

**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

May 17, 2016 - 1:30 PM  
Conference Room A/B/C - Second Floor

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Agenda Item	
1.	Shared services -Finance
2.	Contracts Officer position - description
3.	Shared services related to grass cutting - update
4.	Monthly budget format
5.	Falmouth Fire Department mortgage

FAB05172016



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Anthony J. Romanello, ICMA-CM  
County Administrator

## MEMORANDUM

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

From: Maria Perrotte  
Chief Financial Officer

Subject: Shared Financial Services

Date: May 13, 2016

To assist with the discussion of shared services, staff was asked if other localities have shared financial services, and if so, to what extent. We gathered data from the County's comparable localities plus the ones used by the School Board.

Attached is a chart with information from the other localities plus organizational charts we were able to obtain. Also attached is a list of issues and questions for discussion purposes.

Please let me know if you would like further information.

AJR:mp:do



Shared Services Comparison

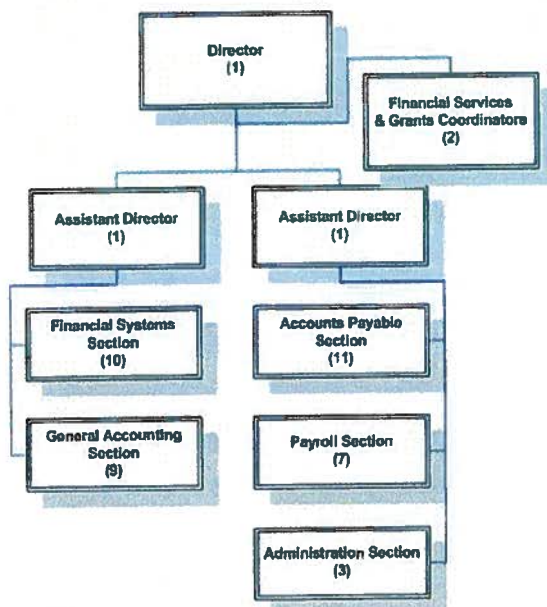
	Stafford	Albemarle	Fauquier	Hanover	Loudoun	Prince William	Spotsylvania	King George	Chesterfield	Henrico	City of Chesapeake
School board elected/appointed	Elected	Elected	Elected	Appointed	Elected	Elected	Elected	Elected	Elected	Elected	Elected
Are there shared services within the County/Schools Finance departments?	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	No
What services are shared?	<ul style="list-style-type: none"><li>• Purchasing bids and proposals</li></ul>	<ul style="list-style-type: none"><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Purchasing</li><li>• Payroll</li></ul>	<ul style="list-style-type: none"><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Payroll</li><li>• Purchasing</li></ul>	<ul style="list-style-type: none"><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Purchasing</li><li>• Payroll</li></ul>				<ul style="list-style-type: none"><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Purchasing</li><li>• Payroll</li></ul>	<ul style="list-style-type: none"><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Purchasing</li></ul>	<ul style="list-style-type: none"><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Purchasing</li><li>• Payroll</li><li>• Schools are a department of the County</li></ul>	
What services are not shared?	<ul style="list-style-type: none"><li>• Budget</li><li>• Accounts Payable</li><li>• Accounts Receivable</li><li>• Risk Management</li><li>• Payroll</li><li>• Purchasing other than bids and proposals</li></ul>	<ul style="list-style-type: none"><li>• Budget</li></ul>	<ul style="list-style-type: none"><li>• Budget</li></ul>	<ul style="list-style-type: none"><li>• Budget</li></ul>				<ul style="list-style-type: none"><li>• Budget</li></ul>	<ul style="list-style-type: none"><li>• Budget</li><li>• Payroll</li></ul>	<ul style="list-style-type: none"><li>• Budget</li></ul>	
Pros			<ul style="list-style-type: none"><li>• More efficient</li><li>• Uniformity</li><li>• Most policies and guidelines are uniform</li></ul>					<ul style="list-style-type: none"><li>• Oversight only accounting</li><li>• Same policies and guidelines</li></ul>	<ul style="list-style-type: none"><li>• More efficient</li><li>• Same policies and guidelines</li></ul>	<ul style="list-style-type: none"><li>• One financial system</li><li>• Same policies and guidelines</li><li>• One unified pay scale</li></ul>	
Cons			<ul style="list-style-type: none"><li>• In a few cases still have two separate policies to follow</li></ul>					<ul style="list-style-type: none"><li>• On separate schedules for payroll and accounts payable</li></ul>	None	None	
Joint CAFR	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No
Joint Audit	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No
Consolidated Monthly Reporting?	No		<ul style="list-style-type: none"><li>• Presents separately but the finance department is involved in the development of both reports</li></ul>					<ul style="list-style-type: none"><li>• Present separate reports all go to County Board.</li></ul>	<ul style="list-style-type: none"><li>• No formal reporting</li></ul>	<ul style="list-style-type: none"><li>• Combined quarterly reporting</li></ul>	No

## Accounting

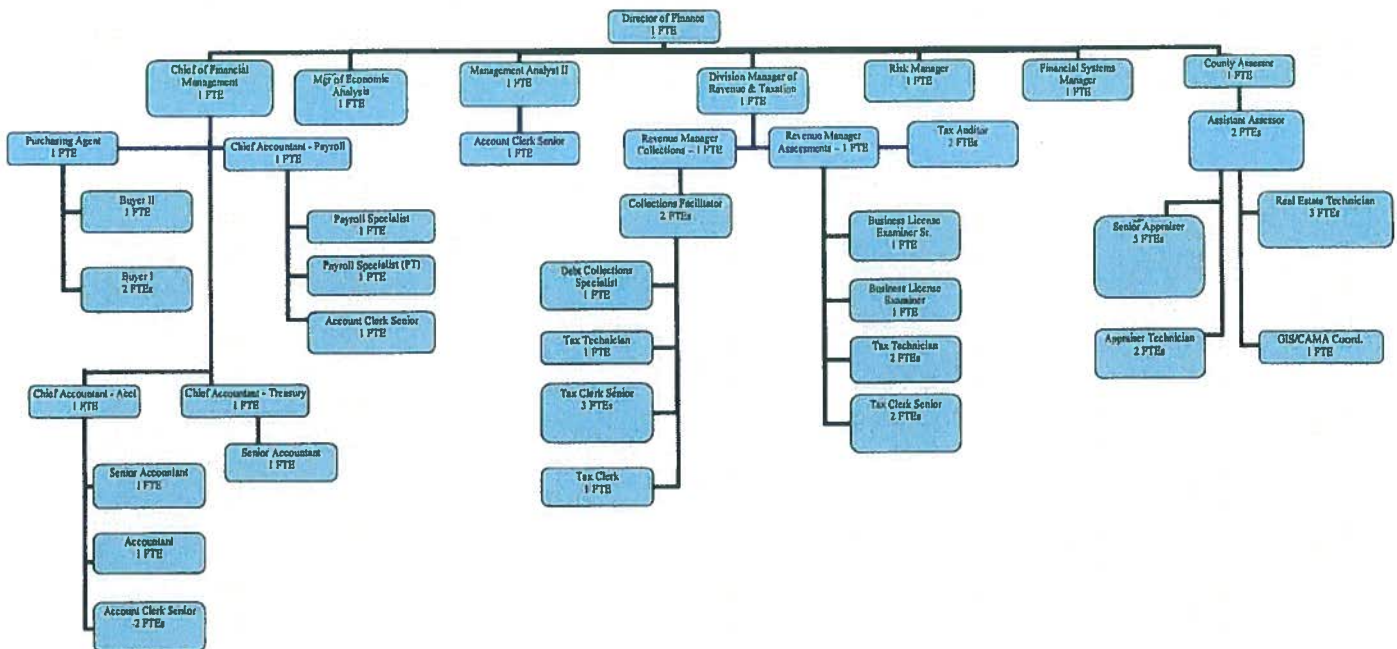
### Accounting - Organizational Structure

#### Accounting Organizational Structure

The Accounting Department consists of 44 positions divided into 5 functional sections. Each section is managed by 1 manager reporting to an Assistant Director. The chart below depicts the reporting structure within the department with the number of positions in parenthesis.

