

**Spotsylvania County**  
**Preliminary End-of-Year Report**  
**FY 2020**

Attachment 1

	<u>FY 2020 Adopted Budget</u>	<u>FY 2020 Revised Budget</u>	<u>FY 2020 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
<b>GENERAL FUND</b>				
<b>SOURCES:</b>				
Property Taxes	186,315,238	186,315,238	184,706,331	(1,608,907)
Other Local Taxes	48,603,635	48,603,635	51,385,355	2,781,720
Other Local Revenue	9,344,674	9,573,270	11,648,173	2,074,903
State	36,715,821	37,282,918	31,556,520	(5,726,398)
Federal	723,691	13,176,143	17,168,174	3,992,031
Debt Proceeds	0	7,886,388	7,886,387	(1)
Transfer from Other Funds	3,457,146	3,457,146	11,917,658	8,460,512
Use of (addition to) Fund Balance	5,221,927	15,172,796	(24,903,119)	(40,075,915)
<b>Total Sources</b>	<u>290,382,132</u>	<u>321,467,534</u>	<u>291,365,479</u>	<u>(30,102,055)</u>
<b>USES:</b>				
Gen Govt Admin	18,116,029	19,064,687	16,149,825	(2,914,862)
Judicial Admin (incl. Courts Div. of Sheriff's Off.)	8,352,345	8,602,421	7,944,605	(657,816)
Public Safety	55,416,303	62,788,615	58,974,216	(3,814,399)
Public Works	9,121,887	9,119,082	8,284,641	(834,441)
Health & Welfare	26,612,809	26,770,734	25,924,503	(846,231)
Parks, Rec & Cultural	8,031,794	8,042,445	7,271,231	(771,214)
Community Development	2,927,953	2,963,859	2,452,407	(511,452)
General Debt	10,077,193	17,755,601	17,889,791	134,190
Non Departmental	3,652,571	15,522,679	1,541,445	(13,981,234)
<b>Subtotal</b>	<u>142,308,884</u>	<u>170,630,123</u>	<u>146,432,664</u>	<u>(24,197,459)</u>
Transfers	148,073,248	150,837,411	144,932,815	(5,904,596)
<b>Total Uses</b>	<u>290,382,132</u>	<u>321,467,534</u>	<u>291,365,479</u>	<u>(30,102,055)</u>
General Fund Balance - 6/30/19 (restated) <span style="float: right;">93,859,805</span>				
Add: Add to General Fund Balance - FY 2020 <span style="float: right;">24,903,119</span>				
Less: Recommended Carryover Requests (Attachment 5) <span style="float: right;">(2,337,344)</span>				
Less: Potential Schools Carryover Request (will require Board approval at future meeting) <span style="float: right;">(5,490,389)</span>				
Less: Budgeted Use of Fund Balance - FY 2021 <span style="float: right;"><u>(15,274,578)</u></span>				
Estimated General Fund Balance, 6/30/20 (before reservations) <span style="float: right;">95,660,613</span>				
<b>Reservations of General Fund balance</b>				
Health insurance reserve				(4,893,291)
Reservation for Line of Duty Act				(500,000)
General Fund OPEB reservation				(4,950,165)
Donation fund reservations				(400,784)
Tourism revenue (Transient Occupancy excess)				(632,333)
Earmark for replacement community center				(629,800)
Assessment contingency				(900,000)
School OPEB reserve				(5,243,212)
School health insurance reserve				<u>(12,829,188)</u>
				<u>(30,978,772)</u>

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	(1)	(2)	(3)	(4)
<b>Adjusted Undesignated General Fund balance (before policy reservations)</b>				<b>64,681,841</b>
				13.9%
Less: FY 2021 Fiscal Stability Reserve (11%)		\$51,031,774		
Less: FY 2021 Budget Stabilization Reserve		\$5,000,000		
Less: Economic Opportunities Reserve		\$2,000,000		
<b>Estimated Undesignated Fund Balance at 6/30/20 (after policy reservations)</b>				<b>6,650,066</b>

