

# **COUNTY ADMINISTRATOR'S RECOMMENDED BUDGET**



**For Fiscal Year 2021**  
***July 1, 2020 – June 30, 2021***

***Summarized version***

# FY 2021 Budget Calendar

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September 16, 2019	CIP requests due from departments
September 19, 2019	Budget Kickoff with departments
September 24, 2019	<b>Board Meeting:</b> Approval of FY 2021 Budget Calendar
October 25, 2019	Budget submissions due from departments
November 8, 2019	Schools' draft CIP due to County Budget staff
December 6, 2019	Preliminary Budget meeting with County Administration
December 9–17, 2019	Budget meetings with County Administration
December 10, 2019	<b>Board Meeting: Budget Work Session:</b> CIP presentation
December 18, 2019	Final budget decisions from County Administration
January 21, 2020	Superintendent presents Proposed FY 2021 budget to School Board
February 10, 2020	School Board Approves FY 2021 Budget & CIP
February 11, 2020	<b>Board Meeting: Budget Work Session:</b> County Administrator's FY 2021 Recommended Budget & CIP presented to BOS
<i>February 18, 2020</i>	<b>Board Meeting: Budget Work Session:</b> Presentation of School Board Approved Budget to BOS
February 25, 2020	<b>Board Meeting: Budget Work Session:</b> CBRC presentation to BOS; Department Directors/Constitutional Officers; Tax rate advertisement decision
February 29, 2020	Tax Rate/Reassessment PH Ad advertised in FLS
March 10, 2020	<b>Board Meeting: Budget Work Session:</b> Budget/CIP
March 23, 2020	Public Hearing Ads advertised in FLS
March 24, 2020	<b>Budget Work Session:</b> Budget/CIP ( <i>tentative</i> )
<i>March 31, 2020</i>	<b>Public Hearings:</b> Budget/tax rate/CIP 6:30 p.m. @ <b>Courtland High School</b>
<i>April 7, 2020</i>	<b>Board Meeting: Budget Work Session:</b> Budget/Approve CIP
<i>April 9, 2020</i>	<b>Board Meeting: Budget Work Session:</b> Adopt FY 2021 Budget and 2020 tax rates <i>Earliest date for legal adoption of the budget based on the March 31<sup>st</sup> public hearing</i>

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**Complete budget available at:**

**[www.spotsylvania.va.us/314/Budget](http://www.spotsylvania.va.us/314/Budget)**

# Board of Supervisors



**Courtland**  
David Ross



**Salem**  
Deborah H. Frazier



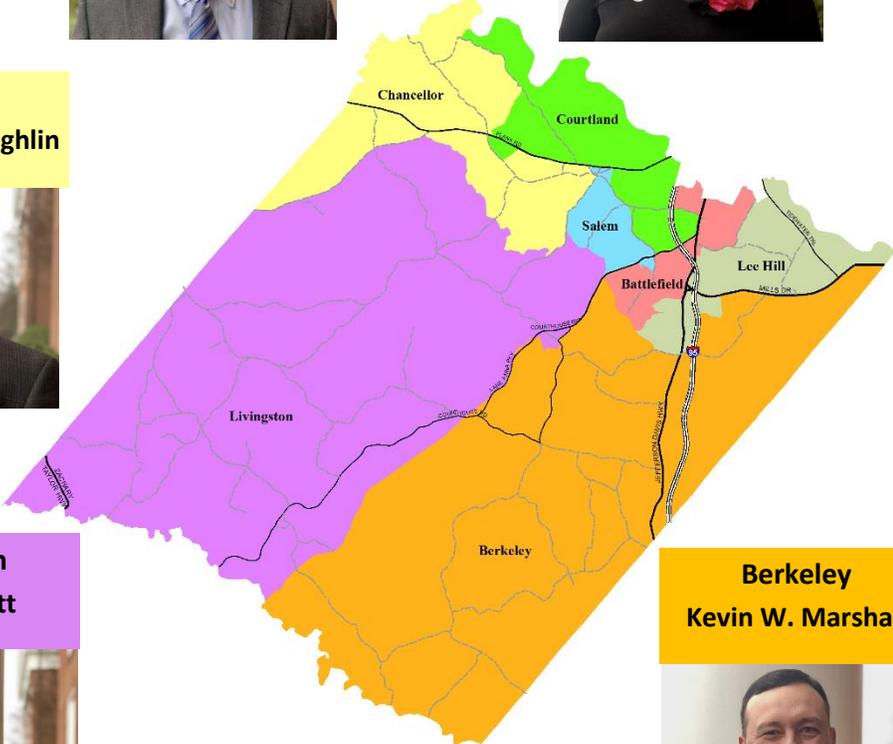
**Battlefield**  
Chris Yakabouski



**Chancellor**  
Timothy J. McLaughlin



**Lee Hill**  
Gary F. Skinner



**Livingston**  
Barry K. Jett



**Berkeley**  
Kevin W. Marshall



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**Holly S. Dove**  
*Budget Analyst*

**Barbara H. Verhaalen**  
*Budget Analyst*



## Budget Message – February 11, 2020

Dear Spotsylvania County Board of Supervisors:

The FY 2021 Recommended Budget is in keeping with Spotsylvania County's mission "to ensure the delivery of quality government services that are customer-focused; promote a safe, healthy, and prosperous community; and reflect excellence in financial stewardship." This budget proposal provides the revenue required to meet mandated programs and services and to continue to deliver the existing levels of service. Approximately 40% of the total General Fund expenditures are required to meet Federal and/or State mandates that the County must fund for services and programs.

The County's strategic plan adopted by the Board of Supervisors (Board) creates a vision of "setting the standard for Virginia counties". The plan centers around seven strategic initiatives: Quality Government; Public Safety; Educational Opportunity; Infrastructure Investment; Economic Prosperity; Growth Management; and Environmental Stewardship. Each of these initiatives requires funding and human capital resources in order to maintain existing levels of service. Many of these revenue requirements are met within the existing base budget at an equalized tax rate. However, several initiatives and existing commitments require additional funding to meet the levels of service and needs of the organization.

### **ADDRESSING THE COMMITMENT TO QUALITY GOVERNMENT**

The Board's historic priorities have been accorded due respect in the formation of the FY 2021 Recommended Budget for the Quality Government initiative in roughly the following order of priority:

1. Fund departmental operations sufficient to maintain existing levels of service;
2. Fund the third fifth (a total of 3/5ths in FY 2021) of on-going Other Post-Employment Benefits (OPEB) contributions as the County works towards meeting the full annual required contribution by FY 2023 in accordance with County policy;
3. Honor existing commitments to bondholders and to regional partners such as the jail, juvenile detention center, and library; and
4. Avoid new General Fund debt through the use of available cash to fund necessary general capital projects in FY 2021.

You may recall that new initiatives were purposely avoided in the FY 2020 Budget. All new staffing requests in the last budget cycle were avoided with the exception of seven new positions in Social Services that were required to achieve manageable caseloads and to provide appropriate management and supervision. Also added in FY 2020 – at no cost to the General Fund – was a Commercial Building Inspector funded out of fee revenues.

**New Budget Initiatives -**

In the category of Quality Government, needed revenue requirements always exceed revenue. The Recommended Budget includes only those requirements that are top priority to keep the levels of existing service. All department heads were directed to provide anticipated needs for the next three budget cycles. The proposed budget funds only a small percentage of those needs presented for year one. The total revenue requirements presented by department heads for consideration totaled \$4.3 million. Of that amount, \$2.2 million was for the General Fund. Other requests included the Utilities Fund in the amount of \$1.2 million; the Code Compliance Fund at \$0.6 million; the Transportation Fund at \$0.2 million; and construction management requests in the Capital Projects Fund at \$0.1 million. The FY 2021 Recommended Budget adds certain top priority positions and initiatives necessary to continue the existing levels of service.

The following table depicts the recommended added positions and initiatives. Specific to the General Fund, the net impact of providing these necessary initiatives and positions is \$649,116, of which \$37,500 for a market/planning analysis study is funded with the General Fund balance. The remaining \$611,616 equates to \$0.0038 per \$100 of assessed value or 0.38 cents added to the tax rate. The costs shown include salaries, benefits, and any additional costs associated with start-up of the position, and are net of associated revenue.

<b>Fund/Initiative</b>	<b>Net Cost</b>	<b>FTEs</b>
<b>General Fund:</b>		
Refuse Disposal – Division Director for Solid Waste	\$154,571	1.00
Accounting – IT Program Manager – Financial System	119,060	1.00
Planning – Planner I	79,368	1.00
Social Services – 4 Eligibility Workers – ½ year	75,588	4.00
Commonwealth’s Attorney – Legal Assistant I	68,597	1.00
Social Services – Eligibility Supervisor	60,193	1.00
Planning – Market/Planning Analysis Study	37,500	-
Treasurer – Account Clerk	28,747	0.63
Assessment – Assessment Technician	25,492	0.63
<b>General Fund Total</b>	<b>\$649,116</b>	<b>10.26</b>
<b>Code Compliance Fund:</b>		
Erosion – Environmental Assistant	\$64,789	1.00
Building – Permit Technician	63,618	1.00
Zoning – Zoning Assistant – ½ year	35,561	1.00
<b>Code Compliance Fund Total</b>	<b>\$163,968</b>	<b>3.00</b>
<b>Transportation Fund:</b>		
Transportation Technician	\$90,317	1.00
<b>Transportation Fund Total</b>	<b>\$90,317</b>	<b>1.00</b>

Fund/Initiative	Net Cost	FTEs
<b>Utilities Fund:</b>		
Lab – 3 Samplers	\$256,352	3.00
Lab – Sample Coordinator	72,211	1.00
<b>Utilities Fund Total</b>	<b>\$328,563</b>	<b>4.00</b>
<b>Total</b>	<b>\$1,231,964</b>	<b>18.26</b>

### **Compensation Adjustments –**

The recommended base budget for the General Fund also includes a 2.0% lump sum set aside for performance-based merit pay adjustment for those positions not addressed by the Public Safety compensation adjustments that were implemented at mid-year FY 2020, and a 1.8% cost of living (COLA) adjustment. These compensation-related adjustments are covered by base revenue increases – not tax rate increases – and are of highest priority in the Recommended Budget. Other significant base budget increases related to compensation include funding the third fifth (a total of 3/5ths in FY 2021) of on-going Other Post-Employment Benefits (OPEB) contributions in the amount of \$504,230 and a State-determined increase in the Virginia Retirement System (VRS) rate totaling \$578,120.

### **ADDRESSING THE COMMITMENT TO PUBLIC SAFETY**

In the past four budgets, the Board has added 85 public safety positions – 43 in FREM and 42 in the Sheriff's Office. These adds were critical to the safety of our community. The citizens have fully funded SROs at every school in the County as well as an increased number of deputies in the courts and on patrol. The County now has fully funded 24/7 ALS and fire coverage provided by career staff at all fire/rescue stations in the County. Fire/Rescue call volumes continue to increase, but as a result of these staffing efforts, response times have decreased. In 2019, our county-wide Fire/Rescue response times dropped to the lowest they have ever been at 7 minutes and 41 seconds. Every one of these 85 positions – regardless of whether they were originally funded for part of a year or through a grant – is maintained for the full year in the FY 2021 Recommended Budget.

### **Public Safety Compensation Implementation –**

At the Board's request for information on turnover rates, overtime, and holdovers, the Human Resources and Budget staff coordinated with Fire/Rescue and the Sheriff's Office to work through and cost out a step plan and certification, language, and education stipends for sworn personnel and the Sheriff's Office Communications personnel. The timeframe for such work occurred after the FY 2020 Budget was adopted. In late October 2019, the Board voted unanimously to adopt a new pay scale for public safety employees to be effective in January 2020. The step plan assumes an annual step increase for those meeting the time-in-step requirements, as well as a COLA commensurate with any COLA applied to other County employees. The cost of the new plan in FY 2021 adds \$8.0 million to the budget – consistent with the \$7.9 million estimate provided by staff to the Board in October 2019 ahead of the plan being adopted. The impact on the General Fund in FY 2021 for providing the new Public Safety

pay scale and COLA equates to \$0.0500 per \$100 of assessed value or 5.0 cents added to the tax rate.

***Increasing Cost of Regional Public Safety Partnerships –***

This budget is impacted by ongoing increases to the Regional Jail and the Juvenile Detention Center (JDC). Regional finance committees that are charged with reviewing these partners' budgets continue to work to modify the impact to localities' budgets while at the same time ensuring these critical public safety providers are able to continue operations. In fact, the \$15,432 increase currently anticipated in our contribution to the JDC is approximately \$359,000 less than when the regional committee first received the JDC's budget request. Presently, the County's share of the Jail's budget is expected to increase by \$404,315 (6.5%) due to increases in debt service; and salaries and benefits increases budgeted to help address on-going turnover problems. The combined impact to the General Fund for these two public safety regional agencies is \$419,747 which equates to \$0.0026 per \$100 of assessed value or 0.26 cents added to the tax rate.

**ADDRESSING THE COMMITMENT TO EDUCATIONAL OPPORTUNITY**

***Spotsylvania County Public Schools –***

I have made it a priority to meet on a regular basis with the Superintendent, along with our respective Accounting and Budget staff members, to discuss and have better understanding of each organization's budget situation in preparation for our FY 2021 budget proposals. Significant factors of the Superintendent's FY 2021 Budget are a State-determined increase in VRS rates (+\$1.3 million); implementation of the third year of the three-year Evergreen study (+\$6.9 million); and net new debt service associated with capital projects (\$0.8 million). Additionally, the State's every other year recalculation of the Local Composite Index (LCI) – which is the State's gauge of the County's ability to pay for local education costs – increased. The Schools staff reports that this change results in State revenue for FY 2021 being \$1.2 million less than it would have been under the LCI that was in place for the FY 2020 Budget.

With these factors in mind, the FY 2021 Recommended Budget includes an additional \$2.5 million in ongoing funding and \$1.5 million in one-time funding to be used for one time needs identified by the Schools. The base revenue increase supports \$0.6 million of the \$2.5 million on-going increase. The \$1.9 million on-going transfer above the available base revenue equates to an impact on the General Fund of \$0.0119 per \$100 of assessed value or approximately 1.2 cents added to the tax rate.

***Central Rappahannock Regional Library –***

The increase to the Central Rappahannock Regional Library is \$224,378 and is attributed to increases in salaries and benefits to include a 2.5% COLA; books and materials – particularly e-books for which circulation rose nearly 50% in FY 2019; and increases to certain other accounts due to rising operational costs. A regional committee is reviewing the Library's budget, as well, and is expected to suggest some reductions. Currently, the impact to the General Fund for our

proportionate share (based on circulation) of the Library's increase equates to \$0.0014 per \$100 of assessed value or 0.14 cents added to the tax rate.

***Germonna Community College –***

Within the base revenue available, this proposed budget funds Germonna Community College's request for a \$125,000 increase for part-time career coaches to assist students in our five high schools, as well as \$100,000 for the second year of a five-year capital commitment.

**ADDRESSING THE COMMITMENT TO INFRASTRUCTURE INVESTMENT**

There is a net decrease in General Fund debt service in FY 2021 due to the natural reduction over time in payments on existing debt and the use of cash to pay for general capital projects in FY 2021. In accordance with policy, since FY 2008 with exception of FY 2020 when the practice was intentionally paused, the Board has been faithfully added 0.25% each year to the on-going transfer of cash to fund capital projects in an effort to reduce new debt service. For FY 2021, the total on-going cash transfer stands at \$11.7 million – 4% of General Fund revenue less designated transfers. There are four more budget years to go before achieving the 5% policy level. \$11.7 million in cash-to-capital means we can avoid or use for other purposes the \$4.9 million that we would otherwise, over time, have paid in interest costs had we financed this \$11.7 million for projects.

There are also many new facilities in the pipeline to address anticipated growth in the region, such as a new regional library branch and a fire/rescue station in the Massaponax area, a new County office building, renovation and expansion of the judicial center, new recreation facilities, replacement of a fire/rescue station and a new fire and training logistics center.

Following are the significant capital projects included in the FY 2021 Budget:

<b>Project</b>	<b>Cash Funding</b>	<b>Financed Costs</b>	<b>Total FY 2021 Costs</b>
Facility Asset Management Program	\$871,200	-	\$871,200
Judicial Center renovation & expansion	1,600,000	-	1,600,000
Marshall Center major maintenance	348,800	-	348,800
Replacement general gov't vehicles	1,587,863	-	1,587,863
Maintenance of County-owned stormwater	30,000	-	30,000
Safety & Security improvements	250,000	-	250,000
Technology improvements	4,882,097	-	4,882,097
Landfill & convenience cntr. Improvements	1,813,175	-	1,813,175
Replacement equip. – landfill operations	1,561,000	-	1,561,000
Add public water at Lick Run Center	150,000	-	150,000
Replacement of Co. 3 (Partlow) station	2,500,000	-	2,500,000
Co. 6 (Salem Church) Addition/Renovation	2,125,000	-	2,125,000
Replacement Fire/Rescue equipment	2,540,627	-	2,540,627
Improvements at Exit 118	475,177	2,754,823	3,230,000
Roundabout – Old Plank & Andora	397,830	202,170	600,000

Project	Cash Funding	Financed Costs	Total FY 2021 Costs
Schools – Buses	-	3,795,992	3,795,992
Schools – Technology	-	2,309,924	2,309,924
Schools – Capital maintenance	-	11,895,000	11,895,000
Schools – Renovate/expand Spotsylvania Middle School	-	500,000	500,000
Water/sewer projects	28,544,825	24,210,739	52,755,564
<b>FY 2021 Total Capital Projects*</b>	<b>\$49,677,594</b>	<b>\$45,668,648</b>	<b>\$95,346,242**</b>

\*Excludes personnel and operations costs. Reflects project only costs.

\*\*Differs from figures on page 14 because this listing includes the County's financed projects and the budget itself does not at this point in time. Once bonds are sold and finalized, a budget adjustment will occur to budget the financed projects. Also, the figures on page 14 include capital projects operating and personnel costs not shown above.

