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# COUNTY OF SPOTSYLVANIA



## BOARD OF SUPERVISORS COMMUNICATION

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**Date:** June 9, 2015

**Purpose:**

<input type="checkbox"/> BOS Follow-Up	<input type="checkbox"/> Schedule Notes *
<input type="checkbox"/> Future BOS Meeting	<input checked="" type="checkbox"/> Information Only *
<input type="checkbox"/> Emerging Issue	<input type="checkbox"/> Other: _____

\* May be combined

**Title:** FY 2015 Third Quarter Financial Update

**Summary/Analysis:** Since the budget is only a plan, review of revenues and expenditures throughout the year is an important step to gauge the County's overall financial standing. Based on activity through March 2015:

- Revenues are projected to exceed budgeted projections by approximately \$1.4 million (0.5%). The excess is a result of revised projections for various revenue sources as noted on the attached report, with the largest single adjustment being due to a one-time receipt of \$0.6 million from VDOT for the Harrison Road Community Center.
- Expenditures and transfers to other funds are expected to be short of budgeted projections by \$0.9 million (0.4%).
- The estimated unassigned General Fund balance increases from \$1.9 million reported at mid-year and during the budget development process to \$3.8 million. Staff plans to come back to the Board at a near-term later date to propose that the \$0.6 million received for the Harrison Road Community Center be used to reduce the amount of bonds issued this summer for transportation projects.

Although expenditures in total are expected to remain within budget, there are several departments for which expenditures are expected to exceed budget. Staff identifies those departments in the attached report.

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.

**Conclusion/Recommended Action:** No action is required at this time.

Prepared By: Mary Sorrell, Finance Director

Reviewed By: Mark Taylor, County Administrator

**County of Spotsylvania**

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**MEMORANDUM**

**TO:** Mark Taylor, County Administrator

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

**DATE:** June 9, 2015

**SUBJECT:** FY 2015 Third Quarter Update

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

**Revenue**

After reviewing revenue collections to date, we anticipate General Fund year end revenue collections will exceed estimates included in the FY 2015 Revised Budget by approximately \$1,390,831 (0.52%). 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:

<b>Revenue</b>	<b>Expected Increase/(Decrease) (in millions)</b>
Land Sale Surplus	\$0.6
Comprehensive Services Act	\$0.2
Business License Tax	\$0.2
Public Assistance/Welfare	\$0.1
Delq. Personal Property Tax	\$0.1
Planning Review & GIS Fees	\$0.1
Forfeiture & Seizure	\$0.1
<b>Total</b>	<b>\$1.4 million</b>

The Land Sale Surplus revenue line item is increasing by \$629,800. This is the payment received from VDOT for the Harrison Road Community Center property upon which a portion of the Rt. 1/Harrison Road intersection improvements will be constructed. Since this revenue was received as the result of a transportation project and since the County has already paid \$2.0 million to the State as the County's share of the Rt. 1/Harrison Road project, staff will come back to the Board at a near-term future date recommending that this

\$629,800 be used to reduce the principal amount of transportation bonds to be issued this summer.

Public Assistance/Welfare and Comprehensive Services Act (CSA) revenues from the State are dependent upon expenditures. CSA is a mandated program for which the State reimburses the County approximately 45% of all expenditures. Based on current service levels, expenditures are projected to be approximately \$400,000 higher than budgeted. As a result of higher expenditures, CSA revenues are projected to be \$169,000 higher than projected. Similarly, Public Assistance/Welfare expenditures are expected to be approximately \$174,000 higher than budgeted and revenues from the State for the social services programs are expected to be about \$82,000 higher than currently budgeted.

### **Expenditures**

Attachment 2 shows both actual and projected FY 2015 expenditures for each fund with General Fund expenditures projected to be approximately \$0.8 million less than budgeted. 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. These departments are as follows:

- The County Administration budget is expected to exceed budget by \$93,729 (11.4%) due to the overlap and leave payout of County Administrators.
- While it is anticipated that the Sheriff's Law Enforcement division will exceed its budget by \$245,842 (1.5%) due to overtime, the overall total expenditures of all divisions within the Sheriff's Office are expected to remain within budget. The Sheriff continues to review budget lines closely in an attempt to limit any shortfalls to the extent possible.
- Fire, Rescue and Emergency Services Management is expected to exceed budget by \$184,229 (1.2%) due to overtime associated with three major snow storms; turnover; injury vacancies; and changes at Chancellor Volunteer Fire and Rescue, which have required career staff to provide additional coverage at Stations 5 and 10.
- CSA expenditures are expected to exceed budget by \$399,844 (5.6%) due to increased usage in the program as was noted during the FY 2016 Budget work sessions. Partially offsetting this increase in expenditures is the \$169,000 increase in revenue from the State for CSA programs, as noted above.

### **Combined Summary**

Overall, FY 2015 revenues are expected to be \$1.3 million<sup>1</sup> higher than projected at mid-year and expenditures are expected to be \$0.6 million<sup>2</sup> less than projected at mid-year. During

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<sup>1</sup> This \$1.3M figure is purposely less than the \$1.4M figure discussed on page 1. The \$1.4M figure is simply a comparison of current projections to the revised budget figures posted to the financial system. However, when we make projections of the fund balance, we must also account for the fact that there were some minor revenue adjustments reported at mid-year that were not actually adjusted in budget figures posted to the financial system. When we account for these minor adjustments not posted, \$1.3 million is the net increase in anticipated revenues.

<sup>2</sup> Similar to the situation in footnote 1, this \$0.6 million figure is purposely less than the \$0.8M figure discussed above in the Expenditures section of the memo. We account for anticipated fluctuations each quarter when we estimate the fund balance. So, in the third quarter, we adjust the fund balance projection by only the difference between the end-of-year expenditure projections between the second quarter and the third quarter so as not to double count.

development of the FY 2016 Budget, staff used the FY 2015 mid-year financial analysis to project a \$1.9 million unassigned General Fund balance at the close of FY 2016. At third quarter FY 2015, based on the changes in anticipated revenues and expenditures noted above occurring during the third quarter, the projection of unassigned General Fund balance is increased to \$3.8 million.

Estimated General Fund balance at mid-year .....	\$1.9M
Additional revenue estimate – 3 <sup>rd</sup> quarter land sale.....	\$0.6M
Additional revenue estimate – 3 <sup>rd</sup> quarter other.....	\$0.7M
Reduced expenditure estimate – 3 <sup>rd</sup> quarter.....	<u>\$0.6M</u>
<b>Total Unassigned GF balance estimate at 3<sup>rd</sup> quarter .....</b>	<b>\$3.8M</b>

As noted above, staff will come back to the Board in the near future with a proposed budget adjustment in which the \$0.6 million received from VDOT for the Harrison Road Community Center property will be used reduce this summer’s bond issuance for transportation projects. If this future proposed budget adjustment is approved, the revised estimated unassigned General Fund balance will be \$3.2 million.

In addition to Attachment 1 and Attachment 2 referenced above, Attachment 3 is a listing of the budget adjustments in excess of \$50,000 each occurring in the third quarter. This is provided in compliance with the County’s budget amendment policy.