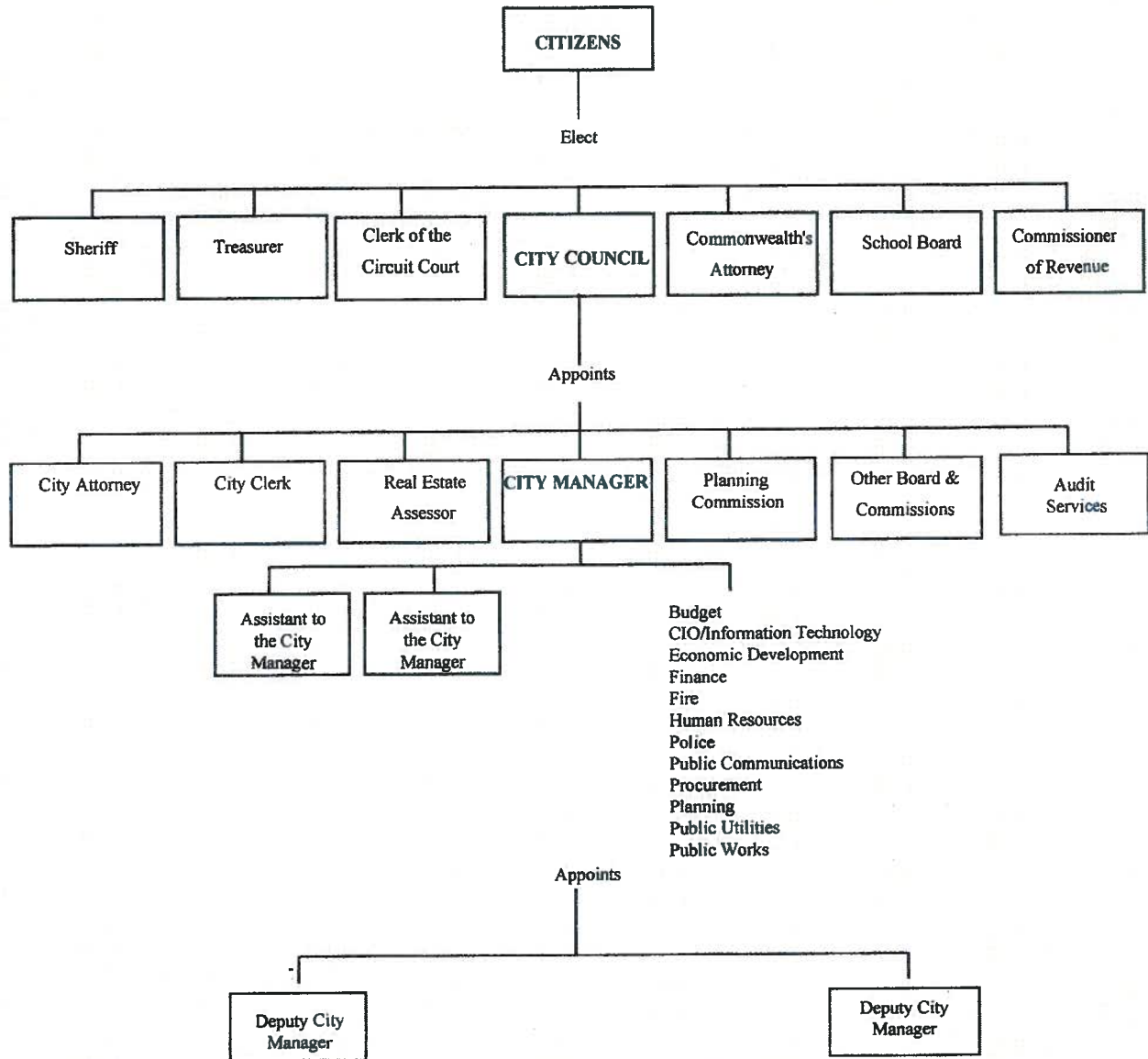


## County of Albemarle -- Finance Department



# City of Chesapeake

## CITY WIDE ORGANIZATIONAL CHART



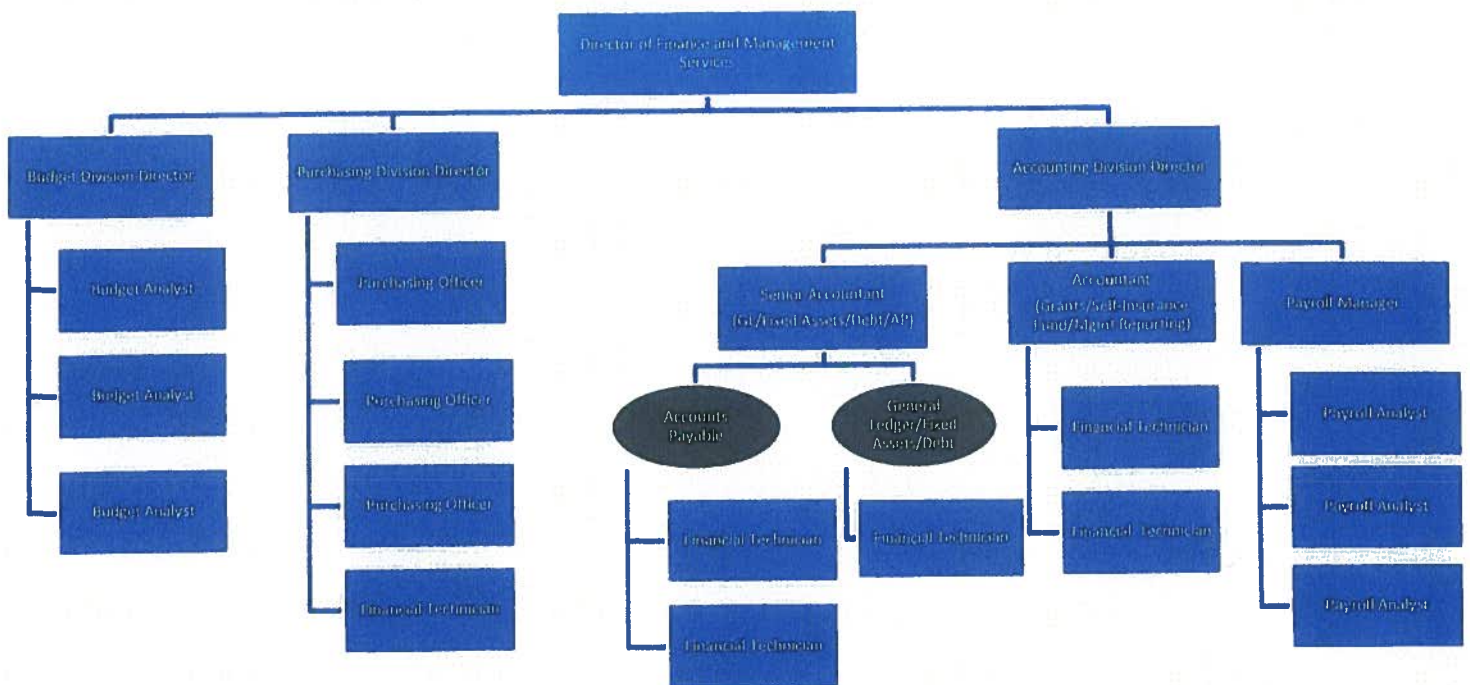
Position Vacant until  
July 1, 2016

Ches. Public Libraries  
Ches. Integrated Behavioral Healthcare  
Customer Contact Center  
Health  
Human Services  
Parks, Recreation & Tourism  
Agriculture  
Development & Permits  
Fleet Services

