deferrals (generally resulting from rezonings) (117.6% variance)	0.1

Continued:

<i>Revenue Impact to General Fund Balance (net of carry forward)</i>	<i>\$ in millions</i>
Vehicle License Fees (5.1% variance)	\$0.1
Bank Stock Taxes (23.1% variance)	0.1
Transient Occupancy Tax (23.1% variance)	0.1
Planning Review Fees (30.7% variance)	0.1
GIS Fees (51.0% variance)	0.1
Insurance Revenue Recovery (74.3% variance)	0.1
Grantors Tax (21.6% variance)	0.1
DMV Rental (19.0% variance)	0.1
Delinquent Real Estate (-12.0% variance)	(0.2)
Sales Tax (-1.3% variance)	(0.2)
Machinery & Tools Tax (-12.0% variance)	(0.1)
Utility Gross Receipts Tax (-9.7% variance)	(0.1)
Railroad Reimbursement (-100.0% variance)	(0.1)
Forfeiture/Seizure (-19.3% variance)	(0.1)
SAFER Grant (-14.4% variance)	(0.1)
Miscellaneous	0.3
Transfers in from Other Funds	0.3
Total Revenue Impact (1.7% variance from 3rd quarter report est.)	\$4.7

<i>Expenditure Impact to General Fund Balance (net of carry forward)</i>	<i>\$ in millions</i>
Turnover of Personnel – Health Insurance	\$1.3
Turnover of Personnel	0.5
Unspent Contingency	0.5
Building & Grounds	0.2
General Services Maintenance	0.1
Economic Development	0.1
Sheriff	0.1
County Debt	0.1
Miscellaneous	(0.1)
Transfer Out to Other Funds	(0.4)
Total Expenditure Impact (1.1% variance from 3rd quarter report est.)	\$2.4

<i>Expenditure with offsetting revenues Impact to General Fund Balance</i>			
	<i>Expenditure \$ in millions</i>	<i>Revenue \$ in millions</i>	<i>Net FB Impact \$ in millions</i>
Social Service and Comprehensive Services (CSA) program funding	(\$0.6)	\$0.9	\$1.5
Total Expenditure with offsetting revenues			\$1.5

<i>Changes in Reservations</i>	\$ in millions
Earmark for Community Center per Board action on June 23	(\$0.6)
Add to FSR to meet 10% Policy Requirement	(0.4)
Transient Occupancy Reserve	(0.2)
Additional use of Fund Balance for ED incentives	(0.2)
Total Changes in Reservations	(\$1.4)
Total Impact Fund Balance	\$7.2

While General Fund expenditures were within the overall FY 2015 revised budget, several County departments had notable overages, including:

- County Administration exceeded budget by \$81,448 (10%) due to the payout of leave for the previous County Administrator and overlapping funding for the new County Administrator.
- Regional Detention Facilities exceeded budget by \$61,409 (1.1%) due to the \$44,944 payment of the FY 2015 true-up billing for Spotsylvania’s full share of usage at the Juvenile Detention Center during FY 2015 and due to increased usage at the Chaplin Youth Center.
- Animal Control exceeded budget by \$6,361 (0.4%) due to increased costs in the spay/neuter program.
- Comprehensive Services Act (CSA) exceeded budget by \$136,476 (2%) due to increased usage in the CSA program.

Once the FY 2015 audit is finalized and reported in November, and if all else remains equal, staff will likely make a recommendation at mid-year FY 2016 to increase real estate, personal property, delinquent personal property, and associated penalty revenue estimates given FY 2015 actuals. However, before making any recommendation concerning these taxes, we will need to review the December 5 collections relative to previous projections, and will need to gather information concerning real estate assessments, particularly related to the reassessment.

Additionally, staff is reviewing options for including additional factors in the FY 2017 Budget to capture potential turnover savings as the budget is being developed. These factors 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. Staff will also plan to review the current blended health insurance rate used for vacant positions to determine if revisions can be made in FY 2017 to further reduce turnover savings.

Staff Recommendations

- Staff is recommending approval of the attached carry forward requests (Attachment 4) and related appropriations (Attachment 5). A draft report of carry forwards was reviewed by the Finance Committee on August 20, 2015. Carry forward requests recommended for approval total \$3.8 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 carry forward unspent FY 2015 local funding. Attachment 4 categorizes County carry forward requests as follows:

- Obligated but not expended before 6/30/15 - \$874,355 (23.2%)
 - Approved but not expended before 6/30/15 - \$362,673 (9.7%)
 - Grant, restricted or committed funding - \$1,840,016 (48.8%)
 - Board or County Administration proposals - \$50,650 (1.3%)
 - Safety or Operational issue - \$644,183 (17.1%)
- Consistently strong resource management is key to delivering effective and economically efficient services to the citizens of Spotsylvania. Adoption of and adherence to fiscal policies are tools necessary to ensure fiscal sustainability. As we continue working to achieve the County's longtime goal of a triple-A bond rating, staff is mindful of comments received in recent years from the rating agencies in which the County has been praised for its strong financial policies and management, but has been advised to strengthen reserves and lower debt. As such, staff believes revisions to the County's fiscal policies are warranted if we are to achieve a triple-A rating.

County staff will present recommended revisions to current fiscal policies at the September 22 Board meeting. Recommended revisions will include strengthening reserves as follows:

<i>Recommended Reservations of Fund Balance</i>	<i>Current</i>	<i>Proposed</i>	<i>Change</i>
11% Fiscal Stability Reserve (+1%)	\$38,505,516	\$42,356,067	\$3,850,552
Health Insurance Reserve increased to equal IBNR + 3 months' claims	\$3,376,148	\$3,462,774	\$86,626
Establish 1.25% Budget Stabilization Reserve	\$0	\$4,813,189	\$4,813,189
Establish Economic Opportunities Reserve	\$0	\$2,000,000	\$2,000,000
Unassigned Fund Balance	\$10,957,427	\$207,060	(\$10,750,367)

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 2015 CAFR will be presented to the Board of Supervisors at the November 24, 2015 work session.

- Attachment 1 - Preliminary FY 2015 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 – Carry forward requests
- Attachment 5 – Appropriation resolutions

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 2015

Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
ALL GOVERNMENTAL FUNDS				
TOTAL REVENUES:				
PROPERTY TAXES	151,763,294	152,670,560	155,635,358	2,964,798
OTHER LOCAL TAXES	42,062,179	43,739,087	44,091,724	352,637
OTHER LOCAL REVENUE	22,203,215	27,607,801	29,010,219	1,402,418
STATE/FEDERAL FEDERAL	175,483,577	185,554,623	178,894,036	(6,660,587)
DEBT PROCEEDS	7,664,829	101,679,376	101,622,872	(56,504)
USE OF (ADDITION TO) UNDESIGNATED FB	2,358,793	4,952,232	(11,159,793)	(16,112,025)
USE OF (ADDITION TO) INDIVIDUAL FB	3,643,403	43,388,889	(8,407,654)	(51,796,543)
TOTAL REVENUES	405,179,290	559,592,568	489,686,762	(69,905,806)
TOTAL EXPENDITURES:				
GENERAL OPERATING	110,821,806	142,327,591	134,599,730	(7,727,861)
CAPITAL PROJECTS	9,779,121	73,577,303	20,655,437	(52,921,866)
SCHOOL OPERATING	255,216,671	301,191,547	299,118,495	(2,073,052)
SCHOOL FOOD SERVICE	9,530,213	9,530,213	8,625,566	(904,647)
SCHOOL CAPITAL PROJECTS	7,739,145	10,658,645	6,111,669	(4,546,976)
ECONOMIC DEVELOPMENT OPPORTUNITY	566,960	762,930	672,808	(90,122)
RMDI FUND	0	0	0	0
FIRE/EMS SERVICE FEE FUND	0	0	0	0
CODE COMPLIANCE	3,628,569	3,664,620	3,069,899	(594,721)
TRANSPORTATION	7,840,074	17,822,988	16,451,387	(1,371,601)
JOINT FLEET MAINTENANCE	0	0	0	0
TRANSFER TO UTILITIES OPERATING	56,731	56,731	381,771	325,040
TOTAL EXPENDITURES	405,179,290	559,592,568	489,686,762	(69,905,806)
TRANSFER TO SCHOOLS -				
OPERATING	93,517,735	96,511,672	94,046,416	(2,465,256)
DEBT SERVICE	22,897,604	22,242,604	22,193,009	(49,595)
	116,415,339	118,754,276	116,239,425	(2,514,851)

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Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
GENERAL FUND				
SOURCES:				
Property Taxes	151,044,370	151,951,636	154,955,441	3,003,805
Other Local Taxes	42,062,179	43,739,087	44,091,724	352,637
Other Local Revenue	3,419,678	8,115,204	9,059,739	944,535
State	35,062,267	30,661,662	31,941,963	1,280,301
Federal	34,078	1,076,072	852,985	(223,087)
Bond/Lease Proceeds	0	27,425,170	27,425,170	0
Transfer from other funds	3,398,088	3,660,305	3,948,053	287,748
Use of (addition to) Fund Balance	2,358,793	4,952,232	(11,159,793)	(16,112,025)
Total Sources	237,379,453	271,581,368	261,115,282	(10,466,086)
USES:				
Gen Govt Admin	13,964,055	14,833,686	13,473,005	(1,360,681)
Judicial Admin	4,040,892	4,585,154	4,131,690	(453,464)
Public Safety	46,103,815	48,632,616	45,025,265	(3,607,351)
General Services	9,297,097	9,388,482	8,479,503	(908,979)
Health & Welfare	17,510,112	17,704,014	17,326,021	(377,993)
Parks, Rec & Cultural	6,994,354	7,003,504	6,848,186	(155,318)
Community Dev	2,419,115	2,622,850	2,146,529	(476,321)
General Debt	9,115,340	36,180,259	36,128,635	(51,624)
Non Departmental	1,377,026	1,377,026	1,040,896	(336,130)
Subtotal	110,821,806	142,327,591	134,599,730	(7,727,861)
Transfers	126,557,647	129,253,777	126,515,552	(2,738,225)
Total Uses	237,379,453	271,581,368	261,115,282	(10,466,086)
GENERAL OPERATING FUND BALANCE - 6/30/14			54,703,116	
BUDGETED USE OF FUND BALANCE, FY 2016			(5,472,233)	
ADDITION TO GENERAL OPERATING FUND BAL FY 2015			11,159,793	
ESTIMATED GENERAL OPERATING FUND BALANCE 6/30/16			60,390,676	