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	(1)	(2)	(3)	(4)
<b>CAPITAL PROJECTS FUND</b>				
<b>SOURCES:</b>				
Other Local Revenue	2,452,934	2,826,434	3,192,484	366,050
Debt Proceeds & Bond Interest Earnings	0	5,546,265	5,951,021	404,756
State	1,200,000	718,184	0	(718,184)
Federal	457,928	1,672,340	184,114	(1,488,226)
Transfer from General Operating Fund	13,994,788	12,877,324	12,877,324	0
Transfer from Utilities Operating Fund	69,100	69,100	94,465	25,365
Transfer from Other Funds	0	0	0	0
Use of (Addition To) Fund Balance	(367,546)	40,642,878	(298,675)	(40,941,553)
<b>Total Sources</b>	<b>17,807,204</b>	<b>64,352,525</b>	<b>22,000,733</b>	<b>(42,351,792)</b>
<b>USES:</b>				
General	17,274,275	62,349,280	21,670,302	(40,678,978)
Transfer to General Fund	284,333	284,333	71,462	(212,871)
Transfer to EDA Fund	0	1,470,316	166,648	(1,303,668)
Transfer to Utilities Operating Fund	75,000	75,000	78,599	3,599
Transfer to Transportation Fund	173,596	173,596	13,722	(159,874)
<b>Total Uses</b>	<b>17,807,204</b>	<b>64,352,525</b>	<b>22,000,733</b>	<b>(42,351,792)</b>
Capital Projects Fund Balance - 6/30/19				50,856,938
Plus: Add to Capital Projects Fund Balance - FY 2020				298,675
Less: Budgeted Use of Fund Balance - FY 2021				(248,774)
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(38,564,022)
Less: Recommended Carryover Requests (Attachment 5)				(1,314,960)
<b>Reservations of Capital Projects Fund balance</b>				
Donations for projects				(46,616)
P&R concessions revenue				(604,814)
Future use of interest earnings				(819,977)
Capital Projects Fund OPEB reservation				(71,689)
				<u>(1,543,096)</u>
<b>Estimated Capital Projects Fund Balance at 6/30/20</b>				<b>9,484,761</b>

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	(1)	(2)	(3)	(4)
<b>SCHOOL OPERATING FUND</b>				
<b>SOURCES:</b>				
Local Revenue	5,680,621	5,680,621	4,236,760	(1,443,861)
State and Federal	160,032,162	160,032,162	158,990,276	(1,041,886)
Debt Proceeds & Bond Interest Earnings	0	6,084,811	6,084,812	1
Transfer from General Fund	131,181,416	134,853,917	129,363,528	(5,490,389)
Use of (addition to) Fund Balance	0	0	7,613,920	7,613,920
<b>Total Sources</b>	<u>296,894,199</u>	<u>306,651,511</u>	<u>306,289,296</u>	<u>(362,215)</u>
<b>USES:</b>				
Operation & Maint	268,980,968	278,702,626	270,539,289	(8,163,337)
Debt Service	27,849,361	27,885,015	27,677,907	(207,108)
Transfers to Other Funds	63,870	63,870	8,072,100	8,008,230
<b>Total Uses</b>	<u>296,894,199</u>	<u>306,651,511</u>	<u>306,289,296</u>	<u>(362,215)</u>
School Operating Fund Balance - 6/30/20				9,243,132
Less: Use of School Operating Fund Balance - FY 2020				(7,613,920)
Less: Budgeted Use of Fund Balance - FY 2021				0
<b>Reservations of School Operating Fund balance</b>				
Health Insurance reserve - HealthSmart				(1,629,212)
<b>Estimated School Operating Fund Balance at 6/30/20</b>				
				<b>0</b>
<b>SCHOOL EXPENDITURES</b>				
INSTRUCTION	204,776,419	207,223,113	203,880,234	(3,342,879)
ADMINISTRATION	11,578,396	11,589,665	11,229,717	(359,948)
TRANSPORTATION	19,749,605	19,749,605	18,271,418	(1,478,187)
MAINTENANCE	22,145,969	22,720,769	21,530,065	(1,190,704)
EDUCATIONAL TECHNOLOGY	10,730,579	11,370,317	9,578,697	(1,791,620)
DEBT SERVICE	27,849,361	33,934,172	33,727,065	(207,107)
TRANSFER TO SCHOOL FOOD SERVICE	63,870	63,870	63,870	0
TRANSFER TO GENERAL FUND	0	0	8,008,230	8,008,230
<b>TOTAL SCHOOL EXPENDITURES</b>	<u>296,894,199</u>	<u>306,651,511</u>	<u>306,289,296</u>	<u>(362,215)</u>