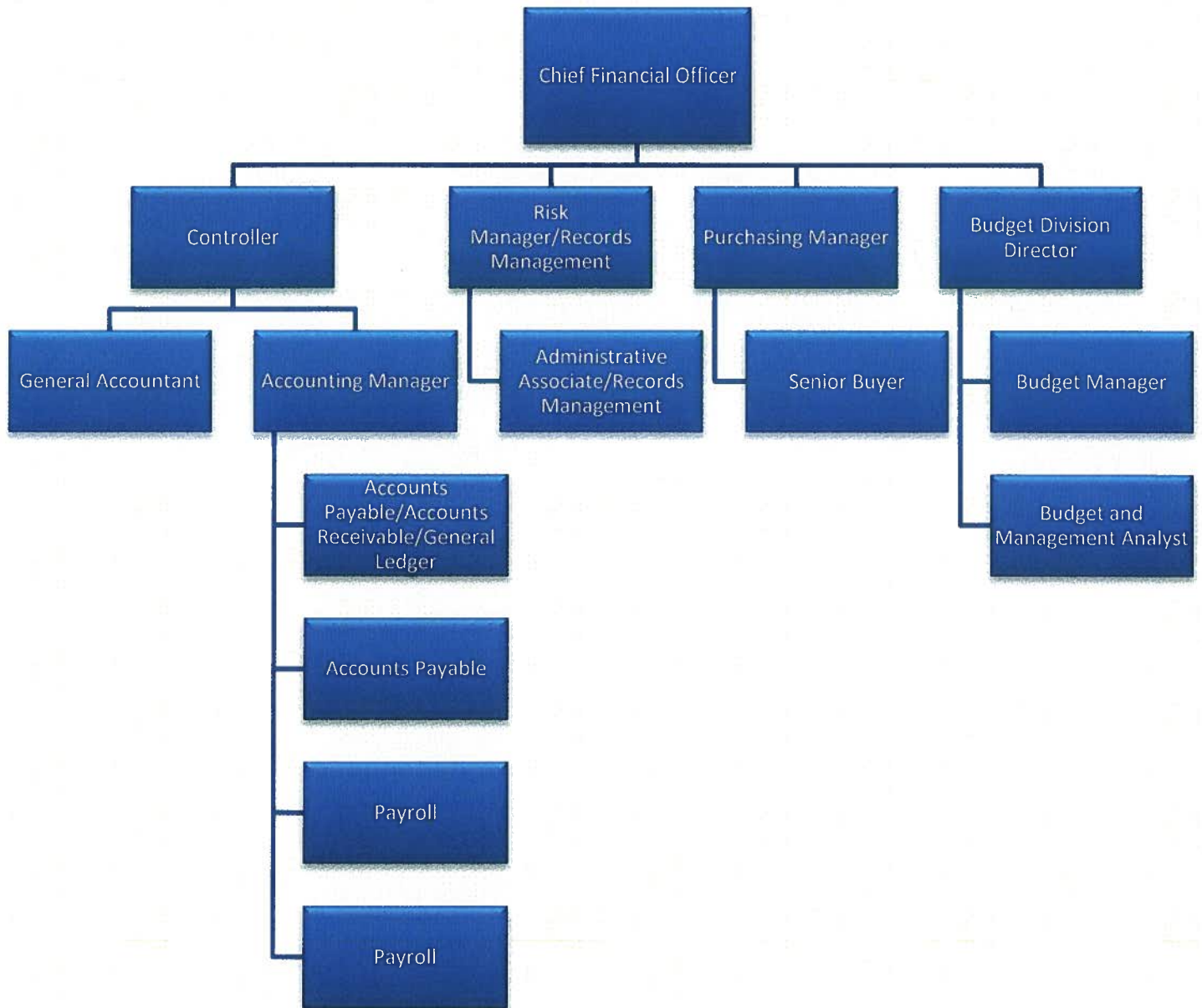


## Hanover

# Finance and Management Services FY2016



# Stafford County Department of Finance and Budget





# STAFFORD COUNTY PUBLIC SCHOOLS

## Position Summary

	FY 2016	FY 2017	+ / -
<b>Board Services</b>			
School Board Members	7.00	7.00	0.00
Clerk of the Board	1.10	1.10	0.00
	<u>8.10</u>	<u>8.10</u>	<u>0.00</u>
<b>Executive Administrative Services</b>			
Superintendent	1.00	1.00	0.00
Assistant Superintendent for Financial Services	1.00	1.00	0.00
Executive Director of Administrative and Legal Services	1.00	1.00	0.00
Administrative Assistant II - Clerical	1.00	1.00	0.00
Administrative Assistant VI - Clerical	2.00	2.00	0.00
Assistant to the Superintendent	1.00	1.00	0.00
	<u>7.00</u>	<u>7.00</u>	<u>0.00</u>
<b>Office of Public Information</b>			
Public Information Officer	1.00	1.00	0.00
Administrative Assistant VI - Clerical	0.90	0.90	0.00
	<u>1.90</u>	<u>1.90</u>	<u>0.00</u>
<b>Department of Human Resources</b>			
Director of Employee Relations & Workforce Compliance	1.00	1.00	0.00
Executive Director	1.00	1.00	0.00
Human Resources Supervisor	2.00	2.00	0.00
Administrative Assistant IV - Clerical	4.00	4.00	0.00
Administrative Assistant VI - Clerical	1.00	1.00	0.00
Human Resource Analyst	1.00	1.00	0.00
Senior Human Resource Analyst	2.00	2.00	0.00
	<u>12.00</u>	<u>12.00</u>	<u>0.00</u>
<b>Facilities Planning, Design and Construction</b>			
Assistant Superintendent	0.40	0.40	0.00
Facilities Assessment Engineer	1.00	1.00	0.00
Project Manager	1.00	1.00	0.00
Supervisor	1.00	1.00	0.00
Administrative Assistant VI - Clerical	1.00	1.00	0.00
Administrative Assistant V - Accounting	0.25	0.25	0.00
	<u>4.65</u>	<u>4.65</u>	<u>0.00</u>
<b>Financial Services</b>			
Supervisor of Accounting and Financial Reporting	1.00	1.00	0.00
Accounting Specialist	1.00	1.00	0.00
Accounts Payable Manager	1.00	1.00	0.00
Administrative Assistant V - Accounting, Accounts Payable	2.00	2.00	0.00
Administrative Assistant V - Accounting, Payroll	2.00	2.00	0.00
Administrative Assistant V - Clerical	0.50	0.50	0.00
Budget Specialist	1.00	1.00	0.00
Director of Finance and Accounting	1.00	1.00	0.00
Director of Payroll and Benefits	1.00	1.00	0.00
Grants Specialist	1.00	1.00	0.00
Supervisor for Benefits	0.50	0.50	0.00
Supervisor for Payroll	1.00	1.00	0.00
Supervisor of Budget and Planning	1.00	1.00	0.00
Payroll Specialist	1.00	1.00	0.00
	<u>15.00</u>	<u>15.00</u>	<u>0.00</u>

### **Shared Financial Services – Questions and Issues**

What are the desired results?

What functions would be combined?

When would the changes be implemented /phased in?

How can we address employee anxiety?

What financial system/systems would be used given that school is implementing a new ERP system?

Would there be uniform policies and processes for those functions? (for example, in payroll, who would enter time and attendance data? Who would run and check the control reports? Who would reconcile taxes and benefits payments? Where would an employee go to change a benefit or taxes? Would both groups of employees be paid on the same cycle?)

How would staff be deployed? In what space would staff work?

Would current School Board employees become County employees? If so, how would differing benefits/pay/work schedules be accommodated?

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Anthony J. Romanello, ICMA-CM  
County Administrator

## MEMORANDUM

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

From: Maria Perrotte, Chief Financial Officer *masper*

Date: May 12, 2016

Subject: Contracts Administrator position

The FY17 budget included a new contracts administrator to be shared by the County and School Board. This position was discussed at a FAB committee meeting in the fall, with the understanding that the committee would discuss the role of the position further. To prepare for recruitment, responsibilities and expectations for the position need to be established.

Decisions need to be made regarding what contracts would be within the scope of the position's responsibilities (Would the position provide oversight for construction contracts only? Contracts above a certain dollar threshold? Goods and service contracts?), and at what point in the process this person would become involved? (Would they assist with solicitation specifications? Would they help negotiate contract terms? Would they monitor contracts to ensure compliance with prices, terms and conditions? Would they be involved in approving payments to vendors?)

Attached are examples of job descriptions from other localities that can be used as a starting point for the discussion. With direction from the FAB committee, staff will develop a job description and coordinate with appropriate school personnel prior to recruitment.

Please let me know if you have any questions or comments.





PRINCE WILLIAM COUNTY GOVERNMENT

**CONTRACT SPECIALIST / G 15**Class Code:  
0651**SALARY RANGE**

\$54,697.50 - \$92,878.50 Annually

**GRADE:**

15

**FLSA:**

Exempt

**DEPARTMENT:**

FINANCE

**INTRODUCTION::****GENERAL DEFINITION OF WORK, TYPICAL TASKS, KNOWLEDGE, SKILLS AND ABILITIES:**

The statements in this class specification are intended to describe the general nature and level of work being performed by incumbent(s) assigned to this classification. They are not intended to be construed as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified.