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
- Ed Petrovitch, Deputy County Administrator
- Brian Scott, Assistant County Administrator
- Department Directors and Constitutional Officers

**Spotsylvania County Revenues - 3rd Quarter FY2015**

Object	Description	FY 2015 Revised Budget	Received YTD	Percent Collected as of March 2015	Percent Collected as of March 2014	Estimated EOY FY 2015 Collected
<b>GENERAL FUND</b>						
<b>Real Property Taxes</b>						
311.0101	Current Taxes Real Estate	105,506,946	51,761,447	49.1%	48.6%	105,506,946
311.0102	Delinquent Taxes Real Estate	2,099,608	1,296,734	61.8%	69.0%	2,099,608
311.0103	Land Redemptions	19,510	19,510	100.0%	0%	19,510
311.0110	Deferred Taxes	100,000	112,223	112.2%	49.7%	115,000
		<u>107,726,064</u>	<u>53,189,914</u>			
<b>Public Service Corporation Taxes</b>						
311.0201	Public Service Real Property taxes	3,248,427	283,145	8.7%	2.7%	3,248,427
		<u>3,248,427</u>	<u>283,145</u>			
<b>Personal Property Taxes</b>						
311.0301	Current Taxes Personal Property	35,292,618	17,443,455	49.4%	48.9%	35,292,618
311.0302	Delinquent Taxes Personal Property	2,729,489	2,826,374	103.5%	69.1%	2,826,374
311.0303	Current Taxes Mobile Home	60,000	31,206	52.0%	54.5%	60,000
311.0304	Delinquent Taxes Mobile Home	20,000	18,658	93.3%	83.9%	20,000
311.0306	Current Taxes Heavy Equipment	250,104	131,106	52.4%	55.9%	250,104
311.0307	Delinquent Taxes Heavy Equipment	20,000	16,621	83.1%	76.8%	20,000
		<u>38,372,211</u>	<u>20,467,420</u>			
<b>Machinery &amp; Tools Taxes</b>						
311.0401	Current Taxes Machinery & Tools	761,690	350,970	46.1%	54.8%	761,690
311.0402	Delinquent Taxes Machinery & Tools	50,000	41,989	84.0%	73.2%	50,000
		<u>811,690</u>	<u>392,959</u>			
<b>Penalties &amp; Interest - Taxes</b>						
311.0601	Penalties	1,500,000	933,945	62.3%	55.9%	1,500,000
311.0602	Interest	673,094	508,923	75.6%	53.1%	673,094
318.9913	Administrative Collection Fee	450,000	310,529	69.0%	61.3%	450,000
		<u>2,623,094</u>	<u>1,753,397</u>			
<b>TOTAL GENERAL PROPERTY TAXES</b>		<u>152,781,486</u>	<u>76,086,835</u>	49.8%	48.8%	
<b>Sales Tax</b>						
312.0101	Local Sales Tax	16,654,262	11,149,280	66.9%	66.4%	16,654,262
312.0102	Communication Sales Tax*	4,750,000	3,143,345	66.2%	66.5%	4,750,000
		<u>21,404,262</u>	<u>14,292,624</u>			
<b>Utility Taxes</b>						
312.0201	Utility Tax Consumer Tax	2,550,000	1,695,496	66.5%	66.6%	2,550,000
312.0401	Utility Tax Gross Receipt	750,000	533,277	71.1%	74.5%	750,000
		<u>3,300,000</u>	<u>2,228,773</u>			
<b>Other Taxes</b>						
312.0301	Business License Taxes	3,990,600	2,939,863	73.7%	62.5%	4,165,000
312.0310	Daily Rental Taxes	47,000	27,987	59.5%	46.7%	47,000
312.0501	Motor Vehicle Licenses	2,800,000	534,770	19.1%	17.4%	2,800,000
312.0601	Bank Stock Taxes	525,000	(10,330)	-2.0%	0%	525,000
312.0701	Recordation Taxes	2,300,000	1,398,682	60.8%	62.2%	2,300,000
312.1001	Transient Occupancy Taxes	1,200,000	763,236	63.6%	60.0%	1,200,000
312.1101	Meals Taxes	7,997,825	5,293,275	66.2%	64.4%	7,997,825
		<u>18,860,425</u>	<u>10,947,484</u>			
<b>TOTAL OTHER LOCAL TAXES</b>		<u>43,564,687</u>	<u>27,468,882</u>	63.1%	61.3%	

**Spotsylvania County Revenues - 3rd Quarter FY2015**

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2015</u>	<u>Percent Collected as of March 2014</u>	<u>Estimated EOY FY 2015 Collected</u>
<b>Permits/Fees/Regulatory Licenses</b>						
313.0101	Dog Tag Licenses	78,000	51,021	65.4%	74.8%	78,000
313.0304	Land Use Application Fees	1,000	712	71.2%	100.0%	1,000
313.0305	Transfer Fees	5,000	3,430	68.6%	81.7%	5,000
313.0318	Well/Septic Permit Fees Local	26,000	20,875	80.3%	72.5%	26,000
313.0325	Commercial Vehicle Disposal License	14,000	6,800	48.6%	94.1%	14,000
313.0327	Solicitor Permits	1,100	550	50.0%	70.7%	1,100
313.0328	Gun Permits	40,000	39,901	99.8%	69.1%	40,000
313.0331	Open Air Burning Permit	6,000	1,650	27.5%	8.1%	6,000
313.0332	Fire & Safety Inspection Fee	86,000	55,529	64.6%	80.5%	86,000
313.0333	Towing application/inspection fees	1,700	625	36.8%	41.2%	1,700
313.0334	Massage Parlor Permits	2,000	1,550	77.5%	61.2%	2,000
		<u>260,800</u>	<u>182,643</u>			
<b>Other Local Revenues</b>						
314.0101	County Court Fines	450,000	347,591	77.2%	71.0%	450,000
314.0104	DNA Local Fee (Clerk of Court)	1,300	1,019	78.4%	70.0%	1,300
314.0105	Jail Admin Fee (Clerk of Court)	15,000	10,425	69.5%	72.1%	15,000
314.0106	Courthouse Sec Fee (Clerk of Court)	150,000	112,767	75.2%	72.2%	150,000
315.0101	Interest on Investments	150,000	117,921	78.6%	60.4%	150,000
315.0201 & 0211	Rental of General Property	58,000	57,177	98.6%	66.7%	58,000
315.0206	Antenna Tower Rental	295,063	225,362	76.4%	75.0%	295,063
315.0209	Railroad reimbursement	75,000	0	0.0%	0%	75,000
315.0106 & 0107	Insurance Interest & Dividend	10,000	6,452	64.5%	75.0%	10,000
		<u>1,204,363</u>	<u>878,714</u>			
<b>Charges for Services</b>						
315.0202/0205	Use of Park Facilities	51,000	40,447	79.3%	72.5%	51,000
315.0203	Loriella Park Concessions	11,900	7,813	65.7%	65.3%	11,900
316.0102	Excess Fees of Clerks	90,000	51,594	57.3%	75.7%	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	43,460	98.8%	92.4%	44,000
316.0105	Courthouse Maintenance Fees	50,000	32,844	65.7%	73.9%	50,000
316.0106	Copy costs (Clerk of Court)	16,000	12,858	80.4%	81.1%	16,000
316.0201	Commonwealth Attorney's Fees	15,000	18,461	123.1%	75.0%	18,500
316.0302	Other Sheriff Fees (Charges for Services)	100,000	9,191	9.2%	8.4%	119,000
316.0401	Emergency Rescue Service Fee	0	4,200		0%	4,200
316.0501	Animal Shelter Fees	112,500	76,513	68.0%	71.0%	112,500
316.0502	Rabies Vaccinations	8,000	3,494	43.7%	57.6%	8,000
316.0701	Street Lights	6,500	4,606	70.9%	81.7%	6,500
316.0802	Refuse Disposal Fees	1,900,000	1,387,170	73.0%	67.5%	1,900,000
316.0803	Weed & Debris Fee	15,000	9,109	60.7%	89.3%	15,000
316.0805	Recycling Revenues	375,000	227,918	60.8%	63.1%	375,000
316.1301	Recreation Registration Fees	307,385	246,071	80.1%	79.8%	307,385
316.1302	Admission Loriella Park	45,025	25,798	57.3%	54.6%	45,025
316.1304	Ni River Reservoir Fees	19,000	11,299	59.5%	54.3%	19,000
316.1305	Hunting Run Reservoir Fees	21,000	11,681	55.6%	59.0%	21,000
316.1306	Self-Supporting Activities	168,000	74,303	44.2%	50.3%	168,000
316.1310/318.99.52	Tourism event admissions	674	792	117.5%	24.3%	792
316.1311	Stonewall Jackson Run Fees	8,893	8,893	100.0%	100.0%	8,893
316.1601	Planning Dept Maps	1,350	1,043	77.3%	63.8%	1,350
316.1603	Plat Filing Fees	163,590	133,835	81.8%	68.5%	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	316,840	114.9%	52.9%	320,000