Spotsylvania County
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FY 2015

Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
<u>ADJUSTMENTS TO FUND BALANCE</u>				
Increases in Use of Fund Balance				
USE OF FUND BALANCE - RECOMMENDED CARRYFORWARD REQUESTS (attachment 4)			(3,259,083)	
USE OF FUND BALANCE - POTENTIAL FUTURE SCHOOL CARRYFORWARD REQUEST (upon Board of Supervisors Approval)			(2,514,851)	
Adjusted Undesignated General Operating Fund Balance			54,616,742	
Health Insurance reserve			3,376,148	
Reservation for Line of Duty Act			500,000	
Donation fund reservations			220,743	
Tourism revenue (Transient Occupancy excess)			277,108	
Earmark for replacement community center			629,800	
Assessment Contingency			150,000	
Total General Fund Balance Reservations			5,153,799	
Adjusted Undesignated General Operating Fund Balance (net of Reserves)			49,462,943	
FY2016 Fiscal Stability Reserve 10% Guideline	\$38,505,516		12.8%	of FY17 Estimated Operating Revenues
ESTIMATED UNDESIGNATED FUND BALANCE AT 6/30/16			10,957,427	
Increase Fiscal Stability Reserve to 11%			3,850,552	
Establish Health Insurance Reserve level of IBNR + 3 months' claims			86,626	
Establish 1.25% Budget Stabilization Reserve			4,813,189	
Establish Economic Opportunities Reserve			<u>2,000,000</u>	
Total Recommended Additional Reserves			10,750,367	
ESTIMATED UNDESIGNATED FUND BALANCE AT 6/30/16 (net of add'l reserves)			207,060	

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Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
CAPITAL PROJECTS FUND				
SOURCES:				
State	250,000	5,984,891	910,348	(5,074,543)
Other Local Sources	101,447	299,466	445,082	145,616
Bond/Lease proceeds	0	12,416,657	12,375,208	(41,449)
Federal Funding	458,490	8,224,983	5,434,830	(2,790,153)
Use of (Addition To) Fund Balance	836,705	37,565,324	(7,164,882)	(44,730,206)
Transfer from General Operating Fund	8,367,833	8,710,226	8,710,226	0
Transfer from Utility Fund	128,448	641,840	185,502	(456,338)
Transfer from Transportation	111,954	365,454	407,240	41,786
Transfer from Fire/EMS Service Fee Fund	0	0	0	0
Total Sources	<u>10,254,877</u>	<u>74,208,841</u>	<u>21,303,554</u>	<u>(52,905,287)</u>
USES:				
General	9,779,121	73,577,303	20,655,437	(52,921,866)
Transfer to General Fund	281,302	353,519	353,215	(304)
Transfer to Utilities Operating	17,266	17,266	34,341	17,075
Transfer to Transportation Fund	177,188	260,753	260,561	(192)
Total Uses	<u>10,254,877</u>	<u>74,208,841</u>	<u>21,303,554</u>	<u>(52,905,287)</u>
CAPITAL PROJECTS FUND BALANCE - 6/30/14			41,004,791	
USE OF FUND BALANCE, FY 2016			(697,833)	
ADDITION TO CAPITAL PROJECTS FUND BAL FOR FY2015			7,164,882	
RESERVE - reservations and rollover Capital Project Balances (net offsetting revenues)			(45,728,348)	
ESTIMATED CAPITAL PROJECTS FUND BALANCE 6/30/16			<u>1,743,492</u>	

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Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
SCHOOL OPERATING FUND				
SOURCES:				
Local	3,785,339	3,859,654	4,456,086	596,432
State and Federal	135,071,863	135,000,136	134,873,259	(126,877)
Bond Proceeds		43,704,968	43,677,212	(27,756)
Transfer from General Fund	116,415,339	118,754,276	116,239,425	(2,514,851)
Transfer from School Capital Projects	0	0	0	0
Use of (addition to) Fund Balance	0	10,699	10,699	0
Total Sources	<u>255,272,541</u>	<u>301,329,733</u>	<u>299,256,681</u>	<u>(2,073,052)</u>
USES:				
Operation & Maint	232,319,067	235,243,975	233,248,274	(1,995,701)
Debt Service	22,897,604	65,947,572	65,870,221	(77,351)
Transfers to Other Funds	55,870	138,186	138,186	0
Total Uses	<u>255,272,541</u>	<u>301,329,733</u>	<u>299,256,681</u>	<u>(2,073,052)</u>
SCHOOL OPERATING UNASSIGNED FUND BALANCE - 6/30/14			10,699	
USE OF SCHOOL OPERATING FUND BALANCE FOR FY 2015			(10,699)	
ESTIMATED SCHOOL OPERATING FUND BALANCE 6/30/16			<u>0</u>	
SCHOOL EXPENDITURES				
INSTRUCTION	177,755,934	179,941,305	179,084,434	(856,871)
ADMINISTRATION	9,235,942	9,581,170	9,369,637	(211,533)
TRANSPORTATION	16,905,176	17,115,098	16,823,068	(292,030)
MAINTENANCE	21,104,821	21,184,485	20,683,289	(501,196)
EDUCATIONAL TECHNOLOGY	7,317,194	7,421,917	7,287,846	(134,071)
DEBT SERVICE	22,897,604	65,947,572	65,870,221	(77,351)
TRANSFER TO JOINT FLEET	0	0	0	0
TRANSFER TO SCHOOL CAPITAL PROJECTS FUND		74,316	74,316	0
TRANSFER TO SCHOOL FOOD SERVICE	55,870	63,870	63,870	0
TOTAL SCHOOL EXPENDITURES	<u>255,272,541</u>	<u>301,329,733</u>	<u>299,256,681</u>	<u>(2,073,052)</u>

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	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
SCHOOL FOOD SERVICE FUND				
SOURCES:				
Local	4,867,464	4,859,464	4,696,072	(163,392)
State and Federal	4,606,879	4,606,879	4,880,651	273,772
Transfer from General Fund		0	0	0
Transfer from School Operating Fund	55,870	63,870	63,870	0
Use of (Addition to) fund balance	0	0	(1,015,027)	(1,015,027)
Total Sources	<u>9,530,213</u>	<u>9,530,213</u>	<u>8,625,566</u>	<u>(904,647)</u>
USES:				
Operation & Maintenance	9,530,213	9,530,213	8,625,566	(904,647)
Total Uses	<u>9,530,213</u>	<u>9,530,213</u>	<u>8,625,566</u>	<u>(904,647)</u>
SCHOOL FOOD SERVICE FUND BALANCE - 6/30/14			1,538,457	
USE OF FUND BALANCE, FY 2016			0	
ADDITION TO SCHOOL FOOD SERVICE FUND BALANCE FOR FY 2015			1,015,027	
ESTIMATED SCHOOL FOOD SERVICE FUND BALANCE 6/30/16			<u>2,553,484</u>	

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	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
SCHOOL CAPITAL PROJECTS FUND				
SOURCES:				
Debt Proceeds	7,664,829	7,708,218	7,720,920	12,702
Other Local Revenue	74,316	0	0	0
Transfer from School Operating Fund	0	74,316	74,316	0
Federal Grant Revenues	0	0	0	0
Use of (Addition to) Fund balance	0	2,876,111	(1,683,567)	(4,559,678)
Total Sources	7,739,145	10,658,645	6,111,669	(4,546,976)
USES:				
Facilities	7,739,145	10,658,645	6,111,669	(4,546,976)
Transfer to other funds	0	0	0	0
Total Uses	7,739,145	10,658,645	6,111,669	(4,546,976)
SCHOOL CAPITAL PROJECTS FUND BALANCE - 6/30/14			3,992,891	
ADDITION TO SCHOOL CAPITAL PROJECTS FUND BALANCE FOR FY 2015			1,683,567	
BUDGETED USE OF FUND BALANCE, FY2016			0	
RESERVE - reservations and rollover Capital Project Balances (net offsetting revenues)			(4,453,878)	
ESTIMATED SCHOOL CAPITAL PROJECTS FUND BALANCE 6/30/16			<u>1,222,580</u>	

Spotsylvania County
Preliminary Financial Report (Unaudited)
FY 2015

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
SOURCES:				
Local Revenues	73,375	73,375	74,123	748
Transfers from General Fund	591,097	605,897	503,634	(102,263)
Use of (Addition to) Fund Balance	(97,512)	273,658	285,051	11,393
Total Sources	566,960	952,930	862,808	(90,122)
USES:				
Operations	566,960	762,930	672,808	(90,122)
Transfers to Other funds	0	190,000	190,000	0
Total Uses	566,960	952,930	862,808	(90,122)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND BALANCE - 6/30/14			925,346	
USE OF FUND BALANCE, FY 2016			(117,466)	
USE OF ECONOMIC DEVELOPMENT OPPORTUNITY FUND BAL. FY 2015			(285,051)	
<u>ADJUSTMENTS TO UNDESIGNATED BALANCE</u>				
USE OF FUND BALANCE - CARRYFORWARD REQUESTS (attachment 4)			0	
ESTIMATED ECONOMIC DEVELOPMENT OPPORTUNITY FUND BAL 6/30/16			522,829	

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	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
FIRE/EMS SERVICE FEE FUND				
SOURCES:				
Local Revenues	2,650,000	2,650,000	2,860,422	210,422
Transfer from General Fund		0	0	0
Use of (addition to) Fund Balance	88,937	88,937	103,826	14,889
Total Sources	<u>2,738,937</u>	<u>2,738,937</u>	<u>2,964,248</u>	<u>225,311</u>
USES:				
Expenses	0	0	0	0
Transfers to Other funds	2,738,937	2,738,937	2,964,248	225,311
Total Uses	<u>2,738,937</u>	<u>2,738,937</u>	<u>2,964,248</u>	<u>225,311</u>
FIRE/EMS SERVICE FEE FUND BALANCE - 6/30/14			455,345	
BUDGETED USE OF FUND BALANCE 2016			(103,508)	
ADDITION TO FUND BALANCE FY 2015			(103,826)	
ESTIMATED FIRE/EMS FEE FUND BALANCE 6/30/16			<u>248,011</u>	