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	(1)	(2)	(3)	(4)
<b>SCHOOL FOOD SERVICE FUND</b>				
<b>SOURCES:</b>				
Local Revenue	4,898,222	4,898,222	3,925,532	(972,690)
State and Federal	5,985,087	5,985,087	6,740,708	755,621
Transfer from School Operating Fund	63,870	63,870	63,870	0
Use of (Addition to) Fund Balance	1,394,349	1,394,349	(501,491)	(1,895,840)
<b>Total Sources</b>	<u>12,341,528</u>	<u>12,341,528</u>	<u>10,228,619</u>	<u>(2,112,909)</u>
<b>USES:</b>				
Operation & Maintenance	12,341,528	12,341,528	10,228,619	(2,112,909)
<b>Total Uses</b>	<u>12,341,528</u>	<u>12,341,528</u>	<u>10,228,619</u>	<u>(2,112,909)</u>
School Food Service Fund Balance - 6/30/19				4,279,473
Plus: Add to Fund Balance - FY 2020				501,491
Less: Budgeted Use of Fund Balance - FY 2021				(1,373,966)
<b>Estimated School Food Service Fund Balance at 6/30/20</b>				<b>3,406,998</b>

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	(1)	(2)	(3)	(4)
<b>SCHOOL CAPITAL PROJECTS FUND</b>				
<b>SOURCES:</b>				
State & Federal	0	0	0	0
Debt Proceeds & Bond Interest Earnings	28,904,696	29,072,310	29,415,640	343,330
Transfer from Other Funds	0	0	0	0
Use of (Addition to) Fund Balance	0	-592,552	(6,870,099)	(6,277,547)
<b>Total Sources</b>	<u>28,904,696</u>	<u>28,479,758</u>	<u>22,545,541</u>	<u>(5,934,217)</u>
<b>USES:</b>				
Facilities	28,904,696	28,479,758	22,545,541	(5,934,217)
<b>Total Uses</b>	<u>28,904,696</u>	<u>28,479,758</u>	<u>22,545,541</u>	<u>(5,934,217)</u>
School Capital Projects Fund Balance - 6/30/19				223,177
Plus: Add to Fund Balance - FY 2020				6,870,099
Less: Budgeted Use of School Capital Projects Fund Balance - FY 2021				0
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(5,934,217)
<b>Estimated School Capital Projects Fund Balance at 6/30/20</b>				<b>1,159,059</b>

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	(1)	(2)	(3)	(4)
<b>ECONOMIC DEVELOPMENT AUTHORITY FUND</b>				
<b>SOURCES:</b>				
Local Revenues	66,748	35,874	352,626	316,752
Transfers from Other Funds	1,234,000	2,913,442	1,218,611	(1,694,831)
Use of (Addition to) Fund Balance	42,935	42,935	(314,776)	(357,711)
<b>Total Sources</b>	<b>1,343,683</b>	<b>2,992,251</b>	<b>1,256,461</b>	<b>(1,735,790)</b>
<b>USES:</b>				
Operations	1,281,935	1,476,935	1,089,813	(387,122)
Capital	0	1,395,316	166,648	(1,228,668)
Debt Service	61,748	120,000	0	(120,000)
<b>Total Uses</b>	<b>1,343,683</b>	<b>2,992,251</b>	<b>1,256,461</b>	<b>(1,735,790)</b>
Economic Development Authority Fund Balance - 6/30/19				0
Plus: Add to Economic Development Opportunities Fund Balance - FY 2020				314,776
Less: Budgeted Use of Fund Balance - FY 2021				(42,050)
<b>Estimated Economic Development Authority Fund Balance at 6/30/20</b>				<b>272,726</b>

