

County of Spotsylvania

Finance Department
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MEMORANDUM

TO: Doug Barnes, County Administrator

FROM: Mary Sorrell, Budget Manager
Bonnie Jewell, Senior Financial Analyst

DATE: **March 12, 2015**

SUBJECT: FY 2015 Mid-Year Update

Finance staff has completed its review of FY 2015 revenue and expenditures through the period ending December 31, 2014.

Revenue

After reviewing revenue collections to date, we anticipate General Fund year end revenue collections will exceed current FY 2015 budget estimates by approximately \$1.6 million (0.6%). 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)
Refuse Disposal Fees	\$0.7
Public Service Corp. Tax	\$0.4
Local Sales Tax	\$0.2
Utility Consumer Tax	\$0.2
CSA State Revenue	\$0.2
DSS State Revenue	\$0.1
Meals Tax	\$0.1
Transient Occupancy	\$0.1
Communication Sales Tax	(\$0.2)
Recordation Tax	(\$0.2)
State Aid (reversion)	(\$0.2)
Personal Property	(\$0.1)
Misc. revenue adjustments	\$0.3
Total	\$1.6 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. The calendar year 2015 Real Property tax rate level will be a discussion during the FY 2016 budget process and any changes to the 2015 tax rate will impact the June 2015 collections and the FY 2015 projections provided in this report. The projections included in the mid-year report assume the advertised tax rates including \$0.86 for real property, \$6.25 for boats and boat trailers, and \$6.76 for other types of personal property for calendar year 2015.

After presenting these adjustments to the Finance Committee on March 19, staff will request the Board's approval on April 14th to adjust the FY 2015 Budget to reflect the updated revenue projections as noted in Attachment 3. Where appropriate, the revised FY 2015 revenue projections reflected on the attached reports were used to update FY 2016 revenue projections as presented to the Board of Supervisors on March 10th.

Expenditures

Attachment 2 shows both actual and projected FY 2015 expenditures for each fund. 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:

- While individual Sheriff Divisions are expected to exceed budget, overall the Sheriff is anticipated to stay within the total amount budgeted for all of the divisions (Sheriff Courts; Sheriff – Law Enforcement; Communications; and Animal Control).
- Fire/Rescue is anticipated to exceed budget by \$169,886 (1.1%) due to overtime costs associated with the unplanned coverage of stations 5 and 10 and multiple snow incidents. A portion of the overtime expended to date in FY 2015 is related to vacancies during the first half of the fiscal year, which have since been resolved with the addition of recent graduates from the recruit academy.
- Refuse Disposal is anticipated to exceed budget by \$49,728 (3%) due to increased tonnage at the landfill. The increased tonnage is also generating \$700,000 in additional revenue, more than offsetting this anticipated overage on expenditures.
- Comprehensive Services Act (CSA) is anticipated to exceed budget by \$499,867 (7%) due to increased participation in the mandated CSA program. CSA mandated expenditures are anticipated at \$7.5 million in FY 2015, an increase of \$500,000 over the \$7 million estimated in the FY 2015 budget. The state reimburses approximately 42.2% of these costs, netting an increase of \$211,000 in revenues as noted in the table on page 1 of this memo. When changes in CSA revenues and expenditures are combined, the increase in net tax supported expenditures is \$289,000.

Staff will continue to review FY 2015 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.

During the development of the FY 2016 Budget, staff estimated the undesignated General Fund Balance to be \$1.1 million (0.3%) at the close of FY 2016. After the mid-year review of FY 2015 revenues and expenditures, staff believes the undesignated fund balance will increase to \$3.1 million (0.8%), assuming the uses of fund balance included in the FY 2016 Recommended Budget.

While there is no fiscal policy guideline specific to the level of undesignated fund balance be maintained, staff believes a minimum of \$1 million is necessary to address any revenue and/or expenditures issues that may occur during the fiscal year, and to avoid having to make budget revisions that could negatively impact service levels. With the updated fund balance projections noted above, there will be an additional \$2.1 million available in the fund balance for one time use, if the \$1 million minimal balance is maintained. This additional source of one-time funding can be incorporated into the FY 2016 Budget, during the upcoming budget work sessions, if the Board chooses. As an example, use of an additional \$1 million of the fund balance to reduce this summer's anticipated borrowing would reduce on-going General Fund expenditures by an estimated \$87,500.

Staff will continue to monitor both revenues and expenditures and will notify the Board of any significant changes that impact either the FY 2015 or the FY 2016 budgets.

CC: Mark L. Cole, Deputy County Administrator
Tammy Petrie, Director of Finance
Department Directors and Constitutional Officers

Spotsylvania County Revenues - 2nd Quarter FY2015

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of December 2014</u>	<u>Percent Collected as of December 2013</u>	<u>Estimated EOY FY 2015 Collected</u>
		(1)	(2)			
GENERAL FUND						
Real Property Taxes						
311.0101	Current Taxes Real Estate	105,506,946	51,288,681	48.6%	48.3%	105,506,946
311.0102	Delinquent Taxes Real Estate	2,099,608	882,589	42.0%	43.8%	2,099,608
311.0103	Land Redemptions	0	19,510		0%	19,510
311.0110	Deferred Taxes	100,000	57,984	58.0%	48.8%	100,000
		<u>107,706,554</u>	<u>52,248,763</u>			
Public Service Corporation Taxes						
311.0201	Public Service Real Property taxes	2,859,056	283,145	9.9%	2.7%	3,248,427
		<u>2,859,056</u>	<u>283,145</u>			
Personal Property Taxes						
311.0301	Current Taxes Personal Property	35,402,618	15,118,680	42.7%	42.4%	35,292,618
311.0302	Delinquent Taxes Personal Property	2,729,489	2,076,270	76.1%	52.0%	2,729,489
311.0303	Current Taxes Mobile Home	60,000	25,150	41.9%	43.5%	60,000
311.0304	Delinquent Taxes Mobile Home	20,000	15,046	75.2%	65.1%	20,000
311.0306	Current Taxes Heavy Equipment	250,104	127,434	51.0%	54.9%	250,104
311.0307	Delinquent Taxes Heavy Equipment	2,500	15,311	612.4%	57.7%	20,000
		<u>38,464,711</u>	<u>17,377,891</u>			
Machinery & Tools Taxes						
311.0401	Current Taxes Machinery & Tools	761,690	323,900	42.5%	48.0%	761,690
311.0402	Delinquent Taxes Machinery & Tools	21,000	30,426	144.9%	63.6%	50,000
		<u>782,690</u>	<u>354,326</u>			
Penalties & Interest - Taxes						
311.0601	Penalties	1,500,000	526,827	35.1%	31.8%	1,500,000
311.0602	Interest	673,094	281,671	41.8%	33.5%	673,094
318.9913	Administrative Collection Fee	450,000	182,993	40.7%	37.7%	450,000
		<u>2,623,094</u>	<u>991,491</u>			
TOTAL GENERAL PROPERTY TAXES		<u>152,436,105</u>	<u>71,255,616</u>	46.7%	45.9%	
Sales Tax						
312.0101	Local Sales Tax	16,454,262	6,926,560	42.1%	41.4%	16,654,262
312.0102	Communication Sales Tax*	4,900,000	1,980,269	40.4%	41.9%	4,750,000
		<u>21,354,262</u>	<u>8,906,828</u>			
Utility Taxes						
312.0201	Utility Tax Consumer Tax	2,400,000	1,023,579	42.6%	40.2%	2,550,000
312.0401	Utility Tax Gross Receipt	750,000	154,010	20.5%	20.9%	750,000
		<u>3,150,000</u>	<u>1,177,589</u>			
Other Taxes						
312.0301	Business License Taxes	3,990,600	300,963	7.5%	2.0%	3,990,600
312.0310	Daily Rental Taxes	47,000	16,137	34.3%	24.0%	47,000
312.0501	Motor Vehicle Licenses	2,800,000	346,796	12.4%	11.2%	2,800,000
312.0601	Bank Stock Taxes	525,000	(10,330)	-2.0%	0%	525,000
312.0701	Recordation Taxes	2,500,000	801,252	32.1%	40.7%	2,300,000
312.1001	Transient Occupancy Taxes	1,150,000	537,143	46.7%	41.6%	1,200,000
312.1101	Meals Taxes	7,867,825	3,348,326	42.6%	41.0%	7,997,825
		<u>18,880,425</u>	<u>5,340,288</u>			
TOTAL OTHER LOCAL TAXES		<u>43,384,687</u>	<u>15,424,706</u>	35.6%	34.6%	