**GENERAL DEFINITION OF WORK:**

Performs difficult professional and technical work involving contracting for diverse procurements such as construction, professional services, information technology hardware, software systems, human services, supplies, equipment and materials. May procure small volume, small dollar construction projects for the County. Work involves preparing solicitations, reviewing and recommending award of all contracts; and monitoring compliance with the terms of the contract; and compliance with purchasing regulations.

Work is performed under the regular supervision of the Purchasing Division Chief. Incumbent performs independently and work is reviewed upon completion by the Purchasing Division Chief through conferences and reports; executes and finalizes purchase order documents up to \$15,000.

**TYPICAL TASKS:**

Reviews specifications and assists agencies in writing specifications for procurements;  
Determines appropriate method of procurement in consultation with the Purchasing Division Chief;  
Develops and prepares RFQ, IFB and difficult RFP solicitations, amendments, modifications, determinations and findings, contracts and various related correspondence;  
Provides procurement guidance and direction to County agencies;  
Conducts pre-bid conferences, pre-performance conferences and formal bid openings;  
Assists agencies in locating sources of supplies, securing quotations, placing orders, freight terms, expediting orders, and with vendor related problems agencies are unable to reconcile;  
Handles complaints and protests for contractors, issue cure/default notices in accordance with County procedures;  
Serves as liaison between the Purchasing Office and County agencies in establishment of purchasing regulations and procedures;

Provides assistance and training to agencies regarding procurement policies and procedures;  
Analyzes, evaluates and makes recommendations concerning contract awards and materials and/or service requirements of County agencies;  
Reviews and evaluates insurance, bonding and licensing requirements;  
Collects technical and competitive pricing information for development of routine and difficult specifications for supplies, materials, equipment, services and small construction projects;  
Audits and reviews purchase requisition and quotation sheets from the agencies for completeness and accuracy;  
Assists RFP evaluation committees with procedures, score sheet formats, meetings, and evaluation committee findings;  
Negotiates with vendors and contractors, recommends contract awards and prepares final contracts ensuring actions are in conformance with procurement guidelines;  
Monitors contracts for compliance with contract terms and conditions;  
Responds to inquiries and provides technical assistance to county officials and to the general public;  
Meets with new and prospective vendors to explain the County's purchasing procedures and regulations;  
Conducts site inspection visits to determine vendor responsibility.

**KNOWLEDGE, SKILLS AND ABILITIES:**

Thorough knowledge of the principles and practices of contracting regulations, procedures and practices involved in governmental purchasing; thorough knowledge of the laws, ordinances and other requirements governing the public purchasing of commodities by the County; thorough knowledge of contracting methods, contract types and contracting principles and procedures applicable to the full range of pre-award, post-award and price/cost analysis activities involving diversified products or services; thorough knowledge in the preparation of specifications and invitations to bid; thorough knowledge of contract methods including formal advertising and negotiation; general knowledge of trends, program requirements and operating policies and procedures to coordinate plans and programs with a variety of related activities; general knowledge of business practices, supply, and source selection, and market conditions to determine adequate price competition; general knowledge of accounting practices and procedures as they relate to governmental purchasing; some knowledge of computerized purchasing systems and microcomputers and application software; ability to deal courteously and diplomatically with representative of business, industry and other institutions to agree on terms of contract and to assure fulfillment of these terms to obtain timely delivery of goods or performance of services at the most reasonable price; ability to prepare accurate reports; ability to communicate effectively, both orally and in writing; ability to establish and maintain effective working relationships with others.

**EDUCATION AND EXPERIENCE:**

Any combination of education and experience equivalent to a Bachelor's Degree in Business Administration, Marketing, Contract Management, or a related field; and a minimum of 3-5 years of increasing responsible experience in purchasing work as a Buyer or Contract Specialist.

**SPECIAL REQUIREMENTS:**

Must possess certification by a nationally recognized professional purchasing organization or Virginia Contracting Officers (VCO) certification or the ability to meet the requirements to obtain the certification within one (1) year of employment.


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[Promotional Opportunities](#)
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## Class Specs


**Class Title:** CONTRACT ANALYST III

**Class Code:** 20000160

**Salary:** \$31.23 - \$52.05 Hourly  
 \$2,498.52 - \$4,164.18 Biweekly  
 \$64,961.52 - \$108,268.78 Annually

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Definition and Distinguishing Characteristics	Benefits
<b>TITLE:</b> CONTRACT ANALYST III <b>GRADE:</b> S-27 <b>DEFINITION:</b> Under general supervision, supervises a team of professionals engaged in contract administration OR performs advanced specialized contract development, management and performance monitoring; and performs related work as required. <b>DISTINGUISHING CHARACTERISTICS OF THE CLASS:</b> Positions in this class perform first line-supervisory contract administration or advanced specialized contract work/subject matter expert.	
<b>Illustrative Duties:</b> <b>ILLUSTRATIVE DUTIES:</b> <i>(The illustrative duties listed in this specification are representative of the class but are not an all inclusive list. A complete list of position duties and unique physical requirements can be found in the position description.)</i> Supervises a team of professional staff engaged in contracts activities; Prioritizes and manages contract workload for the work unit; Provides technical assistance to contractors and program staff in implementation of client services; Oversees and implements contract solicitations; Oversees the monitoring of contracts; Performs quality assurance activities related to contracts management; Reviews staff work for accuracy and completeness; Negotiates final contracts.	
<b>Required Knowledge Skills and Abilities:</b>	



**REQUIRED KNOWLEDGE, SKILLS, AND ABILITIES:**

*(The knowledge, skills and abilities listed in this specification are representative of the class but are not an all inclusive list.)*

Considerable knowledge of the mission, goals and objectives of the organizational unit, program or activities to which incumbent is assigned;

Ability to manage and resolve conflicts;

Ability to supervise and lead assigned employees, including delegating and reviewing work assignments, providing coaching and guidance, monitoring and evaluating performance, and supporting training and development planning;

Ability to negotiate complex contract problems.

**Employment Standards/Licensures/Certification/ Necessary Special Requirements:****EMPLOYMENT STANDARDS:**

Any combination of education, experience, and training equivalent to the following:

Graduation from an accredited four year college or university with a bachelor's degree in business administration, public policy, public administration or a field related to the assigned functional area; plus four years of professional level experience in contract administration or a related field.

**CERTIFICATES AND LICENSES REQUIRED:**

None.

**NECESSARY SPECIAL REQUIREMENTS:**

Certain positions are subject to criminal history record checks and/or credit checks as a condition of employment and periodically thereafter, as determined by the department head. An applicant or an employee may be required to submit a request for a criminal history record check and/or credit check to the appropriate agency. Applicants and employees within these positions must demonstrate financial responsibility in personal finances as a condition of employment.



## CONTRACT SPECIALIST SUPERVISOR

Class Code:  
20000226

FAIRFAX COUNTY  
Established Date: Jan 1, 2010  
Revision Date: Aug 9, 2014

### SALARY RANGE

\$31.23 - \$52.05 Hourly  
\$2,498.52 - \$4,164.18 Biweekly  
\$64,961.52 - \$108,268.78 Annually

### DEFINITION AND DISTINGUISHING CHARACTERISTICS:

TITLE: CONTRACT SPECIALIST SUPERVISOR

GRADE: S-27

### DEFINITION:

Under administrative direction, plans, coordinates, and oversees the activities of a team of buyers within the Purchasing and Supply Management Agency; directs and supervises clerical, technical and administrative activities of general and/or specialized procurement programs; and performs related work as required.

### DISTINGUISHING CHARACTERISTICS OF THE CLASS:

The Purchasing Supervisor differs from the Buyer II class in that Buyer II positions may assist, advise and guide lower level buying personnel, but do not direct the activities of a team of professional buyers.

