

Board of Supervisors

Robert "Bob" Thomas, Jr., Chairman
Laura A. Sellers, Vice Chairman
Meg Bohmke
Jack R. Cavalier
Wendy E. Maurer
Paul V. Milde, III
Gary F. Snellings

Anthony J. Romanello, ICMA-CM
County Administrator

Finance, Audit & Budget Committee Meeting Agenda

February 16, 2016 - 1:30 pm
Conference Room A/B/C - Second Floor

Agenda Item	
1.	Health insurance update
2.	Shared Services
3.	FY2015 Schools Carryover Funds
4.	Monthly financial report format
5.	Lake Arrowhead engineering study

FAB02162016



Health Insurance RFP

Update and Next Steps
February 16, 2016

Goals for Health Insurance in FY2017

- Offer a fiscally responsible benefits package that is competitive in the market.
- Provide valuable options so that employees may select a plan that best meets his/her needs.
- Partner with Stafford County Public Schools to align benefits strategies and find efficiencies through shared services.
- Select vendors who can provide cost-effective options and assist with a long-term health insurance strategy.

RFP Process

- Joint procurement for medical, dental, prescription and stop loss coverage.
 - RFPs released November 12 and closed December 15
 - 3 proposals received for medical
 - 6 proposals received for dental
 - 6 proposals received for prescription
 - 2 proposals received for stop loss
- Proposals were reviewed and rated to determine finalists.
- Finalists interviews were held during the week of February 8, 2016.

Proposed Medical Plan Designs

Medical	Current Plans		Proposed Plans		
Type of Plan	Key Care 15+ - PPO	Key Care 30 - PPO	PPO - High Option	PPO - Low Option	HDHP w/ Fund
Plan Design					
Single Deductible	\$0	\$1,000	\$200	\$1,000	\$1,500
Family Deductible	\$0	\$2,000	\$400	\$2,000	\$3,000
Single Out-of-Pocket Maximum	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000
Family Out-of-Pocket Maximum	\$4,000	\$6,000	\$6,000	\$6,000	\$6,000
Inpatient Hospital	\$300 + 20%	20%	\$400 + 20%	20%	20%
Office Visit - Primary Care	\$15	\$30	\$20	30	20%
Office Visit - Specialist	\$30	\$30	\$40	\$30	\$0
Urgent Care	\$15	\$30	\$20	\$30	\$0
Emergency Room	\$150	\$0	\$0	20%	20%
Pharmacy					
Retail					
Tier 1 (Generic)	10	10	10	10	10
Tier 2 (Formulary)	20	20	30	30	20%
Tier 3 (Non-Formulary)	35	35	50	50	40%
Tier 4 (Specialty)	N/A	N/A	150	150	200
Mail-Order					
Tier 1 (Generic)	10	10	20	20	20
Tier 2 (Formulary)	20	20	60	60	20%
Tier 3 (Non-Formulary)	35	35	100	100	40%
Tier 4 (Specialty)	N/A	N/A	300	300	400
Actuarial Value	88.50%	78.60%	82.40%	78.20%	80.60%

Proposed Dental Plan Designs

Dental		Current Plan		Proposed Plan	
Type of Plan	PPO	PPO - High Option		PPO - Low Option	
Plan Design					
Single Deductible		\$50	\$50	\$50	
Family Deductible		\$150	\$150	\$150	
Preventative Services	No Cost	No Cost	No Cost	No Cost	
Basic Services	No Cost		20%	20%	
Major Services		50%	50%	50%	
Orthodontia		50%	50%	Not Covered	
Calendar Year Maximum*		\$1,250	\$1,250	\$1,250	
Orthodontic Lifetime Maximum**		\$1,500	\$1,500	N/A	

* Requested cost for increased maximum of \$1,500

**Requested cost for increased orthodontic maximum of \$2,000

Next Steps

- Clarify vendor proposals and resolve any outstanding complications.
- Recommend/select vendor(s) and plan design options.
- Review total projected costs and determine premiums/contributions.
- Begin implementation plans and open enrollment preparation.

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Anthony J. Romanello, ICMA-CM
County Administrator

To: Finance, Audit and Budget Committee

From: Cathy Vollbrecht
Interim Director, Parks, Recreation and Community Facilities

Date: February 12, 2016

Re: Shared Services

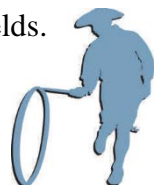
The Stafford County Board of Supervisors and the Stafford School Board contracted DecideSmart, LLC to review existing joint services and potential new or expanded joint services through which resources might be used more effectively and efficiently. DecideSmart conducted its study of County and SCPS services from November 2014 – February 2015, and made several recommendations for joint efforts in the areas of Finance, Human Resources, Information Technology, and grounds maintenance. It is important to note that Stafford County and SCPS staff are already partnering in many areas such as GIS, procurement, and grounds maintenance at some school fields, and DecideSmart noted these areas in its study, as well as additional opportunities. The information below is an update on the status of some of our joint projects:

Human Resources

In an effort to align the County's and the Schools' benefits, Human Resources staff from both Stafford County and SCPS have worked together over the past several months to select one health insurance provider. A joint committee of representatives from the County's Human Resources Department and the School's Payroll and Benefits Office selected Aon as our consultant to work with staff on the health insurance Request for Proposals. The joint team has worked with staff to review the proposals that have been received, and is now working to make a recommendation to both the Board of Supervisors and the School Board. The goal is to facilitate a strategic shared health insurance contract that creates opportunities to enhance efficiencies and reduce costs while maintaining a quality plan for all of our employees.

Grounds Maintenance

Under the 2006 Facility Use Agreement between SCPS and the Stafford Board of Supervisors (R06-323), Stafford's Parks, Recreation and Community Facilities (PRCF) staff mows all sports fields at all Stafford County elementary schools (with the exception of Anne E. Moncure Elementary School) and all Stafford middle schools that are utilized by Parks and Recreation programs. In addition to mowing, PRCF staff removes trash from the fields, provides an infield mix on the fields, and aerates, seeds and fertilizes the fields.



SCPS staff also conducts grounds maintenance at many of the same sites. Three school sites use a landscaping contractor. The remaining schools have multiple maintenance staff on site for facilities and grounds in most instances. All sites have a contractor for annual pesticide treatments.

PRCF performs all grounds and facility maintenance at all parks sites and have staff state certified to perform pesticide, fertilization, and playground inspections. Both entities use the same software system for work orders.

The Shared Services Study, Parks Utilization Assessment and SCPS Efficiency Study indicate that there is the potential for savings at sites where both agencies are currently duplicating services, and in some instances, providing grounds maintenance at the same site. As a result of these findings, and the desire to implement efficiencies related to grounds maintenance and take advantage of economies of scale with PRCF staff already attending to grounds at school sites, it was determined that a pilot program would be conducted in 2016 to assess the result of the Shared Services Study recommendations.

PRCF staff has met with SCPS staff several times over the last few months to coordinate a joint grounds maintenance program. The staffs have agreed to conduct a Pilot Grounds Maintenance Service Agreement that calls for PRCF staff to complete ground mowing services, litter control prior to mowing and debris removal from sidewalks that occur as a result of mowing at the Alvin York Bandy Administrative Complex, Hampton Oaks Elementary School, Margaret Brent Elementary School and Rocky Run Elementary School. The pilot would begin March 15, 2016 and run through October 31, 2016. After an evaluation period, if PRCF and SCPS agree that the pilot is successful, the program could expand to all elementary schools.

PRCF and SCPS staff continue to work out the details of the pilot agreement and will bring a final agreement to the Finance, Audit and Budget Committee in March.

Finance

The proposed FY17 Budget will include a request for a contracts administrator that will be shared with SCPS. The purpose is to help centralize and improve the management of large contracts and to identify potential savings between the two organizations.

Please let me know if you have any questions.



BOARD OF SUPERVISORS
Agenda Item



Meeting Date:	February 16, 2016
Title:	Discuss the Reappropriation of Schools FY2015 Carryover Funds and Set Aside Funds in the Schools Capital Projects Reserve
Department:	Finance and Budget
Staff Contact:	Maria J. Perrotte, Chief Financial Officer
Board Committee/ Other BACC:	Finance, Audit, and Budget Committee
Staff Recommendation:	N/A
Budget Impact:	Increases Schools' Operating Budget by \$4.3 M
Time Sensitivity:	N/A

ATTACHMENTS:

1.	Background Report	4.	School Board Carryforward Resolution dtd 2/9/16
2.	Proposed Resolution R16-52	5.	Proposed School Board Cash Capital Resolution
3.	Resolution R15-222 dtd 6/2/15		

	Consent Agenda		Other Business		Unfinished Business
X	Discussion		Presentation		Work Session
	New Business		Public Hearing		Add-On

REVIEW:

X	County Administrator	
X	County Attorney	

DISTRICT: N/A

BACKGROUND REPORT

The Schools have identified \$9.7 million in unspent FY2015 funds, and requested that the Board reappropriate the funds for one-time purposes (Attachment 4, approved by unanimous vote of the School Board at its meeting on February 9, 2016) and set up a Capital Projects Reserve for the Schools (Attachment 5, provided to the School Board for review; will be voted on at the School Board meeting on February 23, 2016), in keeping with recent enhancements to the Board's financial policies. The recently-completed financial audit confirmed that the funds are available. The Schools' FY2016 operating budget included \$1,150,000 in carryover funds, which the Board appropriated in December, at the completion of the audit. The School Board is now asking for authority to use those carryover funds to repay debt service for their new financial system, to pay cash for school buses originally approved to be debt-funded, and for other one-time capital expenditures. In June 2015, the Board appropriated \$836,000 to the Schools' Operating Fund for the purchase of the buses (Attachment 3).