Spotsylvania County Revenues - 2nd Quarter FY2015

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Permits/Fees/Regulatory Licenses						
313.0101	Dog Tag Licenses	78,000	30,615	39.3%	47.7%	78,000
313.0304	Land Use Application Fees	1,000	607	60.7%	79.9%	1,000
313.0305	Transfer Fees	5,000	2,464	49.3%	58.9%	5,000
313.0318	Well/Septic Permit Fees Local	26,000	13,275	51.1%	46.4%	26,000
313.0325	Commercial Vehicle Disposal License	14,000	1,850	13.2%	79.6%	14,000
313.0327	Solicitor Permits	1,100	420	38.2%	56.0%	1,100
313.0328	Gun Permits	40,000	23,708	59.3%	41.0%	40,000
313.0331	Open Air Burning Permit	6,000	1,165	19.4%	4.5%	6,000
313.0332	Fire & Safety Inspection Fee	86,000	40,441	47.0%	67.3%	86,000
313.0333	Towing application/inspection fees	1,700	300	17.6%	25.9%	1,700
313.0334	Massage Parlor Permits	2,000	875	43.8%	30.6%	2,000
		<u>260,800</u>	<u>115,720</u>			
Other Local Revenues						
314.0101	County Court Fines	450,000	231,707	51.5%	40.9%	450,000
314.0104	DNA Local Fee (Clerk of Court)	1,300	583	44.8%	43.9%	1,300
314.0105	Jail Admin Fee (Clerk of Court)	15,000	6,604	44.0%	45.7%	15,000
314.0106	Courthouse Sec Fee (Clerk of Court)	150,000	76,401	50.9%	41.0%	150,000
315.0101	Interest on Investments	101,300	52,252	51.6%	14.4%	150,000
315.0201 & 0211	Rental of General Property	58,000	42,320	73.0%	33.3%	58,000
315.0206	Antenna Tower Rental	295,063	148,344	50.3%	48.4%	295,063
315.0209	Railroad reimbursement	75,000	0	0.0%	0%	75,000
315.0106 & 0107	Insurance Interest & Dividend	0	4,302		50.0%	10,000
		<u>1,145,663</u>	<u>562,513</u>			
Charges for Services						
315.0202/0205	Use of Park Facilities	51,000	26,237	51.4%	43.6%	51,000
315.0203	Loriella Park Concessions	11,900	7,813	65.7%	65.3%	11,900
316.0102	Excess Fees of Clerks	140,000	30,180	21.6%	55.8%	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	27,709	63.0%	66.8%	44,000
316.0105	Courthouse Maintenance Fees	50,000	22,257	44.5%	43.0%	50,000
316.0106	Copy costs (Clerk of Court)	16,000	8,643	54.0%	60.5%	16,000
316.0201	Commonwealth Attorney's Fees	15,000	11,601	77.3%	45.6%	15,000
316.0302	Other Sheriff Fees (Charges for Services)	100,000	6,267	6.3%	6.3%	100,000
316.0401	Emergency Rescue Service Fee	0	4,200		0%	4,200
316.0501	Animal Shelter Fees	112,500	37,915	33.7%	46.4%	112,500
316.0502	Rabies Vaccinations	8,000	3,494	43.7%	57.6%	8,000
316.0701	Street Lights	6,500	3,074	47.3%	54.5%	6,500
316.0802	Refuse Disposal Fees	1,200,000	955,819	79.7%	45.8%	1,900,000
316.0803	Weed & Debris Fee	15,000	6,367	42.4%	73.0%	15,000
316.0805	Recycling Revenues	375,000	172,165	45.9%	43.6%	375,000
316.1301	Recreation Registration Fees	307,385	125,986	41.0%	39.2%	307,385
316.1302	Admission Loriella Park	45,025	25,798	57.3%	53.4%	45,025
316.1304	Ni River Reservoir Fees	19,000	10,389	54.7%	49.7%	19,000
316.1305	Hunting Run Reservoir Fees	21,000	10,135	48.3%	51.3%	21,000
316.1306	Self-Supporting Activities	168,000	57,852	34.4%	41.7%	168,000
316.1310/318.99.52	Tourism event admissions	0	674		1.1%	674
316.1311	Stonewall Jackson Run Fees	8,100	8,893	109.8%	100.0%	8,893
316.1601	Planning Dept Maps	1,350	653	48.4%	39.0%	1,350
316.1603	Plat Filing Fees	163,590	96,345	58.9%	39.8%	163,590
316.1605	Sale of Real Estate Cards	25	0	0.0%	0%	25
316.1607	Telecommunication Revenue Fee	30,000	0	0.0%	0%	30,000
316.1608	Planning Review Fees	275,643	179,704	65.2%	35.5%	275,643

Spotsylvania County Revenues - 2nd Quarter FY2015

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		(1)	(2)			
316.1610	GIS fees	100,000	92,177	92.2%	33.7%	100,000
316.1611	Annual PEG Fee	134,000	0	0.0%	0%	169,000
318.9905	Tourism Miscellaneous Items	2,600	799	30.7%	68.1%	2,600
318.9906	Sale of General Government Equipment	70,000	42,621	60.9%	12.4%	70,000
318.9917	W/S Administrative Fee	1,431,615	715,946	50.0%	53.9%	1,431,615
318.9918	Other Local Revenue Sources	12,250	12,000	98.0%	29.2%	12,250
318.9930	Tourism Commission event Donations	41,425	30,450	73.5%	2.3%	41,425
		<u>4,980,007</u>	<u>2,738,262</u>			
Miscellaneous						
314.0103	Emergency Service False Alarm Fees	2,000	3,150	157.5%	21.6%	3,150
318.0305	Restitution Account	0	3,933		2.2%	3,933
318.9915	Miscellaneous	25,450	66,216	260.2%	578.4%	66,216
318.9920	Insurance Recovery Revenue	0	47,469		48.4%	47,469
318.9923	Donations	0	13,490		1.0%	13,490
318.9933	FOIA revenues	1,000	198	19.8%	95.4%	1,000
318.9945	Sheriff Local Services	175,000	60,625	34.6%		175,000
		<u>203,450</u>	<u>195,081</u>	95.9%		
TOTAL OTHER LOCAL REVENUE		<u>6,589,920</u>	<u>3,611,576</u>	54.8%	45.8%	
Non-Categorical State Aid						
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	40,000	38,708	96.8%	64.5%	40,000
322.0500	Mobile Home Titling Taxes	40,000	64,762	161.9%	48.6%	80,000
322.0600	Tax on Deeds Grantors Tax	355,000	182,774	51.5%	46.3%	355,000
322.1000	DMV Rental Tax	360,000	177,877	49.4%	43.9%	360,000
322.1100	Property Tax Relief Act Revenue	14,509,422	7,986,741	55.0%	55.0%	14,509,422
		<u>15,304,422</u>	<u>8,450,863</u>			
Shared Expenses						
323.0100	Commonwealth Attorney	788,300	329,050	41.7%	41.0%	788,300
323.0200	Sheriff	3,292,818	1,350,808	41.0%	40.3%	3,292,818
323.0300	Commissioner of Revenue	258,179	108,480	42.0%	48.0%	258,179
323.0400	Treasurer	225,802	92,538	41.0%	33.3%	225,802
323.0600	Registrar/Electoral Board	60,000	0	0.0%	0%	60,000
323.0700	Clerk of Circuit Court	704,799	263,784	37.4%	45.8%	704,799
324.0430	Reimb Extradition of Prisoners	25,000	3,397	13.6%	0%	25,000
324.0498	Reduction in State local aid	0	(221,754)		35.9%	(221,754)
		<u>5,354,898</u>	<u>1,926,303</u>			
Social Services Revenues						
324.0102	Public Assistance/Welfare Administration	5,646,999	3,106,118	55.0%	0%	5,719,399
324.0105	Comprehensive Services Act	3,115,101	1,300,927	41.8%	46.4%	3,326,101
		<u>8,762,100</u>	<u>4,407,045</u>			