### ILLUSTRATIVE DUTIES:

### ILLUSTRATIVE DUTIES:

*(The illustrative duties listed in this specification are representative of the class but are not an all-inclusive list. A complete list of position duties and unique physical requirements can be found in the position job description.)*

Exercises administrative and technical supervision over a team of buyers;  
Trains and orients new team buyers in the use of county forms and purchasing procedures;  
Directs and coordinates the purchase of a variety of goods and services for Fairfax County Government and Fairfax County Public Schools, in accordance with federal, state and county rules and regulations;  
Develops comprehensive procurement programs;  
Develops appropriate competitive bid packages;  
Researches the availability of volume buy opportunities and/or state or county contracts that can satisfy an agency's requirement;  
Selects appropriate bidder's list and advertising media(s) and prepares advertisements;  
Conducts pre-bid conferences to clarify the terms, conditions and specifications of the contract;  
Reviews requisitions and bid solicitations for compliance with applicable laws, regulations, and policies;  
Approves bid award recommendations of buyers and agency heads;  
Monitors the execution of contracts to ensure that all contract provisions are met;  
Identifies problems and initiates corrective action when appropriate;  
Administers contract addendum activities;  
Reviews prices on contracts and signs purchase orders, within prescribed dollar limitations, prior to issuance;  
Consults with and advises buyers and vendors to offer advice and render decisions on controversial issues relative to compliance with specifications, acceptance of bids and placement on bidder's lists;  
Conducts management studies on purchasing activities;  
Confers with commercial sales and technical representatives on products offered, specifications, availability and costs;  
Confers with county Government and School System agencies, providing advice and counsel on procurement matters;  
Audits the Blanket Purchase Agreement program;  
Monitors use of Limited Purchase Orders and issuance of purchase orders to ensure compliance with policies and administrative procedures;

Oversees the development, maintenance and usage of the automated procurement processing systems;  
Maintains coordination with state, municipal and civil agencies on procurement matters of mutual interest;  
Participates in seminars, meetings of intergovernmental bodies and other forums to discuss technical procurement policies.

**REQUIRED KNOWLEDGE SKILLS AND ABILITIES:**

**REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:**

*(The knowledge, skills and abilities listed in this specification are representative of the class but are not an all-inclusive list.)*

Considerable knowledge of the principles, practices and methods of purchasing;

Considerable knowledge of sources of supply, commodity pricing methods and marketing practices;

Considerable knowledge of electronic procurement data processing systems;

Working knowledge of accounting and record keeping practices as applied to procurement activities;

Effective oral and written communication skills;

Effective contract negotiation skills;

Ability to develop and maintain effective working relationships with associates, officials, employees in other agencies, suppliers, contractors and the general public;

Ability to plan, assign and review the work of a team of buyers and clerical personnel;

Ability to analyze and interpret pre-qualification questionnaires and financial statements submitted by bidders for county work; and

Ability to prepare clear and concise reports.

**EMPLOYMENT STANDARDS/LICENSURES/CERTIFICATION/ NECESSARY SPECIAL REQUIREMENTS:**

**EMPLOYMENT STANDARDS:**

Any combination of education, experience, and training equivalent to:

Graduation from an accredited four-year college or university with major course work in public administration, business administration or a related field, including or supplemented by courses in purchasing and supply management principles, laws, methods and procedures; plus five years of progressively responsible experience in technical procurement work, including considerable experience with automated procurement systems.

**CERTIFICATES AND LICENSES REQUIRED:**

Certification by a nationally recognized professional purchasing organization is required.

**NECESSARY SPECIAL REQUIREMENTS:**

Certain positions with financial responsibility within this class may be subject to criminal history record checks and/or credit checks as a condition of hiring and periodically thereafter, as determined by the department head. An applicant or employee may be required to submit a request for a criminal history record check and/or credit check to the appropriate agency.

Applicants and employees within these select positions must demonstrate financial responsibility in personal finances as a condition of employment.



## CONTRACTS DIVISION MANAGER

Class Code:  
20000233

FAIRFAX COUNTY  
Established Date: Jan 1, 2010  
Revision Date: Aug 9, 2014

### SALARY RANGE

\$36.71 - \$61.18 Hourly  
\$2,936.42 - \$4,894.03 Biweekly  
\$76,347.02 - \$127,244.83 Annually

### DEFINITION AND DISTINGUISHING CHARACTERISTICS:

TITLE: CONTRACTS DIVISION MANAGER

GRADE: S-31

#### DEFINITION:

Under direction, serves as contracts division manager for the central purchasing department responsible for directing and managing the county's purchasing and contract operations and supplier diversity program. Plans, coordinates, manages, and supervises the activity of contract and procurement teams with countywide procurement responsibility; and performs related work as required.

#### DISTINGUISHING CHARACTERISTICS OF THE CLASS:

This is a single position class. The Contracts Division Manager differs from the Contracts Specialist Supervisor in that the Contracts Specialist Supervisor is responsible for supervising and managing the work of a team of Contract Specialists, as well as functioning as a lead for more complex solicitations, whereas the Contracts Division Manager serves as the division manager for an entire contract and procurement program. The Contracts Division Manager differs from the Deputy Director of Purchasing in that the Deputy Director assists the Director of Purchasing & Supply Management in management of multiple business operations of the county's centralized material management program.

### ILLUSTRATIVE DUTIES:

#### ILLUSTRATIVE DUTIES:

(The illustrative duties listed in this specification are representative of the class but are not an all-inclusive list. A complete list of position duties and unique physical requirements can be found in the position description.)

- Manages all activities related to the issuance and administration of contracts for goods and services, to include developing consolidated purchasing programs that achieve greater operational efficiency and lower costs;
- Develops long and short-term goals, objectives and solutions for a large and diverse professional procurement staff and manages the staff's overall professional development;
- Provides guidance and technical procurement training to county and Schools procurement staff on procurement and contract strategies, regulatory strategies and resource planning;
- Reviews and approves contracts for submission to senior management and Board of Supervisors;
- Manages/directs, develops, implements and evaluates complex procurement programs and processes and acts as a lead in the department's response to adversarial situations such as contract disputes, protests, and litigation;
- Oversees management studies on purchasing activities and analyzes performance and workload data to develop and implement procedural changes, new methods, or automated systems as appropriate, in order to increase efficiency and cost-effectiveness of the procurement program, uses findings to provide risk analysis;
- Recommends acquisition strategies and provides data on contractor performance;
- Oversees Supplier Diversity Program to ensure use of small, women-owned and minority owned business in county procurement;
- Manages strategic alliances with customers to facilitate the accomplishment of customer goals and objectives by assisting with the development, data collection, reporting, and analysis of strategic objectives and performance measures;
- Establishes implements, evaluates, and modifies purchasing policies and procedures and provides principal policy advice to senior county officials;
- Maintains coordination with intergovernmental bodies (state, federal, civil) and professional associations on

procurement matters of mutual interest and participates in forums to discuss technical procurement policies.

**REQUIRED KNOWLEDGE SKILLS AND ABILITIES:**

**REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:**

(The knowledge, skills and abilities listed in this specification are representative of the class but are not an all-inclusive list.)

Extensive knowledge of the principles, practices and methods of purchasing;

Extensive knowledge of sources of supply, commodity pricing methods and marketing practices;

Effective oral and written communication skills;

Effective contract negotiation skills;

Ability to develop and maintain effective working relationships with associates, officials, employees in other agencies, suppliers, contractors and the general public;

Ability to analyze and interpret financial reports and financial statements;

Ability to prepare clear and concise reports;

Knowledge of agency business practices and automated, integrated systems;

Knowledge of the principles and practices of procurement, materiel operations, contracts administration and governmental purchasing;

Ability to communicate with upper-level agency management and vendors to consult, negotiate, or resolve management problems;

Ability to exercise independent judgment in decision-making, program administration, and interpretation of rules and regulations;

Ability to develop, interpret, and administer procurement policies and procedures;

Ability to manage the effective utilization of resources to accomplish organizational goals.

**EMPLOYMENT STANDARDS/LICENSURES/CERTIFICATION/ NECESSARY SPECIAL REQUIREMENTS:**

**EMPLOYMENT STANDARDS:**

Any combination of education, experience, and training equivalent to:

Graduation from an accredited four-year college or university with major course work in public administration, business administration or a related field, including courses in purchasing and supply management principles, laws, methods and procedures; plus five years of progressively responsible experience in technical procurement work, including considerable experience in analysis of cost proposals, negotiations and resource planning, and three years of increasingly responsible supervisory experience. A master's degree in public administration, business administration, or a related field may be substituted for one year of the required experience.

**CERTIFICATION AND LICENSES REQUIRED:**

Certification by a nationally recognized professional purchasing organization is required.

**NECESSARY SPECIAL REQUIREMENTS:**

The position within this class due to its financial responsibility, will be subject to criminal history record checks and/or credit checks as a condition of hiring and periodically thereafter, as determined by the department head. An applicant or employee may be required to submit a request for a criminal history record check and/or credit check to the appropriate agency.

Applicants and employees within these select positions must demonstrate financial responsibility in personal finances as a condition of employment.