Further action is required to replace master lease funding with cash, and to appropriate funds for infrastructure projects, driver's education vehicles, furniture, and repay most of the Schools' debt for their financial system as follows:

	FY 2015 Carryover	Previous Board Actions		Proposed Resolution R16-52			
				Increase School Operating Fund	Increase General Fund Schools Operating Transfer	Decrease Capital Projects Fund (Debt funding)	
Cash payment for School buses	\$ 836,000	\$ 836,000			\$ 836,000	\$ (836,000)	Appropriated with master lease as funding source 6/2/15 (R15-222)
FY2016 Budget	1,150,000		1,150,000				Reappropriated 12/15/15 (R15-410)
Summer 2016 Infrastructure Projects	1,850,000			1,850,000	1,850,000		
Repayment of debt for new ERP System	2,150,000			2,150,000	2,150,000		
Driver's ed vehicles, school furniture	261,673			261,673	261,673		
Schools' Capital Projects Reserve	3,500,000						Reserve - to be appropriated as projects are identified
Total	\$ 9,747,673	\$ 836,000	\$ 1,150,000	\$ 4,261,673	\$ 5,097,673	\$ (836,000)	

The School Board further requests that \$3.5 million be set aside in the Schools' Cash Capital Reserve with appropriation of funds to be requested as cash capital projects are identified. In its proposed Capital Projects Program, the School Board increased the scope of some projects above the debt capacity approved in the adopted Capital Improvements Program (CIP). The School Board asked that the Board consider funding adjustments to accommodate these changes. Staff recommends that \$2 million of the Schools' Capital Projects Reserve be committed to the rebuild of Anne E. Moncure Elementary School. This would leave \$1,500,000 in the Schools' Capital Projects Reserve, which is consistent with the Board's financial policies.

Proposed Resolution R16-52 (Attachment 2) will be offered for the Board's consideration at its March 1, 2016 meeting.

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the 1st day of March, 2016:

MEMBERS:

Robert “Bob” Thomas, Jr., Chairman
Laura A. Sellers, Vice Chairman
Meg Bohmke
Jack R. Cavalier
Wendy E. Maurer
Paul V. Milde, III
Gary F. Snellings

VOTE:

On motion of , seconded by , which carried by a vote of , the following was adopted:

A RESOLUTION AUTHORIZING REAPPROPRIATION OF THE
SCHOOLS’ FY2015 CARRYOVER FUNDS AND SET ASIDE FUNDS
IN THE SCHOOLS’ CAPITAL PROJECTS RESERVE

WHEREAS, the School Board identified one-time uses for its FY2015 carryover funds in the amount of \$9,747,673; and

WHEREAS, the FY2015 audit confirmed that the funds are available; and

WHEREAS, the Board previously appropriated \$1,150,000 in carryover funds as identified in the FY2016 Budget; and

WHEREAS, the Board previously appropriated \$836,000 in master lease proceeds for the purchase of school buses, but the School Board now wishes to pay cash for the school buses; and

WHEREAS, the School Board requested that \$3,500,000 be set aside in the Schools’ Capital Projects Reserve for Schools’ future cash capital expenditures; and

WHEREAS, the School Board desires to increase the scope of its Capital Improvements Program (CIP) projects beyond the debt capacity approved in the FY2016-2025 CIP, and will need to increase cash funding for the projects;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 1st day of March, 2016, that it be and hereby does amend the FY2016 Budget as follows:

Schools Operating Fund	\$4,261,673
Operating Budget Transfer to Schools	5,097,673
Capital Projects Fund	(836,000)

;and

BE IT FURTHER RESOLVED that \$3,500,000 be set aside in the Schools' Capital Projects Reserve; and

BE IT STILL FURTHER RESOLVED that \$2,000,000 from the Capital Projects Reserve be committed as cash capital to be used for the rebuild project of Anne E. Moncure Elementary School.

AJR:MJP:nac

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the 2nd day of June, 2015:

<u>MEMBERS:</u>	<u>VOTE:</u>
Gary F. Snellings, Chairman	Yes
Laura A. Sellers, Vice Chairman	Yes
Meg Bohmke	Yes
Jack R. Cavalier	Yes
Paul V. Milde III	Yes
Cord A. Sterling	Absent
Robert "Bob" Thomas, Jr.	Absent

On motion of Mr. Cavalier, seconded by Ms. Sellers, which carried by a vote of 5 to 0, the following was adopted:

A RESOLUTION AUTHORIZING THE COUNTY ADMINISTRATOR TO OBTAIN FINANCING FOR THE PURCHASE OF EIGHT REPLACEMENT SCHOOL BUSES THROUGH THE COUNTY'S MASTER LEASE AND AMEND THE FY2016 CAPITAL PROJECTS FUND AND SCHOOLS' OPERATING FUND BUDGETS

WHEREAS, the Board desires to provide funding for the School Board's purchase of eight replacement school buses; and

WHEREAS, the purchase of the replacement buses will be financed under the Master Lease dated June 6, 2008 (as amended and supplemented, the Master Lease), between the County of Stafford, Virginia and SunTrust Equipment Finance & Leasing Corp.; and

WHEREAS, Master Lease proceeds will be available in FY2016;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of June, 2015, that it be and hereby does authorize the County Administrator to obtain financing through the County's Master Lease for the purchase of eight replacement school buses; and

BE IT FURTHER RESOLVED that the County Administrator be and he hereby is authorized to execute and deliver such documents as are necessary or appropriate in connection with the financing of eight replacement school buses under the Master Lease, including any schedules thereto; and

BE IT FURTHER RESOLVED that the FY2016 Budget is amended to budget and appropriate funds obtained through the Master Lease as follows:

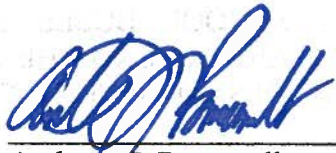
Capital Projects Fund	\$836,000
School Operating Fund	\$836,000

; and

BE IT STILL FURTHER RESOLVED that:

1. The Board of Supervisors adopts this declaration of official intent under Treasury Regulation Section 1.150-2(26CFR 1.150-2); and
2. The Board of Supervisors reasonably expects to reimburse advances made or to be made by the County to pay the costs of eight replacement school buses from the proceeds of one or more financings under the Master Lease. The maximum amount of financing expected to be obtained for the equipment is Eight Hundred Thirty-six Thousand Dollars (\$836,000).

A Copy, teste:



Anthony J. Romanello, ICMA-CM
County Administrator

AJR:NC

SCHOOL BOARD MEMBERS

STAFFORD COUNTY PUBLIC SCHOOLS

W. BRUCE BENSON, Ed.D.
SuperintendentHOLLY HAZARD
ChairIRENE EGAN
Vice-ChairEMILY FALLON
PATRICIA HEALY
C. SCOTT HIRONS
NANETTE KIDBY
DEWAYNE McOSKER, JR.

RESOLUTION BY THE STAFFORD COUNTY SCHOOL BOARD FOR FY2015 CARRYFORWARD FUNDS

WHEREAS, by the close of FY 2015, Stafford County Public Schools accumulated carryforward funds totaling \$9,747,653 that were returned to the county by reducing its local operating transfer from the county;

WHEREAS, \$1,150,000 of the FY 2015 carryforward funds were budgeted as a source of revenue in the FY 2016 School Operating Fund Budget for various technology and operations and maintenance capital needs and re-appropriated by the County of Stafford, Virginia's Board of Supervisors on December 15, 2015;

WHEREAS, after posting the year-end payroll accruals for FY 2015, the combined salary and benefits lapse (savings) for FY 2015 was estimated at approximately \$8,336,000 and was then recommended by the Superintendent to be spent on various one-time, non-recurring capital needs, as follows:

Funding for Summer 2016 Infrastructure Projects	\$1,850,000
Repayment of L/P Debt for New ERP System	2,150,000
Repayment of L/P Debt for School Buses	836,000
Cash Capital Reserve for School Capital Project Outlays	<u>3,500,000</u>
<u>Total</u>	<u>\$8,336,000 ;</u>

WHEREAS, the year-end closing and annual audit processes for FY 2015 resulted in additional FY 2015 carryforward funds from excess unappropriated operating revenues and unspent operating expenditure appropriations totaling \$261,673 to be spent on other one-time, non-recurring capital needs, such as Drivers' Education vehicles and school furniture, exclusive of the \$1,150,000 that was budgeted as a source of revenue in the FY 2016 Budget and the combined salary and benefits savings that was estimated at \$8,336,000; and,

WHEREAS, the County of Stafford, Virginia has expressed its commitment to re-appropriate the FY 2015 carryforward funds totaling \$9,747,673 in the FY 2016 School Operating Fund Budget, of which \$1,150,000 was appropriated on December 15, 2015 and \$836,000 was appropriated on June 2, 2015 by the County of Stafford, Virginia's Board of Supervisors; and,

WHEREAS, the County of Stafford, Virginia will record in its General Fund a \$3,500,000 reservation of fund balance for the Cash Capital Reserve Fund to be appropriated as used for school capital project outlays.

NOW, THEREFORE, BE IT RESOLVED, that the Stafford County School Board hereby submits its formal request of the County of Stafford, Virginia's Board of Supervisors to re-appropriate the remaining balance of FY 2015 carryforward funds totaling \$4,261,673 in the FY 2016 School Operating Fund Budget.

Adopted by the Stafford County School Board this 9th day of February 2016.