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	(1)	(2)	(3)	(4)
<b>FIRE/EMS SERVICE FEE FUND</b>				
<b>SOURCES:</b>				
Local Revenues	2,500,000	2,500,000	2,813,761	313,761
Federal Revenues	0	0	117,115	117,115
Use of (addition to) Fund Balance	0	0	(104,467)	(104,467)
<b>Total Sources</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,826,409</b>	<b>326,409</b>
<b>USES:</b>				
Transfers to Other Funds	2,500,000	2,500,000	2,826,409	326,409
<b>Total Uses</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,826,409</b>	<b>326,409</b>
Fire/EMS Service Fee Fund Balance - 6/30/19				382,221
Plus: Add to Fire/EMS Service Fee Fund Balance - FY 2020				104,467
Less: Budgeted Use of Fund Balance - FY 2021				0
<b>Estimated Fire/EMS Service Fee Fund Balance at 6/30/20</b>				<b>486,688</b>



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<b>CODE COMPLIANCE FUND</b>				
<b>SOURCES:</b>				
Local Revenue	4,167,119	4,759,810	5,517,995	758,185
State Revenue	0	0	2,000	2,000
Transfer from Other Funds	963,044	963,044	940,000	(23,044)
Use of (addition to) Fund Balance	(782)	8,665	(817,601)	(826,266)
<b>Total Sources</b>	<u>5,129,381</u>	<u>5,731,519</u>	<u>5,642,394</u>	<u>(89,125)</u>
<b>USES:</b>				
Code Compliance Expenses	4,456,568	5,058,706	4,630,837	(427,869)
Transfer to General Fund	672,813	672,813	1,011,557	338,744
Transfer to Capital Projects Fund	0	0	0	0
<b>Total Uses</b>	<u>5,129,381</u>	<u>5,731,519</u>	<u>5,642,394</u>	<u>(89,125)</u>
Code Compliance Fund Balance - 6/30/19				4,661,674
Plus: Add to Code Compliance Fund Balance - FY 2020				817,601
Plus: Budgeted Add to Fund Balance - FY 2021				290,688
Less: Recommended Carryover Requests (Attachment 5)				(26,944)
<b>Reservations of Code Compliance Fund balance</b>				
Stormwater Management				0
OPEB Reserve				(1,415,855)
				<u>(1,415,855)</u>
<b>Estimated Code Compliance Fund Balance at 6/30/20</b>				<b>4,327,164</b>

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	(1)	(2)	(3)	(4)
<b>TRANSPORTATION FUND</b>				
<b>SOURCES:</b>				
Property Taxes	1,307,909	1,307,909	1,374,619	66,710
Local Revenue	5,127,000	5,127,000	5,734,308	607,308
Debt Proceeds & Bond Interest Earnings		12,543,924	12,543,924	0
Transfer from Other Funds	873,596	873,596	713,722	(159,874)
Use of (addition to) Fund Balance	904,121	677,472	(703,106)	(1,380,578)
Total Sources	<u>8,212,626</u>	<u>20,529,901</u>	<u>19,663,467</u>	<u>(866,434)</u>
<b>USES:</b>				
Operations	2,883,119	2,883,119	2,064,173	(818,946)
Debt Service	5,279,507	17,596,782	17,597,520	738
Transfer to Utilities Fund	50,000	50,000	1,774	(48,226)
Transfer to Capital Projects Fund	0	0	0	0
Total Uses	<u>8,212,626</u>	<u>20,529,901</u>	<u>19,663,467</u>	<u>(866,434)</u>
Transportation Fund Balance - 06/30/19				9,146,693
Plus: Add to Transportation Fund Balance - FY 2020				703,106
Less: Budgeted Use of Fund Balance - FY 2021				(2,155,223)
<b>Reservations of Transportation Fund balance</b>				
OPEB Reserve				<u>(142,055)</u>
				<u>(142,055)</u>
<b>Estimated Transportation Fund Balance at 6/30/20</b>				<b>7,552,521</b>