### **ANTICIPATED BASE REVENUE CHANGES TO SUPPORT STRATEGIC COMMITMENTS**

Spotsylvania County's economy continues to be very strong. Our strength shows in the continued low unemployment rates; in our continuing local job creation; in the continuing expansion of our tax base; and in our continuing top-level credit ratings.

The County's proximity to two strong economic and employment hubs – Washington, DC and Richmond – connected by rail, interstate and local highways, attributes to positive workforce and commercial development. The County continues to experience consistent population growth which has grown 10.9% in the last 10 years, an average of 1.2% annually. Jobs continue to grow in Spotsylvania County, averaging 2.7% increases per year for the last 10 years. New jobs in the County rose 1.9% in 2018, exceeding the new job growth rate across the State. Unemployment for the County and the Commonwealth remains below the national rate. For the fiscal year ended June 30, 2019, the County's unemployment rate dropped for the eighth consecutive year to 3.1%, from a peak of 7.0% in 2010.

Based on the reassessment effective January 2020, real property values used to generate real estate tax revenues rose for the eighth straight year, up 9.0% (\$1.4 billion) from the previous year and 33.3% from ten years ago. The County's housing market remains strong with a median sale price of \$293,000, up 23% from five years ago. With this reassessment, total countywide assessed values now exceed the total taxable value existing prior to the Great Recession. This increase contributes \$2.4 million in new real estate tax revenue at the equalized rate of \$0.8100. Net of a reset of the base real estate revenue projection to address actual receipts being less than projections for the past two budgets, this \$2.4 million increase stems from the 1% increase allowed by State Code at the equalized rate and from new construction which is excluded from the equalized rate calculation.

Retail sales were up 3.8% in calendar year 2018, outpacing the Commonwealth's increase of 2.2%. A projected increase of \$0.9 million (5.1%) in sales tax is also included in the Recommended Budget. In addition to real estate revenue, several other revenues fell short of the projections in FY 2019 and are expected to be short in FY 2020, as well. Resets of

projections are necessarily occurring for personal property tax (a reduction of \$0.7 million) and delinquent personal property collections (a reduction of \$0.5 million) compared to the FY 2020 Adopted Budget. Communications sales tax is expected to be \$0.3 million less than budgeted in FY 2020 as fewer people maintain landline phones. Business license, meals tax, and interest earnings are expected to increase by a total of \$1.2 million compared to the FY 2020 estimate.

State revenues are expected to increase by \$1.7 million to support the Department of Social Services (DSS) and Children’s Services Act (CSA) program cost increases of \$2.0 million.

**RECOMMENDED REAL ESTATE RATE INVESTMENTS TO MEET REVENUE REQUIREMENTS**

As I noted above for various commitments and other strategic budget items, the projected base revenue adjustments will not fully support base budget adjustments; the Public Safety compensation implementation; the full, recommended on-going transfer to the Schools; funding of our largest regional partners; and select priority initiatives. The FY 2021 Recommended Budget requires an increase in the tax rate from the equalized rate of \$0.8100 per \$100 of assessed value to \$0.8797 per \$100. This is a \$0.0323 rate increase relative to our current rate of \$0.8474 and a \$0.0167 rate increase beyond the equalized rate plus the \$0.0530 increase staff reported in October 2019 would be needed to fund the on-going cost of the Public Safety compensation implementation in FY 2021.

Following is a breakdown of the recommended real estate tax rate investment necessary to meet revenue requirements:

<b>Itemized Breakdown of Increased Tax Rate Investment</b>	<b>Rate Per \$100 of Assessed Value</b>
Equalized Rate	\$0.8100
Public Safety Compensation Implementation	+0.0500
On-Going Transfer to Schools (above \$600K funded by base revenues)	+0.0119
Priority New Initiatives for Continued Levels of Service	+0.0038
Jail & Juvenile Detention Center Services	+0.0026
Rappahannock Regional Library	+0.0014
<b>Total Recommended Real Estate Tax Rate</b>	<b>\$0.8797</b>

**BUDGET SUMMARY**

The FY 2021 Recommended Budget totals \$593.9 million – an increase of \$38.0 million (6.8%) compared to the FY 2020 Adopted Budget. When capital projects funds are excluded, the FY 2021 Recommended Budget is a \$26.0 million (5.2%) increase over the FY 2020 Budget.

	FY 2020	FY 2021	Difference	
	Adopted	Recommended	\$	%
General Fund	\$142,308,884	\$156,891,120	\$14,582,236	10.2%
Economic Dev. Opportunities Fund	1,343,683	1,509,150	165,467	12.3%
Code Compliance Fund	4,456,568	4,915,967	459,399	10.3%
Transportation Fund	8,162,626	8,399,801	237,175	2.9%
School Operating	296,830,329	305,202,435	8,372,106	2.8%
School Food Service	12,341,528	12,251,952	(89,576)	(0.1%)
Utilities	<u>33,951,778</u>	<u>36,269,951</u>	<u>2,318,173</u>	6.8%
<b>Subtotal Operating Expenditures</b>	<b>\$499,395,396</b>	<b>\$525,440,376</b>	<b>\$26,044,980</b>	<b>5.2%</b>
Capital Projects Fund	17,274,275	21,417,301	4,143,026	24.0%
School Capital Projects	28,904,696	18,500,916	(10,403,780)	(36.0%)
Utilities Capital Projects	<u>10,325,000</u>	<u>28,544,825</u>	<u>18,219,825</u>	176.5%
<b>Subtotal Capital Expenditures</b>	<b>\$56,503,971</b>	<b>\$68,463,042</b>	<b>\$11,959,071</b>	<b>21.2%</b>
<b>Total Budget</b>	<b>\$555,899,367</b>	<b>\$593,903,418</b>	<b>\$38,004,051</b>	<b>6.8%</b>

Sincerely,



Edward Petrovitch  
County Administrator

# FY 2021 Budget Strategy –

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The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2021 Recommended Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2021 Recommended Budget.

## Strategic Planning

In June 2018, the Board of Supervisors adopted new strategic planning guidance. While the County’s mission to “ensure the delivery of quality government services that are customer-focused, promote a safe, healthy, and prosperous community, and reflect excellence in financial stewardship” remains unchanged, the vision, values and long-term strategic goals were updated. The plan centers around seven strategic initiatives: quality government, public safety, educational opportunity, infrastructure investment, economic prosperity, growth management, and environmental stewardship. This budget was developed in such a way as to link all new resources to these goals.

## Building the Budget – Expenditures

Adjustments made to the FY 2020 Adopted Budget expenditures and transfers to yield the FY 2021 Recommended Budget can be summarized as follows for the General Fund:

<b>FY 2020 Adopted General Fund Budget</b>	<b>\$290,382,132</b>
<b>Addressing the Commitment to Quality Government</b>	
• 1.8% COLA/2.0% performance-based merit and other base compensation adjustments – other than public safety	\$1,719,731
• Fund departmental operations sufficient to maintain existing levels of service	1,673,902
• Fund DSS programs and CSA mandated programs	2,039,043
• Add an additional one-third for OPEB annual contribution	<u>504,230</u>
<b>Subtotal – Quality Government</b>	<b>\$5,936,906</b>
<b>Addressing the Commitment to Public Safety</b>	
• Public safety step scale compensation implementation to include 1.8% COLA	\$8,002,033
• Other public safety personnel adjustments	172,422
• Proportionate share of regional Jail/Juvenile Detention Center budgets	419,747
• Next Generation 911 (NG911) communications transition (grant funded)	<u>175,957</u>
<b>Subtotal – Public Safety</b>	<b>\$8,770,159</b>

<b>Addressing the Commitment to Infrastructure Investment</b>	
• Avoid new debt through the use of cash for capital projects resulting in net decrease in budgeted debt service	(\$506,410)
• New transfer to capital to meet policy-level increase (use of fund balance)	1,946,405
• New transfer to Transportation Fund to support structural balancing of the fund (use of fund balance)	700,000
• Remove one-time FY 2020 transfer to capital	<u>(4,200,000)</u>
<b>Subtotal – Infrastructure Investment</b>	<b>(\$2,060,005)</b>
<b>Addressing the Commitment to Educational Opportunities</b>	
• Increase transfer to Schools (\$2.5 million ongoing, \$1.5 million one-time)	\$4,000,000
• Proportionate share of regional Library budget	224,378
• Germanna Community College – part-time career coaches for high schools	<u>125,000</u>
<b>Subtotal – Educational Opportunities</b>	<b>\$4,349,378</b>
<b>Addressing the Commitment to Economic Prosperity</b>	
• Increase in transfer to the Economic Development Authority Fund for previously approved incentives for capital investment and/or job creation	<u>\$229,000</u>
<b>Subtotal – Economic Prosperity</b>	<b>\$229,000</b>
<b>FY 2021 Recommended General Fund Budget</b>	<b>\$307,607,570</b>

Significant portions of these General Fund adjustments are outlined in this section.

#### **Base Budget Adjustments**

- Subsequent to adoption of the FY 2020 Budget, the Board approved a new step-based Public Safety pay scale to reduce Fire/Rescue and Sheriff's Office turnover and related overtime expenses. Effective January 2020, the approved plan assumes an annual step increase plus cost of living (COLA) adjustment. The full-year FY 2021 cost of this plan including a 1.8% COLA commensurate with the 2019 annual consumer price index (CPI) is \$8.0 million. On average, sworn (25 years to max step) positions on the Public Safety scale average a 2.24% per year step increase and non-sworn (30 years to max step) positions average a 1.85% per year step.
- A total of \$1.7 million is included in the General Fund budget for base compensation-related changes, the largest of which are a 2.0% performance-based merit pay increase (\$636,274) and a 1.8% CPI-based COLA (\$572,647). The longevity adjustments begun three years ago will continue in FY 2021, applying 0.5% for employees reaching 3 or 12 years of service, and 1% for those reaching 5, 10, and 15 years of service by June 30, 2020. Neither the merit increase nor the longevity increase applies to the Public Safety scale positions. To best align with VRS reporting dates, all approved compensation adjustments have an effective date of July 13, 2020 and will first appear on paychecks on July 31, 2020.
- Also included in the \$1.7 million base adjustment for compensation adjustments other than for the Public Safety pay implementation is a \$578,000 increase in the employer contribution for Virginia Retirement System (VRS) retirement and life insurance benefits.

The contribution rates for each are recalculated by the State every other year based on actuarial analyses. The increase in the VRS retirement rate from 9.58% to 10.81% reflects the lowering of VRS' discount rate in its actuarial analysis from 7.00% to 6.75%. The VRS life insurance rate increases from 1.31% to 1.34% for the next two years.

- Further within the \$1.7 million base adjustment for compensation is a \$300,000 lump sum placeholder for focused salary adjustments for stellar performers and for hard-to-fill/retain positions. Management needs flexibility within the budget to be able to address salary concerns during the course of the year.
- For the past several years, OPEB contributions have been funded in the smaller County funds such as Code Compliance and Transportation. County policy requires that once we begin funding the OPEB contribution for the General Fund, full funding of the on-going ARC will occur within eight years. The one-time set-aside of \$1.9 million of the fund balance in FY 2016 for OPEB kicked off the eight-year policy timeframe. In FY 2019, the Board began setting aside on-going funding to meet a portion of the actuarially determined contribution (ADC), leaving now three budget years to achieve the full on-going ADC. An additional \$504,230 for a total of \$2,401,065 in the General Fund is planned in the FY 2021 Budget as progress towards meeting the full \$6.5 million ADC no later than FY 2023.
- \$1,385,000 is added to the Recommended Budget for CSA mandated services to be consistent with FY 2019 actual expenditures and with trends in program use. These expenses are partially funded by the State. Additionally, DSS program costs are expected to increase by \$654,043 primarily for foster care and adoption programs.
- The Rappahannock Regional Jail has experienced excessive turnover in the last seven years. A compensation study performed within the past two years showed that the Jail's salaries were almost 16% below average. While the Jail's FY 2020 Budget was increased to allow for salary adjustments, significant turnover continues and the ability to retain employees has subsequently become more difficult given public safety pay increases occurring or expected to occur in each of the neighboring localities. The FY 2021 Recommended Budget includes a \$404,315 increase in the County's contribution to the Jail due to increases in debt service, and in salaries and benefits budgeted to help address on-going turnover problems at the facility.
- The Library's full \$4,850,724 request is included in the Recommended Budget, though a regional committee is continuing to review the budget and is expected to suggest some reductions. In addition to the direct payment made to the Library, the County pays the debt service of the Salem Church Library branch which in FY 2021 will be \$167,583, and pays the utilities, insurance, and maintenance on the County's two branches and certain facility operating costs at the Towne Centre branch. Overall, Library funding is increased by \$224,378 which is attributed to increases in salaries and benefits to include a 2.5% COLA; books and materials – particularly e-books for which circulation rose nearly 50% in FY 2019; and increases to certain other accounts due to rising operational costs. Spotsylvania's circulation is 39.56% of the Library's total.

- To meet State and federal mandates, the County will need to ensure its 911 communications system is in compliance with Next Generation 911 (NG911) requirements such as text-to-911 and other improvements. A State grant will fund the upfront cost of the project, as well as the first two years of increase telephone system operating costs. In FY 2021, the increased communications service cost is anticipated at \$175,957, all of which is expected to be funded through a grant.
- Germanna Community College’s full \$314,171 funding request is Included in the Recommended Budget. This represents a \$125,000 increase to fund five part-time career coaches who will work collaboratively with the Spotsylvania high schools to help students define their career aspirations and familiarize them with postsecondary programs such as community college, apprenticeships, and other workforce training programs. In addition, this budget includes the second of a five-year \$100,000/year contribution towards the Germanna Allied Health Facility to be located at the Locust Grove campus.

***New Initiatives for FY 2021***

Included in the FY 2021 Recommended Budget is the addition of 17 full-time and 2 part-time non-public safety positions. These positions have been identified as high priority positions necessary to ensure the citizens of Spotsylvania County continue to receive high quality service and that the day to day operations of the County run smoothly.

Following is a listing of the position changes included as new initiatives for FY 2021. The costs shown include salaries, benefits, and any additional costs associated with start-up of the positions, and are shown net of any associated revenues:

Fund/Initiative	Net Cost	FTEs
<b><i>General Fund:</i></b>		
Refuse Disposal – Division Director for Solid Waste	\$154,571	1.00
Accounting – IT Program Manager – Financial System	119,060	1.00
Planning – Planner I	79,368	1.00
Social Services – 4 Eligibility Workers – ½ year	75,588	4.00
Commonwealth’s Attorney – Legal Assistant I	68,597	1.00
Social Services – Eligibility Supervisor	60,193	1.00
Planning – Market/Planning Analysis Study	37,500	-
Treasurer – Account Clerk	28,747	0.63
Assessment – Assessment Technician	25,492	0.63
<b>General Fund Total</b>	<b>\$649,116</b>	<b>10.26</b>

Fund/Initiative	Net Cost	FTEs
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<b>Code Compliance Fund:</b>		
Erosion – Environmental Assistant	\$64,789	1.00
Building – Permit Technician	63,618	1.00
Zoning – Zoning Assistant – ½ year	35,561	1.00
<b>Code Compliance Fund Total</b>	<b>\$163,968</b>	<b>3.00</b>
<b>Transportation Fund:</b>		
Transportation Technician	\$90,317	1.00
<b>Transportation Fund Total</b>	<b>\$90,317</b>	<b>1.00</b>
<b>Utilities Fund:</b>		
Lab – 3 Samplers	\$256,352	3.00
Lab – Sample Coordinator	72,211	1.00
<b>Utilities Fund Total</b>	<b>\$328,563</b>	<b>4.00</b>
<b>Total</b>	<b>\$1,231,964</b>	<b>18.26</b>

### **Transfers to Other Funds**

*Schools* – The recommended transfer to the Schools is \$135,181,416 – a net increase of \$4.0 million (3.0%). This is the originally appropriated FY 2020 Budget of \$131,181,416 plus an on-going increase of \$2.5 million, as well as a one-time transfer of \$1.5 million.

*Capital Projects Fund* – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at \$11.7 million, which includes a one-time use of General Fund balance of \$1.9 million. To meet the County’s policy goal of cash funding capital projects at an amount equal to 5% of General Fund revenue, beginning in FY 2008, the County established the transfer from the General Fund to the Capital Projects Fund at 1%, with an additional 0.25% to be added each year thereafter. After a one-year pause in the 0.25% increase, the transfer increases to 4.00% of the General Fund revenues for FY 2021. Further, the one-time \$4.2 million transfer added in last year’s budget to reduce the amount of debt to be incurred in FY 2020 is removed from this budget.

*Code Compliance Fund* – The cost of core and basic services for the Building, Erosion and Zoning offices are funded by a transfer from the General Fund to the Code Compliance Fund annually. The transfer to Code Compliance decreases by \$32,203 in FY 2021.

*Economic Development Authority (EDA) Fund* – A transfer from the General Fund to the EDA Fund occurs annually to fund the costs of previously approved incentives. Overall, the transfer to the EDO Fund increases by \$229,000 for FY 2021.

*Transportation Fund* – Since 2011, we have maintained vehicle license fee revenue equaling about \$3.1 million in the General Fund as opposed to transferring those funds to the Transportation Fund as had been the practice prior to 2011. To begin to address the long-term needs of the Transportation Fund, each budget since FY 2017 has included a \$700,000 transfer from the General Fund to the Transportation Fund. This \$700,000 is included again in the FY

2021 Budget, along with an additional one-time transfer of \$700,000 from the General Fund balance to plan for long-term solvency of the Transportation Fund given ongoing expenses like the FRED bus service and annual subsidies to the Virginia Railway Express plus new debt service associated with planned capital expenditures for road projects.

Based on the Recommended CIP, in addition to the \$700,000 ongoing base transfer and the \$700,000 one-time use of General Fund balance in FY 2021, the Transportation Fund will need:

- another \$0.9 million in on-going funding on top of the base \$0.7 million in FY 2022 – a cumulative transfer of \$1.6 million;
- another \$0.2 million in FY 2023 – a cumulative transfer of \$1.8 million; and
- at least the same amount - \$1.8 million – again in FY 2024 and FY 2025.