Holly H. Hazard, Chairman
Stafford County School Board

Roberta G. Euring, Clerk
Stafford County School Board

SCHOOL BOARD MEMBERS

HOLLY HAZARD
Chair

IRENE EGAN
Vice-Chair

EMILY FALLON
PATRICIA HEALY
C. SCOTT HIRONS
NANETTE KIDBY
DEWAYNE McOSKER, JR.

STAFFORD COUNTY PUBLIC SCHOOLS

W. BRUCE BENSON, Ed.D.
Superintendent



**RESOLUTION TO ESTABLISHMENT
OF A SCHOOL
CASH CAPITAL RESERVE FUND**

WHEREAS, reserve funds are mechanisms designed to accumulate dedicated cash for future capital project outlays, as defined by the County and School Board;

WHEREAS, the practice of planning ahead and systematically saving for future capital project outlays evidences prudent fiscal management that can reduce or eliminate interest and other financing costs associated with debt issuance;

WHEREAS, the Stafford County Board of Supervisors re-adopted the County's financial management policy entitled "Principles of High Performance Financial Management" on November 17, 2015, which sets specific financial goals and parameters to guide the County's future financial decision-making processes;

WHEREAS, Stafford's recently adopted "Principles of High Performance Financial Management" authorized the Schools to create a capital project reserve fund of \$1,500,000 designed to reduce reliance on debt, to provide cash flow for capital projects, and to pay down high interest debt when advantageous. Funds above the minimum level may be added to the reserve from unspent year-end school funds;

WHEREAS, Stafford's adopted "Principles of High Performance Financial Management" set as a goal that 1% of the schools operating budget will be set aside for pay-as-you-go capital projects by July 1, 2015 with a goal of 2% by July 1, 2017 and such cash capital will be used for only small capital projects and infrastructure needs;

WHEREAS, the School Board desires to develop sound financial practices that make progress toward this cash capital goal, reduce debt service and meet the capital needs of the division in a timely, efficient and fiscally responsible manner;

WHEREAS, the School Board finds that the establishment of such a fund will benefit the citizens and students of Stafford County by allowing the division to maintain a reliable base of funding to help meet unanticipated capital needs, including unanticipated increases in construction costs, provide additional funding for emergency projects, offset fluctuations in revenue projections, and/or provide a course of funding for additional infrastructure improvements that may be necessary;

THEREFORE BE IT RESOLVED that there is hereby established a School Cash Capital Reserve Fund to accumulate cash for future capital project outlays, as defined by County and School Board;

BE IT FURTHER RESOLVED that the School Board desires to meet the goals

established by Stafford County's "Principles of High Performance Financial Management" and will establish policies designed to meet those goals through the use of a School Cash Capital Reserve Fund and other financial policies and planning tools;

BE IT FURTHER RESOLVED that the School Board directs the Finance and Budget Committee to develop recommendations to achieve these goals, including but not limited to the development of a fiscal year-end process for determining the recommended amount of carry-forward funds to be directly deposited into the School Cash Capital Reserve Fund on an annual basis;

BE IT FINALLY RESOLVED that the School Board will continue to work with the Board of Supervisors to develop and implement sound financial policies that ensure the capital needs of the school division are funded in an efficient, responsible and timely manner.

Adopted by the Stafford County School Board this 23rd day of February, 2016.

Holly Hazard, Chairman
Stafford County School Board

Roberta Euring, Clerk
Stafford County School Board

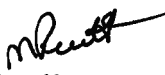
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Gary F. Snellings

Anthony J. Romanello, ICMA-CM
County Administrator

MEMORANDUM

To: Anthony J. Romanello, ICMA-CM
County Administrator

From: Maria Perrotte 
Chief Financial Officer

Subject: Monthly Report

Date: February 16, 2016

The Finance, Budget and Audit Committee asked that we look into formatting changes to the monthly financial report. At that time, the report from SCPS was cited. Attached is a copy of that report.

Staff researched reports provided by other localities as well. All reports from other localities were done on a quarterly basis, with wide variability in level of detail.

Examples are attached.

I would be happy to answer any questions you might have.

AJR:nc:wam



Stafford County Public Schools

December 2015 Financial Report



Inspiring Excellence and Life-Long Learning

Operating Fund

“Unaudited” Financial Statements
(as of November 30, 2015)

Stafford County Public Schools
December 2015 Financial Report
(as of November 30, 2015)

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**STAFFORD COUNTY PUBLIC SCHOOLS
OPERATING FUND
MANAGEMENT'S FINANCIAL SUMMARY
Five-Month Period Ended November 30, 2015**

INTERGOVERNMENTAL REVENUES

- The \$29,717,067 of intergovernmental revenue received (\$26,948,012) and unbilled/due (\$2,769,055) from the County represents 27.6% of the local intergovernmental revenue from the County after five months (or 41.7%) of FY 2016.
- The Board of Supervisors has only appropriated 95% of the budgeted intergovernmental revenue from the county resulting in a \$5,861,291 appropriation holdback. In addition, the FY 2015 carryforward funds totaling \$1,150,000 were held back and not appropriated until December 2015. The appropriation holdback should be appropriated by the Board of Supervisors in February 2016 based on FY 2015 annual audit results.
- The \$6,711,019 of sales tax revenue received from the state represents 24.3% of the of the total estimated sales tax revenue due from the state as compared to 25.0% of sales tax revenue collections anticipated after five months of FY 2016. There were no major "actual-to-budget" variances as of November 30, 2015.
- The \$44,757,395 of all other intergovernmental revenue received from the state represents 39.5% of the total estimate of all other intergovernmental revenue due from the state after five months (or 41.7%) of FY 2016. There were no major "actual-to-budget" variances as of November 30, 2015.
- The final Fall student membership as of September 30, 2015 was 27,446 as compared to the FY-2016 budgeted average daily membership (ADM) of 27,340. Since the FY 2016 ADM calculation is not yet due for submission to the state until March 31, 2016 and since the Governor's Caboose Bill was not introduced until mid-December 2015, our state intergovernmental revenue is not expected to change until the General Assembly convenes to take action in late January through February (or March, if necessary) 2016.
- The \$160,452 of Federal intergovernmental revenue received represents 7.0% of the total estimate Federal intergovernmental revenue after five months (or 41.7%) of FY 2016. It's premature to assess the impact of these "actual-to-budget" variances as of November 30, 2016 because the Federal government's fiscal year ended on September 30th and non-defense spending is typically slow at the end of every calendar year.

OTHER REVENUES

- The \$837,080 of other revenue received from various sources represents 33.2% of the total estimated other revenue due from various sources as compared to the 33.3% of other revenue collections anticipated after five months (or 41.7%) of FY 2016. Therefore, there were no major "actual-to-budget" variances as of November 30, 2015.

EXPENDITURES

- The \$79,528,145 of total actual expenditures incurred as of November 30, 2015 represents 29.5% of the total expenditures budget after five months (or 41.7%) of FY 2016. Since 10-month teacher employees receive their first paycheck on October 1st for the school year started September 8th and 84% of the operating budget is salaries and benefits, only 34.7% of the budget is expected to be incurred after five months of FY 2016. As a result, there were no major "actual-to-budget" variances as of November 30, 2015.
- The FY 2015 general ledger ending balances have not yet been closed by the county in the HTE accounting system, subject to the results of the annual audit and CAFR (Comprehensive Annual Report) for FY 2015. Therefore, various general ledger balances have been adjusted to properly reflect the division's financial position and financial results as of November, 2015.

FUND BALANCE

- Prior year encumbrances for outstanding purchase orders totaling \$8,304,960 were automatically rolled over in the HTE accounting system from FY 2015 to FY 2016, but approval by the county is not anticipated until January 2016. As a result, the ending fund balance and adjusted revenue budget totals have been adjusted to properly reflect the division's financial position and budgetary/financial results as of November 30, 2015.

Operating Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual & Budget

(Five-Month Period as of November 30, 2015)

Revenues (by Source):

Source	Adopted Budget	Adjusted Budget	Revenues	Unbilled	Balance (Over) Under Budget	% Realized To Date
State Funding	\$ 113,262,270	\$ 113,374,770	\$ 44,757,395	\$ -	\$ 68,617,375	39.5%
Sales Tax Receipts	27,616,298	27,616,298	6,711,019	-	20,905,279	24.3%
Federal Funding	2,306,725	2,306,725	160,452	-	2,146,273	7.0%
County Transfer (95% Appropriation)	106,875,537	107,711,537	26,948,012	2,769,055	77,994,470	27.6%
Other Revenues (including Transfers In)	2,811,970	2,862,390	951,267	-	1,911,123	33.2%
Contingency for Grants & Other Additions	1,000,000	837,080	-	-	837,080	0.0%
Appropriated Total	\$ 253,872,800	\$ 254,708,800	\$ 79,528,145	\$ 2,769,055	\$ 172,411,600	32.3%
County Transfer (5% Holdback)	\$ 5,861,291	\$ 5,861,291	\$ -	\$ -	\$ 5,861,291	0.0%
FY 2015 Carryforwards Funds (from County)	1,150,000	1,150,000	-	-	1,150,000	0.0%
Re-appropriated Purchase Orders/Fund Balance	-	8,304,960	-	-	8,304,960	0.0%
Unappropriated/Unapproved Total	\$ 7,011,291	\$ 15,316,251	\$ -	\$ -	\$ 15,316,251	0.0%
Total Revenues	\$ 260,884,091	\$ 270,025,051	\$ 79,528,145	\$ 2,769,055	\$ 187,727,851	30.5%

Expenditures (by Category):