**Spotsylvania County Revenues - 3rd Quarter FY2015**

<b>Object</b>	<b>Description</b>	<b>FY 2015 Revised Budget</b>	<b>Received YTD</b>	<b>Percent Collected as of March 2015</b>	<b>Percent Collected as of March 2014</b>	<b>Estimated EOY FY 2015 Collected</b>
316.1610	GIS fees	100,000	133,195	133.2%	65.1%	135,000
316.1611	Annual PEG Fee	169,000	168,912	99.9%	100.0%	169,000
318.9905	Tourism Miscellaneous Items	2,600	925	35.6%	78.6%	2,600
318.9906	Sale of General Government Equipment	70,000	53,044	75.8%	12.4%	70,000
318.9917	W/S Administrative Fee	1,431,615	1,073,919	75.0%	80.8%	1,431,615
318.9918	Other Local Revenue Sources	12,250	12,250	100.0%	29.5%	12,250
318.9930	Tourism Commission event Donations	41,425	35,760	86.3%	57.2%	41,425
		<u>5,666,474</u>	<u>4,242,337</u>			
<b>Miscellaneous</b>						
314.0103	Emergency Service False Alarm Fees	3,150	5,600	177.8%	44.8%	5,600
318.0305	Restitution Account	3,933	4,404	112.0%	68.3%	4,404
318.9915	Miscellaneous	34,200	41,047	120.0%	587.8%	41,047
318.9919	Proffers	0	(44,847)		-4.3%	(44,847)
318.9920	Insurance Recovery Revenue	9,150	73,406	802.3%	82.1%	75,000
318.9923	Donations	0	20,388		1.0%	20,388
318.9933	FOIA revenues	1,000	208	20.8%	98.8%	1,000
318.9940	DSS Local Revenue	0	0		100.0%	0
318.9941	CSA Local Revenue	0	0		0%	0
318.9945	Sheriff Local Services	175,000	90,160	51.5%		145,000
341.0201	Land Sale Surplus	0	0		100.0%	629,800
		<u>226,433</u>	<u>190,366</u>	84.1%		
<b>TOTAL OTHER LOCAL REVENUE</b>		<u>7,358,070</u>	<u>5,494,060</u>	74.7%	72.2%	
<b>Non-Categorical State Aid</b>						
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	40,000	38,708	96.8%	64.5%	40,000
322.0500	Mobile Home Titling Taxes	80,000	36,664	45.8%	64.7%	80,000
322.0600	Tax on Deeds Grantors Tax	355,000	284,394	80.1%	67.1%	355,000
322.1000	DMV Rental Tax	360,000	315,467	87.6%	66.6%	360,000
322.1100	Property Tax Relief Act Revenue	14,509,422	7,986,741	55.0%	55.0%	14,509,422
		<u>15,344,422</u>	<u>8,661,975</u>			
<b>Shared Expenses</b>						
323.0100	Commonwealth Attorney	788,300	529,602	67.2%	66.2%	788,300
323.0200	Sheriff	3,292,818	2,198,418	66.8%	65.7%	3,292,818
323.0300	Commissioner of Revenue	258,179	174,668	67.7%	65.7%	258,179
323.0400	Treasurer	225,802	148,273	65.7%	66.9%	225,802
323.0600	Registrar/Electoral Board	60,000	0	0.0%	0%	60,000
323.0700	Clerk of Circuit Court	704,799	415,742	59.0%	69.1%	704,799
324.0430	Reimb Extradition of Prisoners	25,000	10,386	41.5%	0%	25,000
324.0498	Reduction in State local aid	(221,754)	(221,754)	100.0%	67.5%	(221,754)
		<u>5,133,144</u>	<u>3,255,335</u>			
<b>Social Services Revenues</b>						
324.0102	Public Assistance/Welfare Administration	5,719,399	4,268,466	74.6%	0%	5,800,919
324.0105	Comprehensive Services Act	3,326,101	1,761,009	52.9%	64.1%	3,494,901
		<u>9,045,500</u>	<u>6,029,475</u>			

**Spotsylvania County Revenues - 3rd Quarter FY2015**

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2015</u>	<u>Percent Collected as of March 2014</u>	<u>Estimated EOY FY 2015 Collected</u>
<b>Other Categorical Reimbursement</b>						
324.0402	Emergency Services	37,732	7,625	20.2%	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)	330,835	330,835	100.0%	0%	330,835
324.0413	Grant Revenues	94,415	38,330	40.6%	84.2%	94,415
324.0415	Veh registration fee dog/cat sterilization	3,500	3,734	106.7%	17.9%	3,800
324.0416	Motor Vehicle Registration (EMS \$)	115,000	0	0.0%	100.0%	120,849
324.0422	VJCCA Revenue	115,141	93,980	81.6%	0%	115,141
324.0451	Victim/Witness Grant	108,441	9,834	9.1%	81.6%	108,441
324.0450	Forfeiture/Seizure - Commonwealth Atty	46,049	35,535	77.2%	71.6%	46,049
324.0452	Forfeiture/Seizure - Sheriff	0	77,937		58.4%	77,937
324.0460	Wireless E-911 Surcharge	170,000	121,746	71.6%	0%	170,000
		<u>1,066,843</u>	<u>770,322</u>			
<b>TOTAL STATE REVENUES</b>		<u>30,589,909</u>	<u>18,717,107</u>	61.2%	59.7%	
<b>Federal Funds</b>						
331.0100	Payments in Lieu of Taxes	16,000	0	0.0%	0%	16,000
333.0108 & 0114	Other Federal Grants	273,444	160,393	58.7%	0%	273,444
333.0112	Forfeiture/seizure Commonwealth Atty	0	457		0%	457
333.0113	Forfeiture/seizure Sheriff	157,137	157,137	100.0%	100.0%	157,137
333.0115	SAFER Grant	625,530	395,397	63.2%	6.8%	625,530
333.0499	Reimbursements	3,961	3,961	100.0%	0%	3,961
		<u>1,076,072</u>	<u>717,345</u>			
<b>TOTAL FEDERAL REVENUES</b>		<u>1,076,072</u>	<u>717,345</u>	66.7%	51.7%	
<b>Non Revenue Receipts</b>						
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%	63.9%	377,849
341.0611	Transfer from Fire/EMS Service Fee fund	2,738,937	2,117,315	77.3%	50.5%	2,738,937
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<u>3,660,305</u>	<u>2,117,315</u>			
<b>TOTAL GENERAL FUND REVENUES</b>		<u>266,455,699</u>	<u>158,034,227</u>	59.3%	53.2%	267,846,530

**Spotsylvania County Revenues - 3rd Quarter FY2015**

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2015</u>	<u>Percent Collected as of March 2014</u>	<u>Estimated EOY FY 2015 Collected</u>
<b>CAPITAL PROJECTS FUND</b>						
<b>Non Revenue Receipts</b>						
341.0401	Bond Proceeds	5,174,945	5,176,680	100.0%	76.7%	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	31,612	36.9%	99.9%	42,149
341.0412	Bond Premiums	851,150	851,305	100.0%	0%	851,305
		<u>12,416,657</u>	<u>12,364,597</u>			
<b>Other Local Revenue</b>						
315-0101	Interest on Investments	0	51,303		0%	68,404
318.9915	Miscellaneous	53,400	43,631	81.7%		53,400
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	14,099	47.0%	0%	30,000
		<u>280,500</u>	<u>109,033</u>			
<b>State Revenue</b>						
324.0402	Emergency Services	13,508	0		0%	13,508
324-0499	Other Reimbursements from Commonwealth	6,183,367	126,729	2.0%	0%	6,183,367
		<u>6,196,875</u>	<u>126,729</u>			
<b>Federal Revenue</b>						
333.0108 & 0401	Other Federal Grants	1,119,756	35,173	3.1%	8.4%	1,119,756
333.0402	ARRA Funding	6,646,737	4,170,915	62.8%	0%	6,646,737
333-0403 -0404	BAB & QECB Subsidy	458,490	228,997	49.9%	132.3%	458,490
		<u>8,224,983</u>	<u>4,435,085</u>			
<b>Transfers from other funds</b>						
341.0601	Transfer from General Operating Fund	8,710,226	342,393	3.9%	236.4%	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	365,454	0	0.0%	0%	365,454
		<u>9,717,520</u>	<u>342,393</u>			
<b><u>TOTAL GENERAL CAPITAL PROJECTS REVENUE</u></b>		<u>36,836,535</u>	<u>17,377,837</u>	47.2%	91.8%	36,863,416