These added amounts will carry the Transportation Fund through FY 2025, at which time the Transportation Fund balance will be insufficient to support the next year's (FY 2026) budget absent a significant increase in funding from the General Fund or another source.

	\$ in millions
<b><i>FY 2020 Adopted Budget – Expenditures (General Fund)</i></b>	<b><i>\$290.4</i></b>
Mandated services <sup>1</sup> (39.0% based on the FY 2019 Budget %) .....	\$113.3
Commitments <sup>2</sup> (36.5% based on the FY 2019 Budget %) .....	\$106.0
Other services (24.5% based on the FY 2019 Budget %) .....	<u>\$71.1</u>
	\$290.4
<b>Base Budget Adjustments</b>	
Public Safety Compensation Plan implementation	\$8.0
CSA mandated costs/DSS programs	2.0
Compensation adjustments to include COLA and longevity	1.7
Departmental base budget adjustments to maintain levels of service	1.1
OPEB on-going contribution	0.5
Contribution to Rappahannock Regional Jail & Juvenile Detention Center	0.4
Base contribution to Library	0.2
Next Generation 911 (NG911) communications transition (grant-funded)	0.2
Base contribution to Germanna Community College	0.1
Reduction in existing debt service	<u>(0.5)</u>
Subtotal Changes .....	\$13.7
<b>New Initiatives</b>	
Cost of new personnel initiatives	\$0.7
Cost of planning/marketing study initiative	<u>0.1</u>
Subtotal Changes .....	\$0.8
<b>Changes in Transfers</b>	
Transfer to Schools	\$4.0
Transfer to Transportation	0.7
Transfer to EDO Fund	0.2
Transfer to Capital Projects Fund	<u>(2.2)</u>
Subtotal Changes .....	\$2.7

	\$ in millions
<b><i>FY 2021 Recommended Budget – Expenditures (General Fund)</i></b>	<b><i>\$307.6</i></b>

Categorical breakdowns may not tie exactly to financial summaries due to the groupings displayed here.

<sup>1</sup> Is representative of the legally required local contribution to Schools and mandated services such as Constitutional Officers, Social Services, solid waste collection and disposal, etc. May not be exact.

<sup>2</sup> Reflects County and Schools debt service, regional agency contributions, the transfer of cash to the CIP, and the transfer to Schools above the amount necessary to satisfy legal and debt service requirements.

## Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by \$17.2 million (6.1%) when compared to the FY 2020 Adopted Budget. Following are revenue items of notable interest to this budget:

### ***Growth in Assessed Value of Real Property & Real Estate Tax Rate***

2020 is a reassessment year. Preliminary assessed values have been used to estimate the real estate tax revenue that will come to the County in FY 2021. Reassessment figures reflect an approximate 9.8% increase in residential values and an approximate 5.2% increase in commercial values. Overall, taxable assessed values of real property are projected to increase by 9.0% over last year's land book records and new construction and rezonings are expected to add another 3.0% for calendar year 2021. Net of a reset of the base real estate revenue projection to address actual receipts being less than projections for the past two budgets, this increase contributes \$2.4 million in new real estate tax revenue at the equalized rate of 0.8100 for calendar year 2020. The \$2.4 million stems from the 1% increase allowed by State Code at the equalized rate and from new construction which is excluded from the equalized rate calculation.

Projected base revenues are insufficient to meet various commitments and strategic budget items. Particularly, the Public Safety compensation implementation; the full, recommended on-going transfer to the Schools; funding of our largest regional partners; and select priority initiatives cannot be covered with projected revenues at the equalized tax rate. The FY 2021 Recommended Budget requires an increase in the tax rate from the equalized rate of \$0.8100 per \$100 of assessed value to \$0.8797 per \$100. This is a \$0.0323 rate increase relative to our current rate of \$0.8474 and a \$0.0167 rate increase beyond the equalized rate plus the \$0.0530 increase staff reported to the Board in October 2019 would be needed to fund the on-going costs of the Public Safety compensation implementation in FY 2021.

The following table shows the proportionate tax rate investments allocated to each new revenue requirement in FY 2021. Note that because the recommended 2020 real estate tax rate is greater than the equalized rate, a one-time, unbudgeted inflow of funding will occur in FY 2020 if the recommended rate is adopted by the Board. This inflow is planned for use on one-time transfers and other one-time uses in FY 2021 as shown in the right column of the table. If the recommended rate is altered ahead of adoption, these one-time uses will need to be altered, as well.

	<b>Tax Rate</b>	<b>On-Going \$ Generated</b>	<b>One-Time \$ Generated</b>
<b>FY 2021 Equalized Real Estate Tax Rate</b>	<b>\$0.8100</b>		
Public Safety Compensation implement.	0.0500	\$8,002,033	\$4,001,016
On-going Transfer to Schools > \$600K*	0.0119	1,900,000	950,000
Priority initiatives for continued level of service	0.0038	611,616	305,808
Jail & Juvenile Detention cost increases	0.0026	419,747	209,874
Regional Library cost increases	0.0014	224,378	112,189
<b>Recommended Tax Rate</b>	<b>\$0.8779</b>	<b>\$11,157,774</b>	<b>\$5,578,887</b>
<b>Use of Revenue from Increased Rate</b>			
On-going purposes identified above		(\$11,157,774)	
Policy-level transfer to Capital Projects			(\$1,946,405)
One-time transfer to Schools			(1,500,000)
Added transfer to Transportation Fund			(700,000)
Other one-time items in various depts.			(539,197)
<b>Balance - Necessary for Policy Reserves</b>		<b>\$0</b>	<b>\$893,325</b>

\*\$600,000 of the \$2.5 million increase in the on-going transfer is funded within the base budget.

For purposes of revenue projections, the budget assumes an equalized rate for next year – calendar year 2021 – since FY 2021 revenue stems from one tax billing in calendar year 2020 and a second tax billing in calendar year 2021.

### ***Personal Property Tax Revenue Decrease***

Each year, County vehicle values are assessed based on 50% of the clean retail value from the National Automobile Dealers Association (NADA). The business furniture and equipment portion of personal property is valued with a depreciation schedule applied to the original cost of the item. Changes in the NADA guide values can vary widely from one year to the next. For example, application of the new NADA values resulted in the 2009 assessed value of all existing vehicles being 21% less than the 2008 assessed values. Then, when the updated NADA values were applied in 2010, the change in value was less than 1%. For purposes of the estimates in this budget, NADA values are not yet available.

Through FY 2017, actual revenue generally exceeded projections. In an attempt to tighten projections when building the FY 2018 Budget and again in FY 2019, Budget staff worked with the Treasurer's Office staff to obtain additional data to understand changes in values occurring through the various stages of property book issuances. For both FY 2018 and FY 2019, actual receipts were short of projections.

In FY 2021, personal property tax revenue (excluding the Personal Property Tax Relief Act (PPTRA) revenue received from the state and included in the non-categorical state revenue section) of \$41.3 million, including mobile home taxes is a \$0.7 million (1.6%) reduction

compared to the FY 2020 Budget because staff is resetting the projection in consideration of the past two years' actuals being short of projections – and FY 2020 receipts being short, as well.

***Changes in Other Local Tax Revenues***

*Meals & Sales Taxes:* Receipts from meals and sales taxes continue to increase year over year, adding an estimated \$1.3 million to the FY 2021 Budget. Sales tax receipts returned to pre-recession levels in FY 2014 and are expected to increase by 5.1% (\$964,032) in FY 2021. Somewhat surprisingly, meals tax receipts never declined during the recession and have been increasing by an average of 3% per year for each of the past four years. Meals tax receipts are projected to increase by approximately \$290,200 in FY 2021. Since each of these taxes is calculated as a percentage of sales, changes in prices of goods and meals, as well as changes in the volume of sales impact the revenue.

*Public Service Corporation Taxes:* Public service corporation values are assessed by the State. Tax bill payments for public service corporations are due in June for the full tax year based upon the prior year's assessed values. In the Fall of each year, the State sends updated assessed values to localities which are then used to "true up" tax payments in December. The FY 2021 revenue projection for public service corporation real and personal property tax revenue totals \$4.1 million. This projection is based upon the September 2019 assessed valuation report from the State, and assumes a 5.0% increase in reassessed value for 2020 and a 2.5% increase in assessed value for 2021. The \$4.1 million projection is \$348,558 greater than the FY 2020 Budget.

*Delinquent Personal Property Taxes:* Budget staff's projections of delinquent personal property collections have been aggressive in the last few years with actual receipts falling short of expectations. As such, the projections are being reduced to align with FY 2018 and FY 2019 actual receipts. The total anticipated FY 2021 revenue is \$3.3 million, a decrease of approximately 12.5% (\$470,870) below the FY 2020 Adopted Budget.

*Business License:* Revenue from business licenses is increased by 7.8% (\$350,000) to be consistent with the average \$4.8 million total annual receipts for the past two years.

***Changes in Certain Other Revenues***

*Refuse Disposal Fees:* Based on receipts from commercial hauler disposal at the landfill over the past three years and projections for FY 2020, revenue is expected to increase by \$200,000 in FY 2021 to \$2.5 million.

*Interest Earnings on Cash & Investments:* A combination of increased fund balance, slightly increased interest rates, and positive investment performance results in a \$550,000 increase in the projection of interest earnings for FY 2021. The total anticipated revenue for FY 2021 is approximately \$1.3 million.

*Railroad Reimbursement:* Spotsylvania County owns and maintains a section of railroad track that is used by businesses in the Bowman Center industrial park. An agreement is in place

through which the County is reimbursed a percentage of actual costs related to maintenance and regular inspection of the track and signals. However, at this time there are no businesses using the track, therefore the expense associated with maintaining the track is the sole responsibility of the County. As a result, railroad reimbursement revenue is budgeted at \$0 in FY 2021 – a decrease of \$191,880.

**Changes in State & Federal Revenues**

*State Payments for Social Services Programs:* The County receives partial reimbursement from the State for Social Services and CSA programs. Reimbursement rates vary depending upon the program. When expenditures are expected to increase for these programs as they are expected to do in FY 2021, we apply typical reimbursement rates to projected expenditures and arrive at an increased level of reimbursement revenue, as well. In FY 2021, State revenue for CSA is expected to increase by \$718,703 due to increases in mandated program costs while Social Services base revenues are expected to increase by just under \$1.0 million.

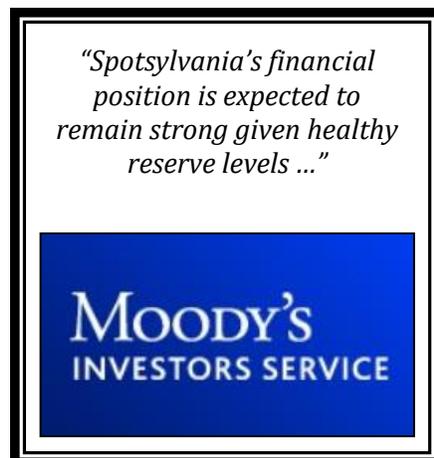
*Funding for Constitutional Offices* – The State provides funding to localities to partially fund the costs of constitutional officers (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth’s Attorney, Sheriff and Treasurer) and certain positions within the offices of those elected officials. Additionally, the State funds a portion of the cost of the Registrar. State revenue for purposes of funding these offices is expected to increase by approximately \$248,652 in FY 2021 to match expected receipts in FY 2020.

*SAFER Grant:* During the course of FY 2019, the County was awarded a three-year SAFER grant for 10 Firefighter/Medic positions in FY 2019, FY 2020 and FY 2021 with each year’s reimbursement expected to decline. This revenue is decreasing by \$118,622 for FY 2021.

*Communications Sales Tax:* Based on a four-year trend of declining actual receipts and those anticipated for FY 2020, the projection for communication sales tax revenue in FY 2021 is decreased by \$300,000 as fewer people maintain landline phones.

**Use of the Fund Balance**

The County’s fiscal policies call for a reserved and committed General Fund balance equal to at least 11% of the subsequent year’s projected General Fund and School Operating Fund revenues. Known as the Fiscal Stability Reserve, this reserved portion of the fund balance is set aside to meet a critical, unexpected financial need costing at least \$1 million and resulting from a natural disaster or declared state of emergency, or from a local catastrophe that cannot be resolved through other less extraordinary budgetary action. By policy, the Fiscal Stability Reserve must be replenished to the 11% minimum level within three fiscal years of any use. The County’s financial advisors have advised that the Fiscal Stability Reserve policy is the single most important financial policy to preserve strong credit ratings.



Additionally, a Budget Stabilization Reserve (BSR) must be accounted for within the unassigned General Fund balance. Beginning in FY 2016, the BSR was funded at \$1.0 million with an amount equal to 0.25% of General Fund and School Operating Fund revenues to be added each year until such time as the reserve reaches a maximum of \$5.0 million. The BSR will be available to address potential revenue declines or other economic stress placed on the budget. Any use of this reserve must be replenished within two fiscal years.

**At the end of FY 2021:**

- Fiscal Stability Reserve will be funded at 11.0% of FY 2021 projected revenues;
- Budget Stabilization Reserve will be funded at \$5.0 million; and
- \$15,128 will remain in the fund balance in excess of these and other policy reserves.

In FY 2021, \$5,195,101 of the General Fund balance is budgeted for use as identified in the table below:

<b>FY 2021 Use of General Fund Balance</b>	
Additional transfer to Capital Projects Fund to meet fiscal policy level of \$11.7M	\$1,946,405
One-time transfer to School Operating Fund	1,500,000
Additional transfer to Transportation Fund	700,000
Use of Economic Opportunities Reserve for other than tax-based incentives	315,000
Use of Tourism Reserve for tourism expenditures exceeding the tourism portion of transient occupancy revenue	154,539
Various replacement furniture, gear, and equipment for the Sheriff's Office	130,600
Second year of five- year capital contribution to Germanna Community College	100,000
Update to County-owned GIS-maintained GPS monuments	70,000
Replace Parks & Recreation's tractor and ATV	61,905
Consulting services for modeling of landfill operation, GPS, and fixed asset ID	40,000
Use of reserved forfeiture/seizure funds for Sheriff's Office drug enforcement	40,000
One-half of cost of one-time marketing & planning analysis study	37,500
Replacement voting booths	36,140
Irrigation of Legion Field and grading of various other fields	31,945
Contribution to Office on Youth for bathroom renovations at Chaplin Youth Ctr.	23,875
Replacement communication boxes for Fire/Rescue	5,192
Replacement table for Court Services Unit	2,000
<b>Total Use of Fund Balance</b>	<b>\$5,195,101</b>

	\$ in millions
<b><i>FY 2020 Adopted Budget – Revenue (General Fund)</i></b>	<b><i>\$290.4</i></b>

## Changes in General Estimates

Real Property Tax – base increase at \$0.8100 equalized rate	\$2.4
DSS/CSA State Revenue	1.7
Local Sales Tax & Communications Sales Tax	0.7
Interest Earnings	0.6
Business License Tax	0.4
Public Service Corporation Tax	0.3
Meals Tax	0.3
State Funding for Constitutional Offices	0.2
SAFER Grant	(0.1)
Current & Delinquent Personal Property Taxes	(1.2)
Other Miscellaneous Revenue Adjustments	<u>0.7</u>
Subtotal Changes .....	\$6.0

## Changes Related to Real Estate Tax Adjustments

Real Property Tax - \$0.0500 added to rate for Public Safety compensation	\$8.0
Real Property Tax - \$0.0119 added to rate for on-going transfer to Schools	1.9
Real Property Tax - \$0.0038 added to rate for priority initiatives	0.6
Real Property Tax - \$0.0026 added to rate for Jail/Juvenile Detention payments	0.4
Real Property Tax - \$0.0014 added to rate for Library payments	<u>0.2</u>
Subtotal Changes .....	\$11.1

## Changes in Transfers

Transfers from Code Compliance & Fire/EMS Service Fee Funds	\$0.2
Transfer from Capital Projects Fund	<u>(0.1)</u>
Subtotal Changes .....	\$0.1

## Change in Use of Fund Balance

Policy-level increase in transfer to Capital Projects Fund	\$2.0
One-time transfer to School Operating Fund	1.5
Additional transfer to Transportation Fund	0.7
Various other one-time costs in FY 2021	0.5
Remove one-time uses in FY 2020 – other than transfer to Capital	(0.5)
Remove one-time added transfer to Capital Projects Fund in FY 2020	<u>(4.2)</u>
Subtotal Changes .....	\$0.0

	\$ in millions
<b><i>FY 2021 Recommended Budget – Revenue (General Fund)</i></b>	<b><i>\$307.6</i></b>

Categorical breakdowns may not tie exactly to financial summaries due to the groupings displayed here.





## FY 2021 Recommended Budget at a Glance

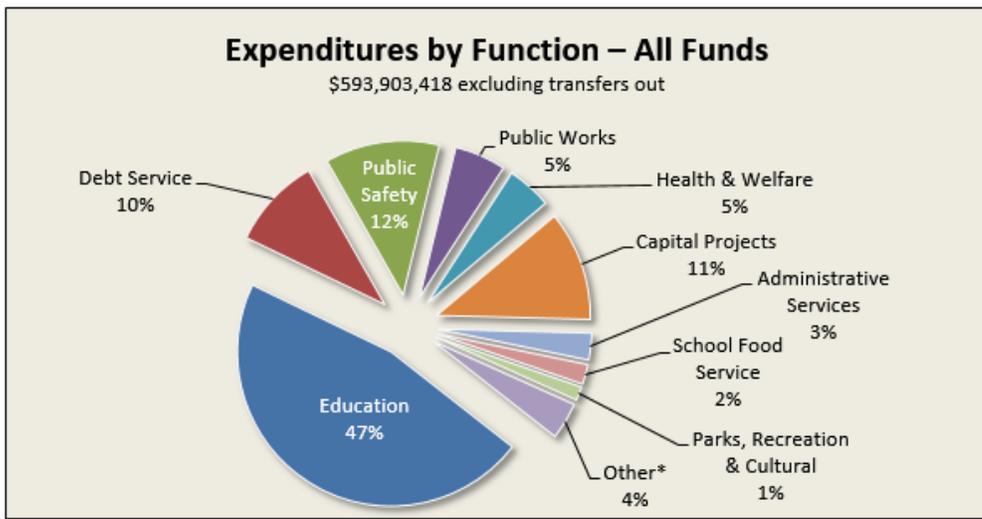
### Budget Focus

- Maintain all fiscal policies and priority services (education, public safety, and transportation).
- Fund commitments (jail, juvenile center, regional agencies, existing debt service, Social Services/CSA).
- Fund the first full year of the Public Safety Compensation Plan adopted by the Board in October 2019.
- Avoid new debt through the use of available cash to fund necessary general capital projects in FY 2021.
- Fund third 1/5<sup>th</sup> (for total of 3/5<sup>ths</sup>) of on-going OPEB contribution as we work towards full funding of annual required contribution by FY 2023 in accordance with policy.