Category	Adopted Budget	Adjusted Budget	Expenditures	Encumbered	Balance (Over) Under Budget	% Obligated To Date
Instruction						
Salaries	\$ 132,595,145	\$ 132,598,097	\$ 36,904,670	\$ -	\$ 95,693,427	27.8%
Benefits	50,676,199	50,693,748	14,094,884	-	36,598,864	27.8%
Purchased Services	1,826,936	1,980,003	447,207	164,829	1,367,967	30.9%
Conferences, Travel, Fees, Insurance, etc.	1,565,956	1,636,907	811,436	130,813	694,658	57.6%
Materials & Supplies	6,418,118	7,208,188	2,173,615	432,182	4,602,392	36.2%
Capital Outlay	29,500	123,430	99,600	6,433	17,397	85.9%
Totals	\$ 193,111,854	\$ 194,240,373	\$ 54,531,411	\$ 734,257	\$ 138,974,705	28.5%
Administration, Attendance and Health						
Salaries	\$ 7,692,328	\$ 7,516,660	\$ 2,373,487	\$ -	\$ 5,143,173	31.6%
Benefits	2,882,324	2,883,067	842,324	-	2,040,743	29.2%
Purchased Services	593,953	1,438,938	214,441	553,958	670,539	53.4%
Conferences, Travel, Fees, Insurance, etc.	158,691	165,142	43,358	14,542	107,242	35.1%
Materials & Supplies	265,224	289,998	78,615	55,403	155,979	46.2%
Capital Outlay	-	-	-	-	-	0.0%
Totals	\$ 11,592,520	\$ 12,293,805	\$ 3,552,226	\$ 623,904	\$ 8,117,676	34.0%
Pupil Transportation						
Salaries	\$ 6,347,620	\$ 6,300,450	\$ 1,771,441	\$ -	\$ 4,529,009	28.1%
Benefits	2,736,102	2,718,810	654,872	-	2,063,938	24.1%
Purchased Services	126,750	127,932	80,929	4,047	42,956	66.4%
Internal Charges - Fleet Services	2,668,175	2,668,175	991,148	-	1,677,027	37.1%
Conferences, Travel, Fees, Insurance, etc.	414,441	421,992	169,726	5,296	246,970	41.5%
Materials & Supplies	1,812,500	1,812,663	199,408	1,510,381	102,874	94.3%
Capital Outlay	697,200	2,324,912	-	2,286,795	38,117	98.4%
Totals	\$ 14,802,788	\$ 16,374,934	\$ 3,867,524	\$ 3,806,520	\$ 8,700,890	46.9%
Operation and Maintenance						
Salaries	\$ 4,817,943	\$ 4,725,878	\$ 1,822,568	\$ -	\$ 2,903,310	38.6%
Benefits	2,095,609	2,095,609	764,523	-	1,331,086	36.5%
Purchased Services	6,450,150	7,031,773	2,731,871	3,324,786	975,116	86.1%
Internal Charges - Fleet Services	111,174	111,174	49,588	-	61,586	44.6%
Conferences, Travel, Fees, Insurance, etc.	7,269,869	7,263,806	2,123,499	11,973	5,128,334	29.4%
Materials & Supplies	1,915,458	1,926,345	707,360	506,154	712,831	63.0%
Capital Outlay	738,000	3,248,778	1,639,294	1,246,491	362,994	88.8%
Totals	\$ 23,398,203	\$ 26,403,363	\$ 9,838,703	\$ 5,089,404	\$ 11,475,256	56.5%

Operating Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual & Budget

(Five-Month Period as of November 30, 2015)

Expenditures (by Category) (continued):

Category	Adopted Budget	Adjusted Budget	Expenditures	Encumbered	Balance (Over) Under Budget	% Obligated To Date
Food Services						
Salaries	\$ 206,220	\$ 206,220	\$ 50,882	\$ -	\$ 155,338	24.7%
Benefits	16,711	16,711	3,893	-	12,818	23.3%
Totals	\$ 222,931	\$ 222,931	\$ 54,775	\$ -	\$ 168,156	24.6%

Facilities						
Engineering	\$ 99,000	\$ 138,428	\$ 29,443	\$ 108,402	\$ 583	99.6%
Totals	\$ 99,000	\$ 138,428	\$ 29,443	\$ 108,402	\$ 583	99.6%

Debt Service						
Principal - Energy Lease	\$ 361,277	\$ 361,277	\$ 178,731	\$ -	\$ 182,546	49.5%
Principal - New ERP System	365,949	365,949	142,118	-	223,831	38.8%
Principal - QSCB	75,000	75,000	-	-	75,000	0.0%
Interest - Energy Lease / QSCB	30,632	30,632	23,738	-	6,894	77.5%
Totals	\$ 832,858	\$ 832,858	\$ 344,588	\$ -	\$ 488,270	41.4%

Technology						
Salaries	\$ 6,808,405	\$ 6,808,405	\$ 2,227,448	\$ -	\$ 4,580,957	32.7%
Benefits	2,800,705	2,800,705	931,735	-	1,868,970	33.3%
Purchased Services	1,436,744	1,882,041	453,122	144,705	1,284,213	31.8%
Conferences, Travel, Fees, Insurance, etc.	508,340	510,815	144,079	267,520	99,216	80.6%
Materials & Supplies	3,839,743	5,912,895	3,165,117	261,801	2,485,977	58.0%
Capital Outlay	430,000	766,418	387,973	37,499	340,946	55.5%
Totals	\$ 15,823,937	\$ 18,681,279	\$ 7,309,475	\$ 711,525	\$ 10,660,279	42.9%

Contingencies/Reserves						
Contingency for Grants & Other Additions	\$ 1,000,000	\$ 837,080	\$ -	\$ -	\$ 837,080	0.0%
Reserve for Carryforward Funds	-	-	-	-	-	0.0%
Totals	\$ 1,000,000	\$ 837,080	\$ -	\$ -	\$ 837,080	0.0%

Summary of Expenditures (by Category)	Adopted Budget	Adjusted Budget	Expenditures	Encumbered	Balance (Over) Under Budget	% Obligated To Date
Instruction Totals	\$ 193,111,854	\$ 194,240,373	\$ 54,531,411	\$ 734,257	\$ 138,974,706	28.5%
Administration, Attendance and Health Totals	11,592,520	12,293,805	3,552,226	623,904	8,117,676	34.0%
Pupil Transportation Totals	14,802,788	16,374,934	3,867,524	3,806,520	8,700,890	46.9%
Operation and Maintenance Totals	23,398,203	26,403,363	9,838,703	5,089,404	11,475,256	56.5%
Food Services Totals	222,931	222,931	54,775	-	168,156	24.6%
Facilities Totals	99,000	138,428	29,443	108,402	583	99.6%
Debt Service Totals	832,858	832,858	344,588	-	488,270	41.4%
Technology Totals	15,823,937	18,681,279	7,309,475	711,525	10,660,279	42.9%
Contingencies/Reserves Totals	1,000,000	837,080	-	-	837,080	0.0%
Total Expenditures	\$ 260,884,091	\$ 270,025,051	\$ 79,528,145	\$ 11,074,011	\$ 179,422,896	33.6%

Summary of Fund Balance	"Unaudited" Total Balance	Reserve for Prepaid Exp's	Reserve for Encumbrances	Budgetary Rounding	Re-appropriated Purchase Orders
Fund Balance, Beginning - 7/1/2015	\$ 8,749,462	\$ 444,506	\$ 8,304,956	\$ 4	\$ 8,304,960
Revenues	82,297,200	-	82,297,200		
Expenditures	(79,528,145)	-	(79,528,145)		
Fund Balance, Ending - 11/30/2015	\$ 11,518,518	\$ 444,506	\$ 11,074,011		

STAFFORD COUNTY PUBLIC SCHOOLS

Exhibit B

OPERATING FUND**Schedule of Changes in Budget from Total Adopted Budget to Total Adjusted Budget
as of November 30, 2015**

	Budget as of 11/30/2015
TOTAL ADOPTED BUDGET	\$ 260,884,091
Supplemental Appropriation - Transfer from County for School Bus Replacements	836,000
Supplemental Appropriation - Prior Year Encumbrances for Outstanding Purchase Orders*	<u>8,304,960</u>
TOTAL ADJUSTED BUDGET	<u>\$ 270,025,051</u>

* Approval by the County is not anticipated until January 2016.



MEMORANDUM

TO: Beverly R. Cameron, City Manager
FROM: Clarence A. Robinson, Director of Fiscal Affairs
RE: First Quarter Financial Results – FY 2016
DATE: November 17, 2015

ISSUE

This is a report to the City Council on the financial results for the first quarter FY2016.

RECOMMENDATION

This item is informational and does not require City Council action.

BACKGROUND

This report reflects the financial results for the first quarter of Fiscal Year 2016. The revenue and expenditure activities reported in this report cover the period July 1, 2015 – September 30, 2015. This is a high-level overview of the major categories of revenue and expenditure activity for the first quarter. The first quarter of the fiscal year is generally a period of more limited activity. A more comprehensive review of revenue and expenditure transactions will be incorporated in future quarterly reports.

Overall General Fund

The overall financial results for the General Fund revenue in first quarter FY 2016 excludes real, personal and BPOL tax activity. These three account classifications have major revenue collection dates beyond the September 30, 2015 quarter ending date.