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	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
CODE COMPLIANCE FUND				
SOURCES:				
Local Funding	2,723,040	2,728,690	3,096,341	367,651
Transfer from General Fund	1,183,378	1,183,378	941,823	(241,555)
Transfer from Transportation Fund	0	0	0	0
Use of (addition to) Fund Balance	100,000	130,401	(527,675)	(658,076)
Total Sources	<u>4,006,418</u>	<u>4,042,469</u>	<u>3,510,489</u>	<u>(531,980)</u>
USES:				
Code Compliance Expenses	3,628,569	3,664,620	3,069,899	(594,721)
Transfer to General Fund	377,849	377,849	440,590	62,741
Total Uses	<u>4,006,418</u>	<u>4,042,469</u>	<u>3,510,489</u>	<u>(531,980)</u>
CODE COMPLIANCE FUND BALANCE - 6/30/14			339,596	
BUDGETED ADDITION TO FUND BALANCE, FY 2016			35,054	
USE OF FUND BALANCE - RECOMMENDED CARRYFORWARD REQUESTS (attachment 4)			(7,733)	
ADDITION TO CODE COMPLIANCE FUND BALANCE FY 2015			527,675	
		Tier Drainage	215,403	
		Stormwater Management	247,784	
		Other Post Employment Benefits (OPEB) Reserve	100,000	
		Total Code Compliance Fund Balance Reservations	<u>563,187</u>	
ESTIMATED CODE COMPLIANCE FUND BALANCE 6/30/16			<u>331,405</u>	

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Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
TRANSPORTATION FUND				
SOURCES:				
Property Taxes	718,924	718,924	679,917	(39,007)
Local Funding	4,380,108	4,380,108	4,136,852	(243,256)
Special Tax Bonds	0	10,424,363	10,424,362	(1)
Transfer from General Fund	0	0	0	0
Transfer from Capital Projects Fund	177,188	260,753	260,561	(192)
Use of (addition to) Fund Balance	2,715,273	2,443,759	1,583,921	(859,838)
Total Sources	7,991,493	18,227,907	17,085,613	(1,142,294)
USES:				
Operations	7,840,074	17,822,988	16,451,387	(1,371,601)
Transfer to Utilities Fund	39,465	39,465	226,986	187,521
Transfer to Capital Projects Fund	111,954	365,454	407,240	41,786
Total Uses	7,991,493	18,227,907	17,085,613	(1,142,294)
TRANSPORTATION FUND BALANCE - 6/30/14			12,689,143	
BUDGETED USE OF FUND BALANCE FY 2016			(2,780,422)	
USE OF TRANSPORTATION FUND BALANCE FY 2015			(1,583,921)	
USE OF FUNDING HELD BY PRTC			(26,529)	
TRANSPORTATION FUND BALANCE - 6/30/16			8,298,271	
CARRYOVER REQUESTS (ATTACHMENT 4) :				
FUEL TAX HELD BY PRTC FOR SPOTSYLVANIA'S USE			(8,046,968)	
Other Post Employment Benefits (OPEB) Reserve			15,000	
Total Transportation Fund Balance Reservations			15,000	
ADJUSTED TRANSPORTATION FUND BALANCE - 6/30/16			236,303	

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	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
JOINT FLEET MAINTENANCE FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Charges for Services	2,551,884	2,551,884	2,505,415	(46,469)
Transfer from School Operating	0	0	0	0
Use of (addition to) Fund Balance	0	0	(122,244)	(122,244)
Total Sources	2,551,884	2,551,884	2,383,171	(168,713)
USES:				
Operations	2,551,884	2,551,884	2,383,171	(168,713)
Total Uses	2,551,884	2,551,884	2,383,171	(168,713)
JOINT FLEET FUND BALANCE - 6/30/14			67,122	
BUDGETED USE OF FUND BALANCE 2016			0	
ADDITION TO JOINT FLEET FUND BALANCE FOR FY2015			122,244	
ESTIMATED JOINT FLEET FUND BALANCE 6/30/16			189,366	*

*Does not factor in accumulated depreciation

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	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
UTILITIES OPERATING FUND (Proprietary Fund)				
SOURCES:				
User Fees	29,163,574	29,088,574	28,599,311	(489,263)
Miscellaneous	1,601,760	1,676,760	1,992,158	315,398
BAB Subsidy	500,244	500,244	499,705	(539)
Bond Proceeds	0	0	0	0
Use of (Addition to) Fund Balance	486,627	213,442	(4,110,447)	(4,323,889)
Transfer from General Fund	0	0	120,444	120,444
Transfer from Transportation Fund	39,465	39,465	226,986	187,521
Transfer from Capital Projects Fund	17,266	17,266	34,341	17,075
Transfer from Utilities Capital Projects Fund	0	0	0	0
Total Sources	31,808,936	31,535,751	27,362,498	(4,173,253)
USES:				
Operations	19,094,832	19,261,783	16,464,377	(2,797,406)
Debt Service	11,585,656	10,632,128	10,712,619	80,491
Depreciation	1,000,000	1,000,000	0	(1,000,000)
Transfer to Capital Project Fund	128,448	641,840	185,502	(456,338)
Total Uses	31,808,936	31,535,751	27,362,498	(4,173,253)
UTILITIES OPERATING FUND BALANCE - 6/30/14			36,586,004	
BUDGETED USE OF FUND BALANCE, FY 2016			(1,110,825)	
ADDITION TO UTILITIES OPERATING FUND BALANCE FOR FY 2015			4,110,447	
ESTIMATED UTILITIES OPERATING FUND BALANCE - 6/30/16			39,585,626	
<u>ADJUSTMENTS TO UNDESIGNATED BALANCE</u>				
USE OF FUND BALANCE - CARRY FORWARD REQUESTS (attachment 4)			(278,880)	
Other Post Employment Benefits (OPEB) Reserve			700,000	
Total Utilities Operating Fund Balance Reservations			700,000	
ADJUSTED UTILITIES OPERATING FUND BALANCE			38,606,746	

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Attachment 1

	FY 2015 APPROVED BUDGET	FY 2015 REVISED BUDGET*	FY 2015 Actuals	Actual Over/(Under) Revised
	(1)	(2)	(3)	(4)
UTILITIES CAPITAL FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Connection Fees	2,407,800	2,407,800	3,672,370	1,264,570
Miscellaneous	3,221,666	6,010,168	2,407,537	(3,602,631)
Bond Proceeds	0	0	0	0
Use of (Addition to) Fund Balance	7,546,303	40,679,998	5,029,134	(35,650,864)
Transfer from Utility Operating	0	0	0	0
Total Sources	<u>13,175,769</u>	<u>49,097,966</u>	<u>11,109,041</u>	<u>(37,988,925)</u>
USES:				
Capital Projects	13,175,769	49,094,381	11,105,456	(37,988,925)
Transfers to other Funds	0	3,585	3,585	0
Total Uses	<u>13,175,769</u>	<u>49,097,966</u>	<u>11,109,041</u>	<u>(37,988,925)</u>
UTILITIES CAPITAL PROJECTS FUND BALANCE - 6/30/14			45,296,187	
BUDGETED USE OF UTILITIES CAPITAL FUND BALANCE, FY 2016			(4,429,136)	
USE OF UTILITIES CAPITAL PROJECTS FUND BAL FY 2015			(5,029,134)	
USE OF FUND BALANCE - ROLLOVER UNEXPENDED CAP PROJ BALANCES			(34,356,506)	
ESTIMATED UTILITIES CAPITAL PROJECTS FUND BALANCE - 6/30/16			<u>1,481,411</u>	

Spotsylvania County
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Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
GENERAL GOVERNMENT ADMINISTRATION			
Board of Supervisors			
Personnel	215,451	192,216	23,235
Non-Personnel	94,899	78,727	16,172
Capital	0	2,340	(2,340)
Total	310,350	273,283	37,067
County Administrator			
Personnel	760,618	868,263	(107,645)
Non-Personnel	63,742	37,545	26,197
Capital	0	0	0
Total	824,360	905,808	(81,448)
County Attorney			
Personnel	782,331	647,128	135,203
Non-personnel	175,384	48,201	127,183
Capital	0	414	(414)
Total	957,715	695,743	261,972
Human Resources			
Personnel	584,942	548,616	36,326
Non-Personnel	117,990	101,400	16,590
Capital	35,000	24,471	10,529
Total	737,932	674,487	63,445
Independent Auditor			
Personnel	0	0	0
Non-Pers	253,563	183,915	69,648
Capital	0	0	0
Total	253,563	183,915	69,648
Commissioner of Revenue			
Personnel	1,315,144	1,261,629	53,515
Non-Pers	60,125	57,123	3,002
Capital	3,500	4,093	(593)
Total	1,378,769	1,322,845	55,924
Assessment			
Personnel	850,101	751,892	98,209
Non-Pers	38,370	32,789	5,581
Capital	20,900	20,900	0
Total	909,371	805,581	103,790
Treasurer			
Personnel	1,527,197	1,422,204	104,993
Non-Pers	316,851	285,979	30,872
Capital	16,805	14,892	1,913
Total	1,860,853	1,723,075	137,778

Spotsylvania County
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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
Finance			
Personnel	1,304,476	1,219,171	85,305
Non-Pers	271,851	261,182	10,669
Capital	7,487	7,593	(106)
Total	1,583,814	1,487,946	95,868
Procurement			
Personnel	271,879	266,068	5,811
Non-Pers	13,107	6,401	6,706
Capital	0	0	0
Total	284,986	272,469	12,517
Risk Management			
Personnel	30,000	21,630	8,370
Non-Pers	46,353	41,707	4,646
Capital	0	0	0
Total	76,353	63,337	13,016
Information Services			
Personnel	2,261,031	2,152,197	108,834
Non-Pers	2,861,735	2,537,242	324,493
Capital	129,700	82,628	47,072
Total	5,252,466	4,772,067	480,399
Central Supply			
Personnel	0	0	0
Non-Pers	31,528	23,352	8,176
Capital	0	0	0
Total	31,528	23,352	8,176
Registrar			
Personnel	236,521	212,201	24,320
Non-Pers	102,460	53,732	48,728
Capital	32,645	3,164	29,481
Total	371,626	269,097	102,529
TOTAL GENERAL GOVERNMENT ADMINISTRATION			
Personnel	10,139,691	9,563,215	576,476
Non-Pers	4,447,958	3,749,295	698,663
Capital	246,037	160,495	85,542
Total	14,833,686	13,473,005	1,360,681