Spotsylvania County Revenues - 2nd Quarter FY2015

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		(1)	(2)			
Other Categorical Reimbursement						
324.0402	Emergency Services	37,732	0	0.0%	0%	37,732
324.0407	Litter Control Grant	20,730	20,766	100.2%	0%	20,766
324.0411	VOPEX Pass Thru funds	25,000	30,000	120.0%	0%	30,000
324.0412	State Fire Program Fund (Ins)	300,000	330,835	110.3%	0%	330,835
324.0413	Grant Revenues	81,847	17,109	20.9%	84.2%	81,847
324.0415	Veh registration fee dog/cat sterilization	3,500	458	13.1%	3.9%	3,500
324.0416	Motor Vehicle Registration (EMS \$)	115,000	0	0.0%	14.2%	115,000
324.0422	VJCCCA Revenue	115,141	72,820	63.2%	0%	115,141
324.0451	Victim/Witness Grant	108,441	9,834	9.1%	36.8%	108,441
324.0450	Forfeiture/Seizure - Commonwealth Atty	46,049	27,188	59.0%	38.8%	46,049
324.0452	Forfeiture/Seizure - Sheriff	0	59,298		23.5%	59,298
324.0460	Wireless E-911 Surcharge	170,000	78,527	46.2%	0%	170,000
		<u>1,023,440</u>	<u>646,835</u>			
TOTAL STATE REVENUES		<u>30,444,860</u>	<u>15,431,046</u>	50.7%	49.6%	
Federal Funds						
331.0100	Payments in Lieu of Taxes	16,000	0	0.0%	0%	16,000
333.0108 & 0114	Other Federal Grants	273,444	83,651	30.6%	0%	273,444
333.0113	Forfeiture/seizure Sheriff	157,137	157,137	100.0%	0%	157,137
333.0115	SAFER Grant	625,530	217,388	34.8%	6.8%	625,530
333.0499	Reimbursements	0	3,961		0%	3,961
		<u>1,072,111</u>	<u>462,137</u>			
TOTAL FEDERAL REVENUES		<u>1,072,111</u>	<u>462,137</u>	43.1%	21.0%	
Non Revenue Receipts						
341.0401	Bond Proceeds	23,864,513	23,871,050	100.0%	0%	23,871,050
341.0412	Bond Premiums	3,560,657	3,561,633	100.0%	0%	3,561,633
		<u>27,425,170</u>	<u>27,432,683</u>			
341.0604	Transfer from Capital Projects	353,519	0	0.0%	0%	353,519
341.0605	Transfer from EDO Fund	190,000	0	0.0%	0%	190,000
341.0607	Transfer from Code Compliance Fund	377,849	0	0.0%	39.8%	377,849
341.0611	Transfer from Fire/EMS Service Fee fund	2,738,937	1,393,913	50.9%	0%	2,738,937
TOTAL TRANSFERS FROM OTHER FUNDS		<u>3,660,305</u>	<u>1,393,913</u>			
TOTAL GENERAL FUND REVENUES		<u>265,013,158</u>	<u>135,011,677</u>	50.9%	44.0%	266,603,003

Spotsylvania County Revenues - 2nd Quarter FY2015

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GENERAL CAPITAL PROJECTS						
Non Revenue Receipts						
341.0401	Bond Proceeds	5,174,945	5,176,680	100.0%	54.1%	5,176,680
341.0405	Lease Proceeds	6,305,000	6,305,000	100.0%	0%	6,305,000
341.0408	Interest on lease proceeds	85,562	19,636	22.9%	99.8%	85,562
341.0412	Bond Premiums	851,150	851,305	100.0%	0%	851,305
		<u>12,416,657</u>	<u>12,352,621</u>			
Other Local Revenue						
315-0101	Interest on Investments	0	34,390		0%	68,780
318.9915	Miscellaneous	11,000	1,231	11.2%		1,231
318.9919	Proffers	131,447	0	0.0%	100.0%	131,447
318-9923	Donations to General Capital Projects	65,653	0	0.0%	0%	65,653
318.9946	Hunters Lodge Special Assmt	30,000	12,830	42.8%	0%	30,000
		<u>238,100</u>	<u>48,451</u>			
State Revenue						
324-0499	Other Reimbursements from Commonwealth	6,183,367	126,729	2.0%	0%	6,183,367
		<u>6,183,367</u>	<u>126,729</u>			
Federal Revenue						
333.0108 & 0401	Other Federal Grants	1,321,543	35,173	2.7%	8.4%	1,321,543
333.0402	ARRA Funding	6,646,737	2,901,993	43.7%	0%	6,646,737
333-0403 -0404	BAB & QECB Subsidy	458,490	13,886	3.0%	110.5%	458,490
		<u>8,426,770</u>	<u>2,951,052</u>			
Transfers from other funds						
341.0601	Transfer from General Operating Fund	8,710,226	342,393	3.9%	170.9%	8,710,226
341.0603	Transfer from Utilities Operating Fund	641,840	0	0.0%	0.4%	641,840
341-0610	Transfer from Transportation Fund	111,954	0	0.0%	0%	111,954
341.0613	Transfer from School Capital	0	0		0%	0
		<u>9,464,020</u>	<u>342,393</u>			
<u>TOTAL GENERAL CAPITAL PROJECTS REVENUE</u>		<u>36,728,914</u>	<u>15,821,246</u>	43.1%	79.7%	36,789,815