**Spotsylvania County Revenues - 3rd Quarter FY2015**

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2015</u>	<u>Percent Collected as of March 2014</u>	<u>Estimated EOY FY 2015 Collected</u>
<b>SCHOOL OPERATING FUND</b>						
<b>Local Revenues</b>						
316.1201	School Other Revenue	3,785,338	1,434,427	37.9%	0%	4,031,642
341.0608	Local Proffer Funding	74,316	0	0.0%	0%	74,316
		<u>3,859,654</u>	<u>1,434,427</u>			
<b>State Revenues</b>						
324.0201	State Sales Tax	23,670,197	15,992,278	67.6%	0%	23,722,217
324.0202 - 333.0210	Total Intergovernmental State and Federal	<u>111,329,939</u>	<u>78,960,561</u>	70.9%	0%	111,014,905
		<u>135,000,136</u>	<u>94,952,839</u>			
<b>Debt Proceeds</b>						
341.0401-0412	Bond proceeds & bond premiums	43,704,968	43,677,104	99.9%	69.7%	43,701,275
<b>TOTAL SCHOOL OPERATING FUND REVENUES</b>		<u>182,564,758</u>	<u>140,064,370</u>	76.7%	66.9%	182,544,355
<b>SCHOOL FOOD SERVICE FUND</b>						
<b>Local Revenues</b>						
316.1201	School Other Revenue	4,859,464	3,525,980	72.6%	0%	4,625,817
324.0203-333.0210	School State and Federal Revenue	4,606,879	2,658,264	57.7%	0%	4,662,212
341.0606	Transfer from School Operating	63,870	63,870	100.0%	0%	63,870
		<u>63,870</u>	<u>63,870</u>			
<b>TOTAL SCHOOL FOOD SERVICE FUND REVENUES</b>		<u>9,530,213</u>	<u>6,248,114</u>	65.6%	0%	9,351,899
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<b>Non Revenue Receipts</b>						
341.0401	Bonds	6,970,055	6,962,121	99.9%	0%	6,970,055
341.0408	Interest on Bonds	0	9,513		100.0%	12,684
341.0412	Bond Premiums	738,163	738,007	100.0%	0%	738,163
341.0606	Transfer from School Operating	74,316	0	0.0%	0%	74,316
		<u>7,782,534</u>	<u>7,709,641</u>	99.1%		
<b>TOTAL SCHOOL CAPITAL PROJ. FUND REVENUES</b>		<u>7,782,534</u>	<u>7,709,641</u>	99.1%	100.0%	7,795,218

**Spotsylvania County Revenues - 3rd Quarter FY2015**

Object	Description	FY 2015 Revised Budget	Received YTD	Percent Collected as of March 2015	Percent Collected as of March 2014	Estimated EOY FY 2015 Collected
<b>ECONOMIC DEVELOPMENT OPPORTUNITIES FUND</b>						
<b>Local Revenues</b>						
	315.0101 Interest Earned	3,000	3,185	106.2%	0%	4,247
	315.0201 Rental of Government Property	70,375	49,718	70.6%	0%	66,000
		<u>73,375</u>	<u>52,903</u>			
	<b>Transfers from other funds</b>	<u>605,897</u>	<u>0</u>	0.0%	0%	605,897
	<b>TOTAL ECONOMIC DEV. OPPOR. FUND REVENUE</b>	<u>679,272</u>	<u>52,903</u>	7.8%	63.6%	676,144
<b>FIRE/EMS SERVICE FEE FUND</b>						
<b>Local Revenues</b>						
	316.0401 Service fees	2,650,000	1,721,510	65.0%	0%	2,800,000
	<b>TOTAL FIRE/EMS SERVICE FEE FUND REVENUE</b>	<u>2,650,000</u>	<u>1,721,510</u>	65.0%	0%	2,800,000
<b>CODE COMPLIANCE FUND</b>						
<b>Permits &amp; other licenses</b>						
	313.0340 Building Fees	1,375,000	1,202,226	87.4%	0%	1,623,211
	313.0345 Zoning Fees	262,500	204,705	78.0%	0%	280,254
	313.0350 Env. Engineering Admin Fee	425,000	467,220	109.9%	66.3%	608,994
	313.0355 Chesapeake Bay Fees	112,500	60,523	53.8%	68.3%	99,675
	313.0360 Stormwater Management Local Fee	367,200	247,541			367,200
	318.9914 Code Compliance Administration Charges	175,000	136,852	78.2%	0%	200,000
	318.9918 Other Local Revenue	500	350	70.0%	69.3%	350
	318.9920 Insurance Recover Revenue	5,150	5,150	100.0%	60.8%	0
	318.9947 Advertising	5,840	100	1.7%	0%	200
	341.0601 Transfer from General Fund	1,183,378	0	0.0%	0%	990,089
	<b>TOTAL CODE COMPLIANCE FUND</b>	<u>3,912,068</u>	<u>2,324,667</u>			4,169,973
<b>TRANSPORTATION FUND</b>						
	311.0101 Real Estate Taxes	718,924	346,675	48.2%	0%	718,924
	312.1701 Gas Tax	4,358,108	3,531,714	81.0%	0%	4,358,108
	313.0335 Transportation review fees	12,000	10,655	88.8%	46.3%	12,000
	315.0101 Interest on Investments	10,000	11,164	111.6%	72.9%	14,885
	341.0401-0412 Special Revenue Bonds	10,424,363	10,420,542	100.0%	54.5%	10,420,542
	341.0604 Transfer from Capital Projects Fund	260,753	0	0.0%	0%	260,753
	<b>TOTAL TRANSPORTATION FUND</b>	<u>15,784,148</u>	<u>14,320,750</u>	90.7%	66.0%	15,785,212
<b>JOINT FLEET MAINTENANCE</b>						
<b>Federal Funding</b>						
	316.3001 Charges for services	2,551,884	1,919,746	75.2%	0%	2,508,177
	<b>TOTAL JOINT FLEET MAINTENANCE</b>	<u>2,551,884</u>	<u>1,919,746</u>	75.2%	0%	2,508,177

**Spotsylvania County Revenues - 3rd Quarter FY2015**

<u>Object</u>	<u>Description</u>	<u>FY 2015 Revised Budget</u>	<u>Received YTD</u>	<u>Percent Collected as of March 2015</u>	<u>Percent Collected as of March 2014</u>	<u>Estimated EOY FY 2015 Collected</u>
<b>UTILITIES OPERATING FUND</b>						
<b>User Fees</b>						
316.2001	Water User Fees	12,237,540	6,895,869	56.4%	0%	11,742,036
316.2002	Sewer User Fees	9,211,269	5,405,933	58.7%	0%	8,900,143
316.2003	Fredericksburg User Fees - FMC	315,000	151,795	48.2%	73.3%	315,000
316.2004	Fredericksburg User Fees Motts Run	1,050,000	645,774	61.5%	72.1%	1,050,000
316.2011	Debt Service Fees	4,574,765	2,813,276	61.5%	46.0%	4,570,210
316.2012	Administrative Fees	1,700,000	1,079,474	63.5%	43.1%	1,754,417
		<u>29,088,574</u>	<u>16,992,121</u>			
<b>Miscellaneous</b>						
315.0101	Interest	175,000	7,109	4.1%	0%	100,000
316.0806	Composting sale revenue	350,000	133,071	38.0%	164.3%	180,000
315.0107	Insurance Dividend	0	3,441		0%	3,441
315.0206	Antenna Tower rental	45,649	34,311	75.2%	71.5%	45,649
316.0701	Street Lights	0	(779)		75.0%	(779)
316.2005	Penalties water/sewer user fees	515,000	440,561	85.5%	0%	515,000
316.2010	Account Transaction Fee	80,000	49,763	62.2%	77.5%	80,000
316.2101	Water connection operations	60,000	17,567	29.3%	0%	24,467
316.2102	Sewer connection operations	60,000	18,546	30.9%	71.7%	30,546
316.2103	Additional Cost connection (meter fee)	60,000	108,002	180.0%	67.0%	108,002
316.2008	Spotsy School Board Oper/maint sewer	75,000	21,979	29.3%	71.5%	75,000
318.2001	Disposal Tickets	72,670	40,050	55.1%	75.1%	72,670
318.2002	Utility Inspection Fees	20,000	14,139	70.7%	79.0%	20,000
318.2003	Water/Sewer Miscellaneous Revenue	0	736		55.4%	736
318.2004	Reconnection Fees	100,000	71,600	71.6%	81.6%	100,000
318.2009	City W/S Plant Assistance	35,000	214,407	612.6%	0%	285,876
318.2009	CCTV Inspection Fes	15,000	19,674	131.2%	0%	25,000
318.9906	Sale of Surplus Property	12,441	4,978	40.0%	0%	6,000
318.9913	Administrative Collection Fee	0	18,900		0%	20,000
318.9915	Miscellaneous Revenue	0	54,157		61.3%	55,000
318.9920	Insurance Recovery Revenue	0	919		0%	919
318.2007	Multi-visit meter set fee	1,000	950	95.0%	0%	1,000
		<u>1,676,760</u>	<u>1,274,081</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
		<u>31,322,309</u>	<u>18,516,054</u>	59.1%	71.8%	30,597,303
<b>UTILITIES CAPITAL PROJECTS FUND</b>						
<b>Connection Fees</b>						
316.2104	Availability Sewer Fee	1,201,230	1,423,460	118.5%	0%	1,650,000
316.2105	Availability Water Fee	1,206,570	1,436,540	119.1%	0%	1,650,000
		<u>2,407,800</u>	<u>2,860,000</u>			
<b>Miscellaneous</b>						
315.0101-0102	Interest on investments & Utility Bond Revenue	130,000	22,062	17.0%	70.4%	29,416
341.0701	Fredericksburg Contr Capital Projects	5,880,168	1,198,697	20.4%	70.4%	5,880,168
		<u>6,010,168</u>	<u>1,220,759</u>			
		<u>8,417,968</u>	<u>4,080,759</u>	48.5%	69.5%	9,209,584