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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
JUDICIAL ADMINISTRATION			
Circuit Court #1			
Personnel	132,913	125,921	6,992
Non-Pers	7,178	5,679	1,499
Capital	0	0	0
Total	140,091	131,600	8,491
Circuit Court #2			
Personnel	108,560	83,722	24,838
Non-Pers	7,501	6,857	644
Capital	0	0	0
Total	116,061	90,579	25,482
Gen. District Crt			
Personnel	0	0	0
Non-Pers	59,984	18,314	41,670
Capital	10,000	0	10,000
Total	69,984	18,314	51,670
Magistrates			
Personnel	0	0	0
Non-Pers	6,591	6,050	541
Capital	0	0	0
Total	6,591	6,050	541
Court Services Unit			
Personnel	125,783	122,950	2,833
Non-Pers	204,711	184,176	20,535
Capital	1,000	747	253
Total	331,494	307,873	23,621
Juv. & Dom. Rel Crt			
Personnel	0	0	0
Non-Pers	40,603	35,014	5,589
Capital	0	0	0
Total	40,603	35,014	5,589
Clerk of Cir. Crt			
Personnel	1,347,565	1,253,024	94,541
Non-Pers	267,379	212,571	54,808
Capital	0	0	0
Total	1,614,944	1,465,595	149,349
Victim Witness			
Personnel	160,465	154,369	6,096
Non-Pers	30,625	30,440	185
Capital	670	656	14
Total	191,760	185,465	6,295

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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
Commonwealth's Attorney			
Personnel	1,845,200	1,750,590	94,610
Non-Pers	221,802	138,148	83,654
Capital	6,624	2,462	4,162
Total	2,073,626	1,891,200	182,426
TOTAL JUDICIAL ADMINISTRATION			
Personnel	3,720,486	3,490,576	229,910
Non-Pers	846,374	637,249	209,125
Capital	18,294	3,865	14,429
Total	4,585,154	4,131,690	453,464
PUBLIC SAFETY			
Sheriff Courts			
Personnel	3,635,739	3,053,181	582,558
Non-Pers	72,003	41,209	30,794
Capital	144,968	128,564	16,404
Total	3,852,710	3,222,954	629,756
Sheriff - Law Enforcement			
Personnel	11,807,122	11,687,136	119,986
Non-Pers	2,569,363	1,827,721	741,642
Capital	1,525,291	1,116,892	408,399
Total	15,901,776	14,631,749	1,270,027
Communications			
Personnel	2,298,002	2,011,894	286,108
Non-Pers	103,137	83,215	19,922
Capital	4,390	928	3,462
Total	2,405,529	2,096,037	309,492
Fire, Rescue & Emerg. Svcs			
Personnel	14,635,161	14,088,875	546,286
Non-Pers	637,780	573,678	64,102
Capital	245,838	269,576	(23,738)
Total	15,518,779	14,932,129	586,650
Consolidated Fire & Rescue			
Personnel	9,225	38,718	(29,493)
Non-Pers	3,526,243	2,628,082	898,161
Capital	0	0	0
Total	3,535,468	2,666,800	868,668
Volunteer Fire & Rescue			
Personnel	155,703	155,700	3
Non-Pers	222,549	212,244	10,305
Capital	0	0	0
Total	378,252	367,944	10,308

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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
Regional Detention Facilities			
Personnel	0	0	0
Non-Pers	5,617,505	5,678,914	(61,409)
Capital	0	0	0
Total	5,617,505	5,678,914	(61,409)
Animal Control			
Personnel	1,109,503	1,078,412	31,091
Non-Pers	200,398	211,070	(10,672)
Capital	112,196	138,976	(26,780)
Total	1,422,097	1,428,458	(6,361)
Medical Examiner			
Personnel	0	0	0
Non-Pers	500	280	220
Capital	0	0	0
Total	500	280	220
TOTAL PUBLIC SAFETY			
Personnel	33,650,455	32,113,916	1,536,539
Non-Pers	12,949,478	11,256,413	1,693,065
Capital	2,032,683	1,654,936	377,747
Total	48,632,616	45,025,265	3,607,351
GENERAL SERVICES			
General Services Administration			
Personnel	464,210	451,008	13,202
Non-Pers	26,859	14,041	12,818
Capital	20,040	20,040	0
Total	511,109	485,089	26,020
Refuse Collection			
Personnel	1,652,689	1,611,615	41,074
Non-Pers	435,333	437,962	(2,629)
Capital	52,538	50,315	2,223
Total	2,140,560	2,099,892	40,668
Refuse Disposal			
Personnel	804,050	753,258	50,792
Non-Pers	816,726	797,294	19,432
Capital	25,000	23,794	1,206
Total	1,645,776	1,574,346	71,430
Recycling/Litter Control			
Personnel	287,371	262,676	24,695
Non-Pers	171,164	166,324	4,840
Capital	20,000	19,501	499
Total	478,535	448,501	30,034

Spotsylvania County
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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
Public Works Maintenance			
Personnel	985,972	808,852	177,120
Non-Pers	1,368,319	1,212,100	156,219
Capital	46,222	18,007	28,215
Total	2,400,513	2,038,959	361,554
General Buildings/ Grounds			
Personnel	0	0	0
Non-Pers	2,211,989	1,832,716	379,273
Capital	0	0	0
Total	2,211,989	1,832,716	379,273
TOTAL GENERAL SERVICES			
Personnel	4,194,292	3,887,409	306,883
Non-Pers	5,030,390	4,460,437	569,953
Capital	163,800	131,657	32,143
Total	9,388,482	8,479,503	908,979
SOCIAL SERVICES			
General			
Personnel	5,813,763	5,228,998	584,765
Non-Pers	3,419,742	3,489,945	(70,203)
Capital	21,234	23,077	(1,843)
Total	9,254,739	8,742,020	512,719
CSA			
Personnel	39,280	45,224	(5,944)
Non-Pers	7,101,443	7,231,975	(130,532)
Capital	0	0	0
Total	7,140,723	7,277,199	(136,476)
TOTAL SOCIAL SERVICES			
Personnel	5,853,043	5,274,222	578,821
Non-Pers	10,521,185	10,721,920	(200,735)
Capital	21,234	23,077	(1,843)
Total	16,395,462	16,019,219	376,243
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
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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 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	320,368	320,368	0
Regional Agencies	0	0	
Personnel	0	0	0
Non-Pers	111,158	109,408	1,750
Capital	0	0	0
Total	111,158	109,408	1,750
Germanna Community College			
Personnel	0	0	0
Non-Pers	229,457	229,457	0
Capital	0	0	0
Total	229,457	229,457	0
TOTAL HEALTH AND WELFARE			
Personnel	0	0	0
Non-Pers	1,308,552	1,306,802	1,750
Capital	0	0	0
Total	1,308,552	1,306,802	1,750
PARKS, RECREATION AND CULTURE			
Parks/Recreation			
Personnel	1,996,970	1,888,626	108,344
Non-Pers	867,292	821,793	45,499
Capital	87,924	87,758	166
Total	2,952,186	2,798,177	154,009
Museum			
Personnel	34,255	34,172	83
Non-Pers	29,088	27,862	1,226
Capital	1,297	1,297	0
Total	64,640	63,331	1,309
Library			
Personnel	0	0	0
Non-Pers	3,986,678	3,986,678	0
Capital	0	0	0
Total	3,986,678	3,986,678	0
TOTAL PARKS, RECREATION AND CULTURAL			
Personnel	2,031,225	1,922,798	108,427
Non-Pers	4,883,058	4,836,333	46,725
Capital	89,221	89,055	166
Total	7,003,504	6,848,186	155,318

**Spotsylvania County
FY 2015
Preliminary End-of-Year Expenditure Report**

Attachment 2

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
COMMUNITY DEVELOPMENT			
Planning			
Personnel	933,937	853,748	80,189
Non-Pers	101,657	57,862	43,795
Capital	4,017	4,017	0
Total	1,039,611	915,627	123,984
Economic Development			
Personnel	503,165	472,093	31,072
Non-Pers	341,297	130,928	210,369
Capital	8,000	4,077	3,923
Total	852,462	607,098	245,364
Tourism			
Personnel	0	0	0
Non-Pers	224,288	205,350	18,938
Capital	0	0	0
Total	224,288	205,350	18,938
Tourism Visitor Center			
Personnel	179,041	147,415	31,626
Non-Pers	64,047	57,030	7,017
Capital	0	0	0
Total	243,088	204,445	38,643
Tourism Projects			
Personnel	0	0	0
Non-Pers	95,500	60,929	34,571
Capital	0	0	0
Total	95,500	60,929	34,571
Community Development Administrator			
Personnel	0	0	0
Non-Pers	0	0	0
Capital	0	0	0
Total	0	0	0
Cooperative Extension Service			
Personnel	78,846	76,736	2,110
Non-Pers	89,055	76,344	12,711
Capital	0	0	0
Total	167,901	153,080	14,821
TOTAL COMMUNITY DEVELOPMENT			
Personnel	1,694,989	1,549,992	144,997
Non-Pers	915,844	588,443	327,401
Capital	12,017	8,094	3,923
Total	2,622,850	2,146,529	476,321

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Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
General County Debt			
Personnel	0	0	0
Non-Pers	36,180,259	36,128,635	51,624
Capital	0	0	0
Total	36,180,259	36,128,635	51,624
Non-Departmental			
Personnel	634,786	1,013,665	(378,879)
Non-Pers	742,240	27,231	715,009
Capital	0	0	0
Total	1,377,026	1,040,896	336,130
TOTAL GENERAL OPERATING			
Personnel	61,918,967	58,815,793	3,103,174
Non-Pers	77,825,338	73,712,758	4,112,580
Capital	2,583,286	2,071,179	512,107
Total	142,327,591	134,599,730	7,727,861
CAPITAL PROJECTS FUND			
Personnel	332,540	243,608	88,932
Non-Pers	2,261,893	495,266	1,766,627
Capital	70,982,870	19,916,563	51,066,307
Total	73,577,303	20,655,437	52,921,866
CODE COMPLIANCE FUND			
Personnel	3,056,446	2,835,386	221,060
Non-Pers	587,424	213,765	373,659
Capital	20,750	20,748	2
Total	3,664,620	3,069,899	594,721
TRANSPORTATION FUND			
Personnel	350,780	306,200	44,580
Non-Pers	1,903,691	1,898,834	4,857
Capital	15,568,517	14,246,353	1,322,164
Total	17,822,988	16,451,387	1,371,601
ECONOMIC DEVELOPMENT OPPORTUNITY FUND			
Personnel	0	0	0
Non-Pers	762,930	672,808	90,122
Capital	0	0	0
Total	762,930	672,808	90,122