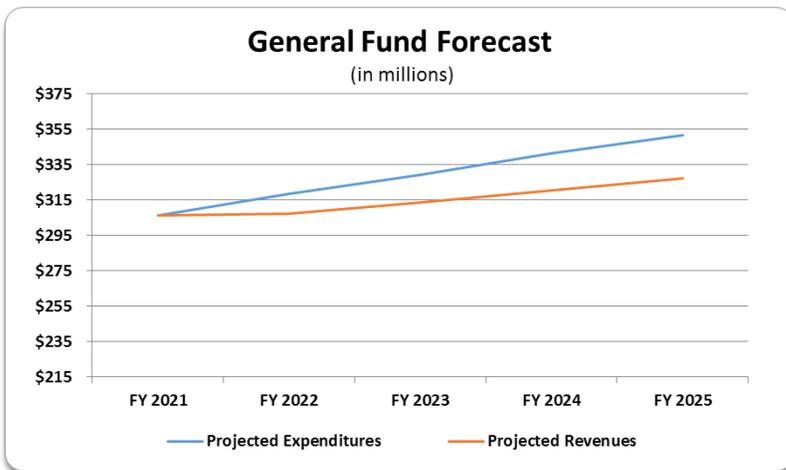
### Budget Highlights

- Schools –**
- The local transfer to Schools is \$135,181,416. This is the FY 2020 adopted transfer plus \$2.5 million of ongoing funds and a one-time transfer of \$1.5 million. The transfer represents 45% of total General Fund revenue.
- Public Safety –**
- Subsequent to adoption of the FY 2020 Budget, the Board approved a new step-based Public Safety pay scale to reduce Fire/Rescue and Sheriff's Office turnover and related overtime expenses. Effective January 2020, the approved plan assumes an annual step increase plus cost of living (COLA) adjustment. The full-year FY 2021 cost of this plan is \$8 million.
- Transportation –**
- \$700,000 in on-going funding plus an additional \$700,000 in one-time use of General Fund balance is transferred to the Transportation Fund to help address projected out-year imbalances in that fund.
  - The local share of approved/applied for revenue sharing projects is included in the CIP along with planning figures for several other priority projects.
- Tax Rates/Fees –**
- The Real Estate tax rate is recommended at \$0.8797 – 6.97 cents above the equalized rate of \$0.8100. 5 cents of the increase are directly tied to the costs of the Public Safety pay scale implementation. 1.19 cents are tied to \$1.9 million of the \$2.5 million in on-going increase to the Schools transfer. 0.38 cents are for new initiatives for continued levels of service, and the remaining 0.40 cents are for increasing costs of the Jail, Juvenile Detention Center, and Library.
  - Special Service District rates are adjusted to pay debt service costs existing for improvements undertaken in those districts.
  - All other tax rates are recommended to remain unchanged for 2020.
- Compensation –**
- Funding to implement a 1.8% COLA; a 2.0% performance-based merit increase; and longevity adjustments of 0.5% for employees reaching 3 or 12 years of service, and 1% for those reaching 5, 10, and 15 years of service by June 30, 2020. Adjustments are effective July 13, 2020.
- Capital Projects –**
- Transfer of cash to the CIP is increased by \$1.9 million to meet the 4.00% policy-level transfer.

	FY 2020	FY 2021	Difference	
	Adopted	Recommended	\$	%
General Fund	\$142,308,884	\$156,891,120	\$14,582,236	10.2%
Economic Dev. Opportunities Fund	1,343,683	1,509,150	165,467	12.3%
Code Compliance Fund	4,456,568	4,915,967	459,399	10.3%
Transportation Fund	8,162,626	8,369,801	237,175	2.9%
School Operating Fund	296,830,329	305,202,435	8,372,106	2.8%
School Food Service Fund	12,341,528	12,251,952	(89,576)	(0.7%)
Utilities Fund	<u>33,951,778</u>	<u>36,269,951</u>	<u>2,318,173</u>	6.8%
<b>Sub-Total Operating Expenditures</b>	<b>\$499,395,396</b>	<b>\$525,440,376</b>	<b>\$26,044,980</b>	<b>5.2%</b>
Capital Projects Fund	\$17,274,275	\$21,417,301	\$4,143,026	24.0%
School Capital Projects Fund	28,904,696	18,500,916	(10,403,780)	(36.0%)
Utilities Capital Projects Fund	<u>10,325,000</u>	<u>28,544,825</u>	<u>18,219,825</u>	176.5%
<b>Sub-Total Capital Expenditures</b>	<b>\$56,503,971</b>	<b>\$68,463,042</b>	<b>\$11,959,071</b>	<b>21.2%</b>
<b>Total Budget</b>	<b>\$555,899,367</b>	<b>\$593,903,418</b>	<b>\$38,004,051</b>	<b>6.8%</b>

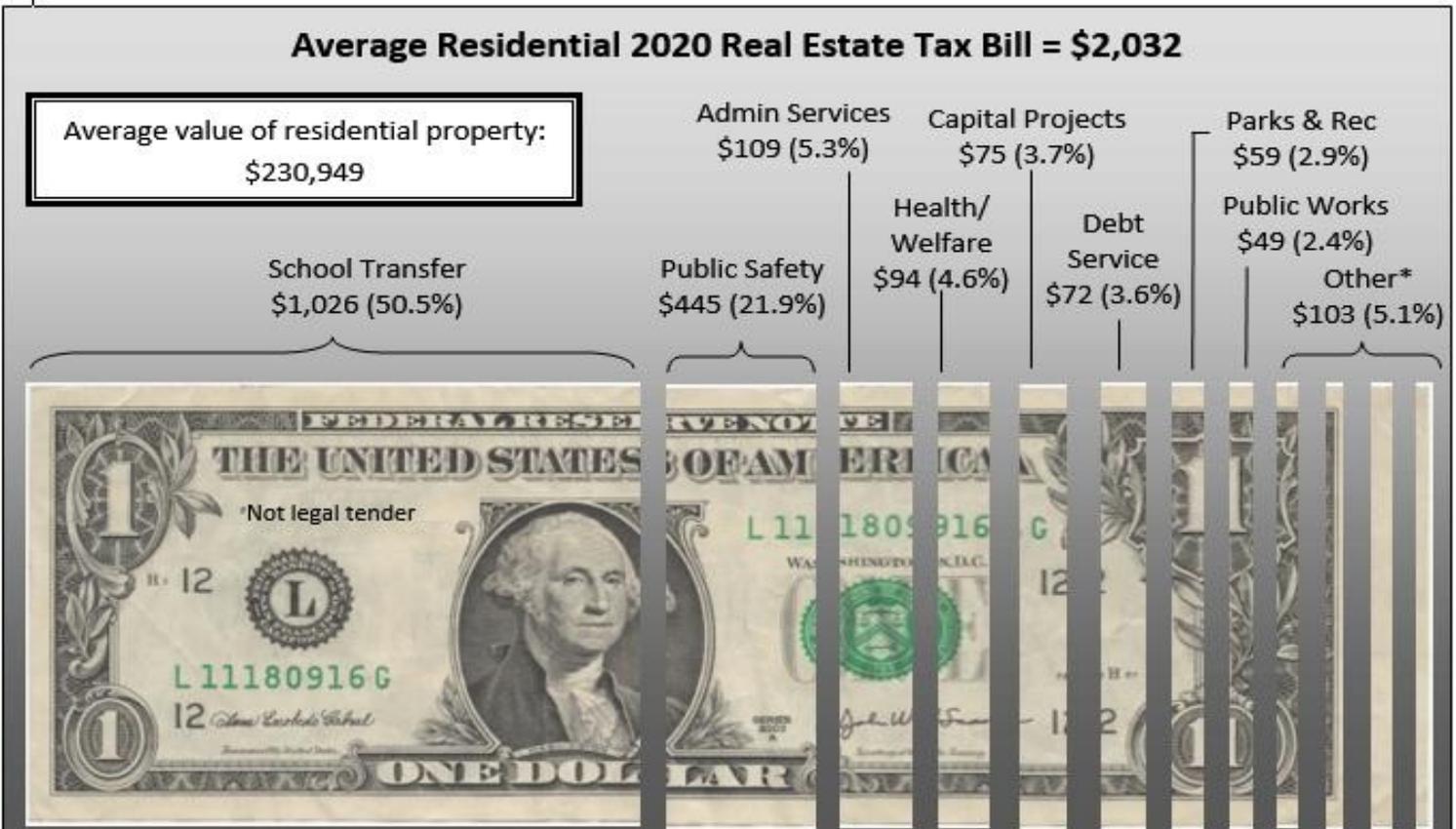


\*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions and tax relief.



### Breakdown of General Fund Transfer to Schools

	2020 Adopted	2021 Recommended
Required Local Effort - SOQs	\$57,354,933	\$64,783,144
Required Local Match for Non-SOQ Programs	3,026,133	3,789,844
Required Local Match for Federal grants	28,998,371	28,998,371
Debt Service	27,849,361	28,589,775
Additional Local Transfer	13,952,618	9,020,282
<b>Total Local Transfer</b>	<b>\$131,181,416</b>	<b>\$135,181,416</b>



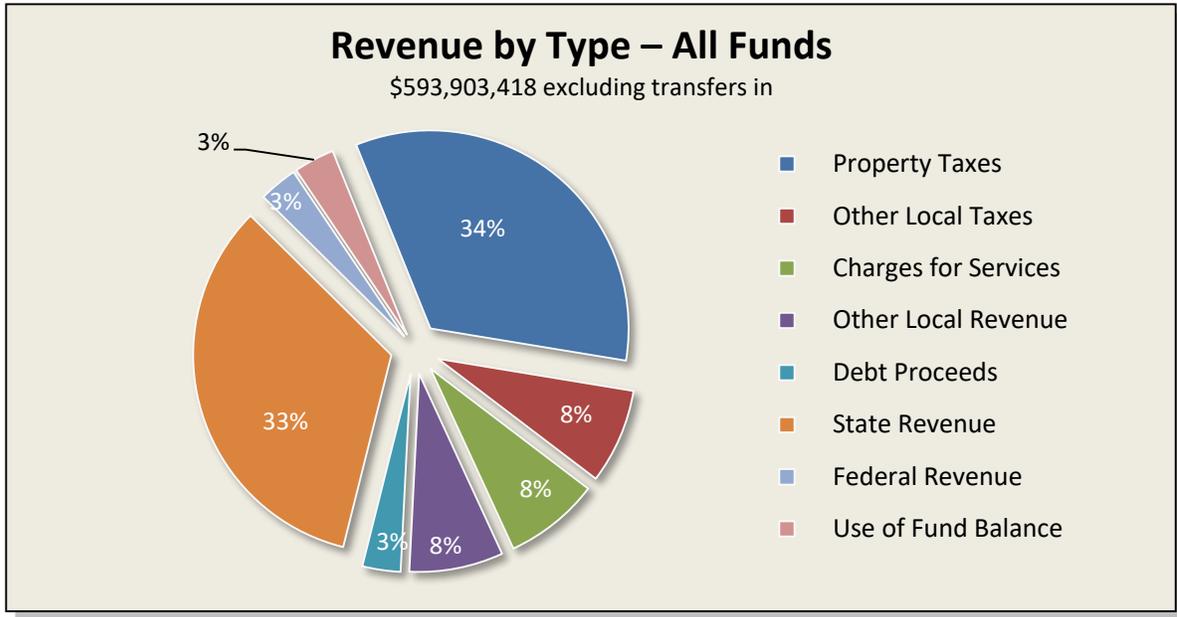
\*"Other" includes Executive Services; Community Development; Judicial Administration; Voter Services; and Transportation.

**FY 2021 Recommended Budget - All Funds**

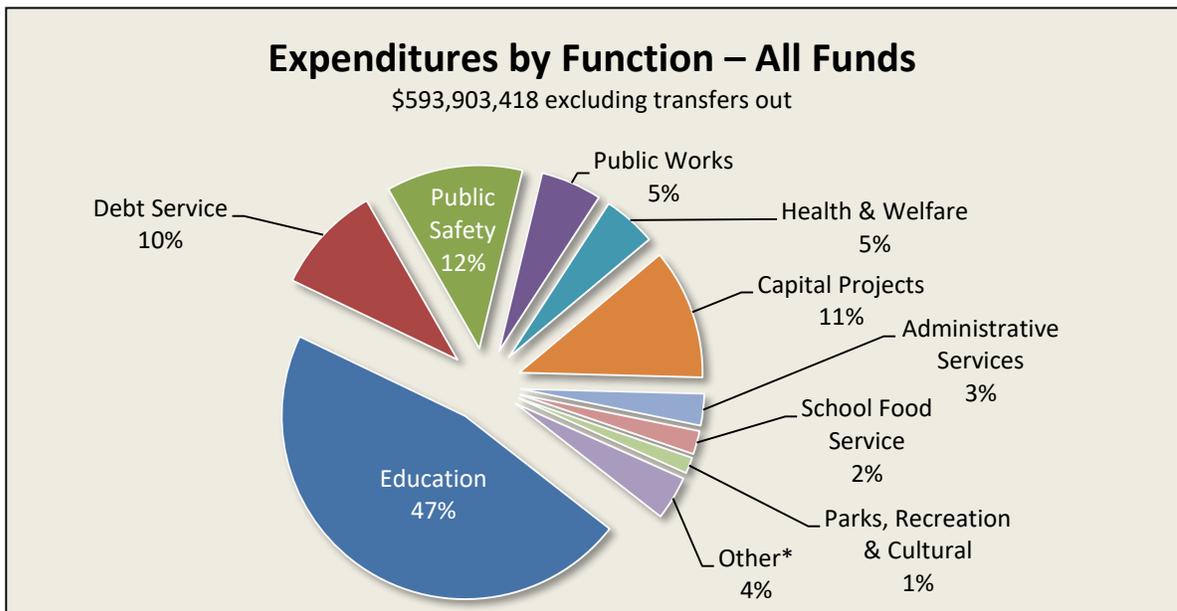
	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$177,638,995	\$187,048,147	\$192,627,034	\$200,126,544	\$13,078,397	7.0%
Other Local Taxes	\$44,897,092	\$44,303,635	\$44,303,635	\$46,032,867	\$1,729,232	3.9%
Licenses & Permits	\$383,400	\$149,516	\$149,516	\$216,200	\$66,684	44.6%
Charges for Services	\$47,543,373	\$44,913,487	\$44,913,487	\$46,172,853	\$1,259,366	2.8%
Other Local Revenue	\$34,867,843	\$34,812,193	\$38,164,371	\$45,520,541	\$10,708,348	30.8%
Debt Proceeds	\$38,697,968	\$28,904,696	\$77,893,564	\$18,500,916	(\$10,403,780)	-36.0%
State Revenue	\$185,117,133	\$191,259,746	\$191,342,527	\$198,938,176	\$7,678,430	4.0%
Federal Revenue	\$18,071,781	\$18,649,287	\$20,190,340	\$18,694,404	\$45,117	0.2%
Subtotal - Revenue	\$547,217,585	\$550,040,707	\$609,584,474	\$574,202,501	\$24,161,794	4.4%
Transfers In	\$144,769,947	\$151,961,960	\$152,736,138	\$154,381,624	\$2,419,664	1.6%
Use of Fund Balance	(\$2,738,478)	\$5,858,660	\$83,997,972	\$19,700,917	\$13,842,257	236.3%
<b>TOTAL REVENUE - All Funds</b>	<b>\$689,249,054</b>	<b>\$707,861,327</b>	<b>\$846,318,584</b>	<b>\$748,285,042</b>	<b>\$40,423,715</b>	<b>5.7%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$4,419,335	\$6,507,000	\$6,542,897	\$6,303,581	(\$203,419)	-3.1%
Administrative Services	\$12,689,418	\$15,046,900	\$15,920,290	\$16,633,500	\$1,586,600	10.5%
Voter Services	\$465,864	\$539,132	\$517,335	\$553,730	\$14,598	2.7%
Judicial Administration	\$4,335,138	\$4,493,368	\$4,739,327	\$4,870,177	\$376,809	8.4%
Public Safety	\$59,392,079	\$61,811,847	\$69,047,528	\$71,538,780	\$9,726,933	15.7%
Public Works	\$28,964,618	\$30,861,007	\$30,954,414	\$31,977,694	\$1,116,687	3.6%
Health & Welfare	\$25,170,303	\$25,002,415	\$25,225,940	\$27,967,855	\$2,965,440	11.9%
Parks, Recreation & Cultural	\$8,007,412	\$8,031,794	\$8,042,445	\$8,436,309	\$404,515	5.0%
Community Development	\$5,702,701	\$6,129,889	\$7,744,499	\$6,734,069	\$604,180	9.9%
Debt Service	\$49,688,006	\$55,480,467	\$80,948,820	\$57,114,989	\$1,634,522	2.9%
Capital Projects	\$78,591,835	\$56,503,971	\$158,151,005	\$68,463,042	\$11,959,071	21.2%
Transportation	\$2,497,319	\$2,883,119	\$2,883,119	\$3,192,362	\$309,243	10.7%
Education	\$252,998,565	\$268,980,968	\$269,237,337	\$276,580,660	\$7,599,692	2.8%
School Food Service	\$10,265,546	\$12,341,528	\$12,341,528	\$12,251,952	(\$89,576)	-0.7%
Subtotal - Appropriated Expenditures	\$543,188,139	\$554,613,405	\$692,296,484	\$592,618,700	\$38,005,295	6.9%
Tax Relief	\$1,290,968	\$1,285,962	\$1,285,962	\$1,284,718	(\$1,244)	-0.1%
Subtotal - Adopted Budget	\$544,479,107	\$555,899,367	\$693,582,446	\$593,903,418	\$38,004,051	6.8%
Transfers Out	\$144,769,947	\$151,961,960	\$152,736,138	\$154,381,624	\$2,419,664	1.6%
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$689,249,054</b>	<b>\$707,861,327</b>	<b>\$846,318,584</b>	<b>\$748,285,042</b>	<b>\$40,423,715</b>	<b>5.7%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$88,683,465	\$334,840,717	\$340,168,820	\$352,848,241	\$18,007,524	5.4%
Operating (other than debt service)	\$64,009,213	\$107,996,037	\$109,375,000	\$114,389,681	\$6,393,644	5.9%
Debt Service	\$25,213,319	\$55,480,467	\$80,948,820	\$57,114,989	\$1,634,522	2.9%
Capital	\$77,543,344	\$56,296,184	\$161,803,844	\$68,265,789	\$11,969,605	21.3%
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$255,449,341</b>	<b>\$554,613,405</b>	<b>\$692,296,484</b>	<b>\$592,618,700</b>	<b>\$38,005,295</b>	<b>6.9%</b>