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>General Fund</b>						
<b>GENERAL GOVERNMENT ADMINISTRATION</b>						
Board of Supervisors						
Personnel	215,451	136,010	70.8%	63.1%	212,885	2,566
Non-Pers	94,899	69,449	66.7%	73.2%	93,297	1,602
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>310,350</b>	<b>205,459</b>		<b>66.2%</b>	<b>306,182</b>	<b>4,168</b>
County Administrator						
Personnel	760,618	517,344	70.8%	68.0%	871,205	(110,587)
Non-Pers	63,742	24,582	66.7%	38.6%	46,885	16,858
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>824,360</b>	<b>541,926</b>		<b>65.7%</b>	<b>918,089</b>	<b>(93,729)</b>
County Attorney						
Personnel	782,331	472,256	70.8%	60.4%	709,939	72,392
Non-Pers	175,384	31,036	66.7%	17.7%	121,754	53,631
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>957,715</b>	<b>503,292</b>		<b>52.6%</b>	<b>831,692</b>	<b>126,023</b>
Human Resources						
Personnel	584,942	392,096	70.8%	67.0%	575,263	9,679
Non-Pers	117,990	68,223	66.7%	57.8%	110,545	7,446
Capital	35,000	0	66.7%	0.0%	35,000	0
<b>Total</b>	<b>737,932</b>	<b>460,319</b>		<b>62.4%</b>	<b>720,808</b>	<b>17,124</b>
Independent Auditor						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	253,563	175,415	66.7%	69.2%	253,563	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>253,563</b>	<b>175,415</b>		<b>69.2%</b>	<b>253,563</b>	<b>0</b>
Commissioner of Revenue						
Personnel	1,315,144	906,661	70.8%	68.9%	1,315,144	0
Non-Pers	60,125	43,584	66.7%	72.5%	57,190	2,936
Capital	3,500	310	66.7%	8.9%	3,500	0
<b>Total</b>	<b>1,378,769</b>	<b>950,555</b>		<b>68.9%</b>	<b>1,375,833</b>	<b>2,936</b>
Assessment						
Personnel	850,101	521,373	70.8%	61.3%	787,461	62,640
Non-Pers	36,571	20,889	66.7%	57.1%	32,598	3,974
Capital	22,699	20,900	66.7%	92.1%	22,699	0
<b>Total</b>	<b>909,371</b>	<b>563,162</b>		<b>61.9%</b>	<b>842,758</b>	<b>66,613</b>
Treasurer						
Personnel	1,527,197	1,011,029	70.8%	66.2%	1,481,375	45,822
Non-Pers	316,851	231,761	66.7%	73.1%	304,752	12,099
Capital	16,805	7,661	66.7%	45.6%	16,805	0
<b>Total</b>	<b>1,860,853</b>	<b>1,250,451</b>		<b>67.2%</b>	<b>1,802,932</b>	<b>57,921</b>
Finance						
Personnel	1,304,651	865,250	70.8%	66.3%	1,290,678	13,973
Non-Pers	271,851	192,509	66.7%	70.8%	266,337	5,515
Capital	7,312	7,311	66.7%	100.0%	7,312	0
<b>Total</b>	<b>1,583,814</b>	<b>1,065,070</b>		<b>67.2%</b>	<b>1,564,327</b>	<b>19,487</b>

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>Procurement</b>						
Personnel	271,879	189,932	70.8%	69.9%	269,817	2,062
Non-Pers	13,107	3,145	66.7%	24.0%	12,718	389
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>284,986</b>	<b>193,077</b>		<b>67.7%</b>	<b>282,535</b>	<b>2,451</b>
<b>Risk Management</b>						
Personnel	30,000	9,813	70.8%	32.7%	30,000	0
Non-Pers	46,353	31,278	66.7%	67.5%	46,353	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>76,353</b>	<b>41,091</b>		<b>53.8%</b>	<b>76,353</b>	<b>0</b>
<b>Information Services</b>						
Personnel	2,261,031	1,583,097	70.8%	70.0%	2,261,031	0
Non-Pers	2,861,735	1,735,418	66.7%	60.6%	2,803,979	57,756
Capital	129,700	26,802	66.7%	20.7%	129,700	0
<b>Total</b>	<b>5,252,466</b>	<b>3,345,317</b>		<b>63.7%</b>	<b>5,194,710</b>	<b>57,756</b>
<b>Central Supply</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	31,528	17,824	66.7%	56.5%	31,528	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>31,528</b>	<b>17,824</b>		<b>56.5%</b>	<b>31,528</b>	<b>0</b>
<b>Registrar</b>						
Personnel	236,521	152,043	70.8%	64.3%	215,045	21,476
Non-Pers	102,460	48,530	66.7%	47.4%	101,513	947
Capital	32,645	1,848	66.7%	5.7%	32,645	0
<b>Total</b>	<b>371,626</b>	<b>202,421</b>		<b>54.5%</b>	<b>349,203</b>	<b>22,423</b>
<b>TOTAL GENERAL GOVERNMENT ADMINISTRATION</b>						
Personnel	10,139,866	6,756,904	70.8%	66.6%	10,019,843	120,023
Non-Pers	4,446,159	2,688,625	66.7%	60.5%	4,283,009	163,150
Capital	247,661	64,832	66.7%	26.2%	247,661	0
<b>Total</b>	<b>14,833,686</b>	<b>9,510,361</b>		<b>64.1%</b>	<b>14,550,513</b>	<b>283,173</b>
<b>JUDICIAL ADMINISTRATION</b>						
<b>Circuit Court Judge #1</b>						
Personnel	132,913	87,329	70.8%	65.7%	123,822	9,091
Non-Pers	7,178	3,667	66.7%	51.1%	6,278	901
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>140,091</b>	<b>90,996</b>		<b>65.0%</b>	<b>130,099</b>	<b>9,992</b>
<b>Circuit Court Judge #2</b>						
Personnel	108,560	59,434	70.8%	54.7%	91,442	17,118
Non-Pers	7,501	4,854	66.7%	64.7%	7,781	(280)
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>116,061</b>	<b>64,288</b>		<b>55.4%</b>	<b>99,223</b>	<b>16,838</b>
<b>Gen. District Crt</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	59,984	14,519	66.7%	24.2%	29,778	30,206
Capital	10,000	0	66.7%	0.0%	0	10,000
<b>Total</b>	<b>69,984</b>	<b>14,519</b>		<b>20.7%</b>	<b>29,778</b>	<b>40,206</b>