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SCHOOL OPERATING FUND						
Local Revenues						
316.1201	School Other Revenue	3,785,338	819,317	21.6%	0%	3,785,338
		<u>3,785,338</u>	<u>819,317</u>			
State Revenues						
324.0201	State Sales Tax	23,670,197	10,017,078	42.3%	0%	23,651,531
324.0202 - 333.0210	Total Intergovernmental State and Federal	111,329,939	49,540,801	44.5%	0%	111,014,905
		<u>135,000,136</u>	<u>59,557,879</u>			
Debt Proceeds						
341.0401-0412	Bond proceeds & bond premiums	43,704,968	43,673,519	99.9%	43.9%	43,701,275
TOTAL SCHOOL OPERATING FUND REVENUES		<u>182,490,442</u>	<u>104,050,715</u>	57.0%	41.8%	182,153,049
SCHOOL FOOD SERVICE FUND						
Local Revenues						
316.1201	School Other Revenue	4,859,464	2,173,594	44.7%	0%	4,701,651
324.0203-333.0210	School State and Federal Revenue	4,606,879	1,334,613	29.0%	0%	4,701,975
341.0606	Transfer from School Operating	63,870	63,870	100.0%	0%	63,870
		<u>63,870</u>	<u>63,870</u>			
TOTAL SCHOOL FOOD SERVICE FUND REVENUES		<u>9,530,213</u>	<u>3,572,077</u>	37.5%	0%	9,467,496
SCHOOL CAPITAL PROJECTS FUND						
Local Revenue						
318.9919	Proffers	74,316	0	0.0%	0%	0
Non Revenue Receipts						
341.0401	Bonds	6,970,055	6,962,121	99.9%	0%	6,970,055
341.0406	VPSA Bond Proceeds	0	0		0%	0
341.0408	Interest on Bonds	0	6,049		100.0%	12,098
341.0412	Bond Premiums	738,163	738,007	100.0%	0%	738,163
341.0413	IDA Lease Revenue	0	0		61.0%	0
341.0601	Transfer from General fund	0	0		0%	0
		<u>7,708,218</u>	<u>7,706,177</u>	100.0%		
TOTAL SCHOOL CAPITAL PROJES. FUND REVENUES		<u>7,782,534</u>	<u>7,706,177</u>	99.0%	100.0%	7,720,316

Spotsylvania County Revenues - 2nd Quarter FY2015

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u> (1)	<u>Received YTD</u> (2)	<u>Percent Collected as of December 2014</u>	<u>Percent Collected as of December 2013</u>	<u>Estimated EOY FY 2015 Collected</u>
ECONOMIC DEVELOPMENT OPPORTUNITIES FUND						
Local Revenues						
	315.0101 Interest Earned	3,000	2,375	79.2%	0%	3,000
	315.0201 Rental of Government Property	70,375	32,992	46.9%	0%	70,375
		<u>73,375</u>	<u>35,367</u>			
	Transfers from other funds	<u>605,897</u>	<u>0</u>	0.0%	0%	605,897
	TOTAL ECONOMIC DEV. OPPOR. FUND REVENUE	<u>679,272</u>	<u>35,367</u>	5.2%	34.7%	679,272
FIRE/EMS SERVICE FEE FUND						
Local Revenues						
	316.0401 Service fees	2,650,000	979,869	37.0%	0%	2,700,000
	TOTAL FIRE/EMS SERVICE FEE FUND REVENUE	<u>2,650,000</u>	<u>979,869</u>	37.0%	0%	2,700,000
CODE COMPLIANCE FUND						
Permits & other licenses						
	313.0340 Building Fees	1,375,000	881,909	64.1%	0%	1,689,570
	313.0345 Zoning Fees	262,500	149,905	57.1%	0%	293,089
	313.0350 Env. Engineering Admin Fee	425,000	342,466	80.6%	44.2%	636,884
	313.0355 Chesapeake Bay Fees	112,500	42,994	38.2%	44.8%	104,239
	313.0360 Stormwater Management Local Fee	367,200	67,839			367,200
	318.9914 Code Compliance Administration Charges	175,000	93,512	53.4%	0%	195,000
	318.9947 Advertising	5,840	100	1.7%	0%	200
	341.0601 Transfer from General Fund	1,183,378	0	0.0%	0%	1,183,378
	TOTAL CODE COMPLIANCE FUND	<u>3,906,418</u>	<u>1,578,725</u>			4,469,561
TRANSPORTATION FUND						
	311.0101 Real Estate Taxes	718,924	329,309	45.8%	0%	718,924
	312.1701 Gas Tax	4,358,108	2,025,504	46.5%	0%	4,358,108
	313.0335 Transportation review fees	12,000	6,505	54.2%	44.4%	12,000
	315.0101 Interest on Investments	10,000	9,331	93.3%	44.1%	10,000
	341.0401-0412 Special Revenue Bonds	10,424,363	10,420,542	100.0%	25.7%	10,420,542
	341.0604 Transfer from Capital Projects Fund	260,753	0	0.0%	0%	260,753
	TOTAL TRANSPORTATION FUND	<u>15,784,148</u>	<u>12,791,191</u>	81.0%	41.4%	15,780,327
JOINT FLEET MAINTENANCE						
Federal Funding						
	316.3001 Charges for services	2,551,884	1,270,984	49.8%	0%	2,651,884
	TOTAL JOINT FLEET MAINTENANCE	<u>2,551,884</u>	<u>1,270,984</u>	49.8%	0%	2,651,884

Spotsylvania County Revenues - 2nd Quarter FY2015

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of December 2014</u>	<u>Percent Collected as of December 2013</u>	<u>Estimated EOY FY 2015 Collected</u>
		(1)	(2)			
UTILITIES OPERATING FUND						
User Fees						
316.2001	Water User Fees	12,237,540	4,381,109	35.8%	0%	11,742,036
316.2002	Sewer User Fees	9,211,269	3,379,626	36.7%	0%	8,900,143
316.2003	Fredericksburg User Fees - FMC	315,000	70,781	22.5%	51.7%	315,000
316.2004	Fredericksburg User Fees Motts Run	1,050,000	302,058	28.8%	48.9%	1,050,000
316.2011	Debt Service Fees	4,574,765	1,673,903	36.6%	19.2%	4,570,210
316.2012	Administrative Fees	1,700,000	642,492	37.8%	20.5%	1,754,417
		<u>29,088,574</u>	<u>10,449,969</u>			
Miscellaneous						
315.0101	Interest	175,000	1,486	0.8%	0%	175,000
316.0806	Composting sale revenue	350,000	119,023	34.0%	152.8%	250,000
315.0107	Insurance Dividend	0	2,294		0%	2,294
315.0206	Antenna Tower rental	45,649	22,797	49.9%	53.1%	45,649
316.0701	Street Lights	0	(779)		50.0%	0
316.2005	Penalties water/sewer user fees	515,000	307,877	59.8%	0%	515,000
316.2010	Account Transaction Fee	80,000	33,674	42.1%	54.2%	80,000
316.2101	Water connection operations	60,000	16,113	26.9%	0%	60,000
316.2102	Sewer connection operations	60,000	14,208	23.7%	52.2%	60,000
316.2103	Additional Cost connection (meter fee)	60,000	70,008	116.7%	52.8%	100,000
316.2008	Spotsy School Board Oper/maint sewer	75,000	20,648	27.5%	58.0%	75,000
318.2001	Disposal Tickets	72,670	27,365	37.7%	49.0%	72,670
318.2002	Utility Inspection Fees	20,000	13,844	69.2%	79.0%	20,000
318.2003	Water/Sewer Miscellaneous Revenue	0	511		39.4%	511
318.2004	Reconnection Fees	100,000	47,125	47.1%	80.4%	100,000
318.2009	City W/S Plant Assistance	35,000	86,276	246.5%	0%	172,552
318.2009	CCTV Inspection Fes	15,000	8,750	58.3%	0%	25,000
318.9906	Sale of Surplus Property	12,441	1,366	11.0%	0%	12,441
318.9913	Administrative Collection Fee	0	13,850		0%	20,000
318.9915	Miscellaneous Revenue	0	32,295		13.3%	50,000
318.9920	Insurance Recovery Revenue	0	919		0%	919
318.2007	Multi-visit meter set fee	1,000	900	90.0%	0%	1,000
		<u>1,676,760</u>	<u>840,550</u>			
333.0403	BAB Subsidy	500,244	249,852	49.9%	95.3%	499,704
341.0604	Transfer from Capital Projects	17,266	0	0.0%	0%	17,266
341.0610	Transfer from Transportation Fund	39,465	0	0.0%	0%	39,465
TOTAL UTILITIES OPERATING FUND REVENUES		<u>31,322,309</u>	<u>11,540,371</u>	36.8%	49.1%	30,686,812
UTILITIES CAPITAL PROJECTS FUND						
Connection Fees						
316.2104	Availability Sewer Fee	1,201,230	999,530	83.2%	0%	1,201,230
316.2105	Availability Water Fee	1,206,570	1,021,200	84.6%	0%	1,206,570
		<u>2,407,800</u>	<u>2,020,730</u>			
Miscellaneous						
315.0101-0102	Interest on investments & Utility Bond Revenue	130,000	11,473	8.8%	52.9%	130,000
341.0701	Fredericksburg Contr Capital Projects	5,880,168	0	0.0%	52.7%	5,880,168
		<u>6,010,168</u>	<u>11,473</u>			
TOTAL UTILITIES CAPITAL PROJECT FUND REVENUE		<u>8,417,968</u>	<u>2,032,203</u>	24.1%	48.3%	8,417,968