Spotsylvania County
FY 2015

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
JOINT FLEET MAINTENANCE FACILITY			
Personnel	0	0	0
Non-Pers	2,551,884	2,383,171	168,713
Capital	0	0	0
Total	<u>2,551,884</u>	<u>2,383,171</u>	<u>168,713</u>
UTILITIES			
Administration			
Personnel	2,606,862	1,779,684	827,178
Non-Pers	1,563,318	1,713,120	(149,802)
Capital	29,990	30,473	(483)
Total	<u>4,200,170</u>	<u>3,523,277</u>	<u>676,893</u>
Garage Operations			
Personnel	75,569	68,060	7,509
Non-Pers	21,463	19,338	2,125
Capital	0	0	0
Total	<u>97,032</u>	<u>87,398</u>	<u>9,634</u>
Electrical Division			
Personnel	454,555	328,204	126,351
Non-Pers	245	245	0
Capital	0	0	0
Total	<u>454,800</u>	<u>328,449</u>	<u>126,351</u>
Customer Service			
Personnel	508,467	496,349	12,118
Non-Pers	504,890	559,392	(54,502)
Capital	59,666	35,699	23,967
Total	<u>1,073,023</u>	<u>1,091,440</u>	<u>(18,417)</u>
Water Conservation			
Personnel	0	0	0
Non-Pers	74,700	3,328	71,372
Capital	0	0	0
Total	<u>74,700</u>	<u>3,328</u>	<u>71,372</u>
Ni River Wtr Plant			
Personnel	952,412	914,040	38,372
Non-Pers	998,699	774,389	224,310
Capital	26,443	442	26,001
Total	<u>1,977,554</u>	<u>1,688,871</u>	<u>288,683</u>
Motts Run Wtr Plant			
Personnel	821,069	866,543	(45,474)
Non-Pers	1,360,828	1,029,759	331,069
Capital	117,923	69,045	48,878
Total	<u>2,299,820</u>	<u>1,965,347</u>	<u>334,473</u>

Spotsylvania County
FY 2015

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
Massap. Sewage Plnt			
Personnel	1,089,041	995,282	93,759
Non-Pers	1,320,959	947,435	373,524
Capital	80,492	65,801	14,691
Total	2,490,492	2,008,518	481,974
FMC Sewage Plant			
Personnel	611,679	588,238	23,441
Non-Pers	510,478	422,381	88,097
Capital	23,898	23,897	1
Total	1,146,055	1,034,516	111,539
Thornburg Sewage Plnt			
Personnel	347,864	244,965	102,899
Non-Pers	68,147	51,452	16,695
Capital	14,100	14,132	(32)
Total	430,111	310,549	119,562
Composting			
Personnel	386,283	377,213	9,070
Non-Pers	549,804	480,330	69,474
Capital	116,411	30,491	85,920
Total	1,052,498	888,034	164,464
Water/Sewer Transmissions			
Personnel	685,965	580,104	105,861
Non-Pers	753,553	756,917	(3,364)
Capital	5,000	3,740	1,260
Total	1,444,518	1,340,761	103,757
Infiltration & Inflow			
Personnel	891,296	770,129	121,167
Non-Pers	185,596	183,034	2,562
Capital	1,823	20,657	(18,834)
Total	1,078,715	973,820	104,895
Line Location			
Personnel	260,929	230,790	30,139
Non-Pers	38,700	37,785	915
Capital	23,500	0	23,500
Total	323,129	268,575	54,554
Pump Station Maintenance			
Personnel	175,838	170,946	4,892
Non-Pers	443,733	382,375	61,358
Capital	0	0	0
Total	619,571	553,321	66,250

Spotsylvania County
FY 2015

Attachment 2

Preliminary End-of-Year Expenditure Report

Department/Division	FY 2015 Adjusted Budget	Actual Expenditures	Variance
Laboratory Services			
Personnel	318,611	300,013	18,598
Non-Pers	154,984	99,015	55,969
Capital	26,000	(855)	26,855
Total	499,595	398,173	101,422
Utilities Debt Service			
Personnel	0	0	0
Non-Pers	10,632,128	10,712,619	(80,491)
Capital	0	0	0
Total	10,632,128	10,712,619	(80,491)
Utilities Capital			
Personnel	0	0	0
Non-Pers	0	0	0
Capital	49,094,381	11,105,456	37,988,925
Total	49,094,381	11,105,456	37,988,925
TOTAL UTILITIES (exc. debt service, capital and refunds)			
Personnel	10,186,440	8,710,560	1,475,880
Non-Pers	8,550,097	7,460,295	1,089,802
Capital	525,246	293,522	231,724
Total	19,261,783	16,464,377	2,797,406

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
GENERAL FUND					
Real Property Taxes					
	311.0101 Current Taxes Real Estate	104,565,211	105,705,270	1,140,059	107,343,303
	311.0102 Delinquent Taxes Real Estate	2,099,608	1,847,861	(251,747)	2,127,762
	311.0103 Land Redemptions	19,510	39,416	19,906	0
	311.0110 Deferred Taxes	115,000	250,295	135,295	100,000
		<u>106,799,329</u>	<u>107,842,842</u>	<u>1,043,513</u>	<u>109,571,065</u>
Public Service Corporation Taxes					
	311.0201 Public Service Real Property taxes	3,248,427	3,278,562	30,135	3,132,542
		<u>3,248,427</u>	<u>3,278,562</u>	<u>30,135</u>	<u>3,132,542</u>
Personal Property Taxes					
	311.0301 Current Taxes Personal Property	35,292,618	35,753,180	460,562	34,036,047
	311.0302 Delinquent Taxes Personal Property	2,826,374	3,953,364	1,126,990	3,099,244
	311.0303 Current Taxes Mobile Home	60,000	61,516	1,516	60,000
	311.0304 Delinquent Taxes Mobile Home	20,000	21,884	1,884	20,000
	311.0306 Current Taxes Heavy Equipment	250,104	267,830	17,726	283,375
	311.0307 Delinquent Taxes Heavy Equipment	20,000	23,757	3,757	2,500
		<u>38,469,096</u>	<u>40,081,531</u>	<u>1,612,435</u>	<u>37,501,166</u>
Machinery & Tools Taxes					
	311.0401 Current Taxes Machinery & Tools	761,690	669,784	(91,906)	723,779
	311.0402 Delinquent Taxes Machinery & Tools	50,000	44,321	(5,679)	25,000
		<u>811,690</u>	<u>714,105</u>	<u>(97,585)</u>	<u>748,779</u>
Penalties & Interest - Taxes					
	311.0601 Penalties	1,500,000	1,633,380	133,380	1,500,000
	311.0602 Interest	673,094	878,039	204,945	852,153
	318.9913 Administrative Collection Fee	450,000	526,982	76,982	475,000
		<u>2,623,094</u>	<u>3,038,401</u>	<u>415,307</u>	<u>2,827,153</u>
TOTAL GENERAL PROPERTY TAXES		<u>151,951,636</u>	<u>154,955,441</u>	<u>3,003,805</u>	<u>153,780,705</u>
Sales Tax					
	312.0101 Local Sales Tax	16,654,262	16,437,035	(217,227)	17,101,262
	312.0102 Communication Sales Tax	4,750,000	4,725,082	(24,918)	4,800,000
		<u>21,404,262</u>	<u>21,162,117</u>	<u>(242,145)</u>	<u>21,901,262</u>
Utility Taxes					
	312.0201 Utility Consumer Tax	2,550,000	2,552,040	2,040	2,500,000
	312.0401 Utility Gross Receipt Tax	750,000	677,100	(72,900)	750,000
		<u>3,300,000</u>	<u>3,229,140</u>	<u>(70,860)</u>	<u>3,250,000</u>
Other Taxes					
	312.0301 Business License Taxes	4,165,000	4,323,114	158,114	4,000,000
	312.0310 Daily Rental Taxes	47,000	52,409	5,409	50,000
	312.0501 Motor Vehicle Licenses	2,800,000	2,943,272	143,272	2,800,000
	312.0601 Bank Stock Taxes	525,000	646,302	121,302	545,000
	2.0701 & 324.0420 Recordation Taxes	2,300,000	2,308,346	8,346	2,200,000
	312.1001 Transient Occupancy Taxes	1,200,000	1,272,957	72,957	1,216,900
	312.1101 Meals Taxes	7,997,825	8,154,067	156,242	8,362,546
		<u>19,034,825</u>	<u>19,700,467</u>	<u>665,642</u>	<u>19,174,446</u>
TOTAL OTHER LOCAL TAXES		<u>43,739,087</u>	<u>44,091,724</u>	<u>352,637</u>	<u>44,325,708</u>