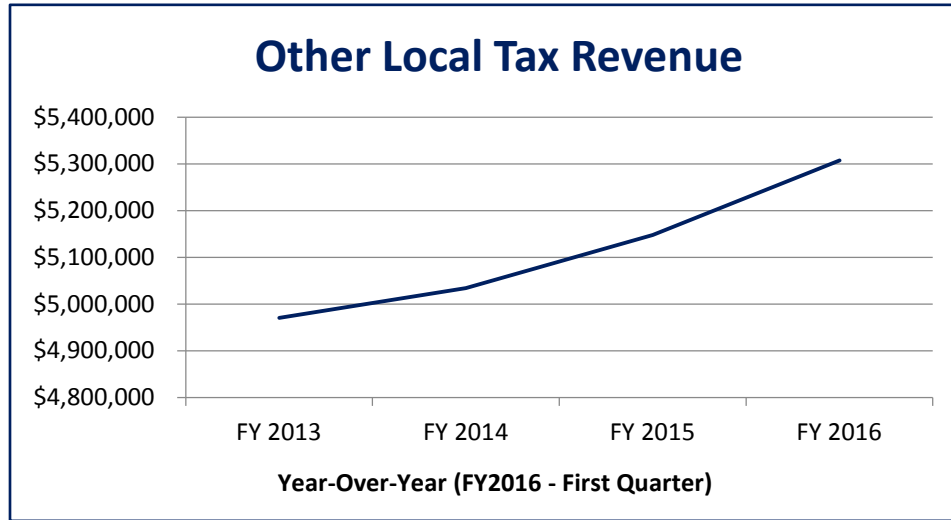
Revenues

The first quarter financial reports exclude the real and personal property taxes which were due on November 15th. The second quarter will include the comparative data associated with these two classes of taxes. Business professional occupational license (BPOL) taxes are due on March 15th and receipt activity will be a part of the third quarter financial report.

OTHER LOCAL TAXES

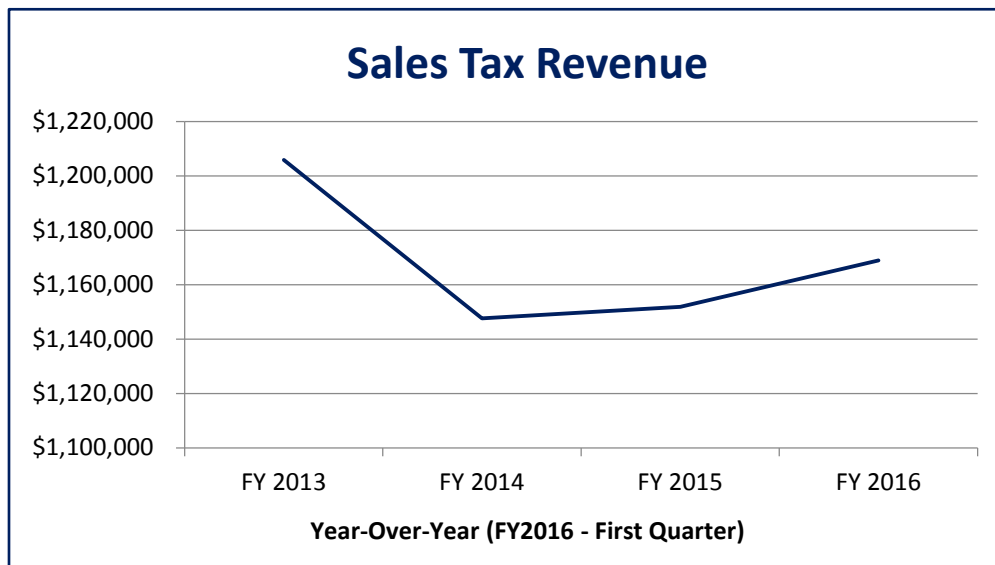
As in years past, the first quarter revenue from other local taxes leads the way in revenue receipts. The current first quarter activity is reflects a year-over-year growth factor of 3.09%

which is based on the growth in receipts from FY2015 totaling \$5,148,020 to the current FY2016 amount of \$5,307,455. The following chart reflects the receipts from other local taxes over the past four years.



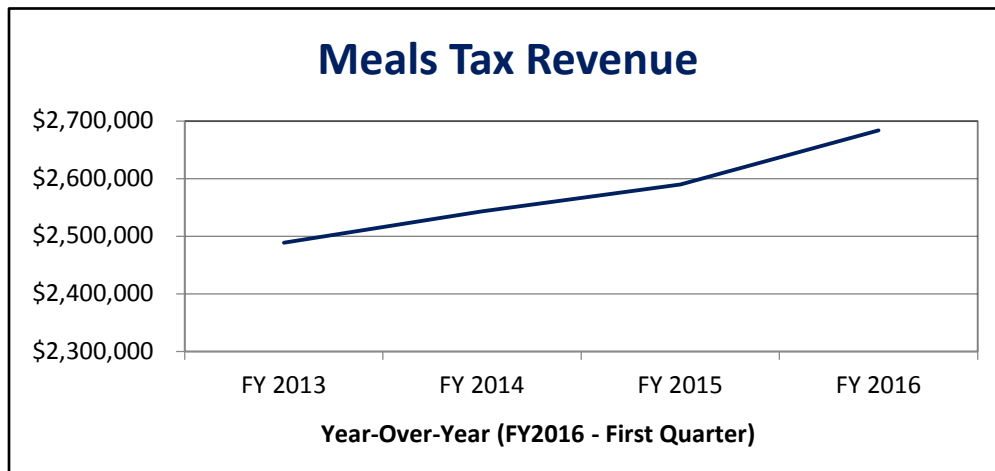
SALES TAX

The year-over-year sales tax receipts grew by 1.48% based on the first quarter FY2015 revenue of \$1,151,875 compared to the FY2016 revenue amount of \$1,168,955. The fluctuating pattern of sales tax revenue continues to impact the City. While we are slightly ahead of the FY2015 first quarter amount, uncertainty continues to produce estimating challenges. Over the past four fiscal years, this revenue class has not shown significant growth.



MEALS TAX

The meals tax continued to demonstrate growth activity year-over-year. The FY2015 tax receipts totaled \$2,589,892 compared to the FY2016 amount of \$2,686,763 FY 2015 reflecting a 3.62% growth factor. Preliminary indications suggest that the City's meals tax may again exceed the \$10 million level for the second consecutive year. The following graph reflects the receipt activity for the past four years.



OTHER NOTABLE REVENUE ITEMS

Noted below are a few other revenue results from first quarter FY 2016.

- Consumer Utility Tax collections increase slightly from \$444,962 in FY 2015 to \$465,488 in FY 2016.
- Lodging taxes increased from \$374,919 in FY 2015 to \$422,875 in FY 2016.
- Building permit revenue decreased from \$85,726 in FY 2015 to \$79,524 in FY 2016. There is a continued reduction in the building permit revenues since FY2012.
- Court fines and forfeitures declined from \$56,027 in FY 2015 to \$24,445 in FY 2016.
- The Waste collection revenue remained relatively flat from \$233,035 in FY 2015 to \$234,715 in FY 2016.
- Emergency Medical Fee revenue increased slightly from \$75,652 in FY 2015 to \$81,366 in FY 2016.

Expenditures

Overall expenditure activity is as expected for the first quarter of the fiscal year. There were no reportable expenditure transactions that required attention at the close of the first quarter. The overall General Fund expenditure budget balance is at the level of 75.9% as might be expected.

A more comprehensive review of expenditure activity will be provided as an inclusion in the financial activity for the quarter ended December 31, 2015.

A schedule of the anticipated reporting periods and delivery dates is noted below.

FY2016 Reporting of Financial Results to the City Manager

Report Period	Presentation to City Manager
July 1, 2015 – September 30, 2015	Second Council Meeting in November 2015
October 1, 2015 – December 31, 2015	Second Council Meeting in January 2016
January 1, 2016 – March 31, 2016	Second Council Meeting in April 2016
April 1, 2016 – June 30, 2016*	Second Council Meeting in September 2016

*Unaudited - preliminary report

FISCAL IMPACT

There is no fiscal impact – this report is informational only and no action is requested.



Melissa S. Peacor
County Executive

COUNTY OF PRINCE WILLIAM

OFFICE OF EXECUTIVE MANAGEMENT

1 County Complex Court, Prince William, Virginia 22192-9201
(703) 792-6600 Metro 631-1703 FAX: (703) 792-7484

BOARD OF COUNTY SUPERVISORS

Corey A. Stewart, Chairman
Maureen S. Caddigan, Vice Chairman
Pete Canded
John D. Jenkins
Jeanine M. Lawson
Michael C. May
Martin E. Nohe
Frank J. Principi

November 13, 2015

TO: Board of County Supervisors

FROM: Michelle A. Casciato
Management & Budget Director

THRU: Melissa S. Peacor
County Executive

RE: Quarterly Management and Expenditure Budget Report
First Quarter Fiscal Year 2016

I. Background is as follows:

- A. General Fund Expenditure Budget – The Board of County Supervisors (Board) adopted the FY2016 Budget in April 2015. The adopted general fund budget was \$1.02 billion. \$519.9 million represents the County government general fund budget. \$506.9 million will be transferred to the Schools in accordance with the current revenue sharing agreement (last amended in April 2013).
- B. Adherence to State Code – §15.2-516 of the Code of Virginia requires that the County Executive execute the budget as adopted and keep the Board fully advised as to the County's financial condition.
- C. Quarterly Updates – Section 2.09 of the "Principles of Sound Financial Management" requires quarterly updates within 45 days of the end of each quarter on the County's general fund budget and trends presented to the Board with revenue and expenditure projections through the end of the year.
- D. FY16 First Quarter Expenditure Update – This report satisfies the general fund quarterly expenditure update requirement in the County's Principles of Sound Financial Management.