# Sources and Uses of Funds

## Where Does the Money Come From?

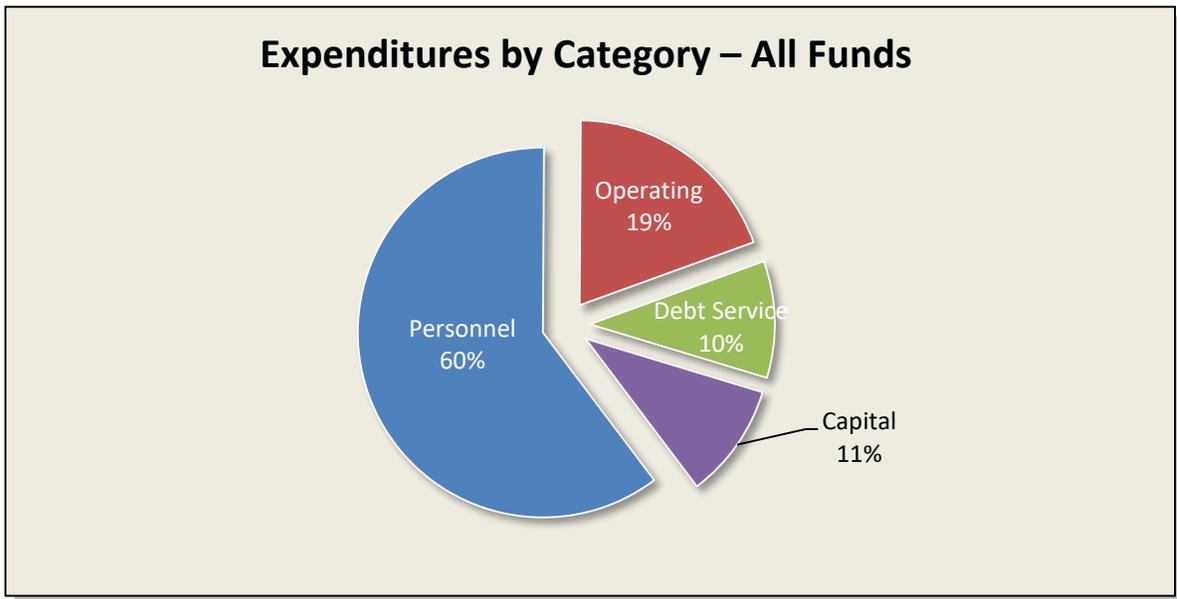


## Where Does the Money Go?



\*Other category includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions and tax relief, each of which has expenditures comprising 1% or less of total expenditures.

### For What Purposes is the Money Used?



### Financial Summaries

The following series of displays show revenue broken down by category and expenditures broken down by function for all funds. Pages 34 – 35 show the FY 2021 Recommended Budget for all funds by fund. Thereafter, pages 36 – 47 show the FY 2019 actuals, the FY 2020 budget as adopted and amended, and then the FY 2021 Recommended Budget on a fund by fund basis (one fund per page).

**FY 2021 Recommended Budget - All Funds By Fund**

	Governmental Funds										Proprietary Funds			FY 2021 Recommended*	FY 2020 Adopted*	FY 2019 Actual*
	General Fund	Capital Proj. Fund	EDA Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund	School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund				
<b>Revenues (by type)</b>																
Property Taxes	\$198,740,508	\$0	\$0	\$0	\$0	\$1,386,036	\$0	\$0	\$0	\$0	\$0	\$0	\$200,126,544	\$187,048,147	\$177,638,995	
Other Local Taxes	\$46,032,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,032,867	\$44,303,635	\$44,897,092	
Licenses & Permits	\$216,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,200	\$149,516	\$383,400	
Charges for Services	\$4,860,071	\$0	\$0	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$2,880,899	\$34,598,812	\$4,113,970	\$46,172,853	\$44,913,487	\$47,543,373	
Other Local Revenue	\$5,609,575	\$919,146	\$4,000	\$0	\$4,703,979	\$5,346,000	\$2,700,603	\$4,618,000	\$0	\$0	\$1,924,413	\$19,694,825	\$45,520,541	\$34,812,193	\$34,867,843	
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500,916	\$0	\$0	\$0	\$18,500,916	\$28,904,696	\$38,697,968	
State Revenue	\$42,799,266	\$0	\$0	\$0	\$0	\$0	\$155,763,845	\$375,065	\$0	\$0	\$0	\$0	\$198,938,176	\$191,259,746	\$185,117,133	
Federal Revenue	\$605,069	\$164,185	\$0	\$0	\$0	\$0	\$11,556,571	\$5,884,921	\$0	\$0	\$483,658	\$0	\$18,694,404	\$18,649,287	\$18,071,781	
Subtotal - Revenue	\$298,863,556	\$1,083,331	\$4,000	\$2,600,000	\$4,703,979	\$6,732,036	\$170,021,019	\$10,877,986	\$18,500,916	\$2,880,899	\$37,006,883	\$23,808,795	\$574,202,501	\$550,040,707	\$547,217,585	
Transfers In	\$3,548,913	\$11,741,193	\$1,463,000	\$0	\$930,841	\$1,421,261	\$135,181,416	\$0	\$0	\$0	\$95,000	\$0	\$154,381,624	\$151,961,960	\$144,769,947	
Use of Fund Balance	\$5,195,101	\$8,831,962	\$79,650	\$0	\$49,636	\$266,504	\$0	\$1,373,966	\$0	\$0	(\$831,932)	\$4,736,030	\$19,700,917	\$5,858,660	(\$2,738,478)	
<b>TOTAL REVENUE - All Funds</b>	<b>\$307,607,570</b>	<b>\$21,656,486</b>	<b>\$1,546,650</b>	<b>\$2,600,000</b>	<b>\$5,684,456</b>	<b>\$8,419,801</b>	<b>\$305,202,435</b>	<b>\$12,251,952</b>	<b>\$18,500,916</b>	<b>\$2,880,899</b>	<b>\$36,269,951</b>	<b>\$28,544,825</b>	<b>\$748,285,042</b>	<b>\$707,861,327</b>	<b>\$689,249,054</b>	
<b>Expenditures (by function)</b>																
Executive Services	\$6,303,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,303,581	\$6,507,000	\$4,419,335	
Administrative Services	\$16,633,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,633,500	\$15,046,900	\$12,689,418	
Voter Services	\$553,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$553,730	\$539,132	\$465,864	
Judicial Administration	\$4,870,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,870,177	\$4,493,368	\$4,335,138	
Public Safety	\$68,660,390	\$0	\$0	\$0	\$2,878,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,538,780	\$61,811,847	\$59,392,079	
Public Works	\$9,422,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,554,959	\$0	\$0	\$31,977,694	\$30,861,007	\$28,964,618	
Health & Welfare	\$27,967,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,967,855	\$25,002,415	\$25,170,303	
Parks, Recreation & Cultural	\$8,436,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,436,309	\$8,031,794	\$8,007,412	
Community Development	\$3,187,342	\$0	\$1,509,150	\$0	\$2,037,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,734,069	\$6,129,889	\$5,702,701	
Debt Service	\$9,570,783	\$0	\$0	\$0	\$0	\$5,207,439	\$28,621,775	\$0	\$0	\$0	\$13,714,992	\$0	\$57,114,989	\$55,480,467	\$49,688,006	
Capital Projects	\$0	\$21,417,301	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500,916	\$0	\$0	\$28,544,825	\$68,463,042	\$56,503,971	\$78,591,835	
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,192,362	\$0	\$0	\$0	\$2,880,899	\$0	\$0	\$3,192,362	\$2,883,119	\$2,497,319	
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$276,580,660	\$0	\$0	\$0	\$0	\$0	\$276,580,660	\$268,980,968	\$252,998,565	
School Food Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,251,952	\$0	\$0	\$0	\$0	\$12,251,952	\$12,341,528	\$10,265,546	
Subtotal - Appropriated Expenditures	\$155,606,402	\$21,417,301	\$1,509,150	\$0	\$4,915,967	\$8,399,801	\$305,202,435	\$12,251,952	\$18,500,916	\$2,880,899	\$36,269,951	\$28,544,825	\$592,618,700	\$554,613,405	\$543,188,139	
Tax Relief	\$1,284,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284,718	\$1,285,962	\$1,290,968	
Subtotal - Adopted Budget	\$156,891,120	\$21,417,301	\$1,509,150	\$0	\$4,915,967	\$8,399,801	\$305,202,435	\$12,251,952	\$18,500,916	\$2,880,899	\$36,269,951	\$28,544,825	\$593,903,418	\$555,899,367	\$544,479,107	
Transfers Out	\$150,716,450	\$239,185	\$37,500	\$2,600,000	\$768,489	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$154,381,624	\$151,961,960	\$144,769,947	
<b>TOTAL EXPENDITURES - All Funds</b>	<b>\$307,607,570</b>	<b>\$21,656,486</b>	<b>\$1,546,650</b>	<b>\$2,600,000</b>	<b>\$5,684,456</b>	<b>\$8,419,801</b>	<b>\$305,202,435</b>	<b>\$12,251,952</b>	<b>\$18,500,916</b>	<b>\$2,880,899</b>	<b>\$36,269,951</b>	<b>\$28,544,825</b>	<b>\$748,285,042</b>	<b>\$707,861,327</b>	<b>\$689,249,054</b>	
<b>Appropriated Expenditures (by category)</b>																
Personnel (salaries & benefits)	\$91,094,065	\$177,620	\$0	\$0	\$4,145,340	\$488,177	\$242,940,670	\$2,193,262	\$0	\$1,484,574	\$11,809,107	\$0	\$352,848,241	\$334,840,717		
Operating (other than debt service)	\$54,034,354	\$2,535,912	\$1,509,150	\$0	\$648,486	\$2,680,522	\$33,551,263	\$9,105,485	\$0	\$1,383,825	\$10,324,509	\$0	\$114,389,681	\$107,996,037		
Debt Service	\$9,570,783	\$0	\$0	\$0	\$0	\$5,207,439	\$28,621,775	\$0	\$0	\$0	\$13,714,992	\$0	\$57,114,989	\$55,480,467		
Capital	\$907,200	\$18,703,769	\$0	\$0	\$122,141	\$23,663	\$88,727	\$953,205	\$18,500,916	\$12,500	\$421,343	\$28,544,825	\$68,265,789	\$56,296,184		
<b>TOTAL APPROPRIATED EXPENDITURES - All Funds</b>	<b>\$155,606,402</b>	<b>\$21,417,301</b>	<b>\$1,509,150</b>	<b>\$0</b>	<b>\$4,915,967</b>	<b>\$8,399,801</b>	<b>\$305,202,435</b>	<b>\$12,251,952</b>	<b>\$18,500,916</b>	<b>\$2,880,899</b>	<b>\$36,269,951</b>	<b>\$28,544,825</b>	<b>\$592,618,700</b>	<b>\$554,613,405</b>	<b>unavailable</b>	

\*Excludes the Joint Fleet Fund so as not to double-count the revenues and expenditures associated with fleet maintenance. The Joint Fleet Fund charges other funds for costs, and the expenditures show in the funds being charged.



**FY 2021 Recommended Budget - General Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$176,416,351	\$185,740,238	\$191,319,125	\$198,740,508	\$13,000,270	7.0%
Other Local Taxes	\$44,897,092	\$44,303,635	\$44,303,635	\$46,032,867	\$1,729,232	3.9%
Licenses & Permits	\$383,400	\$149,516	\$149,516	\$216,200	\$66,684	44.6%
Charges for Services	\$5,084,416	\$4,656,308	\$4,656,308	\$4,860,071	\$203,763	4.4%
Other Local Revenue	\$7,993,697	\$5,113,850	\$5,169,170	\$5,609,575	\$495,725	9.7%
Debt Proceeds	\$0	\$0	\$7,886,388	\$0	\$0	n/a
State Revenue	\$42,587,956	\$41,015,821	\$41,580,418	\$42,799,266	\$1,783,445	4.3%
Federal Revenue	<u>\$1,356,771</u>	<u>\$723,691</u>	<u>\$1,187,577</u>	<u>\$605,069</u>	<u>(\$118,622)</u>	-16.4%
Subtotal - Revenue	\$278,719,683	\$281,703,059	\$296,252,137	\$298,863,556	\$17,160,497	6.1%
Transfers In	\$4,047,055	\$3,457,146	\$3,457,146	\$3,548,913	\$91,767	2.7%
Use of Fund Balance	<u>(\$8,376,126)</u>	<u>\$5,221,927</u>	<u>\$6,177,776</u>	<u>\$5,195,101</u>	<u>(\$26,826)</u>	-0.5%
<b>TOTAL REVENUE - General Fund</b>	<b>\$274,390,612</b>	<b>\$290,382,132</b>	<b>\$305,887,059</b>	<b>\$307,607,570</b>	<b>\$17,225,438</b>	<b>5.9%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$4,419,335	\$6,507,000	\$6,542,897	\$6,303,581	(\$203,419)	-3.1%
Administrative Services	\$12,689,418	\$15,046,900	\$15,920,290	\$16,633,500	\$1,586,600	10.5%
Voter Services	\$465,864	\$539,132	\$517,335	\$553,730	\$14,598	2.7%
Judicial Administration	\$4,335,138	\$4,493,368	\$4,739,327	\$4,870,177	\$376,809	8.4%
Public Safety	\$57,343,016	\$59,275,280	\$66,418,270	\$68,660,390	\$9,385,110	15.8%
Public Works	\$8,399,616	\$9,121,887	\$9,119,082	\$9,422,735	\$300,848	3.3%
Health & Welfare	\$25,170,303	\$25,002,415	\$25,225,940	\$27,967,855	\$2,965,440	11.9%
Parks, Recreation & Cultural	\$8,007,412	\$8,031,794	\$8,042,445	\$8,436,309	\$404,515	5.0%
Community Development	\$2,465,725	\$2,927,953	\$2,942,800	\$3,187,342	\$259,389	8.9%
Debt Service	\$10,016,495	\$10,077,193	\$17,755,601	\$9,570,783	(\$506,410)	-5.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$133,312,322	\$141,022,922	\$157,223,987	\$155,606,402	\$14,583,480	10.3%
Tax Relief	<u>\$1,290,968</u>	<u>\$1,285,962</u>	<u>\$1,285,962</u>	<u>\$1,284,718</u>	<u>(\$1,244)</u>	-0.1%
Subtotal - Recommended Budget	\$134,603,290	\$142,308,884	\$158,509,949	\$156,891,120	\$14,582,236	10.2%
Transfers Out	<u>\$139,787,322</u>	<u>\$148,073,248</u>	<u>\$147,377,110</u>	<u>\$150,716,450</u>	<u>\$2,643,202</u>	1.8%
<b>TOTAL EXPENDITURES - General Fund</b>	<b>\$274,390,612</b>	<b>\$290,382,132</b>	<b>\$305,887,059</b>	<b>\$307,607,570</b>	<b>\$17,225,438</b>	<b>5.9%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$74,248,826	\$80,169,137	\$85,186,582	\$91,094,065	\$10,924,928	13.6%
Operating (other than debt service)	\$48,087,170	\$49,940,740	\$53,174,812	\$54,034,354	\$4,093,614	8.2%
Debt Service	\$10,016,495	\$10,077,193	\$17,755,601	\$9,570,783	(\$506,410)	-5.0%
Capital	<u>\$959,831</u>	<u>\$835,852</u>	<u>\$1,106,992</u>	<u>\$907,200</u>	<u>\$71,348</u>	8.5%
<b>TOTAL APPROPRIATED EXPENDITURES - General Fund</b>	<b>\$133,312,322</b>	<b>\$141,022,922</b>	<b>\$157,223,987</b>	<b>\$155,606,402</b>	<b>\$14,583,480</b>	<b>10.3%</b>

<b>Fund Balance - General Fund</b>						
Beginning Fund Balance *	\$87,116,708	\$71,711,638	\$95,492,834	\$89,315,058	\$17,603,420	24.5%
Net gain (use) from operations	\$8,376,126	(\$5,221,927)	(\$6,177,776)	(\$5,195,101)	\$26,826	-0.5%
Ending Fund Balance	\$95,492,834	\$66,489,711	\$89,315,058	\$84,119,957	\$17,630,246	26.5%
Restricted, Committed, Assigned	\$25,826,804	\$2,739,854	\$16,367,170	\$16,212,631	13,472,777	491.7%
Fiscal Stability Reserve	\$50,603,705	\$50,603,705	\$51,577,303	\$53,353,868	2,750,163	5.4%
Budget Stabilization Reserve	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0	0.0%
Health Insurance Reserve	\$4,690,634	\$4,500,000	\$4,690,634	\$4,800,000	\$300,000	6.7%
Economic Opportunities Reserve	\$2,000,000	\$1,645,000	\$2,000,000	\$1,685,000	\$40,000	2.4%
OPEB Reserve	\$3,053,330	\$1,900,000	\$3,053,330	\$3,053,330	\$1,153,330	60.7%
Fund Balance Net of Obligations & Reserves	\$4,318,361	\$101,152	\$6,626,621	\$15,128	(\$86,024)	-85.0%
<b>Ending Fund Balance - General Fund</b>	<b>\$95,492,834</b>	<b>\$66,489,711</b>	<b>\$89,315,058</b>	<b>\$84,119,957</b>	<b>\$17,630,246</b>	<b>26.5%</b>

\*FY 2021 Amended is modified to reflect an estimate of the one-time revenue to be received in FY 2020 if the \$0.8797 tax rate is adopted since it is greater than the equalized rate of \$0.8100. The FY 2020 Adopted Budget assumed second half revenues at the equalized tax rate.