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
Permits/Fees/Regulatory Licenses					
	313.0101 Dog Tag Licenses	78,000	66,865	(11,135)	78,000
	313.0304 Land Use Application Fees	1,000	837	(163)	1,000
	313.0305 Transfer Fees	5,000	4,597	(403)	5,000
	313.0318 Well/Septic Permit Fees Local	26,000	31,525	5,525	26,000
	313.0325 Commercial Vehicle Disposal License	14,000	11,400	(2,600)	12,000
	313.0327 Solicitor Permits	1,100	720	(380)	1,200
	313.0328 Gun Permits	40,000	60,814	20,814	60,000
	313.0331 Open Air Burning Permits	6,000	9,295	3,295	6,000
	313.0332 Fire & Safety Inspection Fee	86,000	79,553	(6,447)	70,000
	313.0333 Towing application/inspection fees	1,700	4,875	3,175	2,000
	313.0334 Massage parlor permits	2,000	2,025	25	2,000
		260,800	272,506	11,706	263,200
Other Local Revenues					
	314.0101 County Court Fines	450,000	465,116	15,116	400,000
	314.0104 DNA Local Fee (Clk of Court)	1,300	1,404	104	1,300
	314.0105 Jail Adm Fee (Clk of Court)	15,000	14,743	(257)	15,000
	314.0106 Courthouse Security Fee (Clk of Court)	150,000	147,959	(2,041)	130,000
	315.0101 Interest on Investments	150,000	330,708	180,708	201,300
	315.0201 & 0211 Rental of General Property	58,000	72,034	14,034	59,428
	315.0206 Antenna Tower Rental	295,063	305,726	10,663	310,197
	315.0209 Railroad Reimbursement	75,000	0	(75,000)	60,000
	315.0107 Insurance Dividend	10,000	8,602	(1,398)	0
		1,204,363	1,346,292	141,929	1,177,225
Charges for Services					
	315.0202 Use of Park Facilities	51,000	52,881	1,881	41,900
	315.0203 Lorieella Park Concessions	11,900	14,188	2,288	14,100
	316.0102 Excess Fees of Clerks	90,000	95,498	5,498	90,000
	316.0103 Sheriff's Fees	4,099	4,099	0	4,099
	316.0104 Clerk of Court Subscriptions	44,000	53,810	9,810	44,000
	316.0105 Courthouse Maintenance Fees	50,000	43,742	(6,258)	45,000
	316.0106 Copy Costs (Clerk of Court)	16,000	17,450	1,450	16,000
	316.0201 Commonwealth Attorney's Fees	18,500	24,475	5,975	20,000
	316.0302 Other Sheriff Fees (Charges for Services)	119,000	117,390	(1,610)	120,000
	316.0401 Emergency Service Fees	4,200	8,508	4,308	6,000
	316.0501 Animal Shelter Fees	112,500	123,639	11,139	175,000
	316.0502 Rabies Vaccinations	8,000	6,728	(1,272)	7,800
	316.0701 Street Lights	6,500	6,141	(359)	6,500
	316.0802 Refuse Disposal Fees	1,900,000	1,937,391	37,391	1,900,000
	316.0803 Weed & Debris Fee	15,000	9,348	(5,652)	10,000
	316.0805 Recycling Revenues	375,000	342,184	(32,816)	325,000
	316.1301 Recreation Registration Fees	307,385	308,710	1,325	308,150
	316.1302 Admission Lorieella Park	45,025	52,938	7,913	48,175
	316.1304 Ni River Reservoir Fees	19,000	23,022	4,022	19,700
	316.1305 Hunting Run Reservoir Fees	21,000	23,890	2,890	20,300
	316.1306 Self-Supporting Activities	168,000	144,614	(23,386)	166,000
	316.1310 Tourisn Event Admissions	792	1,515	723	0
	316.1311 Stonewall Jackson Run fee	8,893	8,893	0	8,400
	316.1312 Tourism Event Vendor revenue	0	0	0	100
	316.1601 Planning Dept Maps	1,350	1,276	(74)	537
	316.1603 Plat Filing Fees	163,590	199,290	35,700	253,005
	316.1605 Sale of Real Estate Cards	25	0	(25)	0
	316.1607 Telecommunication Review Fee	30,000	0	(30,000)	30,000
	316.1608 Planning Review Fees	320,000	418,207	98,207	298,092
	316.1610 GIS Fees	135,000	203,862	68,862	150,000
	316.1611 Annual PEG Fee	169,000	168,912	(88)	169,000
	318.9905 Tourism Miscellaneous Items	2,600	1,517	(1,083)	2,100
	318.9906 Sale of General Government Equipment	70,000	111,478	41,478	101,000
	318.9917 W/S Administrative Fee	1,431,615	1,872,778	441,163	1,647,398
	318.9918 Other local revenue sources	12,250	19,350	7,100	9,186
	318.9930 Tourism Comm Event Donations	41,425	42,560	1,135	38,200
		5,772,649	6,460,284	687,635	6,094,742

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
Miscellaneous					
	314.0103 Emergency Service False Alarm Fees	5,600	5,600	0	2,400
	318.0304-0306 Restitution Accounts	4,404	5,218	814	0
	318.9915 Miscellaneous	41,047	64,905	23,858	23,000
	318.9919 Proffers	(44,847)	(43,017)	1,830	0
	318.9920 Insurance Recovery Revenue	75,000	130,729	55,729	0
	318.9923 Donations	20,388	44,759	24,371	75
	318.9933 FOIA Revenues	1,000	313	(687)	1,000
	318.9945 Sheriff Local Revenue	145,000	142,350	(2,650)	145,000
	341.0201 Land Sale Surplus	629,800	629,800	0	0
		<u>877,392</u>	<u>980,657</u>	<u>103,265</u>	<u>171,475</u>
TOTAL OTHER LOCAL REVENUE		<u>8,115,204</u>	<u>9,059,739</u>	<u>944,535</u>	<u>7,706,642</u>
Non-Categorical State Aid					
	322.0300 Motor Veh Carrier Taxes (Rolling Stock)	40,000	38,708	(1,292)	55,000
	322.0500 Mobile Home Titling Taxes	80,000	46,132	(33,868)	80,000
	322.0600 Tax on Deeds Grantors Tax	355,000	431,855	76,855	400,000
	322.1000 DMV Rental Tax	360,000	428,319	68,319	400,000
	322.1100 Property Tax Relief Act Revenue	14,509,422	14,509,422	0	14,509,422
		<u>15,344,422</u>	<u>15,454,436</u>	<u>110,014</u>	<u>15,444,422</u>
Shared Expenses					
	323.0100 Commonwealth Attorney	788,300	797,934	9,634	841,278
	323.0200 Sheriff	3,292,818	3,320,823	28,005	3,401,148
	323.0300 Commissioner of Revenue	258,179	264,208	6,029	269,010
	323.0400 Treasurer	225,802	229,197	3,395	227,591
	323.0600 Registrar/Electoral Board	60,000	52,988	(7,012)	60,000
	323.0700 Clerk of Circuit Court	765,367	705,024	(60,343)	727,096
	324.0411 VOPEX Pass Thru Funds	0	0		25,000
	324.0430 Reimb Extradition of Prisoners	25,000	11,692	(13,308)	10,000
	324.0498 Reduction in Local Aid	(221,754)	(221,754)	0	0
		<u>5,193,712</u>	<u>5,160,112</u>	<u>(33,600)</u>	<u>5,561,123</u>
Social Services Revenues					
	324.0102 Public Assistance/Welfare Administration	5,719,399	6,297,754	578,355	6,296,696
	324.0105 Comprehensive Services Act	3,326,101	3,890,678	564,577	3,470,598
		<u>9,045,500</u>	<u>10,188,432</u>	<u>1,142,932</u>	<u>9,767,294</u>
Other Categorical Reimbursement					
	324.0402 Emergency Services	37,732	7,625	(30,107)	0
	324.0407 Litter Control Grant	20,766	20,766	0	20,766
	324.0411 VOPEX pass through	30,000	30,000	0	0
	324.0412 State Fire Program Fund (Ins)	330,835	387,771	56,936	300,000
	324.0413 Grant Revenues	94,415	118,425	24,010	1,087,949
	324.0415 Veh registration fee dog/cat sterilization	3,800	3,734	(66)	3,500
	324.0416 Motor Vehicle Registration (EMS \$)	120,849	120,849	0	115,000
	324.0419 Grant - Clerk of Court Archive Grant	0	0	0	0
	324.0422 VJCCA Revenue	115,141	112,566	(2,575)	115,141
	324.0451 Victim/Witness Grant	108,441	26,725	(81,716)	106,850
	324.0450 Forfeiture/Seizure - Commonwealth Atty	46,049	37,684	(8,365)	46,049
	324.0452 Forfeiture/Seizure - Sheriff	0	94,391	94,391	26,438
	324.0460 Wireless E-911 Surcharge	170,000	178,447	8,447	155,000
		<u>1,078,028</u>	<u>1,138,983</u>	<u>60,955</u>	<u>1,976,693</u>
TOTAL STATE REVENUES		<u>30,661,662</u>	<u>31,941,963</u>	<u>1,280,301</u>	<u>32,749,532</u>

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
Federal Funds					
	331.0100 Payments in Lieu of Taxes	16,000	15,601	(399)	16,000
	333.0108 Other Federal Grants	273,444	296,026	22,582	42,966
	333.0112 Forfeiture/seizure Commonwealth Atty	0	457	457	0
	333.0113 Forfeiture/seizure Sheriff	157,137	1,358	(155,779)	0
	333.0115 SAFER grant	625,530	535,582	(89,948)	613,923
	333.0499 Reimbursements	3,961	3,961	0	0
		<u>1,076,072</u>	<u>852,985</u>	<u>(223,087)</u>	<u>672,889</u>
TOTAL FEDERAL REVENUES		<u>1,076,072</u>	<u>852,985</u>	<u>(223,087)</u>	<u>672,889</u>
Non Revenue Receipts					
	341.0401 Bond Proceeds	23,864,513	23,864,513	0	0
	341.0412 Bond Premiums	3,560,657	3,560,657	0	0
		<u>27,425,170</u>	<u>27,425,170</u>	<u>0</u>	<u>0</u>
Other financing Sources					
	341.0603 Transfer From Utilities	0	0	0	145,238
	341.0604 Transfer from Capital Projects	353,519	353,215	(304)	280,999
	341.0605 Transfer from EDO Fund	190,000	190,000	0	0
	341.0607 Transfer from Code Compliance Fund	377,849	440,590	62,741	806,653
	341.0611 Transfer from Fire/EMS Svs Fee Fund	2,738,937	2,964,248	225,311	2,751,508
		<u>3,660,305</u>	<u>3,948,053</u>	<u>287,748</u>	<u>3,984,398</u>
TOTAL TRANSFERS FROM OTHER FUNDS		<u>3,660,305</u>	<u>3,948,053</u>	<u>287,748</u>	<u>3,984,398</u>
TOTAL GENERAL FUND REVENUES		<u>266,629,136</u>	<u>272,275,075</u>	<u>5,645,939</u>	<u>243,219,874</u>