**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

To: Finance, Audit and Budget Committee

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

Date: May 17, 2016

Re: Grounds Maintenance Shared Services

On February 12, 2016, County staff notified the Finance, Audit and Budget Committee that the Parks, Recreation and Community Facilities (PRCF) Department planned to conduct a joint pilot grounds maintenance program with Stafford County Public Schools (SCPS). Since then, both County Administrator Anthony Romanello and SCPS Superintendent Bruce Benson signed an agreement allowing staff from PRCF to take over grounds maintenance at the following five SCPS facilities:

Alvin Y. Bandy Administration Complex  
Falmouth Elementary School  
Hampton Oaks Elementary School  
Margaret Brent Elementary School  
Rocky Run Elementary School

The services that are being performed by PRCF staff include litter removal, mowing, trimming, edging, and weed eating. Work started April 8 and is conducted twice per month at each site. Several factors have impacted this new program in the first month: the first mowing and maintenance efforts required extra staff time and resources because they took place just after the winter season ended and grass and weeds were very tall at all of the sites; the program began during the spring sports season, one of PRCF's busiest times of the year; and the last two weeks of rain have strained the PRCF staff as they work to balance the upkeep of sports fields to meet the needs of user groups with the schools maintenance needs. The pilot will run through October 31, 2016. Staff will continue to monitor the program and work toward savings and efficiencies.

Please let me know if you have any questions.





**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

## MEMORANDUM

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

From: Maria Perrotte *Maria Perrotte*  
Chief Financial Officer

Subject: Monthly Report

Date: May 17, 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. A copy of the report is attached.

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:mp:do



# 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**

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**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 30<sup>th</sup> 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 1<sup>st</sup> 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 &amp; 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%
<b>Appropriated Total</b>	<b>\$ 253,872,800</b>	<b>\$ 254,708,800</b>	<b>\$ 79,528,145</b>	<b>\$ 2,769,055</b>	<b>\$ 172,411,600</b>	<b>32.3%</b>
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%
<b>Unappropriated/Unapproved Total</b>	<b>\$ 7,011,291</b>	<b>\$ 15,316,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,316,251</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>\$ 260,884,091</b>	<b>\$ 270,025,051</b>	<b>\$ 79,528,145</b>	<b>\$ 2,769,055</b>	<b>\$ 187,727,851</b>	<b>30.5%</b>

Expenditures (by Category):

Category	Adopted Budget	Adjusted Budget	Expenditures	Encumbered	Balance (Over) Under Budget	% Obligated To Date
<b>Instruction</b>						
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%
<b>Totals</b>	<b>\$ 193,111,854</b>	<b>\$ 194,240,373</b>	<b>\$ 54,531,411</b>	<b>\$ 734,257</b>	<b>\$ 138,974,705</b>	<b>28.5%</b>
<b>Administration, Attendance and Health</b>						
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%
<b>Totals</b>	<b>\$ 11,592,520</b>	<b>\$ 12,293,805</b>	<b>\$ 3,552,226</b>	<b>\$ 623,904</b>	<b>\$ 8,117,676</b>	<b>34.0%</b>
<b>Pupil Transportation</b>						
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%
<b>Totals</b>	<b>\$ 14,802,788</b>	<b>\$ 16,374,934</b>	<b>\$ 3,867,524</b>	<b>\$ 3,806,520</b>	<b>\$ 8,700,890</b>	<b>46.9%</b>
<b>Operation and Maintenance</b>						
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%
<b>Totals</b>	<b>\$ 23,398,203</b>	<b>\$ 26,403,363</b>	<b>\$ 9,838,703</b>	<b>\$ 5,089,404</b>	<b>\$ 11,475,256</b>	<b>56.5%</b>

## Operating Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual &amp; 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
<b>Food Services</b>						
Salaries	\$ 206,220	\$ 206,220	\$ 50,882	\$ -	\$ 155,338	24.7%
Benefits	16,711	16,711	3,893	-	12,818	23.3%
<b>Totals</b>	<b>\$ 222,931</b>	<b>\$ 222,931</b>	<b>\$ 54,775</b>	<b>\$ -</b>	<b>\$ 168,156</b>	<b>24.6%</b>

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

<b>Debt Service</b>						
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%
<b>Totals</b>	<b>\$ 832,858</b>	<b>\$ 832,858</b>	<b>\$ 344,588</b>	<b>\$ -</b>	<b>\$ 488,270</b>	<b>41.4%</b>

<b>Technology</b>						
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%
<b>Totals</b>	<b>\$ 15,823,937</b>	<b>\$ 18,681,279</b>	<b>\$ 7,309,475</b>	<b>\$ 711,525</b>	<b>\$ 10,660,279</b>	<b>42.9%</b>

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

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%
<b>Total Expenditures</b>	<b>\$ 260,884,091</b>	<b>\$ 270,025,051</b>	<b>\$ 79,528,145</b>	<b>\$ 11,074,011</b>	<b>\$ 179,422,896</b>	<b>33.6%</b>

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)		
<b>Fund Balance, Ending - 11/30/2015</b>	<b>\$ 11,518,518</b>	<b>\$ 444,506</b>	<b>\$ 11,074,011</b>		



**STAFFORD COUNTY PUBLIC SCHOOLS**

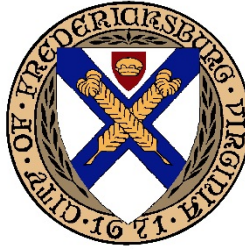
Exhibit B

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

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	<b>Budget as of 11/30/2015</b>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 260,884,091</b>
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>
<b>TOTAL ADJUSTED BUDGET</b>	<b><u>\$ 270,025,051</u></b>

\* 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.

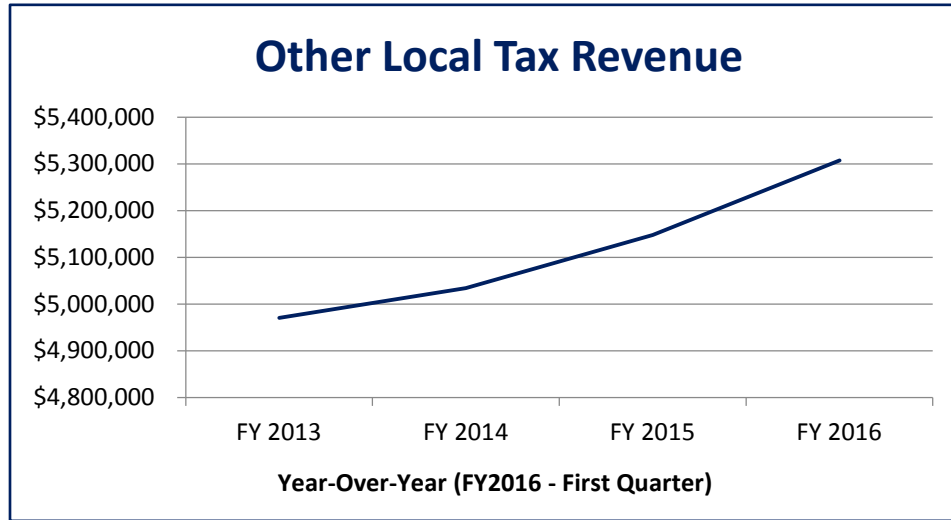
#### ***Revenues***

The first quarter financial reports exclude the real and personal property taxes which were due on November 15<sup>th</sup>. 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 15<sup>th</sup> and receipt activity will be a part of the third quarter financial report.