Spotsylvania County

Expenditures -
2nd Quarter FY2015

FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
GENERAL GOVERNMENT ADMINISTRATION						
Board of Supervisors						
Personnel	215,451	89,136	47.7%	41.4%	215,451	0
Non-Pers	94,899	53,931	41.7%	56.8%	94,653	246
Capital	0	0	41.7%	N/A	0	0
Total	310,350	143,067		46.1%	310,104	246
County Administrator						
Personnel	760,618	350,460	47.7%	46.1%	744,247	16,371
Non-Pers	63,742	16,905	41.7%	26.5%	63,016	726
Capital	0	0	41.7%	N/A	0	0
Total	824,360	367,365		44.6%	807,263	17,097
County Attorney						
Personnel	780,017	313,445	47.7%	40.2%	724,180	55,837
Non-Pers	177,698	25,759	41.7%	14.5%	172,470	5,228
Capital	0	0	41.7%	N/A	0	0
Total	957,715	339,204		35.4%	896,650	61,065
Human Resources						
Personnel	584,942	262,776	47.7%	44.9%	575,262	9,680
Non-Pers	152,990	46,578	41.7%	30.4%	148,994	3,996
Capital	0	0	41.7%	N/A	0	0
Total	737,932	309,354		41.9%	724,256	13,676
Independent Auditor						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	253,563	118,000	41.7%	46.5%	253,563	0
Capital	0	0	41.7%	N/A	0	0
Total	253,563	118,000		46.5%	253,563	0
Commissioner of Revenue						
Personnel	1,315,144	608,073	47.7%	46.2%	1,307,116	8,028
Non-Pers	60,125	32,980	41.7%	54.9%	55,651	4,474
Capital	3,500	310	41.7%	8.9%	3,500	0
Total	1,378,769	641,363		46.5%	1,366,267	12,502
Assessment						
Personnel	850,101	345,371	47.7%	40.6%	791,308	58,793
Non-Pers	36,596	12,879	41.7%	35.2%	34,866	1,730
Capital	22,674	1,150	41.7%	5.1%	22,674	0
Total	909,371	359,400		39.5%	848,848	60,523
Treasurer						
Personnel	1,527,197	707,180	47.7%	46.3%	1,445,526	81,671
Non-Pers	324,156	138,538	41.7%	42.7%	323,477	679
Capital	9,500	7,661	41.7%	80.6%	9,500	0
Total	1,860,853	853,379		45.9%	1,778,503	82,350
Finance						
Personnel	1,305,681	580,327	47.7%	44.4%	1,290,766	14,915
Non-Pers	271,851	137,954	41.7%	50.7%	271,407	444
Capital	6,282	5,882	41.7%	93.6%	6,282	0
Total	1,583,814	724,163		45.7%	1,568,455	15,359

Spotsylvania County

Expenditures -
2nd Quarter FY2015

FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Procurement						
Personnel	271,879	127,109	47.7%	46.8%	270,057	1,822
Non-Pers	13,107	2,121	41.7%	16.2%	12,977	130
Capital	0	0	41.7%	N/A	0	0
Total	284,986	129,230		45.3%	283,034	1,952
Risk Management						
Personnel	30,000	1,388	47.7%	4.6%	30,000	0
Non-Pers	46,353	20,850	41.7%	45.0%	46,353	0
Capital	0	0	41.7%	N/A	0	0
Total	76,353	22,238		29.1%	76,353	0
Information Services						
Personnel	2,324,031	1,055,232	47.7%	45.4%	2,324,031	0
Non-Pers	2,798,735	1,209,069	41.7%	43.2%	2,784,747	13,988
Capital	129,700	14,740	41.7%	11.4%	129,700	0
Total	5,252,466	2,279,041		43.4%	5,238,478	13,988
Central Supply						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	31,528	9,454	41.7%	30.0%	31,528	0
Capital	0	0	41.7%	N/A	0	0
Total	31,528	9,454		30.0%	31,528	0
Registrar						
Personnel	236,221	106,089	47.7%	44.9%	217,443	18,778
Non-Pers	97,805	43,603	41.7%	44.6%	98,795	(990)
Capital	37,600	1,848	41.7%	4.9%	37,600	0
Total	371,626	151,540		40.8%	353,838	17,788
TOTAL GENERAL GOVERNMENT ADMINISTRATION						
Personnel	10,201,282	4,546,586	47.7%	44.6%	9,935,387	265,895
Non-Pers	4,423,148	1,863,603	41.7%	42.1%	4,392,495	30,653
Capital	209,256	31,591	41.7%	15.1%	209,256	0
Total	14,833,686	6,441,780		43.4%	14,537,139	296,547
JUDICIAL ADMINISTRATION						
Circuit Court Judge #1						
Personnel	132,913	57,709	47.7%	43.4%	127,050	5,863
Non-Pers	7,178	2,345	41.7%	32.7%	7,571	(393)
Capital	0	0	41.7%	N/A	0	0
Total	140,091	60,054		42.9%	134,621	5,470
Circuit Court Judge #2						
Personnel	108,560	39,197	47.7%	36.1%	98,397	10,163
Non-Pers	7,501	3,309	41.7%	44.1%	8,267	(766)
Capital	0	0	41.7%	N/A	0	0
Total	116,061	42,506		36.6%	106,664	9,397
Gen. District Crt						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	59,984	8,395	41.7%	14.0%	30,218	29,766
Capital	10,000	0	41.7%	0.0%	0	10,000
Total	69,984	8,395		12.0%	30,218	39,766