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<b>JOINT FLEET MAINTENANCE FUND</b> <i>(Proprietary Fund)</i>				
<b>SOURCES:</b>				
Charges for Services	2,912,722	2,912,722	2,346,101	(566,621)
Use of (addition to) Fund Balance	0	0	169,573	169,573
<b>Total Sources</b>	<u>2,912,722</u>	<u>2,912,722</u>	<u>2,515,674</u>	<u>(397,048)</u>
<b>USES:</b>				
Operations	2,912,722	2,912,722	2,515,674	(397,048)
<b>Total Uses</b>	<u>2,912,722</u>	<u>2,912,722</u>	<u>2,515,674</u>	<u>(397,048)</u>
Joint Fleet Fund Balance - 6/30/19				1,275,369
Less: Use of Joint Fleet Fund Balance - FY 2020				(169,573)
Less: Budgeted Use of Fund Balance - FY 2021				0
<b>Estimated Joint Fleet Fund Balance at 6/30/20*</b>			*	<b>1,105,796</b>
<i>*Does not factor in accumulated depreciation</i>				

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	(1)	(2)	(3)	(4)
<b>UTILITIES OPERATING FUND (Proprietary Fund)</b>				
<b>SOURCES:</b>				
User Fees	34,135,209	34,135,209	35,287,244	1,152,035
Miscellaneous	1,808,287	1,808,287	3,061,011	1,252,724
State & Federal	494,344	494,344	563,585	69,241
Transfer from Other Funds	125,000	125,000	80,373	(44,627)
Use of (Addition to) Fund Balance	<u>(2,541,962)</u>	<u>(3,319,972)</u>	<u>(9,767,722)</u>	<u>(6,447,750)</u>
<b>Total Sources</b>	<u>34,020,878</u>	<u>33,242,868</u>	<u>29,224,491</u>	<u>(4,018,377)</u>
<b>USES:</b>				
Operations	21,739,120	21,835,332	19,311,618	(2,523,714)
Debt Service	12,212,658	11,338,436	9,818,408	(1,520,028)
Transfer to Utilities Capital Projects Fund	69,100	0	0	0
Transfer to Capital Projects Fund	0	69,100	94,465	25,365
<b>Total Uses</b>	<u>34,020,878</u>	<u>33,242,868</u>	<u>29,224,491</u>	<u>(4,018,377)</u>
Utilities Operating Fund Balance - 6/30/19				44,896,813
Plus: 2019 Bond Proceeds for Issuance				264,808
Plus: Add to Utilities Operating Fund Balance - FY 2020				9,767,722
Plus: Budgeted Add to Fund Balance - FY 2021				762,132
Less: Recommended Carryover Requests (Attachment 5)				(193,153)
<b>Reservations of Code Compliance Fund balance</b>				
OPEB Reserve				<u>(4,790,411)</u>
		<b>Total uses of Fund Balance for reservations</b>		<u>(4,790,411)</u>
<b>Estimated Utilities Operating Fund Balance at 6/30/20</b>				<b>50,707,911</b>

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<b>UTILITIES CAPITAL FUND</b> <i>(Proprietary Fund)</i>				
<b>SOURCES:</b>				
Connection Fees	3,621,970	3,621,970	10,877,210	7,255,240
Miscellaneous	4,887,412	6,884,096	2,278,438	(4,605,658)
State	610,000	2,610,000	0	(2,610,000)
Transfer from Utilities Operating	0	0	0	0
Use of (Addition to) Fund Balance	1,205,618	55,062,177	(4,370,270)	(59,432,447)
<b>Total Sources</b>	<b>10,325,000</b>	<b>68,178,243</b>	<b>8,785,378</b>	<b>(59,392,865)</b>
<b>USES:</b>				
Capital Projects	10,325,000	68,178,243	8,785,378	(59,392,865)
<b>Total Uses</b>	<b>10,325,000</b>	<b>68,178,243</b>	<b>8,785,378</b>	<b>(59,392,865)</b>
Utilities Capital Projects Fund Balance - 6/30/19				45,504,198
Plus: 2019 Bond Proceeds for Projects				16,495,058
Plus: Add to Utilities Capital Projects Fund Balance - FY 2020				4,370,270
Less: Budgeted Use of Fund Balance - FY 2021				(4,736,030)
Less: Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(49,686,758)
<b>Estimated Utilities Capital Projects Fund Balance at 6/30/20</b>				<b>11,946,738</b>