**FY 2021 Recommended Budget - Capital Projects Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$2,196,749	\$2,452,934	\$2,788,118	\$919,146	(\$1,533,788)	-62.5%
Debt Proceeds	\$7,220,847	\$0	\$5,546,265	\$0	\$0	n/a
State Revenue	\$182,656	\$1,200,000	\$718,184	\$0	(\$1,200,000)	-100.0%
Federal Revenue	\$545,223	\$457,928	\$1,535,095	\$164,185	(\$293,743)	-64.1%
Subtotal - Revenue	\$10,145,475	\$4,110,862	\$10,587,662	\$1,083,331	(\$3,027,531)	-73.6%
Transfers In	\$18,842,750	\$14,063,888	\$12,902,255	\$11,741,193	(\$2,322,695)	-16.5%
Use of Fund Balance	\$235,902	(\$367,546)	\$41,187,582	\$8,831,962	\$9,199,508	-2503.0%
<b>TOTAL REVENUE - Capital Projects Fund</b>	<b>\$29,224,127</b>	<b>\$17,807,204</b>	<b>\$64,677,499</b>	<b>\$21,656,486</b>	<b>\$3,849,282</b>	<b>21.6%</b>

<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$44,403	\$0	\$36,215	\$0	\$0	n/a
Capital Projects	\$28,448,375	\$17,274,275	\$62,638,039	\$21,417,301	\$4,143,026	24.0%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$28,492,778	\$17,274,275	\$62,674,254	\$21,417,301	\$4,143,026	24.0%
Transfers Out	\$731,349	\$532,929	\$2,003,245	\$239,185	(\$293,744)	-55.1%
<b>TOTAL EXPENDITURES - Cap Proj Fund</b>	<b>\$29,224,127</b>	<b>\$17,807,204</b>	<b>\$64,677,499</b>	<b>\$21,656,486</b>	<b>\$3,849,282</b>	<b>21.6%</b>

<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$199,460	\$171,241	\$252,681	\$177,620	\$6,379	3.7%
Operating (other than debt service)	\$2,472,118	\$2,389,538	\$237,635	\$2,535,912	\$146,374	6.1%
Debt Service	\$44,403	\$0	\$36,215	\$0	\$0	n/a
Capital	\$25,776,797	\$14,713,496	\$62,147,723	\$18,703,769	\$3,990,273	27.1%
<b>TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund</b>	<b>\$28,492,778</b>	<b>\$17,274,275</b>	<b>\$62,674,254</b>	<b>\$21,417,301</b>	<b>\$4,143,026</b>	<b>24.0%</b>

<b>Fund Balance - Capital Projects Fund</b>						
Beginning Fund Balance	\$51,092,841	\$9,557,287	\$50,856,939	\$9,669,357	\$112,070	1.2%
Net gain (use) from operations	(\$235,902)	\$367,546	(\$41,187,582)	(\$8,831,962)	(\$9,199,508)	-2503.0%
<b>Ending Fund Balance</b>	<b>\$50,856,939</b>	<b>\$9,924,833</b>	<b>\$9,669,357</b>	<b>\$837,395</b>	<b>(\$9,087,438)</b>	<b>-91.6%</b>

**FY 2021 Recommended Budget - Economic Development Authority Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$13,494	\$66,748	\$35,874	\$4,000	(\$62,748)	-94.0%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$13,494	\$66,748	\$35,874	\$4,000	(\$62,748)	-94.0%
Transfers In	\$1,582,515	\$1,234,000	\$2,913,442	\$1,463,000	\$229,000	18.6%
Use of Fund Balance	\$0	\$42,935	\$42,935	\$79,650	\$36,715	85.5%
<b>TOTAL REVENUE - EDO Fund</b>	<b>\$1,596,009</b>	<b>\$1,343,683</b>	<b>\$2,992,251</b>	<b>\$1,546,650</b>	<b>\$202,967</b>	<b>15.1%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$1,596,009	\$1,281,935	\$2,872,251	\$1,509,150	\$227,215	17.7%
Debt Service	\$0	\$61,748	\$120,000	\$0	(\$61,748)	-100.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$1,596,009	\$1,343,683	\$2,992,251	\$1,509,150	\$165,467	12.3%
Transfers Out	\$0	\$0	\$0	\$37,500	\$37,500	n/a
<b>TOTAL EXPENDITURES - EDO Fund</b>	<b>\$1,596,009</b>	<b>\$1,343,683</b>	<b>\$2,992,251</b>	<b>\$1,546,650</b>	<b>\$202,967</b>	<b>15.1%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$1,596,009	\$1,281,935	\$1,476,935	\$1,509,150	\$227,215	17.7%
Debt Service	\$0	\$61,748	\$120,000	\$0	(\$61,748)	-100.0%
Capital	\$0	\$0	\$1,395,316	\$0	\$0	n/a
<b>TOTAL APPROPRIATED EXPENDITURES - EDA Fund</b>	<b>\$1,596,009</b>	<b>\$1,343,683</b>	<b>\$2,992,251</b>	<b>\$1,509,150</b>	<b>\$165,467</b>	<b>12.3%</b>

<b>Fund Balance - EDA Fund</b>						
Beginning Fund Balance	\$122,585	\$465,217	\$122,585	\$79,650	(\$385,567)	-82.9%
Net gain (use) from operations	\$0	(\$42,935)	(\$42,935)	(\$79,650)	(\$36,715)	85.5%
<b>Ending Fund Balance</b>	<b>\$122,585</b>	<b>\$422,282</b>	<b>\$79,650</b>	<b>\$0</b>	<b>(\$422,282)</b>	<b>-100.0%</b>

**FY 2021 Recommended Budget - Fire-EMS Fee Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,855,900	\$2,500,000	\$2,500,000	\$2,600,000	\$100,000	4.0%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$2,855,900	\$2,500,000	\$2,500,000	\$2,600,000	\$100,000	4.0%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of (Addition to) Fund Balance	(\$61,666)	\$0	\$0	\$0	\$0	n/a
<b>TOTAL REVENUE - Fire/EMS Fee Fund</b>	<b>\$2,794,234</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,600,000</b>	<b>\$100,000</b>	<b>4.0%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$0	\$0	\$0	\$0	\$0	n/a
Transfers Out	\$2,794,234	\$2,500,000	\$2,500,000	\$2,600,000	\$100,000	4.0%
<b>TOTAL EXPENDITURES - Fire/EMS Fund</b>	<b>\$2,794,234</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,600,000</b>	<b>\$100,000</b>	<b>4.0%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$0	\$0	\$0	\$0	\$0	n/a
<b>TOTAL APPROPRIATED EXPENDITURES - Fire/EMS Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>

<b>Fund Balance - Fire/EMS Fee Fund</b>						
Beginning Fund Balance	\$320,555	\$320,555	\$382,221	\$382,221	\$61,666	19.2%
Net gain (use) from operations	\$61,666	\$0	\$0	\$0	\$0	0.0%
<b>Ending Fund Balance</b>	<b>\$382,221</b>	<b>\$320,555</b>	<b>\$382,221</b>	<b>\$382,221</b>	<b>\$61,666</b>	<b>19.2%</b>

**FY 2021 Recommended Budget - Code Compliance Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$5,016,187	\$4,167,119	\$4,259,810	\$4,703,979	\$536,860	12.9%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$5,016,187	\$4,167,119	\$4,259,810	\$4,703,979	\$536,860	12.9%
Transfers In	\$923,412	\$963,044	\$963,044	\$930,841	(\$32,203)	-3.3%
Use of (Addition to) Fund Balance	(\$1,481,081)	(\$782)	\$8,665	\$49,636	\$50,418	-6447.3%
<b>TOTAL REVENUE - Code Comp. Fund</b>	<b>\$4,458,518</b>	<b>\$5,129,381</b>	<b>\$5,231,519</b>	<b>\$5,684,456</b>	<b>\$555,075</b>	<b>10.8%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$2,049,063	\$2,536,567	\$2,629,258	\$2,878,390	\$341,823	13.5%
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$1,640,967	\$1,920,001	\$1,929,448	\$2,037,577	\$117,576	6.1%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$3,690,030	\$4,456,568	\$4,558,706	\$4,915,967	\$459,399	10.3%
Transfers Out	\$768,488	\$672,813	\$672,813	\$768,489	\$95,676	14.2%
<b>TOTAL EXPENDITURES - Code Comp. Fund</b>	<b>\$4,458,518</b>	<b>\$5,129,381</b>	<b>\$5,231,519</b>	<b>\$5,684,456</b>	<b>\$555,075</b>	<b>10.8%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$3,098,710	\$3,773,751	\$3,838,834	\$4,145,340	\$371,589	9.8%
Operating (other than debt service)	\$543,814	\$654,434	\$665,335	\$648,486	(\$5,948)	-0.9%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$47,506	\$28,383	\$54,537	\$122,141	\$93,758	330.3%
<b>TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund</b>	<b>\$3,690,030</b>	<b>\$4,456,568</b>	<b>\$4,558,706</b>	<b>\$4,915,967</b>	<b>\$459,399</b>	<b>10.3%</b>

<b>Fund Balance - Code Compliance Fund</b>						
Beginning Fund Balance	\$3,180,593	\$2,604,518	\$4,661,674	\$4,653,009	\$2,048,491	78.7%
Net gain (use) from operations	\$1,481,081	\$782	(\$8,665)	(\$49,636)	(\$50,418)	-6447.3%
Ending Fund Balance	\$4,661,674	\$2,605,300	\$4,653,009	\$4,603,373	\$1,998,073	76.7%
OPEB Reserve	\$1,144,654	\$810,800	\$1,144,654	\$1,144,654	\$333,854	41.2%
Stormwater Management Reserve	\$231,693	\$205,458	\$226,693	\$226,693	\$21,235	10.3%
Fund Balance Net of Obligations & Reserves	\$3,285,327	\$1,589,042	\$3,281,662	\$3,232,026	\$1,642,984	103.4%
<b>Ending Fund Balance</b>	<b>\$4,661,674</b>	<b>\$2,605,300</b>	<b>\$4,653,009</b>	<b>\$4,603,373</b>	<b>\$1,998,073</b>	<b>76.7%</b>

**FY 2021 Recommended Budget - Transportation Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$1,222,644	\$1,307,909	\$1,307,909	\$1,386,036	\$78,127	6.0%
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$5,678,571	\$5,127,000	\$5,127,000	\$5,346,000	\$219,000	4.3%
Debt Proceeds	\$0	\$0	\$12,543,924	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$6,901,215	\$6,434,909	\$18,978,833	\$6,732,036	\$297,127	4.6%
Transfers In	\$874,932	\$873,596	\$873,596	\$1,421,261	\$547,665	62.7%
Use of Fund Balance	(\$529,283)	\$904,121	\$677,472	\$266,504	(\$637,617)	-70.5%
<b>TOTAL REVENUE - Trans. Fund</b>	<b>\$7,246,864</b>	<b>\$8,212,626</b>	<b>\$20,529,901</b>	<b>\$8,419,801</b>	<b>\$207,175</b>	<b>2.5%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$4,733,543	\$5,279,507	\$17,596,782	\$5,207,439	(\$72,068)	-1.4%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,497,319	\$2,883,119	\$2,883,119	\$3,192,362	\$309,243	10.7%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$7,230,862	\$8,162,626	\$20,479,901	\$8,399,801	\$237,175	2.9%
Transfers Out	\$16,002	\$50,000	\$50,000	\$20,000	(\$30,000)	-60.0%
<b>TOTAL EXPENDITURES - Trans. Fund</b>	<b>\$7,246,864</b>	<b>\$8,212,626</b>	<b>\$20,529,901</b>	<b>\$8,419,801</b>	<b>\$207,175</b>	<b>2.5%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$327,739	\$378,934	\$378,934	\$488,177	\$109,243	28.8%
Operating (other than debt service)	\$2,168,868	\$2,504,185	\$2,504,185	\$2,680,522	\$176,337	7.0%
Debt Service	\$4,733,543	\$5,279,507	\$17,596,782	\$5,207,439	(\$72,068)	-1.4%
Capital	\$712	\$0	\$0	\$23,663	\$23,663	n/a
<b>TOTAL APPROPRIATED EXPENDITURES - Trans. Fund</b>	<b>\$7,230,862</b>	<b>\$8,162,626</b>	<b>\$20,479,901</b>	<b>\$8,399,801</b>	<b>\$237,175</b>	<b>2.9%</b>

<b>Fund Balance - Transportation Fund</b>						
Beginning Fund Balance	\$8,617,410	\$8,609,536	\$9,146,693	\$9,112,699	\$503,163	5.8%
Net gain (use) from operations	\$529,283	(\$904,121)	(\$677,472)	(\$266,504)	\$637,617	-70.5%
Ending Fund Balance	\$9,146,693	\$7,705,415	\$8,469,221	\$8,846,195	\$1,140,780	14.8%
OPEB Reserve	\$110,000	\$64,200	\$110,000	\$110,000	\$45,800	71.3%
Fund Balance Net of Obligations & Reserves	\$9,036,693	\$7,641,215	\$8,359,221	\$8,736,195	\$1,094,980	14.3%
<b>Ending Fund Balance</b>	<b>\$9,146,693</b>	<b>\$7,705,415</b>	<b>\$8,469,221</b>	<b>\$8,846,195</b>	<b>\$1,140,780</b>	<b>14.8%</b>

**FY 2021 Recommended Budget - Joint Fleet Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,738,408	\$2,912,722	\$2,912,722	\$2,880,899	(\$31,823)	-1.1%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$2,738,408	\$2,912,722	\$2,912,722	\$2,880,899	(\$31,823)	-1.1%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	(\$143,645)	\$0	\$0	\$0	\$0	n/a
<b>TOTAL REVENUE - Joint Fleet Fund</b>	<b>\$2,594,763</b>	<b>\$2,912,722</b>	<b>\$2,912,722</b>	<b>\$2,880,899</b>	<b>(\$31,823)</b>	<b>-1.1%</b>

<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,594,763	\$2,912,722	\$2,912,722	\$2,880,899	(\$31,823)	-1.1%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$2,594,763	\$2,912,722	\$2,912,722	\$2,880,899	(\$31,823)	-1.1%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
<b>TOTAL EXPENDITURES - Joint Fleet Fund</b>	<b>\$2,594,763</b>	<b>\$2,912,722</b>	<b>\$2,912,722</b>	<b>\$2,880,899</b>	<b>(\$31,823)</b>	<b>-1.1%</b>

<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$1,357,684	\$1,467,274	\$1,467,274	\$1,484,574	\$17,300	1.2%
Operating (other than debt service)	\$1,149,719	\$1,403,305	\$1,403,305	\$1,383,825	(\$19,480)	-1.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$87,360	\$42,143	\$42,143	\$12,500	(\$29,643)	-70.3%
<b>TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund</b>	<b>\$2,594,763</b>	<b>\$2,912,722</b>	<b>\$2,912,722</b>	<b>\$2,880,899</b>	<b>(\$31,823)</b>	<b>-1.1%</b>

<b>Fund Balance - Joint Fleet Fund</b>						
Beginning Fund Balance	\$1,131,724	\$670,805	\$1,275,369	\$1,275,369	\$604,564	90.1%
Net gain (use) from operations	\$143,645	\$0	\$0	\$0	\$0	n/a
<b>Ending Fund Balance</b>	<b>\$1,275,369</b>	<b>\$670,805</b>	<b>\$1,275,369</b>	<b>\$1,275,369</b>	<b>\$604,564</b>	<b>90.1%</b>

**FY 2021 Recommended Budget - School Operating Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,704,638	\$5,680,621	\$5,680,621	\$2,700,603	(\$2,980,018)	-52.5%
Debt Proceeds	\$0	\$0	\$6,084,811	\$0	\$0	n/a
State Revenue	\$142,092,609	\$148,775,038	\$148,775,038	\$155,763,845	\$6,988,807	4.7%
Federal Revenue	<u>\$10,059,467</u>	<u>\$11,257,124</u>	<u>\$11,257,124</u>	<u>\$11,556,571</u>	<u>\$299,447</u>	2.7%
Subtotal - Revenue	\$156,856,714	\$165,712,783	\$171,797,594	\$170,021,019	\$4,308,236	2.6%
Transfers In	\$115,549,002	\$131,181,416	\$131,437,785	\$135,181,416	\$4,000,000	3.0%
Use of Fund Balance	<u>\$5,131,406</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
<b>TOTAL REVENUE - School Op. Fund</b>	<b>\$277,537,122</b>	<b>\$296,894,199</b>	<b>\$303,235,379</b>	<b>\$305,202,435</b>	<b>\$8,308,236</b>	<b>2.8%</b>

<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$24,474,687	\$27,849,361	\$33,934,172	\$28,621,775	\$772,414	2.8%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$252,998,565	\$268,980,968	\$269,237,337	\$276,580,660	\$7,599,692	2.8%
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$277,473,252	\$296,830,329	\$303,171,509	\$305,202,435	\$8,372,106	2.8%
Transfers Out	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$0</u>	<u>(\$63,870)</u>	-100.0%
<b>TOTAL EXPENDITURES - School Op. Fund</b>	<b>\$277,537,122</b>	<b>\$296,894,199</b>	<b>\$303,235,379</b>	<b>\$305,202,435</b>	<b>\$8,308,236</b>	<b>2.8%</b>