Spotsylvania County

Expenditures -
2nd Quarter FY2015

FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Magistrates						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	6,591	2,182	41.7%	33.1%	6,173	418
Capital	0	0	41.7%	N/A	0	0
Total	6,591	2,182		33.1%	6,173	418
Court Services Unit						
Personnel	125,783	58,367	47.7%	46.4%	125,735	48
Non-Pers	205,711	75,945	41.7%	36.9%	205,323	388
Capital	0	0	41.7%	N/A	0	0
Total	331,494	134,312		40.5%	331,059	435
Juv. & Dom. Rel Crt						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	40,603	15,297	41.7%	37.7%	40,371	232
Capital	0	0	41.7%	N/A	0	0
Total	40,603	15,297		37.7%	40,371	232
Clerk of Cir. Crt						
Personnel	1,347,565	622,113	47.7%	46.2%	1,347,565	0
Non-Pers	206,811	56,442	41.7%	27.3%	206,338	473
Capital	0	0	41.7%	N/A	0	0
Total	1,554,376	678,555		43.7%	1,553,903	473
Victim Witness						
Personnel	160,465	72,857	47.7%	45.4%	160,369	96
Non-Pers	30,625	15,667	41.7%	51.2%	30,611	14
Capital	670	370	41.7%	55.2%	670	0
Total	191,760	88,894		46.4%	191,650	110
Commonwealth's Attorney						
Personnel	1,828,211	850,938	47.7%	46.5%	1,815,602	12,609
Non-Pers	247,847	67,501	41.7%	27.2%	244,981	2,866
Capital	0	0	41.7%	N/A	0	0
Total	2,076,058	918,439		44.2%	2,060,583	15,475
TOTAL JUDICIAL ADMINISTRATION						
Personnel	3,703,497	1,701,181	47.7%	45.9%	3,674,719	28,778
Non-Pers	812,851	247,083	41.7%	30.4%	779,854	32,997
Capital	10,670	370	41.7%	3.5%	670	10,000
Total	4,527,018	1,948,634		43.0%	4,455,242	71,776
PUBLIC SAFETY						
Sheriff Courts						
Personnel	3,635,739	1,389,984	47.7%	38.2%	3,331,326	304,413
Non-Pers	72,003	9,074	41.7%	12.6%	68,424	3,579
Capital	144,968	20,300	41.7%	14.0%	144,968	0
Total	3,852,710	1,419,358		36.8%	3,544,719	307,991
Sheriff - Law Enforcement						
Personnel	11,792,122	5,620,897	47.7%	47.7%	12,283,152	(491,030)
Non-Pers	2,656,184	914,981	41.7%	34.4%	2,648,347	7,837
Capital	1,446,525	471,577	41.7%	32.6%	1,446,525	0
Total	15,894,831	7,007,455		44.1%	16,378,024	(483,193)

Spotsylvania County

Expenditures -

2nd Quarter FY2015

FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Communications						
Personnel	2,298,002	936,292	47.7%	40.7%	2,133,089	164,913
Non-Pers	107,082	33,826	41.7%	31.6%	111,546	(4,464)
Capital	4,390	153	41.7%	3.5%	4,390	0
Total	2,409,474	970,271		40.3%	2,249,025	160,449
Fire, Rescue & Emerg. Svcs						
Personnel	14,635,161	6,845,211	47.7%	46.8%	14,834,823	(199,662)
Non-Pers	633,450	266,728	41.7%	42.1%	603,674	29,776
Capital	232,408	98,969	41.7%	42.6%	232,408	0
Total	15,501,019	7,210,908		46.5%	15,670,905	(169,886)
Fire/Rescue Consolidated						
Personnel	9,123	8,872	47.7%	97.2%	9,123	0
Non-Pers	3,544,105	1,174,383	41.7%	33.1%	3,544,105	0
Capital	0	0	41.7%	N/A	0	0
Total	3,553,228	1,183,255		33.3%	3,553,228	0
Vol. Fire & Rescue						
Personnel	155,703	0	47.7%	0.0%	155,703	0
Non-Pers	222,549	87,941	41.7%	39.5%	222,549	0
Capital	0	0	41.7%	N/A	0	0
Total	378,252	87,941		23.2%	378,252	0
Correction & Detention						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	5,617,505	3,100,767	41.7%	55.2%	5,617,505	0
Capital	0	0	41.7%	N/A	0	0
Total	5,617,505	3,100,767		55.2%	5,617,505	0
Animal Control						
Personnel	1,109,503	499,075	47.7%	45.0%	1,070,897	38,606
Non-Pers	188,398	96,760	41.7%	51.4%	210,034	(21,636)
Capital	112,196	0	41.7%	0.0%	112,196	0
Total	1,410,097	595,835		42.3%	1,393,127	16,970
Medical Examiner						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	500	100	41.7%	20.0%	500	0
Capital	0	0	41.7%	N/A	0	0
Total	500	100		20.0%	500	0
TOTAL PUBLIC SAFETY						
Personnel	33,635,353	15,300,331	47.7%	45.5%	33,818,114	(182,761)
Non-Pers	13,041,776	5,684,560	41.7%	43.6%	13,026,684	15,092
Capital	1,940,487	590,999	41.7%	30.5%	1,940,487	0
Total	48,617,616	21,575,890		44.4%	48,785,285	(167,669)

Spotsylvania County

Expenditures -
2nd Quarter FY2015

FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
GENERAL SERVICES						
General Services Administration						
Personnel	462,054	215,296	47.7%	46.6%	459,954	2,100
Non-Pers	25,197	5,651	41.7%	22.4%	25,067	130
Capital	20,040	20,040	41.7%	100.0%	20,040	0
Total	507,291	240,987		47.5%	505,061	2,230
Refuse Collection						
Personnel	1,652,689	781,945	47.7%	47.3%	1,664,104	(11,415)
Non-Pers	432,305	192,520	41.7%	44.5%	419,143	13,162
Capital	52,538	32,136	41.7%	61.2%	52,538	0
Total	2,137,532	1,006,601		47.1%	2,135,785	1,747
Refuse Disposal						
Personnel	804,050	366,638	47.7%	45.6%	794,404	9,646
Non-Pers	816,726	377,390	41.7%	46.2%	876,100	(59,374)
Capital	25,000	23,794	41.7%	95.2%	25,000	0
Total	1,645,776	767,822		46.7%	1,695,504	(49,728)
Recycling/Litter Control						
Personnel	287,371	127,537	47.7%	44.4%	273,767	13,604
Non-Pers	171,164	75,312	41.7%	44.0%	183,989	(12,825)
Capital	20,000	7,095	41.7%	35.5%	20,000	0
Total	478,535	209,944		43.9%	477,757	778
Public Works Maintenance						
Personnel	978,672	394,393	47.7%	40.3%	895,190	83,482
Non-Pers	1,379,437	486,408	41.7%	35.3%	1,338,748	40,689
Capital	46,222	18,007	41.7%	39.0%	46,222	0
Total	2,404,331	898,808		37.4%	2,280,160	124,171
General Buildings/ Grounds						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	2,211,989	753,099	41.7%	34.0%	2,061,989	150,000
Capital	0	0	41.7%	N/A	0	0
Total	2,211,989	753,099		34.0%	2,061,989	150,000
TOTAL GENERAL SERVICES						
Personnel	4,184,836	1,885,809	47.7%	45.1%	4,087,420	97,416
Non-Pers	5,036,818	1,890,380	41.7%	37.5%	4,905,036	131,782
Capital	163,800	101,072	41.7%	61.7%	163,800	0
Total	9,385,454	3,877,261		41.3%	9,156,256	229,198

Spotsylvania County

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FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
SOCIAL SERVICES						
General						
Personnel	5,813,763	2,531,304	47.7%	43.5%	5,619,513	194,250
Non-Pers	3,417,242	1,589,012	41.7%	46.5%	3,513,882	(96,640)
Capital	21,234	21,815	41.7%	102.7%	21,815	(581)
Total	9,252,239	4,142,131		44.8%	9,155,210	97,029
CSA						
Personnel	39,280	21,981	47.7%	56.0%	39,147	133
Non-Pers	7,101,443	2,850,466	41.7%	40.1%	7,601,443	(500,000)
Capital	0	0	41.7%	N/A	0	0
Total	7,140,723	2,872,447		40.2%	7,640,590	(499,867)
TOTAL SOCIAL SERVICES						
Personnel	5,853,043	2,553,285	47.7%	43.6%	5,658,660	194,383
Non-Pers	10,518,685	4,439,478	41.7%	42.2%	11,115,325	(596,640)
Capital	21,234	21,815	41.7%	102.7%	21,815	(581)
Total	16,392,962	7,014,578		42.8%	16,795,800	(402,838)
HEALTH AND WELFARE						
Local Health						
Personnel	0	0	47.7%	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	47.7%	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	47.7%	N/A	0	0
Non-Pers	111,158	56,854	41.7%	51.1%	111,158	0
Capital	0	0	41.7%	N/A	0	0
Total	111,158	56,854		51.1%	111,158	0
Germanna Community College						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	229,457	57,364	41.7%	25.0%	229,457	0
Capital	0	0	41.7%	N/A	0	0
Total	229,457	57,364		25.0%	229,457	0
TOTAL HEALTH AND WELFARE						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	1,308,552	598,187	41.7%	45.7%	1,308,552	0
Capital	0	0	41.7%	N/A	0	0
Total	1,308,552	598,187		45.7%	1,308,552	0