- E. \$13 Million in Budgeted Agency Savings – A structural change was made in the FY2016 Budget which shifted year-end turnback to the individual agency budgets. All agencies, with the exception of the state courts and magistrates, are expected to generate 2.5% in savings from their appropriated budgets by year end.

II. Current Situation is as follows:

- A. Revised FY2016 Budget – As of September 30, 2015, the revised County general fund budget, excluding transfers, was \$465.9 million. This amount includes restricted subfunds within the general fund.
 - 1. First Quarter General Fund Expenditures and Projections – As of September 30, 2015, 26.6% of the County's revised general fund budget had been expended or encumbered. After excluding Non-Departmental (73.78% of annual budget expended), agencies spent 21.4% of the appropriated budget during the first quarter. Due to the \$13 million budgeted as savings in agency operating budgets, it is projected that 99% of the County's general fund expenditure budget will be expended by year end.
 - a) Full-Year Costs Charged in First Quarter - Fringe benefits are slightly higher in the first quarter because the retiree health insurance credit has been fully charged to agencies at a cost of \$1.6 million. Furthermore, annual Line of Duty Act (LODA) costs of \$2.1 million have been charged to public safety agencies (Police, Fire, and Sheriff) so their fringe benefit expenditures are skewed even higher in the first quarter. These will even out over the course of the budget year.
 - b) Pay Periods Per Quarter – The number of pay periods differ by quarter. The second and fourth quarters include an additional two-week pay period. Since payroll is cumulative, we expect overall agency budgets to be 99% expended by year end.

- B. Expenditure Detail by Agency – Attachment A provides the first quarter detail for general fund agency expenditures. Accounts are maintained on the modified accrual basis of accounting for governmental, expendable trust and agency funds. Dollar amounts are expressed in thousands. Items of particular interest are noted below.
1. Operating Budgets – Agencies function within the adopted annual appropriation and subsequent amendments. Encumbrances for routine operational expenses are generally set up in the second quarter. Personnel and fringe benefit costs are distributed fairly consistently throughout the year through the bi-weekly payroll; however, agency variances can occur due to vacant positions. Internal services such as information technology and fleet management are billed on an allocated cost recovery basis and cannot be spent or reallocated independently by agencies.
 2. Annual Technology Billing – Information technology costs are billed to agencies annually. The FY16 full year cost will be billed later this year.
 3. Agency Revenues – There are revenue sources other than the general fund that support the general fund expenditure budget. These include charges for services, federal and state revenue, and court fines and fees. The total revised FY16 agency revenue budget is \$107.8 million. Department heads monitor revenues carefully throughout the course of the year. If agency revenues are less than budgeted, the appropriated budget expenditure authority will be reduced to ensure that expenditures do not exceed the available funding.
 - a) First Quarter Agency Revenues – As of September 30, 2015, 26.5% of the total agency revenue budget has been received.
 4. General Fund Agency Variances – Notable variances, as reported in the *% of Budget* column in Attachment A are described below. Encumbrances are not included. Some general fund agencies have restricted subfunds, which are included in the department budget totals.
 - a) Audit Services – 4% expended – The BOCS approved the FY16 audit plan in October. Contract encumbrances are in place.

- b) Information Technology – 1% expended – The general fund portion of DoIT's budget is limited to the cell tower OCA, used to collect cell tower revenues and make rental payments to the State. Only one rental payment has been made this year.
- c) Planning – 8% expended – Planning hosts the GIS application in its budget. This variance will self-correct when IT expenses are charged later this year.
- d) Juvenile & Domestic Relations Court – 15% expended – No county employees. Contractual and Other Services were less than budgeted.
- e) General District Court – 15% expended – Contractual and Other Services were less than budgeted.
- f) Magistrates – 19% expended – One magistrate who was budgeted for a supplement left state employment.
- g) Transportation – 44% expended – The variance is due to a delay in the charge of cost recovery activities, including the Design and Construction and Right of Way activities within the department. Those cost recovery activities charge expenses to capital projects. At the end of the first quarter, there was \$621,238 in actual expenditures that will be charged to capital projects in the future.
- h) Aging – 40% expended – Full payments have been made to Aging's community partners, including Birmingham Green.
- i) Public Health – 2% expended – The first two quarterly payments were made in the 2nd quarter.
- j) Cooperative Extension – 16% expended – The agency has not yet been billed by the state for salary and benefit reimbursements.
- k) Elections – 18% expended – This will self-correct in the second quarter.
- l) Law Library – 12% expended – A retirement creates the favorable variance.
- m) Non-Departmental – 74% expended – The largest expenditure during the first quarter was \$27.8 million from the County's general debt budget (nearly 72% of the total general debt budget). Debt service payments are generally made in July (first quarter) and January (third quarter) of each fiscal year. In addition to debt service, the following annual payments are made during the first quarter of each fiscal year from the Non-Departmental budget:
 - Self-Insurance Workers Compensation (\$3.8 million)
 - Self-Insurance Casualty Pool (\$1.1 million)

- Property and miscellaneous insurance premiums (\$0.4 million)

- C. Development Fee-Funded Flex Positions Authorized in FY15 – Two fee-funded flex positions were authorized by the Board during FY15. Neither position has been activated as of 9/30/2015.

III. Regional Transportation Revenue Update is as follows:

- A. NVTA 30% Funding – HB 2313 provides funding for transportation improvements and for public transportation purposes. As of August 30, 2015, \$12.27 million had been transferred to PWC in FY 15.
- B. PRTC Motor Fuels Tax Revenue – Motor fuel tax revenues continue to underperform due to lower fuel prices. Through August 2015 the County has collected \$1.98 million in fuel tax. The FY16 year-end projection is \$11.1 million. The PRTC FY16 adopted budget anticipates \$11.5 million in fuel tax receipts.

IV. Federal and State Government Financial Update is as follows:

- A. FY2016 Federal Budget – The President signed a two-year budget bill on October 30. Sequestration caps will be relaxed for non-defense discretionary spending by \$80 billion over the next two years. However, congressional appropriations committees are crafting an omnibus spending bill that must be signed into law by December 11 to avoid a federal government shutdown.
- B. FY2016-18 Virginia State Biennium Budget – Governor McAuliffe will introduce his budget to the General Assembly on December 17, 2015.

- V. Recommendation:** This report is provided for information purposes only – no action is needed at this time.

Staff Contact: Michelle Casciato – x5539

Attachment: FY16 Q1 General Fund Expenditures by Department

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(amounts expressed in thousands)

Sum of m03		Fiscal Year 2016, 1st Quarter				
Department	Department Name	OL1	OL1 Title	Budget Expenditures	Actual Expenditures	% of the budget
1	Board of County Supervisors	20	Personal Services	2,165.19	440.28	
		25	Fringe Benefits	610.25	145.18	
		30	Contractual Services	93.85	11.42	
		40	Internal Services	116.91		
		50	Other Services	827.97	229.59	
		70	Capital Outlay	1.19		
		80	Leases and Rentals	39.00	7.71	
		87	Reserves & Contingencies	(92.59)		
1 Total				3,761.77	834.17	22.17%
2	County Attorney	20	Personal Services	2,726.70	731.01	
		25	Fringe Benefits	809.98	187.43	
		30	Contractual Services	56.01	9.09	
		40	Internal Services	79.94	0.07	
		50	Other Services	123.20	24.71	
		70	Capital Outlay	1.13		
		80	Leases and Rentals	4.85	1.88	
		87	Reserves & Contingencies	(175.90)		
2 Total				3,625.90	954.19	26.32%
3	Audit Services	20	Personal Services	91.81	20.94	
		25	Fringe Benefits	34.92	8.72	
		30	Contractual Services	704.96	-	
		40	Internal Services	3.80	-	
		50	Other Services	17.16	1.88	
		87	Reserves & Contingencies	(19.70)	-	
3 Total				832.94	31.54	3.79%
6	Office of Executive Management	20	Personal Services	2,447.81	480.20	
		25	Fringe Benefits	741.14	190.69	
		30	Contractual Services	290.49	63.49	
		40	Internal Services	108.32	0.31	
		50	Other Services	187.04	9.72	
		80	Leases and Rentals	19.08	2.48	
		87	Reserves & Contingencies	(92.50)	-	
6 Total				3,701.38	746.88	20.18%
7	Dept of Information Technology	50	Other Services	147.30	1.16	
7 Total				147.30	1.16	0.79%
8	Human Resources	20	Personal Services	1,820.66	420.17	
		25	Fringe Benefits	571.30	141.94	
		30	Contractual Services	258.14	58.32	
		40	Internal Services	559.51	-	
		50	Other Services	94.32	12.92	
		80	Leases and Rentals	12.96	2.61	
		87	Reserves & Contingencies	(147.46)	-	
8 Total				3,169.44	635.96	20.07%
9	Planning	20	Personal Services	817.33	176.99	
		25	Fringe Benefits	268.14	66.65	
		30	Contractual Services	114.11	2.00	
		40	Internal Services	1,750.28	0.51	
		50	Other Services	504.25	4.77	
		80	Leases and Rentals	11.46	2.27	

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(amounts expressed in thousands)