### **OTHER LOCAL TAXES**

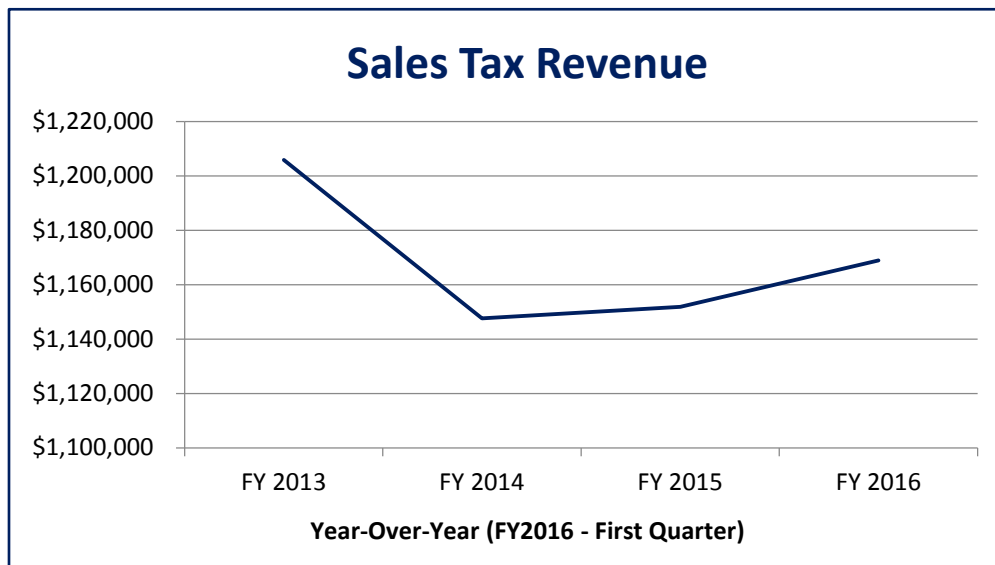
As in years past, the first quarter revenue from other local taxes leads the way in revenue receipts. The current first quarter activity is reflects a year-over-year growth factor of 3.09%

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.



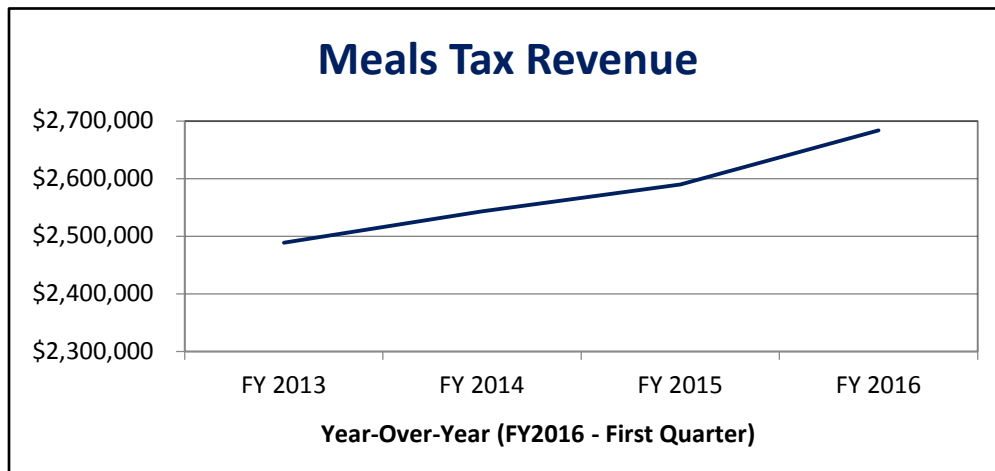
### SALES TAX

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

<b>Report Period</b>	<b>Presentation to City Manager</b>
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 Candelled  
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 2<sup>nd</sup> 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)		
<b>1 Total</b>			<b>3,761.77</b>	<b>834.17</b>	<b>22.17%</b>
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)		
<b>2 Total</b>			<b>3,625.90</b>	<b>954.19</b>	<b>26.32%</b>
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)	-	
<b>3 Total</b>			<b>832.94</b>	<b>31.54</b>	<b>3.79%</b>
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)	-	
<b>6 Total</b>			<b>3,701.38</b>	<b>746.88</b>	<b>20.18%</b>
7	Dept of Information Technology	50 Other Services	147.30	1.16	
<b>7 Total</b>			<b>147.30</b>	<b>1.16</b>	<b>0.79%</b>
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)	-	
<b>8 Total</b>			<b>3,169.44</b>	<b>635.96</b>	<b>20.07%</b>
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				
Department	Department Name	OL1	OL1 Title	Budget Expenditures	Actual Expenditures	% of the 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				
Department	Department Name	OL1	OL1 Title	Budget Expenditures	Actual Expenditures	% of the 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%
<b>Grand Total</b>				<b>465,958.81</b>	<b>123,951.76</b>	<b>26.60%</b>

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# COUNTY OF SPOTSYLVANIA



## BOARD OF SUPERVISORS COMMUNICATION

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**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  
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(540) 507-7575  
Fax (540) 582-6304



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**MEMORANDUM**

**TO:** Doug Barnes, County Administrator

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

**DATE:** March 12, 2015

**SUBJECT:** FY 2015 Mid-Year Update

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

**Revenue**

After reviewing revenue collections to date, we anticipate General Fund year end revenue collections will exceed current FY 2015 budget estimates by approximately \$1.6 million (0.6%). Attachment 1 is a list detailing the budgeted and projected revenues for each fund. While Attachment 1 shows the projected changes in all revenues, the bulk of the estimated excess is related to the net impact of the anticipated increases/decreases of the following revenues:

Revenue	Expected Increase/(Decrease) (in millions)
Refuse Disposal Fees	\$0.7
Public Service Corp. Tax	\$0.4
Local Sales Tax	\$0.2
Utility Consumer Tax	\$0.2
CSA State Revenue	\$0.2
DSS State Revenue	\$0.1
Meals Tax	\$0.1
Transient Occupancy	\$0.1
Communication Sales Tax	(\$0.2)
Recordation Tax	(\$0.2)
State Aid (reversion)	(\$0.2)
Personal Property	(\$0.1)
Misc. revenue adjustments	\$0.3
<b>Total</b>	<b>\$1.6 million</b>

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 14<sup>th</sup> 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 10<sup>th</sup>.

### **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
<b>GENERAL FUND</b>						
<b>Real Property Taxes</b>						
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>			
<b>Public Service Corporation Taxes</b>						
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>			
<b>Personal Property Taxes</b>						
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>			
<b>Machinery &amp; Tools Taxes</b>						
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>			
<b>Penalties &amp; Interest - Taxes</b>						
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>			
<b>TOTAL GENERAL PROPERTY TAXES</b>		<u>152,436,105</u>	<u>71,255,616</u>	46.7%	45.9%	
<b>Sales Tax</b>						
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>			
<b>Utility Taxes</b>						
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>			
<b>Other Taxes</b>						
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>			
<b>TOTAL OTHER LOCAL TAXES</b>		<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
<b>Permits/Fees/Regulatory Licenses</b>						
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			
<b>Other Local Revenues</b>						
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			
<b>Charges for Services</b>						
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	Received	Percent	Percent	Estimated
		Revised Budget	YTD	Collected as of December 2014	Collected as of December 2013	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>			
<b>Miscellaneous</b>						
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>		
<b>TOTAL OTHER LOCAL REVENUE</b>		<u>6,589,920</u>	<u>3,611,576</u>	54.8%	45.8%	
<b>Non-Categorical State Aid</b>						
322.0300	Motor Veh Carrier Taxes (Rolling Stock)	40,000	38,708	96.8%	64.5%	40,000
322.0500	Mobile Home Titling Taxes	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>			
<b>Shared Expenses</b>						
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>			
<b>Social Services Revenues</b>						
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
<b>Other Categorical Reimbursement</b>						
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
<b>TOTAL STATE REVENUES</b>		<b>30,444,860</b>	<b>15,431,046</b>	<b>50.7%</b>	<b>49.6%</b>	
<b>Federal Funds</b>						
331.0100	Payments in Lieu of Taxes	16,000	0	0.0%	0%	16,000
333.0108 & 0114	Other Federal Grants	273,444	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
<b>TOTAL FEDERAL REVENUES</b>		<b>1,072,111</b>	<b>462,137</b>	<b>43.1%</b>	<b>21.0%</b>	
<b>Non Revenue Receipts</b>						
341.0401	Bond Proceeds	23,864,513	23,871,050	100.0%	0%	23,871,050
341.0412	Bond Premiums	3,560,657	3,561,633	100.0%	0%	3,561,633
		<b>27,425,170</b>	<b>27,432,683</b>			
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
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>3,660,305</b>	<b>1,393,913</b>			
<b>TOTAL GENERAL FUND REVENUES</b>		<b>265,013,158</b>	<b>135,011,677</b>	<b>50.9%</b>	<b>44.0%</b>	<b>266,603,003</b>