<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)		\$236,500,665	\$236,662,183	\$242,940,670	\$6,440,005	2.7%
Operating (other than debt service)		\$32,445,436	\$32,540,287	\$33,551,263	\$1,105,827	3.4%
Debt Service		\$27,849,361	\$33,934,172	\$28,621,775	\$772,414	2.8%
Capital		<u>\$34,867</u>	<u>\$34,867</u>	<u>\$88,727</u>	<u>\$53,860</u>	154.5%
<b>TOTAL APPROPRIATED EXPENDITURES - School Op. Fund</b>	<b>Unavailable</b>	<b>\$296,830,329</b>	<b>\$303,171,509</b>	<b>\$305,202,435</b>	<b>\$8,372,106</b>	<b>2.8%</b>

<b>Fund Balance - School Operating Fund</b>						
Beginning Fund Balance - HI Reserve	\$14,374,538	\$14,374,536	\$9,243,132	\$9,243,132	(\$5,131,404)	-35.7%
Net gain (use) from operations	(\$5,131,406)	\$0	\$0	\$0	\$0	n/a
Ending Fund Balance - HI Reserve	\$9,243,132	\$14,374,536	\$9,243,132	\$9,243,132	(\$5,131,404)	-35.7%
Restricted, Committed, Assigned	\$9,243,132	\$14,374,536	\$9,243,132	\$9,243,132	(\$5,131,404)	-35.7%
Fund Balance Net of Obligations & Res	\$0	\$0	\$0	\$0	\$0	n/a
<b>Ending Fund Balance - HI Reserve</b>	<b>\$9,243,132</b>	<b>\$14,374,536</b>	<b>\$9,243,132</b>	<b>\$9,243,132</b>	<b>\$0</b>	<b>0.0%</b>

"HI" = health insurance

<b>Local Transfer Breakdown</b>						
State Required Local Effort		\$57,354,933	\$57,354,933	\$64,783,144	\$7,428,211	13.0%
State Required Local Match for Optional Programs		\$3,026,133	\$3,282,502	\$3,789,844	\$763,711	25.2%
Required Local Match for Federal Grants		\$28,998,371	\$28,998,371	\$28,998,371	\$0	0.0%
Debt Service		\$27,849,361	\$27,849,361	\$28,589,775	\$740,414	2.7%
Additional Local Transfer		\$13,952,618	\$13,952,618	\$9,020,282	(\$4,932,336)	-35.4%
<b>Total Local Transfer</b>	<b>\$115,549,002</b>	<b>\$131,181,416</b>	<b>\$131,437,785</b>	<b>\$135,181,416</b>	<b>\$4,000,000</b>	<b>3.0%</b>

**FY 2021 Recommended Budget - School Food Service Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,666,828	\$4,898,222	\$4,898,222	\$4,618,000	(\$280,222)	-5.7%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$253,912	\$268,887	\$268,887	\$375,065	\$106,178	39.5%
Federal Revenue	<u>\$5,604,686</u>	<u>\$5,716,200</u>	<u>\$5,716,200</u>	<u>\$5,884,921</u>	<u>\$168,721</u>	3.0%
Subtotal - Revenue	\$10,525,426	\$10,883,309	\$10,883,309	\$10,877,986	(\$5,323)	0.0%
Transfers In	\$63,870	\$63,870	\$63,870	\$0	(\$63,870)	-100.0%
Use of Fund Balance	<u>(\$323,750)</u>	<u>\$1,394,349</u>	<u>\$1,394,349</u>	<u>\$1,373,966</u>	<u>(\$20,383)</u>	-1.5%
<b>TOTAL REVENUE - School Food Srvc. Fur</b>	<b>\$10,265,546</b>	<b>\$12,341,528</b>	<b>\$12,341,528</b>	<b>\$12,251,952</b>	<b>(\$89,576)</b>	<b>-0.7%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	<u>\$10,265,546</u>	<u>\$12,341,528</u>	<u>\$12,341,528</u>	<u>\$12,251,952</u>	<u>(\$89,576)</u>	-0.7%
Subtotal - Appropriated Expenditures	\$10,265,546	\$12,341,528	\$12,341,528	\$12,251,952	(\$89,576)	-0.7%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
<b>TOTAL EXPENDITURES - School Food Srvc</b>	<b>\$10,265,546</b>	<b>\$12,341,528</b>	<b>\$12,341,528</b>	<b>\$12,251,952</b>	<b>(\$89,576)</b>	<b>-0.7%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)		\$2,667,535	\$2,667,535	\$2,193,262	(\$474,273)	-17.8%
Operating (other than debt service)		\$9,180,493	\$9,180,493	\$9,105,485	(\$75,008)	-0.8%
Debt Service		\$0	\$0	\$0	\$0	n/a
Capital		<u>\$493,500</u>	<u>\$493,500</u>	<u>\$953,205</u>	<u>\$459,705</u>	93.2%
<b>TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.</b>	<b>Unavailable</b>	<b>\$12,341,528</b>	<b>\$12,341,528</b>	<b>\$12,251,952</b>	<b>(\$89,576)</b>	<b>-0.7%</b>

**Fund Balance - School Food Service Fund**

Beginning Fund Balance	\$3,955,723	\$3,148,723	\$4,279,473	\$2,885,124	(\$263,599)	-8.4%
Net gain (use) from operations	\$323,750	(\$1,394,349)	(\$1,394,349)	(\$1,373,966)	\$20,383	-1.5%
<b>Ending Fund Balance</b>	<b>\$4,279,473</b>	<b>\$1,754,374</b>	<b>\$2,885,124</b>	<b>\$1,511,158</b>	<b>(\$243,216)</b>	<b>-13.9%</b>

**FY 2021 Recommended Budget - School Capital Projects Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$31,477,121	\$28,904,696	\$29,072,310	\$18,500,916	(\$10,403,780)	-36.0%
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$31,477,121	\$28,904,696	\$29,072,310	\$18,500,916	(\$10,403,780)	-36.0%
Transfers In	\$2,610,663	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$4,049,578	\$0	(\$592,552)	\$0	\$0	n/a
<b>TOTAL REVENUE - School Cap. Proj. Fund</b>	<b>\$38,137,362</b>	<b>\$28,904,696</b>	<b>\$28,479,758</b>	<b>\$18,500,916</b>	<b>(\$10,403,780)</b>	<b>-36.0%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$259,102	\$0	\$167,614	\$0	\$0	n/a
Capital Projects	\$37,878,260	\$28,904,696	\$28,312,144	\$18,500,916	(\$10,403,780)	-36.0%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$38,137,362	\$28,904,696	\$28,479,758	\$18,500,916	(\$10,403,780)	-36.0%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
<b>TOTAL EXPENDITURES - School Cap. Proj.</b>	<b>\$38,137,362</b>	<b>\$28,904,696</b>	<b>\$28,479,758</b>	<b>\$18,500,916</b>	<b>(\$10,403,780)</b>	<b>-36.0%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$259,102	\$0	\$167,614	\$0	\$0	n/a
Capital	\$37,878,260	\$28,904,696	\$28,312,144	\$18,500,916	(\$10,403,780)	-36.0%
<b>TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.</b>	<b>\$38,137,362</b>	<b>\$28,904,696</b>	<b>\$28,479,758</b>	<b>\$18,500,916</b>	<b>(\$10,403,780)</b>	<b>-36.0%</b>

<b>Fund Balance - School Cap. Proj. Fund</b>						
Beginning Fund Balance	\$4,272,755	\$397,628	\$223,177	\$815,729	\$418,101	105.1%
Net gain (use) from operations	(\$4,049,578)	\$0	\$592,552	\$0	\$0	n/a
<b>Ending Fund Balance</b>	<b>\$223,177</b>	<b>\$397,628</b>	<b>\$815,729</b>	<b>\$815,729</b>	<b>\$418,101</b>	<b>105.1%</b>

**FY 2021 Recommended Budget - Utilities Operating Fund**

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended	Variance (rec. to adopt) Amount	Percent
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$32,622,057	\$34,135,209	\$34,135,209	\$34,598,812	\$463,603	1.4%
Other Local Revenue	\$3,145,752	\$1,808,287	\$1,808,287	\$1,924,413	\$116,126	6.4%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$505,634	\$494,344	\$494,344	\$483,658	(\$10,686)	-2.2%
Subtotal - Revenue	\$36,273,443	\$36,437,840	\$36,437,840	\$37,006,883	\$569,043	1.6%
Transfers In	\$88,086	\$125,000	\$125,000	\$95,000	(\$30,000)	-24.0%
Use of Fund Balance	(\$5,028,069)	(\$2,541,962)	(\$3,319,972)	(\$831,932)	\$1,710,030	-67.3%
<b>TOTAL REVENUE - Utilities Op Fund</b>	<b>\$31,333,460</b>	<b>\$34,020,878</b>	<b>\$33,242,868</b>	<b>\$36,269,951</b>	<b>\$2,249,073</b>	<b>6.6%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$20,565,002	\$21,739,120	\$21,835,332	\$22,554,959	\$815,839	3.8%
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$10,159,776	\$12,212,658	\$11,338,436	\$13,714,992	\$1,502,334	12.3%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$30,724,778	\$33,951,778	\$33,173,768	\$36,269,951	\$2,318,173	6.8%
Transfers Out	\$608,682	\$69,100	\$69,100	\$0	(\$69,100)	-100.0%
<b>TOTAL EXPENDITURES - Utilities Op Fun</b>	<b>\$31,333,460</b>	<b>\$34,020,878</b>	<b>\$33,242,868</b>	<b>\$36,269,951</b>	<b>\$2,249,073</b>	<b>6.6%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$10,808,730	\$11,179,454	\$11,182,071	\$11,809,107	\$629,653	5.6%
Operating (other than debt service)	\$9,141,234	\$9,599,276	\$9,595,318	\$10,324,509	\$725,233	7.6%
Debt Service	\$10,159,776	\$12,212,658	\$11,338,436	\$13,714,992	\$1,502,334	12.3%
Capital	\$615,038	\$960,390	\$1,057,943	\$421,343	(\$539,047)	-56.1%
<b>TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund</b>	<b>\$30,724,778</b>	<b>\$33,951,778</b>	<b>\$33,173,768</b>	<b>\$36,269,951</b>	<b>\$2,318,173</b>	<b>6.8%</b>

<b>Fund Balance - Utilities Operating Fund</b>						
Beginning Fund Balance	\$39,868,744	\$40,316,486	44,896,813	\$48,216,785	\$7,900,299	19.6%
Net gain (use) from operations	\$5,028,069	\$2,541,962	\$3,319,972	\$831,932	(\$1,710,030)	-67.3%
Ending Fund Balance	\$44,896,813	\$42,858,448	\$48,216,785	\$49,048,717	\$6,190,269	14.4%
OPEB Reserve	\$4,088,450	\$2,156,600	\$4,088,450	\$4,088,450	\$1,931,850	89.6%
Fund Balance Net of Obligations & Re:	\$40,808,363	\$40,701,848	\$44,128,335	\$44,960,267	\$4,258,419	10.5%
<b>Ending Fund Balance</b>	<b>\$44,896,813</b>	<b>\$42,858,448</b>	<b>\$48,216,785</b>	<b>\$49,048,717</b>	<b>\$6,190,269</b>	<b>14.4%</b>

**FY 2021 Recommended Budget - Utilities Capital Projects Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Revenues (by type)</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$6,981,000	\$3,621,970	\$3,621,970	\$4,113,970	\$492,000	13.6%
Other Local Revenue	\$1,451,927	\$5,497,412	\$8,397,269	\$19,694,825	\$14,197,413	258.3%
Debt Proceeds	\$0	\$0	\$16,759,866	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$8,432,927	\$9,119,382	\$28,779,105	\$23,808,795	\$14,689,413	161.1%
Transfers In	\$187,662	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$3,644,611	\$1,205,618	\$38,421,717	\$4,736,030	\$3,530,412	292.8%
<b>TOTAL REVENUE - Utilities Cap Proj Fund</b>	<b>\$12,265,200</b>	<b>\$10,325,000</b>	<b>\$67,200,822</b>	<b>\$28,544,825</b>	<b>\$18,219,825</b>	<b>176.5%</b>
<b>Expenditures (by function)</b>						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital Projects	\$12,265,200	\$10,325,000	\$67,200,822	\$28,544,825	\$18,219,825	176.5%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$12,265,200	\$10,325,000	\$67,200,822	\$28,544,825	\$18,219,825	176.5%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
<b>TOTAL EXPENDITURES - Utilities Cap Prc</b>	<b>\$12,265,200</b>	<b>\$10,325,000</b>	<b>\$67,200,822</b>	<b>\$28,544,825</b>	<b>\$18,219,825</b>	<b>176.5%</b>
<b>Appropriated Expenditures (by category)</b>						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$12,265,200	\$10,325,000	\$67,200,822	\$28,544,825	\$18,219,825	176.5%
<b>TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj</b>	<b>\$12,265,200</b>	<b>\$10,325,000</b>	<b>\$67,200,822</b>	<b>\$28,544,825</b>	<b>\$18,219,825</b>	<b>176.5%</b>

<b>Fund Balance - Utilities Cap. Proj. Fund</b>						
Beginning Fund Balance	\$49,148,809	\$5,692,008	\$45,504,198	\$7,082,481	\$1,390,473	24.4%
Net gain (use) from operations	(\$3,644,611)	(\$1,205,618)	(\$38,421,717)	(\$4,736,030)	(\$3,530,412)	292.8%
<b>Ending Fund Balance</b>	<b>\$45,504,198</b>	<b>\$4,486,390</b>	<b>\$7,082,481</b>	<b>\$2,346,451</b>	<b>(\$2,139,939)</b>	<b>-47.7%</b>

# Changes in Fund Balance

Fund balance is the term used for the excess of fund assets over fund liabilities, reserves and carryover. Following is a table showing the projected beginning and ending FY 2021 balances for each fund. Changes in fund balance of at least 10% are discussed below the table.

Changes in Fund Balance - All Funds				
Funds	FY 2021		Variance	
	Beginning	Ending	Amount	Percent
General Fund	\$89,315,058	\$84,119,957	(\$5,195,101)	(5.8%)
Capital Projects Fund	9,669,357	837,395	(8,831,962)	(91.3%)
Economic Development Authority Fund	79,650	-	(79,650)	(100.0%)
Fire/EMS Service Fee Fund	382,221	382,221	-	0.0%
Code Compliance Fund	4,653,009	4,603,373	(49,636)	(1.1%)
Transportation Fund	9,112,699	8,846,195	(266,504)	(2.9%)
School Operating Fund	9,243,132	9,243,132	-	0.0%
School Food Service Fund	2,885,124	1,511,158	(1,373,966)	(47.6%)
School Capital Projects Fund	815,729	815,729	-	0.0%
Joint Fleet Maintenance Fund	1,275,369	1,275,369	-	0.0%
Utilities Operating Fund	48,216,785	49,048,717	831,932	1.7%
Utilities Capital Projects Fund	7,081,481	2,346,451	(4,736,030)	(66.9%)

## Discussion of Changes in Fund Balance of at least 10% –

**General Fund:** \$1,946,405 is used to fund the 0.25% policy-level increase in the transfer to the Capital Projects Fund. Additionally, \$1,500,000 is used for a one-time transfer to the School Operating Fund and \$700,000 is a one-time transfer to the Transportation Fund. \$315,000 of the budgeted use of fund balance is use of the Economic Opportunities Reserve for approved economic incentives. \$100,000 is included as the second of five years of capital contributions to Germanna Community College.

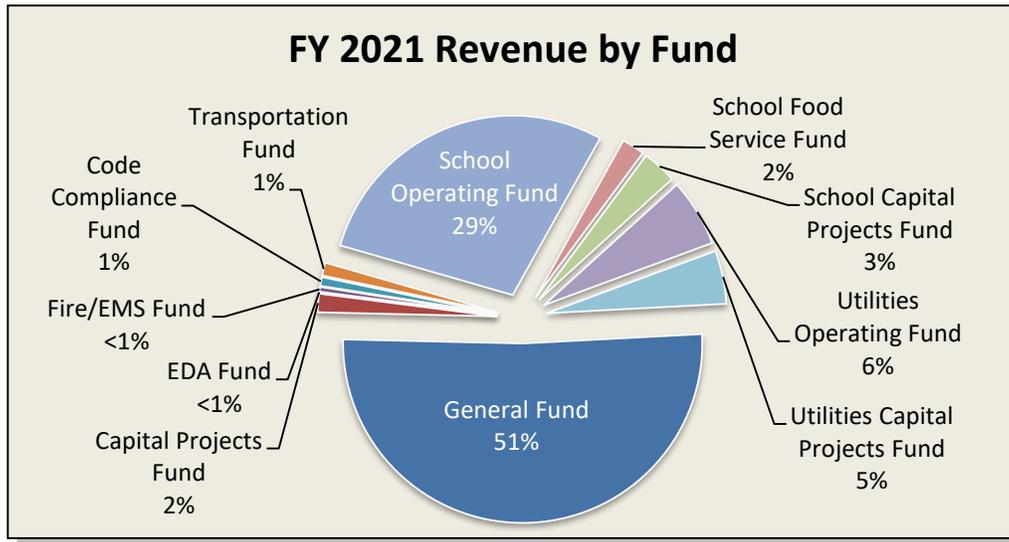
**Capital Projects Fund:** \$8.8 million is used to fund the cash-funded projects in excess of the \$11.7 million fiscal policy transfer from the General Fund.