Spotsylvania County

Expenditures -
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FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
PARKS, RECREATION AND CULTURE						
Parks/Recreation						
Personnel	2,004,970	928,277	47.7%	46.3%	1,995,133	9,837
Non-Pers	875,053	263,829	41.7%	30.2%	864,962	10,091
Capital	63,013	1,100	41.7%	1.7%	63,013	0
Total	2,943,036	1,193,206		40.5%	2,923,107	19,929
Museum						
Personnel	34,255	16,356	47.7%	47.7%	34,255	0
Non-Pers	30,385	11,650	41.7%	38.3%	29,088	1,297
Capital	0	1,297	41.7%	N/A	1,297	(1,297)
Total	64,640	29,303		45.3%	64,640	0
Library						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	3,986,678	1,993,339	41.7%	50.0%	3,986,678	0
Capital	0	0	41.7%	N/A	0	0
Total	3,986,678	1,993,339		50.0%	3,986,678	0
TOTAL PARKS, RECREATION AND CULTURAL						
Personnel	2,039,225	944,633	47.7%	46.3%	2,029,387	9,838
Non-Pers	4,892,116	2,268,818	41.7%	46.4%	4,880,728	11,388
Capital	63,013	2,397	41.7%	3.8%	64,310	(1,297)
Total	6,994,354	3,215,848		46.0%	6,974,425	19,929
COMMUNITY DEVELOPMENT						
Planning						
Personnel	933,937	393,903	47.7%	42.2%	903,301	30,636
Non-Pers	105,674	22,217	41.7%	21.0%	102,267	3,407
Capital	0	29	41.7%	N/A	29	(29)
Total	1,039,611	416,149		40.0%	1,005,597	34,014
Economic Development						
Personnel	503,165	215,913	47.7%	42.9%	496,678	6,487
Non-Pers	341,297	34,728	41.7%	10.2%	341,292	5
Capital	8,000	0	41.7%	0.0%	8,000	0
Total	852,462	250,641		29.4%	845,970	6,492
Tourism						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	224,288	189,419	41.7%	84.5%	224,288	0
Capital	0	0	41.7%	N/A	0	0
Total	224,288	189,419		84.5%	224,288	0
Tourism Projects						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	95,500	1,481	41.7%	1.6%	95,500	0
Capital	0	0	41.7%	N/A	0	0
Total	95,500	1,481		1.6%	95,500	0
Tourism Visitor Centers						
Personnel	179,041	72,699	47.7%	40.6%	179,041	0
Non-Pers	64,047	25,848	41.7%	40.4%	64,047	0
Capital	0	0	41.7%	N/A	0	0
Total	243,088	98,547		40.5%	243,088	0

Spotsylvania County
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FY2015

<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
Cooperative Extension Service						
Personnel	78,846	36,634	47.7%	46.5%	78,846	0
Non-Pers	89,055	19,284	41.7%	21.7%	77,873	11,182
Capital	0	0	41.7%	N/A	0	0
Total	167,901	55,918		33.3%	156,719	11,182
TOTAL COMMUNITY DEVELOPMENT						
Personnel	1,694,989	719,149	47.7%	42.4%	1,657,865	37,124
Non-Pers	919,861	292,977	41.7%	31.9%	905,267	14,594
Capital	8,000	29	41.7%	0.4%	8,029	(29)
Total	2,622,850	1,012,155		38.6%	2,571,161	51,689
General County Debt						
Personnel	0	0	47.7%	0.0%	0	0
Non-Pers	36,180,259	2,700,248	41.7%	7.5%	36,180,259	0
Capital	0	0	41.7%	N/A	0	0
Total	36,180,259	2,700,248		7.5%	36,180,259	0
Non-Departmental						
Personnel	634,786	592,820	47.7%	93.4%	634,786	0
Non-Pers	744,740	10,343	41.7%	1.4%	676,882	67,858
Capital	0	0	41.7%	N/A	0	0
Total	1,379,526	603,163		43.7%	1,311,668	67,858
TOTAL GENERAL OPERATING						
Personnel	61,947,011	28,243,794	47.7%	45.6%	61,496,338	450,673
Non-Pers	77,878,806	19,995,677	41.7%	25.7%	78,171,082	(292,276)
Capital	2,416,460	748,273	41.7%	31.0%	2,408,367	8,093
Total	142,242,277	48,987,744		34.4%	142,075,786	166,491

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<u>Department/Division</u>	<u>Adjusted Budget</u>	<u>YTD Expenditures</u>	<u>% Year Passed</u>	<u>% Budget Used</u>	<u>End-of-Yr Projected</u>	<u>Variance</u>
General Fund Capital Projects						
Personnel	332,540	116,688	47.7%	35.1%	285,215	47,325
Non-Pers	2,622,999	239,093	41.7%	9.1%	2,622,999	0
Capital	<u>70,743,650</u>	<u>9,605,491</u>	41.7%	13.6%	<u>70,743,650</u>	<u>0</u>
Total	73,699,189	9,961,272		13.5%	73,651,864	47,325
Code Compliance Fund						
Personnel	3,056,446	1,337,578	47.7%	43.8%	3,018,066	38,380
Non-Pers	575,274	72,446	41.7%	12.6%	555,173	20,101
Capital	<u>19,750</u>	<u>0</u>	41.7%	0.0%	<u>19,750</u>	<u>0</u>
Total	3,651,470	1,410,024		38.6%	3,592,989	58,481
Transportation Fund						
Personnel	350,780	139,821	47.7%	39.9%	320,363	30,417
Non-Pers	1,903,691	207,275	41.7%	10.9%	1,902,797	894
Capital	<u>15,822,017</u>	<u>1,286,244</u>	41.7%	8.1%	<u>15,822,017</u>	<u>0</u>
Total	18,076,488	1,633,340		9.0%	18,045,177	31,311
Economic Development Opportunities						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	762,930	238,290	41.7%	31.2%	725,225	37,705
Capital	<u>0</u>	<u>0</u>	41.7%	N/A	<u>0</u>	<u>0</u>
Total	762,930	238,290		31.2%	725,225	37,705
Joint Fleet Maintenance						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	2,551,884	1,174,547	41.7%	46.0%	2,551,884	0
Capital	<u>0</u>	<u>0</u>	41.7%	N/A	<u>0</u>	<u>0</u>
Total	2,551,884	1,174,547		46.0%	2,551,884	0