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>Magistrates</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	6,591	3,948	66.7%	59.9%	5,922	669
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>6,591</b>	<b>3,948</b>		<b>59.9%</b>	<b>5,922</b>	<b>669</b>
<b>Court Services Unit</b>						
Personnel	125,783	87,797	70.8%	69.8%	125,644	139
Non-Pers	205,711	115,620	66.7%	56.2%	201,245	4,466
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>331,494</b>	<b>203,417</b>		<b>61.4%</b>	<b>326,889</b>	<b>4,605</b>
<b>Juv. &amp; Dom. Rel Crt</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	40,603	24,391	66.7%	60.1%	38,677	1,926
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>40,603</b>	<b>24,391</b>		<b>60.1%</b>	<b>38,677</b>	<b>1,926</b>
<b>Clerk of Cir. Crt</b>						
Personnel	1,347,565	915,171	70.8%	67.9%	1,347,565	0
Non-Pers	206,811	84,313	66.7%	40.8%	206,430	382
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>1,554,376</b>	<b>999,484</b>		<b>64.3%</b>	<b>1,553,995</b>	<b>382</b>
<b>Victim Witness</b>						
Personnel	160,465	109,772	70.8%	68.4%	160,279	186
Non-Pers	30,625	22,951	66.7%	74.9%	30,532	93
Capital	670	370	66.7%	55.2%	670	0
<b>Total</b>	<b>191,760</b>	<b>133,093</b>		<b>69.4%</b>	<b>191,481</b>	<b>279</b>
<b>Commonwealth's Attorney</b>						
Personnel	1,826,177	1,256,938	70.8%	68.8%	1,799,103	27,074
Non-Pers	247,449	94,038	66.7%	38.0%	246,629	821
Capital	0	2,462	66.7%	N/A	2,462	(2,462)
<b>Total</b>	<b>2,073,626</b>	<b>1,353,438</b>		<b>65.3%</b>	<b>2,048,194</b>	<b>25,432</b>
<b>TOTAL JUDICIAL ADMINISTRATION</b>						
Personnel	3,701,463	2,516,441	70.8%	68.0%	3,647,855	53,608
Non-Pers	812,453	368,301	66.7%	45.3%	773,271	39,183
Capital	10,670	2,832	66.7%	26.5%	3,132	7,538
<b>Total</b>	<b>4,524,586</b>	<b>2,887,574</b>		<b>63.8%</b>	<b>4,424,257</b>	<b>100,329</b>
<b>PUBLIC SAFETY</b>						
<b>Sheriff Courts</b>						
Personnel	3,635,739	2,130,999	70.8%	58.6%	3,331,179	304,560
Non-Pers	72,003	21,059	66.7%	29.2%	83,818	(11,815)
Capital	144,968	49,069	66.7%	33.8%	144,968	0
<b>Total</b>	<b>3,852,710</b>	<b>2,201,127</b>		<b>57.1%</b>	<b>3,559,965</b>	<b>292,745</b>
<b>Sheriff - Law Enforcement</b>						
Personnel	11,807,122	8,336,704	70.8%	70.6%	12,154,051	(346,929)
Non-Pers	2,648,129	1,331,788	66.7%	50.3%	2,547,042	101,088
Capital	1,446,525	530,709	66.7%	36.7%	1,446,525	0
<b>Total</b>	<b>15,901,776</b>	<b>10,199,201</b>		<b>64.1%</b>	<b>16,147,618</b>	<b>(245,842)</b>

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>Communications</b>						
Personnel	2,298,002	1,438,974	70.8%	62.6%	2,186,399	111,603
Non-Pers	103,137	47,330	66.7%	45.9%	102,036	1,102
Capital	4,390	153	66.7%	3.5%	4,390	0
<b>Total</b>	<b>2,405,529</b>	<b>1,486,457</b>		<b>61.8%</b>	<b>2,292,824</b>	<b>112,705</b>
<b>Fire, Rescue &amp; Emerg. Svcs</b>						
Personnel	14,635,161	10,256,311	70.8%	70.1%	14,886,095	(250,934)
Non-Pers	637,780	377,149	66.7%	59.1%	571,075	66,705
Capital	245,838	189,651	66.7%	77.1%	245,838	0
<b>Total</b>	<b>15,518,779</b>	<b>10,823,111</b>		<b>69.7%</b>	<b>15,703,008</b>	<b>(184,229)</b>
<b>Fire/Rescue Consolidated</b>						
Personnel	9,207	8,872	70.8%	96.4%	9,207	0
Non-Pers	3,526,261	1,738,261	66.7%	49.3%	3,426,261	100,000
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>3,535,468</b>	<b>1,747,133</b>		<b>49.4%</b>	<b>3,435,468</b>	<b>100,000</b>
<b>Vol. Fire &amp; Rescue</b>						
Personnel	155,703	0	70.8%	0.0%	155,703	0
Non-Pers	222,549	149,705	66.7%	67.3%	222,549	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>378,252</b>	<b>149,705</b>		<b>39.6%</b>	<b>378,252</b>	<b>0</b>
<b>Correction &amp; Detention</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	5,617,505	4,813,679	66.7%	85.7%	5,617,505	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>5,617,505</b>	<b>4,813,679</b>		<b>85.7%</b>	<b>5,617,505</b>	<b>0</b>
<b>Animal Control</b>						
Personnel	1,109,503	757,336	70.8%	68.3%	1,081,343	28,160
Non-Pers	200,398	146,542	66.7%	73.1%	228,409	(28,011)
Capital	112,196	0	66.7%	0.0%	112,196	0
<b>Total</b>	<b>1,422,097</b>	<b>903,878</b>		<b>63.6%</b>	<b>1,421,948</b>	<b>149</b>
<b>Medical Examiner</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	500	240	66.7%	48.0%	500	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>500</b>	<b>240</b>		<b>48.0%</b>	<b>500</b>	<b>0</b>
<b>TOTAL PUBLIC SAFETY</b>						
Personnel	33,650,437	22,929,196	70.8%	68.1%	33,803,977	(153,540)
Non-Pers	13,028,262	8,625,753	66.7%	66.2%	12,799,194	229,068
Capital	1,953,917	769,582	66.7%	39.4%	1,953,917	0
<b>Total</b>	<b>48,632,616</b>	<b>32,324,531</b>		<b>66.5%</b>	<b>48,557,088</b>	<b>75,528</b>

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>GENERAL SERVICES</b>						
General Services Administration						
Personnel	464,210	322,185	70.8%	69.4%	461,057	3,153
Non-Pers	26,859	10,185	66.7%	37.9%	25,782	1,077
Capital	20,040	20,040	66.7%	100.0%	20,040	0
Total	511,109	352,410		69.0%	506,879	4,230
Refuse Collection						
Personnel	1,652,689	1,161,537	70.8%	70.3%	1,652,689	0
Non-Pers	432,305	298,103	66.7%	69.0%	432,094	211
Capital	52,538	50,239	66.7%	95.6%	52,538	0
Total	2,137,532	1,509,879		70.6%	2,137,321	211
Refuse Disposal						
Personnel	804,050	538,033	70.8%	66.9%	782,805	21,245
Non-Pers	816,726	566,120	66.7%	69.3%	820,671	(3,945)
Capital	25,000	23,794	66.7%	95.2%	25,000	0
Total	1,645,776	1,127,947		68.5%	1,628,476	17,300
Recycling/Litter Control						
Personnel	287,371	188,072	70.8%	65.4%	270,319	17,052
Non-Pers	171,164	101,237	66.7%	59.1%	188,216	(17,052)
Capital	20,000	17,217	66.7%	86.1%	20,000	0
Total	478,535	306,526		64.1%	478,535	0
Public Works Maintenance						
Personnel	985,972	583,272	70.8%	59.2%	875,796	110,176
Non-Pers	1,368,319	806,342	66.7%	58.9%	1,347,231	21,089
Capital	46,222	18,007	66.7%	39.0%	46,222	0
Total	2,400,513	1,407,621		58.6%	2,269,249	131,264
General Buildings/ Grounds						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	2,211,989	1,253,915	66.7%	56.7%	2,046,989	165,000
Capital	0	0	66.7%	N/A	0	0
Total	2,211,989	1,253,915		56.7%	2,046,989	165,000
<b>TOTAL GENERAL SERVICES</b>						
Personnel	4,194,292	2,793,099	70.8%	66.6%	4,042,666	151,626
Non-Pers	5,027,362	3,035,902	66.7%	60.4%	4,860,982	166,380
Capital	163,800	129,297	66.7%	78.9%	163,800	0
Total	9,385,454	5,958,298		63.5%	9,067,448	318,006