Sum of m03		Fiscal Year 2016, 1st Quarter				
Department	Department Name	OL1	OL1 Title	Budget Expenditures	Actual Expenditures	% of the budget
		87	Reserves & Contingencies	(83.09)	-	
9	Total			3,382.49	253.19	7.49%
10	Economic Development	20	Personal Services	1,130.06	251.29	
		25	Fringe Benefits	354.49	85.85	
		30	Contractual Services	553.65	144.26	
		40	Internal Services	41.98	0.28	
		50	Other Services	543.47	305.07	
		70	Capital Outlay	27.46	25.65	
		80	Leases and Rentals	254.91	46.85	
		87	Reserves & Contingencies	(63.61)	-	
10	Total			2,842.39	859.25	30.23%
20	Finance	20	Personal Services	9,903.21	2,260.29	
		25	Fringe Benefits	3,427.15	857.11	
		30	Contractual Services	2,058.43	258.57	
		40	Internal Services	3,207.65	6.05	
		50	Other Services	1,216.87	285.25	
		70	Capital Outlay	17.91	-	
		80	Leases and Rentals	50.28	7.64	
		87	Reserves & Contingencies	(871.92)	(82.84)	
20	Total			19,009.57	3,592.06	18.90%
	Office of Management & Budget	20	Personal Services	1,136.25	262.84	
		25	Fringe Benefits	353.04	87.00	
		30	Contractual Services	110.84	-	
		40	Internal Services	40.38	0.10	
		50	Other Services	79.83	2.54	
		80	Leases and Rentals	5.38	0.76	
		87	Reserves & Contingencies	(40.86)	-	
23	Total			1,684.86	353.23	20.96%
	Public Safety	20	Personal Services	7,309.43	1,320.09	
	Communications	25	Fringe Benefits	2,173.26	515.76	
		30	Contractual Services	472.50	64.09	
		40	Internal Services	277.33	0.01	
		50	Other Services	487.36	112.73	
		70	Capital Outlay	5.00	-	
		80	Leases and Rentals	12.04	2.19	
		87	Reserves & Contingencies	(247.07)	-	
24	Total			10,489.83	2,014.88	19.21%
25	Police	20	Personal Services	60,379.72	12,878.91	
		25	Fringe Benefits	20,173.78	5,910.59	
		30	Contractual Services	1,625.54	267.88	
		40	Internal Services	11,043.43	701.25	
		50	Other Services	5,638.92	653.28	
		70	Capital Outlay	262.88	17.52	
		80	Leases and Rentals	532.23	71.75	
		87	Reserves & Contingencies	(2,334.54)	-	
25	Total			97,321.96	20,501.19	21.07%
27	Commonwealth Attorney	20	Personal Services	4,107.13	902.24	
		25	Fringe Benefits	1,208.78	308.77	
		30	Contractual Services	3.16	-	

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(amounts expressed in thousands)

Sum of m03		Fiscal Year 2016, 1st Quarter		Budget	Actual	% of the
Department	Department Name	OL1	OL1 Title	Expenditures	Expenditures	budget
		40	Internal Services	140.25	0.18	
		50	Other Services	94.49	34.85	
		80	Leases and Rentals	15.16	3.12	
		87	Reserves & Contingencies	(135.57)	-	
27 Total				5,433.39	1,249.17	22.99%
28	Sheriff	20	Personal Services	6,295.34	1,450.73	
		25	Fringe Benefits	2,248.63	712.14	
		30	Contractual Services	131.11	34.49	
		40	Internal Services	659.85	77.65	
		50	Other Services	416.14	90.50	
		80	Leases and Rentals	8.40	1.40	
		87	Reserves & Contingencies	(236.30)	-	
28 Total				9,523.16	2,366.90	24.85%
29	Juvenile Court Service Unit	20	Personal Services	421.69	102.05	
		25	Fringe Benefits	136.39	35.42	
		30	Contractual Services	182.42	29.43	
		40	Internal Services	79.73	1.75	
		50	Other Services	24.88	9.68	
		80	Leases and Rentals	1.58	0.25	
		87	Reserves & Contingencies	(7.94)	-	
29 Total				838.74	178.59	21.29%
30	Juv and Domestic Rel Court	30	Contractual Services	10.94	2.54	
		40	Internal Services	22.13	-	
		50	Other Services	51.99	11.12	
		80	Leases and Rentals	19.75	2.16	
30 Total				104.80	15.82	15.09%
31	Circuit Court Judges	20	Personal Services	524.26	129.90	
		25	Fringe Benefits	173.06	49.49	
		30	Contractual Services	0.55	-	
		40	Internal Services	32.30	-	
		50	Other Services	35.58	6.32	
		80	Leases and Rentals	2.20	0.64	
31 Total				767.95	186.34	24.26%
32	Clerk of the Court	20	Personal Services	2,516.77	562.46	
		25	Fringe Benefits	903.46	231.25	
		30	Contractual Services	444.76	64.39	
		40	Internal Services	131.17	-	
		50	Other Services	124.55	14.26	
		80	Leases and Rentals	11.50	2.77	
		87	Reserves & Contingencies	(96.68)	-	
32 Total				4,035.53	875.14	21.69%
33	General District Court	20	Personal Services	44.48	10.24	
		25	Fringe Benefits	16.57	4.33	
		30	Contractual Services	116.85	8.74	
		40	Internal Services	25.21	-	
		50	Other Services	50.74	13.63	
		80	Leases and Rentals	14.55	2.68	
33 Total				268.40	39.62	14.76%
34	Criminal Justice Services	20	Personal Services	2,347.32	541.57	
		25	Fringe Benefits	683.31	187.86	
		30	Contractual Services	200.92	19.68	

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(amounts expressed in thousands)

Sum of m03		Fiscal Year 2016, 1st Quarter			
Department	Department Name	OL1 OL1 Title	Budget Expenditures	Actual Expenditures	% of the budget
		40 Internal Services	138.59	0.59	
		50 Other Services	261.84	52.40	
		80 Leases and Rentals	7.38	1.20	
		87 Reserves & Contingencies	(86.43)	-	
34 Total			3,552.93	803.30	22.61%
35	Magistrates	20 Personal Services	115.95	22.89	
		25 Fringe Benefits	8.87	1.75	
		30 Contractual Services	0.36	-	
		40 Internal Services	17.71	-	
		50 Other Services	6.49	2.86	
		80 Leases and Rentals	2.11	0.74	
35 Total			151.50	28.24	18.64%
37	Human Rights Office	20 Personal Services	428.91	85.52	
		25 Fringe Benefits	133.39	27.74	
		30 Contractual Services	3.05	2.06	
		40 Internal Services	19.71	-	
		50 Other Services	16.49	3.10	
		80 Leases and Rentals	4.10	0.47	
		87 Reserves & Contingencies	(14.76)	-	
37 Total			590.89	118.88	20.12%
38	Fire and Rescue	20 Personal Services	52,625.53	10,684.35	
		25 Fringe Benefits	16,445.09	4,590.99	
		30 Contractual Services	1,929.11	373.36	
		40 Internal Services	6,469.12	186.60	
		50 Other Services	3,559.73	442.14	
		70 Capital Outlay	701.93	140.37	
		80 Leases and Rentals	72.22	11.06	
		87 Reserves & Contingencies	(5,715.88)	-	
38 Total			76,086.87	16,428.86	21.59%
40	Public Works	20 Personal Services	8,851.81	2,057.45	
		25 Fringe Benefits	3,163.33	788.92	
		30 Contractual Services	7,175.43	1,432.43	
		40 Internal Services	1,143.93	118.27	
		50 Other Services	6,558.08	1,210.07	
		70 Capital Outlay	3,343.32	490.78	
		80 Leases and Rentals	6,614.33	1,620.16	
		87 Reserves & Contingencies	(3,306.50)	-	
40 Total			33,543.73	7,718.08	23.01%
41	Transportation	20 Personal Services	2,081.73	572.24	
		25 Fringe Benefits	668.60	166.44	
		30 Contractual Services	199.74	1.30	
		40 Internal Services	132.57	8.47	
		50 Other Services	2,219.56	466.11	
		70 Capital Outlay	43.04	-	
		80 Leases and Rentals	56.28	0.67	
		87 Reserves & Contingencies	(2,631.48)	-	
41 Total			2,770.05	1,215.23	43.87%
	44 Dept. of Parks & Rec	20 Personal Services	7,791.31	1,807.91	
		25 Fringe Benefits	2,515.99	627.17	
		30 Contractual Services	2,231.28	523.17	
		40 Internal Services	963.01	1.22	

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(amounts expressed in thousands)