Spotsylvania County

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FY2015

<u>Department/Division</u>	<u>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						
Administration						
Personnel	2,601,562	868,944	47.7%	33.4%	2,340,870	260,692
Non-Pers	1,571,646	649,059	41.7%	41.3%	1,545,600	26,046
Capital	26,962	1,943	41.7%	7.2%	28,905	(1,943)
Total	4,200,170	1,519,946		36.2%	3,915,375	284,795
Garage Operations						
Personnel	75,569	32,674	47.7%	43.2%	75,000	569
Non-Pers	21,463	8,432	41.7%	39.3%	20,819	644
Capital	0	0	41.7%	N/A	0	0
Total	97,032	41,106		42.4%	95,819	1,213
Electrical Division						
Personnel	454,800	163,970	47.7%	36.1%	393,356	61,444
Non-Pers	0	245	41.7%	N/A	245	(245)
Capital	0	0	41.7%	N/A	0	0
Total	454,800	164,215		36.1%	393,601	61,199
Customer Service						
Personnel	508,467	226,967	47.7%	44.6%	508,467	0
Non-Pers	504,890	231,131	41.7%	45.8%	488,719	16,171
Capital	59,666	0	41.7%	0.0%	36,000	23,666
Total	1,073,023	458,098		42.7%	1,033,186	39,837
Water Conservation						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	74,700	0	41.7%	0.0%	43,500	31,200
Capital	0	0	41.7%	N/A	0	0
Total	74,700	0		0.0%	43,500	31,200
Ni River Wtr Plant						
Personnel	952,412	428,696	47.7%	45.0%	934,074	18,338
Non-Pers	999,432	339,542	41.7%	34.0%	884,997	114,435
Capital	26,000	0	41.7%	0.0%	26,000	0
Total	1,977,844	768,238		38.8%	1,845,071	132,773
Motts Run Wtr Plant						
Personnel	821,069	419,137	47.7%	51.0%	816,321	4,748
Non-Pers	1,360,538	373,352	41.7%	27.4%	1,186,911	173,627
Capital	117,923	25,263	41.7%	21.4%	25,263	92,660
Total	2,299,530	817,752		35.6%	2,028,495	271,035
Massap. Waste Water Treatment Plant						
Personnel	1,089,041	469,841	47.7%	43.1%	1,089,041	0
Non-Pers	1,321,049	312,080	41.7%	23.6%	1,072,214	248,835
Capital	80,402	0	41.7%	0.0%	80,402	0
Total	2,490,492	781,921		31.4%	2,241,657	248,835
FMC Waste Water Treatment Plant						
Personnel	611,679	285,024	47.7%	46.6%	597,625	14,054
Non-Pers	511,251	133,176	41.7%	26.0%	461,139	50,112
Capital	23,125	0	41.7%	0.0%	23,125	0
Total	1,146,055	418,200		36.5%	1,081,889	64,166

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Thornburg Waste Water Treatment Plant						
Personnel	347,864	116,348	47.7%	33.4%	333,575	14,289
Non-Pers	68,147	18,165	41.7%	26.7%	60,052	8,095
Capital	14,100	12,500	41.7%	88.7%	12,500	1,600
Total	430,111	147,013		34.2%	406,127	23,984
Composting						
Personnel	383,197	173,674	47.7%	45.3%	383,730	(533)
Non-Pers	549,804	175,552	41.7%	31.9%	477,632	72,172
Capital	119,497	0	41.7%	0.0%	119,497	0
Total	1,052,498	349,226		33.2%	980,859	71,639
Water/Sewer Transmissions						
Personnel	685,965	270,059	47.7%	39.4%	665,387	20,578
Non-Pers	753,553	253,174	41.7%	33.6%	730,000	23,553
Capital	5,000	0	41.7%	0.0%	5,000	0
Total	1,444,518	523,233		36.2%	1,400,387	44,131
Infiltration & Inflow						
Personnel	891,296	363,784	47.7%	40.8%	864,557	26,739
Non-Pers	187,419	67,775	41.7%	36.2%	185,781	1,638
Capital	0	1,822	41.7%	N/A	2,000	(2,000)
Total	1,078,715	433,381		40.2%	1,052,338	26,377
Line Location						
Personnel	260,929	110,972	47.7%	42.5%	248,302	12,627
Non-Pers	38,700	13,731	41.7%	35.5%	32,088	6,612
Capital	23,500	0	41.7%	0.0%	23,500	0
Total	323,129	124,703		38.6%	303,890	19,239
Pump Station Maintenance						
Personnel	175,838	81,797	47.7%	46.5%	170,563	5,275
Non-Pers	443,733	122,193	41.7%	27.5%	430,433	13,300
Capital	0	0	41.7%	N/A	0	0
Total	619,571	203,990		32.9%	600,996	18,575
Laboratory Services						
Personnel	318,530	142,759	47.7%	44.8%	302,604	15,927
Non-Pers	155,065	44,623	41.7%	28.8%	130,454	24,611
Capital	26,000	(855)	41.7%	-3.3%	26,000	0
Total	499,595	186,527		37.3%	459,058	40,538

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Utilities Debt Service						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	10,632,128	3,080,366	41.7%	29.0%	10,632,128	0
Capital	0	0	41.7%	N/A	0	0
Total	<u>10,632,128</u>	<u>3,080,366</u>		29.0%	<u>10,632,128</u>	0
Utilities Capital						
Personnel	0	0	47.7%	N/A	0	0
Non-Pers	0	0	41.7%	N/A	0	0
Capital	49,094,381	3,677,701	41.7%	7.5%	49,094,381	0
Total	<u>49,094,381</u>	<u>3,677,701</u>		7.5%	<u>49,094,381</u>	0
TOTAL UTILITIES OPERATING (exc. debt service, capital and refunds)						
Personnel	10,178,218	4,154,646	47.7%	40.8%	9,723,472	454,746
Non-Pers	8,561,390	2,742,230	41.7%	32.0%	7,750,584	810,806
Capital	522,175	40,673	41.7%	7.8%	408,192	113,983
Total	<u>19,261,783</u>	<u>6,937,549</u>		36.0%	<u>17,882,248</u>	<u>1,379,535</u>

**Proposed Mid-year Revisions
FY 2015 General Fund Revenues**

Description	Account	Revenue Adjustment
General Fund:		
Land Redemptions	110-0000-311.01-03	19,510
Public Service Corporation Taxes	110-0000-311.02-01	389,371
Current Taxes Personal Property	110-0000-311-03-01	(110,000)
Delinquent Taxes - Heavy Equipment	110-0000-311.03-07	17,500
Delinquent Taxes - Machinery & Equipment	110-0000-311.04-02	29,000
Local Sales Tax	110-0000-312.01-01	200,000
Communication Sales Tax	110-0000-312.01-02	(150,000)
Utility Tax Consumer Tax	110-0000-312.02-01	150,000
Recordation	110-0000-312.07-01	(200,000)
Transient Occupancy	110-0000-312.10-01	50,000
Meals Tax	110-0000-312.11-01	130,000
Interest on Investments	110-0000-315.01-01	48,700
Insurance Interest & Dividends	110-0000-315.01-07	10,000
Excess Fees of Clerks	110-0000-316.01-02	(50,000)
Refuse Disposal Fees	110-0000-316.08-02	700,000
Tourism Event Admissions	110-0000-318.99-52	674
Stonewall Jackson Run Fees	110-0000-316.13-11	793
Annual PEG Fee	110-0000-316.16-11	35,000
Emergency Service False Alarm Fees	110-0000-314.01-03	1,150
Restitution Account	110-0000-318.03-05	3,933
Mobile Home Titling Taxes	110-0000-322.05-00	40,000
Reduction in State Local Aid	110-0000-324.04-98	(221,754)
Public Assistance/Welfare Administration	110-0000-324.01-02	72,400
Comprehensive Services Act	110-0000-324.01-05	211,000
State Fire Programs Fund	110-0000-324.04-12	30,835
Reimbursements	110-0000-333.04-99	3,961
Decrease use of General Fund Balance	110-0000-341-05-01	(1,412,073)