# 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
<b>GENERAL CAPITAL PROJECTS</b>						
<b>Non Revenue Receipts</b>						
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>			
<b>Other Local Revenue</b>						
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>			
<b>State Revenue</b>						
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>			
<b>Federal Revenue</b>						
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>			
<b>Transfers from other funds</b>						
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>			
<b>TOTAL GENERAL CAPITAL PROJECTS REVENUE</b>		<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
<b>SCHOOL OPERATING FUND</b>						
<b>Local Revenues</b>						
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>			
<b>State Revenues</b>						
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>			
<b>Debt Proceeds</b>						
341.0401-0412	Bond proceeds & bond premiums	43,704,968	43,673,519	99.9%	43.9%	43,701,275
<b>TOTAL SCHOOL OPERATING FUND REVENUES</b>						
		<u>182,490,442</u>	<u>104,050,715</u>	57.0%	41.8%	182,153,049
<b>SCHOOL FOOD SERVICE FUND</b>						
<b>Local Revenues</b>						
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>			
<b>TOTAL SCHOOL FOOD SERVICE FUND REVENUES</b>						
		<u>9,530,213</u>	<u>3,572,077</u>	37.5%	0%	9,467,496
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<b>Local Revenue</b>						
318.9919	Proffers	74,316	0	0.0%	0%	0
<b>Non Revenue Receipts</b>						
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%		
<b>TOTAL SCHOOL CAPITAL PROJ. FUND REVENUES</b>						
		<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
<b>ECONOMIC DEVELOPMENT OPPORTUNITIES FUND</b>						
<b>Local Revenues</b>						
	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>			
<b>Transfers from other funds</b>						
		<u>605,897</u>	<u>0</u>	0.0%	0%	605,897
<b>TOTAL ECONOMIC DEV. OPPOR. FUND REVENUE</b>						
		<u>679,272</u>	<u>35,367</u>	5.2%	34.7%	679,272
<b>FIRE/EMS SERVICE FEE FUND</b>						
<b>Local Revenues</b>						
	316.0401 Service fees	2,650,000	979,869	37.0%	0%	2,700,000
<b>TOTAL FIRE/EMS SERVICE FEE FUND REVENUE</b>						
		<u>2,650,000</u>	<u>979,869</u>	37.0%	0%	2,700,000
<b>CODE COMPLIANCE FUND</b>						
<b>Permits &amp; other licenses</b>						
	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
<b>TOTAL CODE COMPLIANCE FUND</b>						
		<u>3,906,418</u>	<u>1,578,725</u>			4,469,561
<b>TRANSPORTATION FUND</b>						
	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
<b>TOTAL TRANSPORTATION FUND</b>						
		<u>15,784,148</u>	<u>12,791,191</u>	81.0%	41.4%	15,780,327
<b>JOINT FLEET MAINTENANCE</b>						
<b>Federal Funding</b>						
	316.3001 Charges for services	2,551,884	1,270,984	49.8%	0%	2,651,884
<b>TOTAL JOINT FLEET MAINTENANCE</b>						
		<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
<b>UTILITIES OPERATING FUND</b>						
<b>User Fees</b>						
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>			
<b>Miscellaneous</b>						
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
<b>TOTAL UTILITIES OPERATING FUND REVENUES</b>		<u>31,322,309</u>	<u>11,540,371</u>	36.8%	49.1%	30,686,812
<b>UTILITIES CAPITAL PROJECTS FUND</b>						
<b>Connection Fees</b>						
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>			
<b>Miscellaneous</b>						
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>			
<b>TOTAL UTILITIES CAPITAL PROJECT FUND REVENUE</b>		<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
<b>GENERAL GOVERNMENT ADMINISTRATION</b>						
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**

Attachment 2

**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>
<b>GENERAL SERVICES</b>						
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
<b>TOTAL GENERAL SERVICES</b>						
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
<b>SOCIAL SERVICES</b>						
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)
<b>TOTAL SOCIAL SERVICES</b>						
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)
<b>HEALTH AND WELFARE</b>						
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
<b>TOTAL HEALTH AND WELFARE</b>						
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
<b>PARKS, RECREATION AND CULTURE</b>						
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
<b>TOTAL PARKS, RECREATION AND CULTURAL</b>						
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
<b>COMMUNITY DEVELOPMENT</b>						
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
<b>TOTAL COMMUNITY DEVELOPMENT</b>						
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
<b>TOTAL GENERAL OPERATING</b>						
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
<b>General Fund Capital Projects</b>						
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
<b>Code Compliance Fund</b>						
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
<b>Transportation Fund</b>						
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
<b>Economic Development Opportunities</b>						
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
<b>Joint Fleet Maintenance</b>						
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
<b>Utilities</b>						
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
<b>TOTAL UTILITIES OPERATING (exc. debt service, capital and refunds)</b>						
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
<b>General Fund:</b>		
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)




# Stafford County Fire and Rescue Department

## ***Memo***

Date: May 13, 2016

To: Finance, Audit and Budget Committee

Through: Anthony Romanello  
County Administrator

From: Mark Lockhart, NRP   
County Fire and EMS Chief

Subject: Request from Falmouth Volunteer Firefighters Association

Our office received the attached letter today from the Falmouth Volunteer Firefighters Association (FVFA) requesting financial assistance in meeting their mortgage obligation for the Falmouth Fire Station on Butler Road. After careful review of their finances, the FVFA has determined that they will not be able to continue to pay their mortgage without some type of financial assistance from the County. There is a mortgage line in their County budget currently and they are looking to utilize those funds from FY16 and FY17 and their private funds to pay down the principal in July and then re-finance the loan to provide a more affordable monthly payment.

Finance and Fire and Rescue are working together to review the request and work on the details for an agreement. We will bring the full matter to the full Board in June.



**FALMOUTH VOLUNTEER FIREFIGHTER'S ASSOCIATION, INC.**

**P.O. BOX 5056**  
**FALMOUTH, VA. 22403**  
[www.falmouthfire.com](http://www.falmouthfire.com)

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**Serving the citizens of Stafford County since 1941**

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May 11, 2016

Mr. Anthony Romanello  
County Administrator  
Stafford County  
P.O. Box 339  
Stafford, VA 22555

Dear Mr. Romanello,

On May 10, 2016, Falmouth Volunteer Firemen's Assn., Inc. (FVFA), Board of Director's met and voted favorably to seek financial assistance. Presently, FVFA's Butler Road building's mortgage is \$843,965.00 with a monthly payment of \$8,705.00. Their income is derived from meeting hall rental of \$900 monthly, fund drive mailings that average \$1333.00 monthly (\$16,000 annually), miscellaneous rentals to Fredericksburg Computer Club, and Alcoholics Anonymous Programs generates an additional \$300.00 monthly. FVFA cancelled their bingo due to reduced patronage, and the heavy call volume reduced the number of bingo workers (volunteer FVFA members). FVFA has been operating with only cash reserves for a few months because expenditures far exceed potential revenue. FVFA President and Finance Committee request, based on the recently approved Stafford Resolution 16-123, that a number of consolidated line items totaling \$120,000.00 be applied to the principal from FY16/17 allocations (after July 1, 2016)

FVFA membership agreed to place a moratorium on spending for the remainder of the fourth quarter FY16. FVFA will also release approximately \$65,000. of its cash reserve to be applied to the principal and reduce the principal to \$675,000. or less before seeking refinancing (FVFA is negotiating with two financial institutions to secure the best interest rate possible). FVFA Finance Committee is actively seeking reductions where appropriate including the liquidation of capital assets and applied to the principal. The committee will re-structure the FVFA spending plan with purchase order authority, and a shared responsibility between the President and Fire Chief, and revised governance structure to better control and monitor expenses.

FVFA also requests the mortgage line item of \$35,000. remain in the annual budget with the capability to seek line item transfer at the end of the fiscal year of excess operational funds to be applied to the principal. FVFA Inc. will devote all funds, ear-marked for mortgage, be applied as collateral now and in the future. In the unlikely event that FVFA Inc. sells the property on Butler Road, all county funds expended in the line item for mortgages will be refunded to the County.

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In April 2016, FVFA Finance Committee members met with Fire Chief Lockhart and Assistant Fire Chief Doyle to discuss the above proposal. With the assistance of Stafford County, the goal is for FVFA solvency, and greater potential to repay the loan possibly before the 15-year term. We have two prospective institutions that have expressed interest in loan restructuring. I am available to provide further information; please contact me at 540-379-5890 at your convenience. We look forward to signing a memorandum of agreement that secures Stafford County's equities in the unlikely event that the fire station on Butler Road is liquidated.

Sincerely,



Ronald Newton Sr., FVFA President

Willie G. Shelton Jr. FVFA Finance Cmte Member

Steve M. Ennis, FVFA Finance Cmte Member

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