Sum of m03		Fiscal Year 2016, 1st Quarter				
Department	Department Name	OL1	OL1 Title	Budget Expenditures	Actual Expenditures	% of the budget
		50	Other Services	4,489.57	1,953.96	
		58	Debt Maintenance	220.62	110.31	
		70	Capital Outlay	1,728.04	11.72	
		80	Leases and Rentals	7.30	2.96	
		87	Reserves & Contingencies	(599.84)		
44	Total			19,347.28	5,038.42	26.04%
50	Social Services	20	Personal Services	20,156.66	4,183.28	
		25	Fringe Benefits	6,594.38	1,570.79	
		30	Contractual Services	2,116.74	328.46	
		40	Internal Services	1,101.84	15.04	
		50	Other Services	13,734.68	2,242.98	
		58	Debt Maintenance	-		
		70	Capital Outlay	239.10		
		80	Leases and Rentals	94.58	14.55	
		87	Reserves & Contingencies	(1,039.21)		
50	Total			42,998.76	8,355.11	19.43%
51	Office on Aging	20	Personal Services	1,796.65	374.27	
		25	Fringe Benefits	507.83	120.89	
		30	Contractual Services	2,287.17	1,534.06	
		40	Internal Services	137.57	4.31	
		50	Other Services	1,295.50	298.91	
		80	Leases and Rentals	11.00	2.48	
		87	Reserves & Contingencies	(141.73)	-	
51	Total			5,893.99	2,334.93	39.62%
52	Public Health	20	Personal Services	224.58	50.05	
		25	Fringe Benefits	85.01	19.83	
		30	Contractual Services	1.42		
		40	Internal Services	28.86	4.52	
		50	Other Services	3,083.22	-	
		87	Reserves & Contingencies	(98.44)		
52	Total			3,324.65	74.40	2.24%
53	Community Services Board	20	Personal Services	21,511.27	4,820.11	
		25	Fringe Benefits	6,652.56	1,638.58	
		30	Contractual Services	9,071.15	1,670.96	
		40	Internal Services	1,557.02	28.97	
		50	Other Services	2,039.01	206.56	
		58	Debt Maintenance	24.26		
		70	Capital Outlay	80.00		
		80	Leases and Rentals	169.55	32.49	
		87	Reserves & Contingencies	(944.39)		
53	Total			40,160.43	8,397.69	20.91%
59	Cooperative Extension Service	20	Personal Services	588.22	101.26	
		25	Fringe Benefits	125.00	26.88	
		30	Contractual Services	1.65		
		40	Internal Services	79.78	0.15	
		50	Other Services	26.99	1.50	
		87	Reserves & Contingencies	(20.17)		
59	Total			801.48	129.80	16.19%
60	Office of Elections	20	Personal Services	798.30	132.87	
		25	Fringe Benefits	219.97	39.83	

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(amounts expressed in thousands)

Sum of m03		Fiscal Year 2016, 1st Quarter		Budget	Actual	% of the
Department	Department Name	OL1	OL1 Title	Expenditures	Expenditures	budget
		30	Contractual Services	462.95	37.61	
		40	Internal Services	60.71	-	
		50	Other Services	149.60	32.85	
		70	Capital Outlay	500.77	137.48	
		80	Leases and Rentals	12.40	1.96	
		87	Reserves & Contingencies	(50.06)	-	
60	Total			2,154.64	382.61	17.76%
62	Library	20	Personal Services	10,630.88	2,069.38	
		25	Fringe Benefits	2,841.80	627.15	
		30	Contractual Services	433.70	118.86	
		40	Internal Services	1,118.56	17.22	
		50	Other Services	2,835.67	480.00	
		80	Leases and Rentals	54.91	13.06	
		87	Reserves & Contingencies	(371.34)		
62	Total			17,544.18	3,325.68	18.96%
89	Law Library	20	Personal Services	92.83	10.87	
		25	Fringe Benefits	28.20	2.09	
		30	Contractual Services	3.50	-	
		40	Internal Services	6.44	-	
		50	Other Services	26.95	5.57	
		80	Leases and Rentals	3.36	0.30	
89	Total			161.28	18.83	11.67%
90	Non-Departmental Activities	20	Personal Services	374.31	-	
		25	Fringe Benefits	575.28	209.23	
		30	Contractual Services	62.44	25.95	
		40	Internal Services	6,204.01	4,985.78	
		50	Other Services	987.77	758.70	
		58	Debt Maintenance	38,601.93	27,752.77	
		60	Payments to other local agencies	589.97	160.00	
		87	Reserves & Contingencies	(1,461.38)	-	
90	Total			45,934.33	33,892.43	73.78%
Grand Total				465,958.81	123,951.76	26.60%

COUNTY OF SPOTSYLVANIA



BOARD OF SUPERVISORS COMMUNICATION

Date: March 12, 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 Mid-Year 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. At mid-year FY 2015, revenues are projected to exceed budgeted projections by approximately \$1,589,845 (0.6%). The excess is a result of revised projections for various revenue sources as noted on the attached report. Expenditures and transfers to other funds are expected to be short of budgeted projections by approximately \$370,479 (0.1%), netting an overall increase of \$1,960,324 to the General Fund balance at the close of FY 2015.

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 works with County Administration on a regular basis throughout the year, revising budgets as necessary, within the guidelines of the approved budget amendment policy. It is our goal to address anticipated overages in a timely manner, within approved budget levels, to eliminate financial surprises at the close of the fiscal year. However, it is important to note that with only one-half of the year complete, and accruals of both revenues and expenditures occurring through mid-August, additional revisions to year-end projections may occur with the financial update through the third quarter of FY 2015.

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.

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.

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, Budget Manager

Reviewed By: Tammy Petrie, Finance Director

County of Spotsylvania

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



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

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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
		260,800	115,720			
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
		1,145,663	562,513			
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

Attachment 1

Object	Description	FY 2015 Revised Budget	Received YTD	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
		(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>	<u>95.9%</u>		
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

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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
		1,023,440	646,835			
TOTAL STATE REVENUES		30,444,860	15,431,046	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
		1,072,111	462,137			
TOTAL FEDERAL REVENUES		1,072,111	462,137	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
		27,425,170	27,432,683			
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		3,660,305	1,393,913			
TOTAL GENERAL FUND REVENUES		265,013,158	135,011,677	50.9%	44.0%	266,603,003

Spotsylvania County Revenues - 2nd Quarter FY2015

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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>			
TOTAL GENERAL CAPITAL PROJECTS REVENUE		<u>36,728,914</u>	<u>15,821,246</u>	43.1%	79.7%	36,789,815

Spotsylvania County Revenues - 2nd Quarter FY2015

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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 PROJ. 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

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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

Attachment 1

Object	Description	FY 2015 Revised Budget (1)	Received YTD (2)	Percent Collected as of December 2014	Percent Collected as of December 2013	Estimated EOY FY 2015 Collected
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

Expenditures -

FY2015

2nd Quarter FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Attachment 2

Expenditures -

2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

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Expenditures -

2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Attachment 2

Expenditures -

2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Attachment 2

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

Attachment 2

Expenditures -

2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Attachment 2

Expenditures -
2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Attachment 2

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>
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

Expenditures -
2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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	70,743,650	9,605,491	41.7%	13.6%	70,743,650	0
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	19,750	0	41.7%	0.0%	19,750	0
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	15,822,017	1,286,244	41.7%	8.1%	15,822,017	0
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	0	0	41.7%	N/A	0	0
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	0	0	41.7%	N/A	0	0
Total	2,551,884	1,174,547		46.0%	2,551,884	0

Spotsylvania County

Attachment 2

Expenditures -

2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Spotsylvania County

Attachment 2

Expenditures -

2nd Quarter FY2015

FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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

Spotsylvania County

Attachment 2

Expenditures -

FY2015

2nd Quarter FY2015

Department/Division	Adjusted Budget	YTD Expenditures	% Year Passed	% Budget Used	End-of-Yr Projected	Variance
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	10,632,128	3,080,366		29.0%	10,632,128	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	49,094,381	3,677,701		7.5%	49,094,381	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	19,261,783	6,937,549		36.0%	17,882,248	1,379,535

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

Attachment 3

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)



MEMORANDUM

Department of Public Works

To: Anthony J. Romanello, ICMA-CM
County Administrator

From: Christopher K. Rapp, P.E.
Director of Public Works

Date: February 11, 2016

SUBJECT: Lake Arrowhead Dams

The Lake Arrowhead Dams were built in the 1950's and are privately owned. The owner of record had been the Lake Arrowhead Civic Association, Inc. (Association), however State Corporation Commission (SCC) records indicate the Association has been disbanded and the SCC terminated the Association's corporate existence in 2005. Lake Arrowhead and Little Lake Arrowhead drain into Aquia Creek, crossing several critical roads in the County, and eventually drains into Smith Lake. Failure of one or both of these dams could have public safety consequences to downstream infrastructure.

Over the years the dams have not received adequate maintenance and are in a poor state of repair. The dams are a part of the larger Lake Arrowhead community and are surrounded by residential lots. The community consists of approximately 610 homes. The Department of Conservation and Recreation (DCR), which oversees dam safety, has informed the Lake Arrowhead residents that the dams no longer meet dam safety minimum requirements, and pose a risk of failure. DCR further advised the community that they need to perform an engineering analysis of the dam and the spillway, as well as perform any necessary modifications, in order to meet State requirements for a high hazard dam. DCR further stated that the dams must be modified, and receive an operational permit, to avoid having the dams and the associated lakes removed.

To date, the Lake Arrowhead community hasn't reached a consensus on how to proceed. Many residents feel that additional information is necessary to determine the extent and cost of the necessary modifications before committing to funding the improvements. Although a previous evaluation estimated the cost of the necessary work at approximately \$250,000, the studies are out of date and don't account for the more stringent requirements now in place.

It is estimated that a preliminary engineering analysis to assess the existing dam deficiencies, and then identify and provide cost estimates for the necessary modifications to both dams could be completed for under \$30,000. The information from this preliminary evaluation would be used to better inform the community about the extent of the modifications necessary and the associated cost. The cost estimate will allow calculation of the financial impact on individual property owners and the preparation of a financial strategy to fund the repairs. Although the Lake Arrowhead community has not reached a consensus to fund this initial engineering, the County could provide the necessary funding to initiate action. Half of the initial cost of \$30,000 may be reimbursed by the State under the grant program

Memorandum
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February 11, 2016

established to assist localities and private communities fund modifications necessary to meet dam safety requirements. The application deadline for 2016 is expected to be May 2.

If the community decides they wish to proceed with the completion of the design and implementation of the modifications, the balance of the initial \$30,000 in funding advanced by the County could then be reimbursed from the funds provided by the community for completion of the modifications.

If the Board decides to fund the preliminary engineering effort for the modifications to the Lake Arrowhead dams, the Department of Public Works is best equipped to provide engineering and project management support for that effort.

CKR:KCD:kd