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>SOCIAL SERVICES</b>						
General						
Personnel	5,813,763	3,732,556	70.8%	64.2%	5,526,905	286,858
Non-Pers	3,419,742	2,480,403	66.7%	72.5%	3,531,782	(112,040)
Capital	21,234	22,621	66.7%	106.5%	22,621	(1,387)
Total	9,254,739	6,235,580		67.4%	9,081,307	173,432
CSA						
Personnel	39,280	32,495	70.8%	82.7%	39,124	156
Non-Pers	7,101,443	4,530,336	66.7%	63.8%	7,501,443	(400,000)
Capital	0	0	66.7%	N/A	0	0
Total	7,140,723	4,562,831		63.9%	7,540,567	(399,844)
<b>TOTAL SOCIAL SERVICES</b>						
Personnel	5,853,043	3,765,051	70.8%	64.3%	5,566,028	287,015
Non-Pers	10,521,185	7,010,739	66.7%	66.6%	11,033,225	(512,040)
Capital	21,234	22,621	66.7%	106.5%	22,621	(1,387)
Total	16,395,462	10,798,411		65.9%	16,621,874	(226,412)
<b>HEALTH AND WELFARE</b>						
Local Health						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	647,569	485,677	66.7%	75.0%	647,569	0
Capital	0	0	66.7%	N/A	0	0
Total	647,569	485,677		75.0%	647,569	0
Rapp. Area Comm. Svcs Brd						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	320,368	240,276	66.7%	75.0%	320,368	0
Capital	0	0	66.7%	N/A	0	0
Total	320,368	240,276		75.0%	320,368	0
Regional Agencies						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	111,158	83,131	66.7%	74.8%	111,158	0
Capital	0	0	66.7%	N/A	0	0
Total	111,158	83,131		74.8%	111,158	0
Geranna Community College						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	229,457	114,729	66.7%	50.0%	229,457	0
Capital	0	0	66.7%	N/A	0	0
Total	229,457	114,729		50.0%	229,457	0
<b>TOTAL HEALTH AND WELFARE</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	1,308,552	923,813	66.7%	70.6%	1,308,552	0
Capital	0	0	66.7%	N/A	0	0
Total	1,308,552	923,813		70.6%	1,308,552	0

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>PARKS, RECREATION AND CULTURE</b>						
Parks/Recreation						
Personnel	2,004,970	1,339,198	70.8%	66.8%	2,004,970	0
Non-Pers	875,053	453,894	66.7%	51.9%	840,328	34,725
Capital	72,163	58,445	66.7%	81.0%	72,163	0
<b>Total</b>	<b>2,952,186</b>	<b>1,851,537</b>		<b>62.7%</b>	<b>2,917,461</b>	<b>34,725</b>
Museum						
Personnel	34,255	24,194	70.8%	70.6%	34,147	108
Non-Pers	29,088	19,706	66.7%	67.7%	28,893	195
Capital	1,297	1,297	66.7%	100.0%	1,297	0
<b>Total</b>	<b>64,640</b>	<b>45,197</b>		<b>69.9%</b>	<b>64,337</b>	<b>303</b>
Library						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	3,986,678	2,990,009	66.7%	75.0%	3,986,678	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>3,986,678</b>	<b>2,990,009</b>		<b>75.0%</b>	<b>3,986,678</b>	<b>0</b>
<b>TOTAL PARKS, RECREATION AND CULTURAL</b>						
Personnel	2,039,225	1,363,392	70.8%	66.9%	2,039,117	108
Non-Pers	4,890,819	3,463,609	66.7%	70.8%	4,855,899	34,920
Capital	73,460	59,742	66.7%	81.3%	73,460	0
<b>Total</b>	<b>7,003,504</b>	<b>4,886,743</b>		<b>69.8%</b>	<b>6,968,476</b>	<b>35,028</b>
<b>COMMUNITY DEVELOPMENT</b>						
Planning						
Personnel	933,937	600,866	70.8%	64.3%	909,547	24,390
Non-Pers	101,657	32,521	66.7%	32.0%	82,705	18,953
Capital	4,017	3,029	66.7%	75.4%	3,029	988
<b>Total</b>	<b>1,039,611</b>	<b>636,416</b>		<b>61.2%</b>	<b>995,280</b>	<b>44,331</b>
Economic Development						
Personnel	503,165	326,637	70.8%	64.9%	496,086	7,079
Non-Pers	341,297	41,893	66.7%	12.3%	326,000	15,297
Capital	8,000	0	66.7%	0.0%	8,000	0
<b>Total</b>	<b>852,462</b>	<b>368,530</b>		<b>43.2%</b>	<b>830,086</b>	<b>22,376</b>
Tourism						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	224,288	191,811	66.7%	85.5%	224,288	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>224,288</b>	<b>191,811</b>		<b>85.5%</b>	<b>224,288</b>	<b>0</b>
Tourism Projects						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	95,500	3,535	66.7%	3.7%	95,500	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>95,500</b>	<b>3,535</b>		<b>3.7%</b>	<b>95,500</b>	<b>0</b>
Tourism Visitor Centers						
Personnel	179,041	106,901	70.8%	59.7%	179,041	0
Non-Pers	64,047	39,090	66.7%	61.0%	64,047	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>243,088</b>	<b>145,991</b>		<b>60.1%</b>	<b>243,088</b>	<b>0</b>
Cooperative Extension Service						
Personnel	78,846	54,595	70.8%	69.2%	78,540	306
Non-Pers	89,055	38,507	66.7%	43.2%	78,273	10,782

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

<u>Department/Division</u>	<u>FY2015</u> <u>Adjusted</u> <u>Budget</u>	<u>YTD</u> <u>Expenditures</u>	<u>% Year</u> <u>Passed</u>	<u>% Budget</u> <u>Used</u>	<u>End-of-Yr</u> <u>Projected</u>	<u>Variance</u>
Capital	0	0	66.7%	N/A	0	0
Total	167,901	93,102		55.5%	156,813	11,088
<b>TOTAL COMMUNITY DEVELOPMENT</b>						
Personnel	1,694,989	1,088,999	70.8%	64.2%	1,663,214	31,775
Non-Pers	915,844	347,543	66.7%	37.9%	870,813	45,032
Capital	12,017	3,029	66.7%	25.2%	11,029	988
Total	2,622,850	1,439,571		54.9%	2,545,056	77,794
<b>General County Debt</b>						
Personnel	0	0	70.8%	0.0%	0	0
Non-Pers	36,180,259	7,522,270	66.7%	20.8%	36,180,259	0
Capital	0	0	66.7%	N/A	0	0
Total	36,180,259	7,522,270		20.8%	36,180,259	0
<b>Non-Departmental</b>						
Personnel	634,786	778,048	70.8%	122.6%	634,786	0
Non-Pers	742,240	19,082	66.7%	2.6%	654,384	87,857
Capital	0	0	66.7%	N/A	0	0
Total	1,377,026	797,130		57.9%	1,289,170	87,857
<b>TOTAL GENERAL OPERATING</b>						
Personnel	61,908,101	41,991,130	70.8%	67.8%	61,417,487	490,614
Non-Pers	77,873,135	34,005,637	66.7%	43.7%	77,619,586	253,549
Capital	2,482,759	1,051,935	66.7%	42.4%	2,475,620	7,139
Total	142,263,995	77,048,702		54.2%	141,512,693	751,302

**Spotsylvania County**

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>Capital Projects Fund</b>						
Personnel	332,540	173,752	70.8%	52.2%	267,302	65,238
Non-Pers	2,274,242	338,575	66.7%	14.9%	2,274,242	0
Capital	71,163,539	12,367,371	66.7%	17.4%	71,163,539	0
<b>Total</b>	<b>73,770,321</b>	<b>12,879,698</b>		<b>17.5%</b>	<b>73,705,083</b>	<b>65,238</b>
<b>Code Compliance Fund</b>						
Personnel	3,056,446	1,996,910	70.8%	65.3%	3,031,084	25,362
Non-Pers	588,424	119,985	66.7%	20.4%	566,546	21,879
Capital	19,750	0	66.7%	0.0%	19,750	0
<b>Total</b>	<b>3,664,620</b>	<b>2,116,895</b>		<b>57.8%</b>	<b>3,617,379</b>	<b>47,241</b>
<b>Transportation Fund</b>						
Personnel	350,780	212,667	70.8%	60.6%	326,078	24,702
Non-Pers	1,903,691	310,105	66.7%	16.3%	1,900,924	2,767
Capital	15,568,517	2,634,839	66.7%	16.9%	15,568,517	0
<b>Total</b>	<b>17,822,988</b>	<b>3,157,611</b>		<b>17.7%</b>	<b>17,795,519</b>	<b>27,469</b>
<b>Economic Development Opportunities</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	762,930	309,070	66.7%	40.5%	728,605	34,326
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>762,930</b>	<b>309,070</b>		<b>40.5%</b>	<b>728,605</b>	<b>34,326</b>
<b>Joint Fleet Maintenance</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	2,551,884	1,790,416	66.7%	70.2%	2,551,884	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>2,551,884</b>	<b>1,790,416</b>		<b>70.2%</b>	<b>2,551,884</b>	<b>0</b>