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
GENERAL CAPITAL PROJECTS					
Non Revenue Receipts					
	341.0201 Lease Proceeds	6,305,000	0	(6,305,000)	0
	341.0401 Bond Proceeds	5,174,945	11,479,945	6,305,000	0
	341.0410 Interest on bond/lease proceeds	85,562	44,113	(41,449)	0
	341.0412 Bond Premiums	851,150	851,150	0	0
		<u>12,416,657</u>	<u>12,375,208</u>	<u>(41,449)</u>	<u>0</u>
Other Local Revenue					
	314.0108 Bond Forfeiture	0	81,542	81,542	0
	315-0205 Field rental/concessions capital	0	111,681	111,681	0
	315-0101 Interest on Investments	0	67,611	67,611	0
	318.9915 Miscellaneous	72,366	43,631	(28,735)	0
	318.9919 Proffers	131,447	117,745	(13,702)	743,307
	318.9923 Donations	65,653	0	(65,653)	0
	318.9946 Hunters Lodge Special Assessment	30,000	22,872	(7,128)	30,000
		<u>299,466</u>	<u>445,082</u>	<u>64,074</u>	<u>773,307</u>
State Revenue					
	324.0402 & 0413 Grant revenues	13,508	13,508	0	152,352
	324.0460 Wireless E911 Surcharge	0	0	0	0
	324.0499 Other Reimbursement Commonwealth	5,971,383	896,840	(5,074,543)	380,000
		<u>5,984,891</u>	<u>910,348</u>	<u>(5,074,543)</u>	<u>532,352</u>
Federal Revenue					
	333.0401 Other Federal Grants	1,119,756	66,000	(1,053,756)	239,213
	333.0402 ARRA funds	6,646,737	4,910,836	(1,735,901)	0
	333.0403 & 0404 BAB Subsidy & QECB Subsidy	458,490	457,994	(496)	457,161
		<u>8,224,983</u>	<u>5,434,830</u>	<u>(2,790,153)</u>	<u>696,374</u>
Transfers from other funds					
	341.0601 Transfer from General Operating Fund	8,710,226	8,710,226	0	9,596,792
	341.0603 Transfer from Utility Operating Fund	641,840	185,502	(456,338)	0
	341-0610 Transfer from Transportation Fund	365,454	407,240	41,786	147,907
		<u>9,717,520</u>	<u>9,302,968</u>	<u>(414,552)</u>	<u>9,744,699</u>
TOTAL GENERAL CAPITAL PROJECTS REVENUE		<u>36,643,517</u>	<u>28,468,436</u>	<u>(8,256,623)</u>	<u>11,746,732</u>

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
SCHOOL OPERATING FUND					
Local Revenues					
	316.1201 School Other Revenue	3,785,338	4,381,770	596,432	4,653,485
	341.0608 Local proffer funding	74,316	74,316	0	0
	Total Local Revenues	3,859,654	4,456,086	596,432	4,653,485
State and Federal Revenues					
	324.0201 State Sales Tax	23,670,197	23,784,356	114,159	24,600,677
	324.0203 - 333.0403 Intergovernmental State & Federal	111,329,939	111,088,903	(241,036)	112,418,770
	Total State and Federal	135,000,136	134,873,259	(126,877)	137,019,447
Proceeds from Debt					
	341-0401 - 341-0412 Bond Proceeds/Interest/Premiums	43,704,968	43,677,212	(27,756)	0
TOTAL SCHOOL OPERATING FUND REVENUES		182,564,758	183,006,557	441,799	141,672,932
SCHOOL FOOD SERVICE					
Local Revenues					
	316.1201 School Other Revenue	4,859,464	4,696,072	(163,392)	4,609,464
State and Federal Revenues					
	324.0203 - 333-0210 Intergovernmental Revenues	4,606,879	4,880,651	273,772	4,598,365
Transfers from other Funds					
	341.0606 Transfer from School Operating fund	63,870	63,870	0	63,870
		63,870	63,870	0	63,870
TOTAL SCHOOL FOOD SERVICE REVENUES		9,530,213	9,640,593	110,380	9,271,699
SCHOOL CAPITAL PROJECTS FUND					
Non Revenue Receipts					
	341.0401 Bonds	6,970,055	6,970,055	0	14,879,776
	341.0408 Interest on Bonds	0	12,702	12,702	0
	341.0412 Bond Premiums	738,163	738,163	0	0
		7,708,218	7,720,920	12,702	14,879,776
Transfers from other Funds					
	341.0606 Transfer from School Operating Fund	74,316	74,316	0	0
	341.0604 Transfer from Capital Projects				3,749,749
		74,316	74,316	0	3,749,749
					0
TOTAL SCHOOL CAPITAL PROJECTS FUND REVENUES		7,782,534	7,795,236	12,702	18,629,525

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND					
Local Revenues					
	315.0101 Interest Earned	3,000	3,819	819	3,000
	315.0201 Rental of Government Property	70,375	70,304	(71)	70,375
		<u>73,375</u>	<u>74,123</u>	<u>748</u>	<u>73,375</u>
Transfers from other funds					
		<u>605,897</u>	<u>503,634</u>	<u>(102,263)</u>	<u>3,594,497</u>
TOTAL ECON. DEV. OPPORTUNITY FUND REV		<u>679,272</u>	<u>577,757</u>	<u>(100,767)</u>	<u>3,667,872</u>
FIRE/EMS SERVICE FEE FUND					
	316.0401 Fire/EMS Fees	2,650,000	2,860,422	210,422	2,648,000
TOTAL FIRE/EMS SERVICE FEE FUND		<u>2,650,000</u>	<u>2,860,422</u>	<u>210,422</u>	<u>2,648,000</u>
CODE COMPLIANCE FUND					
	313.0340 Building Fees	1,375,000	1,597,244	222,244	1,747,000
	313.0345 Zoning Fees	262,500	283,886	21,386	315,200
	313.0350 Environmental Engineer Fee	425,000	633,532	208,532	715,700
	313.0355 Chesapeake Bay Fees	112,500	81,182	(31,318)	93,400
	313.0360 Stormwater Mgmt Local Fee	367,200	301,575	(65,625)	367,200
	318.9914 Code Compliance Administration Charges	175,000	193,172	18,172	208,700
	318.9918 Other local revenue sources	500	500	0	0
	318.9920 Insurance Recovery Revenue	5,150	5,150	0	0
	318.9947 Advertising	5,840	100	(5,740)	0
	341.0604 Transfer from General Fund	1,183,378	941,823	(241,555)	1,003,615
TOTAL CODE COMPLIANCE FUND REVENUE		<u>3,912,068</u>	<u>4,038,164</u>	<u>126,096</u>	<u>4,450,815</u>
TRANSPORTATION FUND					
	311.0101 Real Estate Taxes	718,924	679,917	(39,007)	733,193
	312.1701 VRE Gas Tax	4,358,108	3,922,685	(435,423)	4,406,745
	313.0335 Transportation site plan review fees	12,000	15,050	3,050	15,315
	315.0101 Interest on Investments	10,000	14,374	4,374	15,000
	318.9927 & 9928 LW East & West Special Proffer fees	0	184,743	184,743	223,183
	341.0401 & 341.0412 Bond proceeds & Bond premiums	10,424,363	10,424,362	(1)	0
	341.0604 Transfer from Capital Projects Fund	260,753	260,561	(192)	176,162
TOTAL TRANSPORTATION FUND REVENUE		<u>15,784,148</u>	<u>15,501,692</u>	<u>(282,456)</u>	<u>5,569,598</u>
JOINT FLEET MAINTENANCE FUND					
Charges for Services					
	316.3001 Service Charges	2,551,884	2,505,415	(46,469)	2,584,155
TOTAL JOINT FLEET MAINTENANCE FUND		<u>2,551,884</u>	<u>2,505,415</u>	<u>(46,469)</u>	<u>2,584,155</u>

**Spotsylvania County
FY 2015
Preliminary End-of-Year Revenue Report**

Object	Description	FY 2015 Revised Budget (1)	FY 2015 Actuals (2)	Actuals Over/(Under) Revised (3)	FY 2016 Budget (4)
UTILITIES OPERATING FUND					
User Fees					
316.2001	Water User Fees	12,237,540	11,802,147	(435,393)	12,288,928
316.2002	Sewer User Fees	9,211,269	8,814,154	(397,115)	9,300,158
316.2003	Fredericksburg User Fees - FMC	315,000	304,999	(10,001)	320,000
316.2004	Fredericksburg User Fees Motts Run	1,050,000	1,288,803	238,803	1,200,000
316.2011	Debt Service Fees	4,574,765	4,635,586	60,821	5,037,670
316.2012	Administrative Fees	1,700,000	1,753,622	53,622	1,754,604
		<u>29,088,574</u>	<u>28,599,311</u>	<u>(489,263)</u>	<u>29,901,360</u>
Miscellaneous					
315.0101	Interest	175,000	99,439	(75,561)	175,000
316.0806	Composting Sale revenue	350,000	195,438	(154,562)	315,000
315.0107	Insurance Dividend	0	4,588	4,588	0
315.0206	Antenna Tower Rental	45,649	45,824	175	47,205
316.0701	Street Lights	0	15	15	0
316.2005	Penalties water/sewer user fees	515,000	576,500	61,500	515,000
316.2010	Account Transaction Fee	80,000	81,195	1,195	80,000
316.2101	Water connections operations	60,000	23,759	(36,241)	45,000
316.2102	Sewer connections operations	60,000	32,754	(27,246)	45,000
316.2103	Meter/other connection costs	60,000	160,665	100,665	60,000
316.2008	Spotsy School Board Oper/maint sewer	75,000	23,311	(51,689)	75,000
318.2001	Disposal Tickets	72,670	130,871	58,201	60,000
318.2002	Utility Inspection Fees	20,000	27,357	7,357	20,000
318.2003 & 318.9915	Miscellaneous Revenue	0	17,411	17,411	0
318.2004	Reconnection Fees	100,000	101,700	1,700	100,000
318.2008	Contribution from Developers	0	1,282	1,282	0
318.2009	City W/S Plant Assistance	35,000	348,997	313,997	100,000
318.2010	CCTV Inspection fees	15,000	22,762	7,762	15,000
318.9906	Sale of Surplus Property	12,441	8,013	(4,428)	13,000
318.9913	Utilities Administrative Collection Fee	0	23,150	23,150	0
318.9915	Utilities Miscellaneous Revenue	0	62,231	62,231	0
318.9920	Insurance Recovery Revenue	0	3,946	3,946	0
318.2007	Multi-visit meter set fee	1,000	950	(50)	1,000
		<u>1,676,760</u>	<u>1,992,158</u>	<u>315,398</u>	<u>1,666,205</u>
Federal Revenue					
333.0403	BAB Subsidy	500,244	499,705	(539)	499,705
341.0601	Transfer from General Fund	0	120,444	120,444	0
341.0604	Transfer from Capital Projects	17,266	34,341	17,075	28,615
341.0610	Transfer from Transportation Fund	39,465	226,986	187,521	62,953
		<u>556,975</u>	<u>881,476</u>	<u>324,501</u>	<u>591,273</u>
TOTAL UTILITIES OPERATING FUND REV		<u>31,322,309</u>	<u>31,472,945</u>	<u>(173,865)</u>	<u>32,158,838</u>