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>Utilities</b>						
Administration						
Personnel	2,606,862	1,277,839	70.8%	49.0%	2,457,079	149,783
Non-Pers	1,563,318	992,208	66.7%	63.5%	1,529,592	33,726
Capital	29,990	28,843	66.7%	96.2%	28,843	1,147
Total	4,200,170	2,298,890		54.7%	4,015,514	184,656
Garage Operations						
Personnel	75,569	48,520	70.8%	64.2%	71,534	4,035
Non-Pers	21,463	12,972	66.7%	60.4%	19,673	1,790
Capital	0	0	66.7%	N/A	0	0
Total	97,032	61,492		63.4%	91,207	5,825
Electrical Division						
Personnel	454,555	238,518	70.8%	52.5%	411,081	43,474
Non-Pers	245	245	66.7%	100.0%	0	245
Capital	0	0	66.7%	N/A	0	0
Total	454,800	238,763		52.5%	411,081	43,719
Customer Service						
Personnel	508,467	347,024	70.8%	68.2%	471,055	37,412
Non-Pers	504,890	362,422	66.7%	71.8%	495,246	9,644
Capital	59,666	35,699	66.7%	59.8%	59,666	0
Total	1,073,023	745,145		69.4%	1,025,967	47,056
Water Conservation						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	74,700	3,328	66.7%	4.5%	20,000	54,700
Capital	0	0	66.7%	N/A	0	0
Total	74,700	3,328		4.5%	20,000	54,700
Ni River Wtr Plant						
Personnel	952,412	644,698	70.8%	67.7%	887,519	64,893
Non-Pers	998,699	516,958	66.7%	51.8%	877,095	121,604
Capital	26,443	442	66.7%	1.7%	26,442	1
Total	1,977,554	1,162,098		58.8%	1,791,056	186,498
Motts Run Wtr Plant						
Personnel	821,069	628,505	70.8%	76.5%	810,125	10,944
Non-Pers	1,360,828	690,646	66.7%	50.8%	1,195,589	165,239
Capital	117,923	25,263	66.7%	21.4%	117,923	0
Total	2,299,820	1,344,414		58.5%	2,123,637	176,183
Massap. Waste Water Treatment Plant						
Personnel	1,089,041	704,853	70.8%	64.7%	1,015,615	73,426
Non-Pers	1,320,959	555,193	66.7%	42.0%	1,159,108	161,851
Capital	80,492	41,466	66.7%	51.5%	80,402	90
Total	2,490,492	1,301,512		52.3%	2,255,125	235,367
FMC Waste Water Treatment Plant						
Personnel	611,679	431,406	70.8%	70.5%	579,976	31,703
Non-Pers	510,478	258,328	66.7%	50.6%	444,352	66,126
Capital	23,898	23,897	66.7%	100.0%	23,897	1
Total	1,146,055	713,631		62.3%	1,048,225	97,830

**Expenditures -**  
**3rd Quarter FY2015**

Department/Division	FY2015 Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
<b>Thornburg Waste Water Treatment Plant</b>						
Personnel	347,864	173,678	70.8%	49.9%	264,154	83,710
Non-Pers	68,147	31,281	66.7%	45.9%	62,713	5,434
Capital	14,100	12,500	66.7%	88.7%	14,100	0
<b>Total</b>	<b>430,111</b>	<b>217,459</b>		<b>50.6%</b>	<b>340,967</b>	<b>89,144</b>
<b>Composting</b>						
Personnel	386,283	267,345	70.8%	69.2%	363,627	22,656
Non-Pers	549,804	302,950	66.7%	55.1%	484,925	64,879
Capital	116,411	30,491	66.7%	26.2%	115,491	920
<b>Total</b>	<b>1,052,498</b>	<b>600,786</b>		<b>57.1%</b>	<b>964,043</b>	<b>88,455</b>
<b>Water/Sewer Transmissions</b>						
Personnel	685,965	413,299	70.8%	60.3%	672,670	13,295
Non-Pers	753,553	392,641	66.7%	52.1%	747,368	6,185
Capital	5,000	0	66.7%	0.0%	5,000	0
<b>Total</b>	<b>1,444,518</b>	<b>805,940</b>		<b>55.8%</b>	<b>1,425,038</b>	<b>19,480</b>
<b>Infiltration &amp; Inflow</b>						
Personnel	891,296	559,072	70.8%	62.7%	890,998	298
Non-Pers	185,596	129,686	66.7%	69.9%	184,718	878
Capital	1,823	1,822	66.7%	99.9%	1,822	1
<b>Total</b>	<b>1,078,715</b>	<b>690,580</b>		<b>64.0%</b>	<b>1,077,538</b>	<b>1,177</b>
<b>Line Location</b>						
Personnel	260,929	165,436	70.8%	63.4%	247,649	13,280
Non-Pers	38,700	22,611	66.7%	58.4%	36,861	1,839
Capital	23,500	0	66.7%	0.0%	23,500	0
<b>Total</b>	<b>323,129</b>	<b>188,047</b>		<b>58.2%</b>	<b>308,010</b>	<b>15,119</b>
<b>Pump Station Maintenance</b>						
Personnel	175,838	122,554	70.8%	69.7%	175,811	27
Non-Pers	443,733	247,015	66.7%	55.7%	407,357	36,376
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>619,571</b>	<b>369,569</b>		<b>59.6%</b>	<b>583,168</b>	<b>36,403</b>
<b>Laboratory Services</b>						
Personnel	318,611	213,397	70.8%	67.0%	297,608	21,003
Non-Pers	154,984	66,319	66.7%	42.8%	138,509	16,475
Capital	26,000	(855)	66.7%	-3.3%	25,575	425
<b>Total</b>	<b>499,595</b>	<b>278,861</b>		<b>55.8%</b>	<b>461,692</b>	<b>37,903</b>
<b>Utilities Debt Service</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	10,632,128	3,080,366	66.7%	29.0%	10,632,128	0
Capital	0	0	66.7%	N/A	0	0
<b>Total</b>	<b>10,632,128</b>	<b>3,080,366</b>		<b>29.0%</b>	<b>10,632,128</b>	<b>0</b>
<b>Utilities Capital</b>						
Personnel	0	0	70.8%	N/A	0	0
Non-Pers	0	0	66.7%	N/A	0	0
Capital	49,094,381	6,220,069	66.7%	12.7%	49,094,381	0
<b>Total</b>	<b>49,094,381</b>	<b>6,220,069</b>		<b>12.7%</b>	<b>49,094,381</b>	<b>0</b>
<b>TOTAL UTILITIES OPERATING (exc. debt service, capital and refunds)</b>						
Personnel	10,186,440	6,236,144	70.8%	61.2%	9,616,501	569,939
Non-Pers	8,550,097	4,584,803	66.7%	53.6%	7,803,106	746,991
Capital	525,246	199,568	66.7%	38.0%	522,661	2,585
<b>Total</b>	<b>19,261,783</b>	<b>11,020,515</b>		<b>57.2%</b>	<b>17,942,268</b>	<b>1,319,515</b>

**3rd Quarter FY 2015 budget adjustments greater than \$50K**

<b>Date</b>	<b>Amount</b>	<b>Reason</b>
2/13/2015	\$81,775	Budgeted funding in the Information Services lease/rental buildings account was transferred to the IS Strategic Plan account. Funding was initially budgeted to cover the cost of rent for the co-location on a new tower, however, the tower will not be completed by June.

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