UTILITIES CAPITAL PROJECTS FUND

Connection Fees

316.2104	Availability Sewer Fee	1,201,230	1,828,990	627,760	1,201,230
316.2105	Availability Water Fee	1,206,570	1,843,380	636,810	1,206,570
		<u>2,407,800</u>	<u>3,672,370</u>	<u>1,264,570</u>	<u>2,407,800</u>

Miscellaneous

315.0101- 0102	Interest on Utility Bond Revenue	130,000	158,775	28,775	130,000
341.0701	Fredericksburg Contr Capital Projects	5,880,168	2,248,762	(3,631,406)	569,672
318.2003	Miscellaneous Revenue	0	0	0	321,870
		<u>6,010,168</u>	<u>2,407,537</u>	<u>(3,602,631)</u>	<u>1,021,542</u>

341.0603	Transfer from Utility Operating	0	0	0	1,175,892
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TOTAL UTILITIES CAPITAL PROJS FUND REVENUES		<u>8,417,968</u>	<u>6,079,907</u>	<u>(2,338,061)</u>	<u>4,605,234</u>
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**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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 Attorney

Case Management software					41,297		41,297
Outside legal counsel					50,000	0	50,000
County Attorney Total	\$0	\$0	\$0	\$0	\$91,297	\$0	91,297

Human Resources

In-house training				20,650			20,650
Tuition reimbursement program				30,000			30,000
Human Resources Total	\$0	\$0	\$0	\$50,650	\$0	\$0	50,650

Commissioner of Revenue

Leave payout					12,500		12,500
Commissioner of Revenue Total	\$0	\$0	\$0	\$0	\$12,500	\$0	12,500

Assessment

Vehicle repairs						1,285	0
Replacement lobby table and chairs					1,200		1,200
Training classes					1,802		1,802
Assessment Total	\$0	\$0	\$0	\$0	\$3,002	\$1,285	\$3,002

Treasurer

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

**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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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Finance

Fire/Rescue joint financial accountability project		50,000					50,000
Finance Total	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Information Services

Consulting services for database administration	34,544						34,544
Consulting services for GIS	43,201						43,201
Consulting services networking support	43,776						43,776
Animal Control software						25,000	0
Microphone system repairs in JDR Court					9,000		9,000
MDT's for FREMS command staff					25,000		25,000
Equipment for Radio Network Engineer		25,000					25,000
Replacement security system					250,000		250,000
IS Strategic Plan	204,706						204,706
Information Services Total	\$326,227	\$25,000	\$0	\$0	\$284,000	\$25,000	\$635,227

Registrar/Electoral Board

Printing (ballots) - Advised by State to order 100%					44,861		44,861
Stipends for election officials' training on new machines					21,830		21,830
New cages (carts) for new voting machines					39,050		39,050
Other professional services - coding fees for elections					4,275		4,275
Registrar/Electoral Board Total	\$0	\$0	\$0	\$0	\$110,016	\$0	\$110,016

Circuit Court #1

Increase in part-time funding					16,668		16,668
Circuit Court #1 Total	\$0	\$0	\$0	\$0	\$16,668	\$0	16,668

**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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
Commonwealth's Attorney							
Federal Forfeiture and Seizure			2,742				2,742
State Forfeiture and Seizure			93,025				93,025
Commonwealth's Attorney Total	\$0	\$0	\$95,767	\$0	\$0	\$0	95,767

Sheriff							
Federal Forfeiture and Seizure			19,463				19,463
State Forfeiture and Seizure			545,311				545,311
Abbott Laboratories Inc. Settlement			157,159				157,159
Selective Enforcement for Alcohol Violations Grant			20,502				20,502
Selective Enforcement for Speed Violations Grant			15,682				15,682
Edward Byrne Memorial Justice Assistant Grant			787				787
Edward Byrne Memorial Justice Assistant Grant			3,900				3,900
TRIAD Grant			2,625				2,625
Virginia Propane Research and Education Foundation Grant			8,000				8,000
Two car cameras		8,000					8,000
Education & Training and Subsistence & Lodging for Communications staff		20,061					20,061
Radios for Court staff		15,000					15,000
Dive Team equipment		4,908					4,908
Ammunition	22,800						22,800
Emergency Response Team equipment	5,625	4,945					10,570
Equipment		14,232					14,232
Search & Rescue equipment						15,410	0
Education & Training and Subsistence & Lodging for Law Enforcement staff		6,114					6,114
Uniforms	30,688						30,688
Replacement vehicles	231,586						231,586
Sheriff Total	\$290,699	\$73,260	\$773,429	\$0	\$0	\$15,410	1,137,388

**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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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Fire, Rescue, and Emergency Management

Fire Programs			655,512				655,512
Four for Life			256,721				256,721
VOPEX Funding (VA Operations Plan Exercise)			23,338				23,338
SAFER Grant			26,529				26,529
Regional Training Center			1,421				1,421
Agility testing site certification		12,000					12,000
Tone alerting repairs					50,000		50,000
Fire, Rescue and Emergency Management Total	\$0	\$12,000	\$963,521	\$0	\$50,000	\$0	1,025,521

Facilities Management

Repairs to the Route 2/17 railroad crossing					72,400		72,400
Stormwater management		58,375					58,375
Replacement vehicle						42,262	0
Facilities Management Total	\$0	\$58,375	\$0	\$0	\$72,400	\$42,262	130,775

Solid Waste/Recycling/Litter Control

Litter Grant			5,444				5,444
Recycling/Litter Control Total	\$0	\$0	\$5,444	\$0	\$0	\$0	5,444

Social Services

Edward Byrne Memorial Justice Assistant Grant			1,622				1,622
Social Services Total	\$0	\$0	\$1,622	\$0	\$0	\$0	\$1,622

**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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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Economic Development

Computer equipment		4,000					4,000
Education & Training		2,000					2,000
Conference room upgrade		4,000					4,000
Internship funding		22,721					22,721
Process improvement contract	78,366						78,366
Adobe software		2,000					2,000
<i>Economic Development Total</i>	\$78,366	\$34,721	\$0	\$0	\$0	\$0	\$113,087

Tourism

Photography library	2,000						2,000
<i>Tourism Total</i>	\$2,000	\$0	\$0	\$0	\$0	\$0	2,000

TOTAL GENERAL OPERATING REQUESTS	\$697,292	\$253,356	\$1,839,783	\$50,650	\$644,183	\$83,957	\$3,485,264
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**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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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Code Compliance Fund

Building Division

Donated training funds			233		0		233
CRW software update		7,500			0		7,500
<i>Building Division Total</i>	\$0	\$7,500	\$233	\$0	\$0	\$0	\$7,733
TOTAL CODE COMPLIANCE FUND REQUESTS	\$0	\$7,500	\$233	\$0	\$0	\$0	7,733

**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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

Customer Service

Replacement vehicle		23,967					23,967
Customer Service Total	\$0	\$23,967	\$0	\$0	\$0	\$0	23,967

Ni River WTP

Back wash pond cleaning		24,350					24,350
Replacement of the programmable logic controller (PLC) in the chemical building	37,740						37,740
Replacement of hypochlorite pumps	23,793						23,793
Ni River WTP Total	\$61,533	\$24,350	\$0	\$0	\$0	\$0	85,883

Motts Run WTP

Upgrade the fire alarm system	35,203						35,203
Transformer temperature monitors	7,109						7,109
Motts Run WTP Total	\$42,312	\$0	\$0	\$0	\$0	\$0	42,312

Massaponax WWTP

Rebuilding of bar screen	13,959						13,959
Replacement lighting in bar screen and belt press buildings	8,024						8,024
Replacement set of UV bulbs and sleeves	30,000						30,000
Massaponax WWTP Total	\$51,983	\$0	\$0	\$0	\$0	\$0	51,983

FMC WWTP

Replacement aerator	21,235						21,235
FMC WWTP Total	\$21,235	\$0	\$0	\$0	\$0	\$0	21,235

**Spotsylvania County
FY 2015 Carry Forward Requests**

Carry Forward Item	Criteria 1 - Obligated in FY 15 but not expended before close of FY 15	Criteria 2 - Approved in FY 15 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
Thornburg WWTP							
Repair basin liner		5,000					5,000
Thornburg WWTP Total	\$0	\$5,000	\$0	\$0	\$0	\$0	5,000
Line Location							
Replacement vehicle		23,500					23,500
Line Location Total	\$0	\$23,500	\$0	\$0	\$0	\$0	23,500
Laboratory Services							
Quality Management add-on to the Laboratory Information Management System (LIMS)		25,000					25,000
Laboratory Services Total	\$0	\$25,000	\$0	\$0	\$0	\$0	25,000
TOTAL UTILITIES FUND REQUESTS	\$177,063	\$101,817	\$0	\$0	\$0	\$0	\$278,880
TOTAL ALL CARRYFORWARD REQUESTS	\$874,355	\$362,673	\$1,840,016	\$50,650	\$644,183	\$83,957	\$3,771,877

**Spotsylvania County
Board of Supervisors**

FISCAL YEAR 2016 APPROPRIATION

BOARD OF SUPERVISORS

September 22, 2015

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, 2015, from the funds and for the functions or purposes indicated.

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

General Fund: \$3,096,542

Code Compliance Fund: \$7,733

Capital Projects Fund: \$388,722

Utilities Operating Fund: \$278,880