Economic Development Authority Fund:	\$79,650 is used because FY 2021 costs exceed projected revenues. A transfer from the General Fund supports Board-approved incentives. Legal services, EDA member stipends, and insurance costs are paid from the fund balance.
Code Compliance Fund:	\$49,636 is used because FY 2021 costs exceed projected revenues.
Transportation Fund:	\$643,478 is used to reserve the budgeted special taxes for four special service districts. Additionally, \$376,974 is added to the fund balance because other-than-service district revenue exceeds other-than-service district expenses.
School Food Service Fund:	\$953,205 of the fund balance is planned for capital needs such as replacement food service fixtures and equipment. Additionally, \$420,761 is used to fund expenditures in excess of revenue.
Utilities Operating Fund:	Revenue to the Utilities Operating Fund exceeds FY 2021 expenditures by \$831,932.
Utilities Capital Projects Fund:	\$4,736,030 of the fund balance is used in FY 2021 to cash-fund a portion of the Utilities capital projects, reducing the amount borrowed for FY 2021 projects.



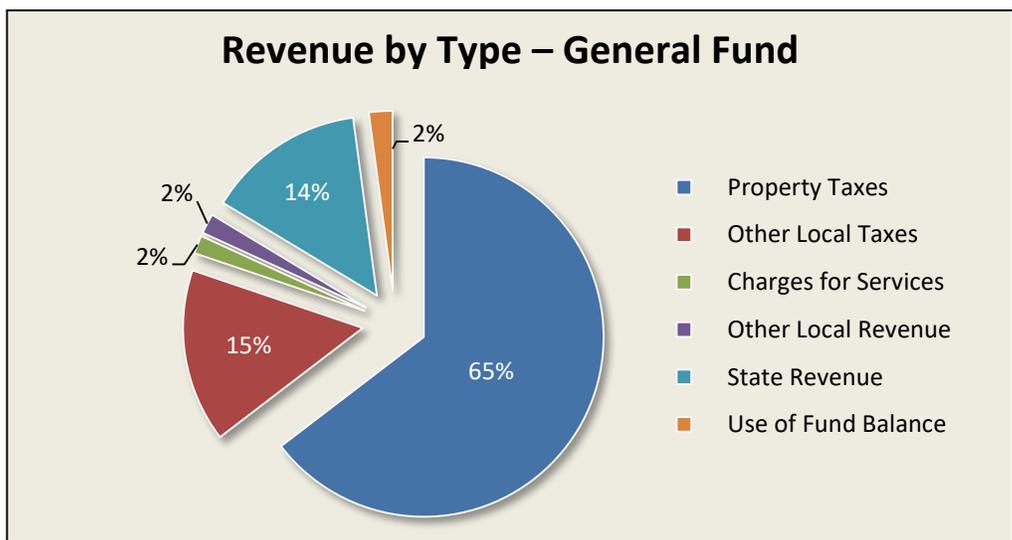
# Revenues

The following sections provide an overview of the major revenues, by category, within each fund. Revenue sources totaling at least 75% of the total revenues in each fund are discussed in detail. All revenue projections are developed by the Finance staff with input from County departments where appropriate.



## General Fund

There are six primary categories of revenue within the General Fund: property taxes, other local taxes, charges for services, other local revenues, state revenue, and use of/addition to fund balance. The following graph shows the percentage that each category is of the total General Fund revenue excluding transfers. In years when there is a net add to fund balance, the fund balance category is excluded from the graph.





**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>GENERAL FUND</b>						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$124,449,206	\$131,475,788	\$137,054,675	\$145,082,984	\$13,607,196	10.3%
Delinquent Taxes Real Estate	\$1,345,630	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
Deferred Taxes	\$578,923	\$200,000	\$200,000	\$280,000	\$80,000	40.0%
Current Taxes Public Svc Real Estate	\$3,853,782	\$3,721,431	\$3,721,431	\$4,069,989	\$348,558	9.4%
<i>Subtotal - Real Property</i>	<i>\$130,227,541</i>	<i>\$136,597,219</i>	<i>\$142,176,106</i>	<i>\$150,632,973</i>	<i>\$14,035,754</i>	<i>10.3%</i>
<u>Personal Property Taxes:</u>						
Current Taxes Personal Property	\$39,798,932	\$41,944,839	\$41,944,839	\$41,258,438	(\$686,401)	-1.6%
Delinquent Taxes Personal Property	\$2,971,400	\$3,765,312	\$3,765,312	\$3,294,442	(\$470,870)	-12.5%
Current Taxes Mobile Home	\$49,986	\$60,000	\$60,000	\$60,000	\$0	0.0%
Delinquent Taxes Mobile Home	\$12,496	\$20,000	\$20,000	\$20,000	\$0	0.0%
<i>Subtotal - Personal Property</i>	<i>\$42,832,814</i>	<i>\$45,790,151</i>	<i>\$45,790,151</i>	<i>\$44,632,880</i>	<i>(\$1,157,271)</i>	<i>-2.5%</i>
<u>Other Property Taxes:</u>						
Current Taxes Heavy Equipment	\$405,654	\$326,645	\$326,645	\$424,824	\$98,179	30.1%
Delinquent Taxes Heavy Equipment	\$22,845	\$10,000	\$10,000	\$15,000	\$5,000	50.0%
Current Taxes Machinery & Tools	\$575,944	\$636,223	\$636,223	\$639,831	\$3,608	0.6%
Delinquent Taxes Machinery & Tools	\$51,409	\$30,000	\$30,000	\$45,000	\$15,000	50.0%
<i>Subtotal - Other Property</i>	<i>\$1,055,852</i>	<i>\$1,002,868</i>	<i>\$1,002,868</i>	<i>\$1,124,655</i>	<i>\$121,787</i>	<i>12.1%</i>
<u>Penalties &amp; Interest on Taxes:</u>						
Penalties	\$1,544,819	\$1,600,000	\$1,600,000	\$1,600,000	\$0	0.0%
Interest	\$755,325	\$750,000	\$750,000	\$750,000	\$0	0.0%
<i>Subtotal - Penalties &amp; Interest on Taxes</i>	<i>\$2,300,144</i>	<i>\$2,350,000</i>	<i>\$2,350,000</i>	<i>\$2,350,000</i>	<i>\$0</i>	<i>0.0%</i>
<b>Total Property Taxes</b>	<b>\$176,416,351</b>	<b>\$185,740,238</b>	<b>\$191,319,125</b>	<b>\$198,740,508</b>	<b>\$13,000,270</b>	<b>7.0%</b>
<u>Sales Tax:</u>						
Local Sales Tax	\$18,933,735	\$18,985,968	\$18,985,968	\$19,950,000	\$964,032	5.1%
<i>Subtotal - Sales Tax</i>	<i>\$18,933,735</i>	<i>\$18,985,968</i>	<i>\$18,985,968</i>	<i>\$19,950,000</i>	<i>\$964,032</i>	<i>5.1%</i>
<u>Utility Tax:</u>						
Consumer Utility Tax	\$2,731,219	\$2,500,000	\$2,500,000	\$2,550,000	\$50,000	2.0%
<i>Subtotal - Utility Tax</i>	<i>\$2,731,219</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$2,550,000</i>	<i>\$50,000</i>	<i>2.0%</i>
<u>Other Local Taxes:</u>						
Business License Tax	\$4,821,876	\$4,500,000	\$4,500,000	\$4,850,000	\$350,000	7.8%
Daily Rental Tax	\$38,907	\$50,000	\$50,000	\$50,000	\$0	0.0%
Utility Gross Receipts Tax	\$640,113	\$650,000	\$650,000	\$650,000	\$0	0.0%
Local Vehicle License Fee	\$3,142,254	\$3,100,000	\$3,100,000	\$3,100,000	\$0	0.0%
Bank Stock Tax	\$971,355	\$725,000	\$725,000	\$800,000	\$75,000	10.3%
Recordation Tax	\$2,685,679	\$2,700,000	\$2,700,000	\$2,700,000	\$0	0.0%
Transient Occupancy Tax	\$1,462,612	\$1,475,000	\$1,475,000	\$1,475,000	\$0	0.0%
Meals Tax	\$9,469,342	\$9,617,667	\$9,617,667	\$9,907,867	\$290,200	3.0%
<i>Subtotal - Other Local Taxes</i>	<i>\$23,232,138</i>	<i>\$22,817,667</i>	<i>\$22,817,667</i>	<i>\$23,532,867</i>	<i>\$715,200</i>	<i>3.1%</i>
<b>Total Other Local Taxes</b>	<b>\$44,897,092</b>	<b>\$44,303,635</b>	<b>\$44,303,635</b>	<b>\$46,032,867</b>	<b>\$1,729,232</b>	<b>3.9%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<u>Licenses &amp; Permits:</u>						
Dog Tag Licenses	\$93,701	\$43,540	\$43,540	\$60,000	\$16,460	37.8%
Land Use Application Fees	\$987	\$1,000	\$1,000	\$1,000	\$0	0.0%
Transfer Fees	\$4,987	\$5,000	\$5,000	\$5,000	\$0	0.0%
Well/Septic Permit Fees	\$37,875	\$40,000	\$40,000	\$40,000	\$0	0.0%
Commercial Vehicle Disposal Fee	\$17,675	\$18,000	\$18,000	\$18,000	\$0	0.0%
Solicitor Permits	\$680	\$1,200	\$1,200	\$1,200	\$0	0.0%
Gun Permits	\$76,209	\$17,776	\$17,776	\$18,000	\$224	1.3%
Open Air Burning Permit	\$5,063	\$6,000	\$6,000	\$6,000	\$0	0.0%
Fire & Safety Inspection Fee	\$137,723	\$10,000	\$10,000	\$60,000	\$50,000	500.0%
Towing Application/Inspection Fee	\$5,700	\$5,000	\$5,000	\$5,000	\$0	0.0%
Massage Parlor Fees	\$2,800	\$2,000	\$2,000	\$2,000	\$0	0.0%
<b>Total Licenses &amp; Permits</b>	<b>\$383,400</b>	<b>\$149,516</b>	<b>\$149,516</b>	<b>\$216,200</b>	<b>\$66,684</b>	<b>44.6%</b>
<u>Charges for Services:</u>						
Excess Fees of Clerk	\$96,162	\$110,000	\$110,000	\$110,000	\$0	0.0%
Sheriff's Fees	\$4,099	\$4,099	\$4,099	\$4,099	\$0	0.0%
Clerk of Court Subscriptions	\$62,250	\$44,000	\$44,000	\$44,000	\$0	0.0%
Courthouse Maintenance Fees	\$42,360	\$45,000	\$45,000	\$43,000	(\$2,000)	-4.4%
Copying Fees	\$11,022	\$13,000	\$13,000	\$11,000	(\$2,000)	-15.4%
Circuit Court Judgeship	\$0	\$0	\$0	\$0	\$0	n/a
Court Services Unit Program/Class Fees	\$380	\$0	\$0	\$500	\$500	n/a
Commonwealth's Attorney Fees	\$24,492	\$25,000	\$25,000	\$25,000	\$0	0.0%
Other Sheriff Fees	\$93,159	\$93,000	\$93,000	\$95,000	\$2,000	2.2%
Em Rescue Svc Fees	\$12,084	\$18,000	\$18,000	\$16,000	(\$2,000)	-11.1%
Animal Shelter Fees	\$207,654	\$199,104	\$199,104	\$206,000	\$6,896	3.5%
Rabies Vaccinations	\$9,470	\$7,500	\$7,500	\$7,500	\$0	0.0%
Street Lights	\$6,190	\$6,200	\$6,200	\$6,200	\$0	0.0%
Refuse Disposal Fees	\$2,591,850	\$2,300,000	\$2,300,000	\$2,500,000	\$200,000	8.7%
Weed & Debris Fee	\$7,648	\$10,000	\$10,000	\$10,000	\$0	0.0%
Recycling Revenues	\$514,310	\$385,000	\$385,000	\$400,000	\$15,000	3.9%
Recreation Registration Fees	\$284,421	\$295,470	\$295,470	\$286,265	(\$9,205)	-3.1%
Loriella Park Admission	\$53,403	\$49,125	\$49,125	\$49,125	\$0	0.0%
Ni River Reservoir Fees	\$21,279	\$20,670	\$20,670	\$20,670	\$0	0.0%
Hunting Run Reservoir Fees	\$29,441	\$23,070	\$23,070	\$23,900	\$830	3.6%
Self-Supporting Activities	\$164,217	\$159,305	\$159,305	\$167,765	\$8,460	5.3%
Tourism Event Admissions	\$0	\$0	\$0	\$0	\$0	n/a
Stonewall Jackson Run Fee	\$0	\$0	\$0	\$0	\$0	n/a
Tourism Event Vendor Fee	\$0	\$0	\$0	\$0	\$0	n/a
Planning Department Publications	\$1,364	\$700	\$700	\$700	\$0	0.0%
Sale of Publications	\$25	\$0	\$0	\$0	\$0	n/a
Plat Filing Fees	\$204,302	\$223,347	\$223,347	\$223,347	\$0	0.0%
Telecommunications Review Fee	\$0	\$0	\$0	\$0	\$0	n/a
Planning Review Fee	\$331,689	\$259,718	\$259,718	\$275,000	\$15,282	5.9%
GIS Fees	\$125,150	\$180,000	\$180,000	\$150,000	(\$30,000)	-16.7%
Annual PEG Fee Grant	\$185,995	\$185,000	\$185,000	\$185,000	\$0	0.0%
<b>Total Charges for Services</b>	<b>\$5,084,416</b>	<b>\$4,656,308</b>	<b>\$4,656,308</b>	<b>\$4,860,071</b>	<b>\$203,763</b>	<b>4.4%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b><u>Other Local Revenue:</u></b>						
County Court Fines	\$401,241	\$400,000	\$400,000	\$400,000	\$0	0.0%
False Fire Alarm Fines	\$0	\$5,000	\$5,000	\$5,000	\$0	0.0%
DNA Local Fee (Clerk of Court)	\$3,934	\$1,500	\$1,500	\$2,500	\$1,000	66.7%
Jail Admin Fee (Clerk of Court)	\$16,704	\$16,000	\$16,000	\$16,000	\$0	0.0%
Crthouse Security Fee (Clerk of Court)	\$127,967	\$130,000	\$130,000	\$130,000	\$0	0.0%
Interest on Investments	\$3,032,412	\$700,000	\$700,000	\$1,250,000	\$550,000	78.6%
Interest on Trigon Stock	\$0	\$5,000	\$5,000	\$5,000	\$0	0.0%
Insurance Dividend	\$0	\$0	\$0	\$0	\$0	n/a
Rental of General Property	\$46,630	\$61,828	\$61,828	\$61,828	\$0	0.0%
Use of Park Facilities	\$41,558	\$45,000	\$45,000	\$45,000	\$0	0.0%
Loriella Park Concessions	\$20,687	\$18,000	\$18,000	\$19,750	\$1,750	9.7%
Antenna Tower Rental	\$265,486	\$297,699	\$297,699	\$304,204	\$6,505	2.2%
Railroad Reimbursement	\$0	\$191,880	\$191,880	\$0	(\$191,880)	-100.0%
<i>Subtotal - Other Local Revenue</i>	<i>\$3,956,619</i>	<i>\$1,871,907</i>	<i>\$1,871,907</i>	<i>\$2,239,282</i>	<i>\$367,375</i>	<i>19.6%</i>
<b><u>Miscellaneous:</u></b>						
VOPEX	\$30,000	\$30,000	\$30,000	\$30,000	\$0	n/a
Court Restitution - Sheriff	\$2,080	\$0	\$0	\$0	\$0	n/a
Court Restitution - Animal Control	\$1,794	\$0	\$0	\$0	\$0	n/a
Non-Taxable Tourism Miscellaneous	\$0	\$0	\$0	\$0	\$0	n/a
Taxable Tourism Miscellaneous	\$3,915	\$3,000	\$3,000	\$3,500	\$500	16.7%
Sale of Surplus Property	\$143,926	\$30,000	\$30,000	\$70,000	\$40,000	133.3%
Parks & Rec Sale Items	\$842	\$1,000	\$1,000	\$1,000	\$0	0.0%
Administrative Collection Fee	\$513,807	\$575,000	\$575,000	\$575,000	\$0	0.0%
Miscellaneous	\$116,783	\$2,700	\$2,700	\$2,700	\$0	0.0%
Water/Sewer Administration Fee	\$2,194,065	\$2,214,318	\$2,214,318	\$2,276,168	\$61,850	2.8%
Other Local Revenue Sources	\$12,000	\$12,000	\$12,000	\$12,000	\$0	0.0%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Insurance Recovery Revenue	\$392,807	\$55,000	\$60,320	\$55,000	\$0	0.0%
Donations	\$130,009	\$0	\$50,000	\$0	\$0	n/a
Tourism Commission Event Donations	\$41,225	\$41,425	\$41,425	\$41,425	\$0	0.0%
Training Fees	\$11,043	\$0	\$0	\$0	\$0	n/a
FOIA Reimbursement	\$4,814	\$2,500	\$2,500	\$3,500	\$1,000	40.0%
DSS/CSA Local Revenue	\$138,153	\$0	\$0	\$0	\$0	n/a
Sheriff Local Services	\$299,815	\$275,000	\$275,000	\$300,000	\$25,000	9.1%
Land Sale Surplus	\$0	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$4,037,078</i>	<i>\$3,241,943</i>	<i>\$3,297,263</i>	<i>\$3,370,293</i>	<i>\$128,350</i>	<i>4.0%</i>
<b>Total Other Local Revenue</b>	<b>\$7,993,697</b>	<b>\$5,113,850</b>	<b>\$5,169,170</b>	<b>\$5,609,575</b>	<b>\$495,725</b>	<b>9.7%</b>
<b><u>Non-Categorical State Aid:</u></b>						
Motor Vehicle Carrier Taxes	\$52,242	\$52,000	\$52,000	\$52,000	\$0	0.0%
Mobile Home Titling Taxes	\$77,517	\$75,000	\$75,000	\$75,000	\$0	0.0%
Communication Sales Tax	\$4,038,370	\$4,300,000	\$4,300,000	\$4,000,000	(\$300,000)	-7.0%
Grantor's Tax	\$581,362	\$575,000	\$575,000	\$575,000	\$0	0.0%
DMV Rental Tax	\$552,758	\$450,000	\$450,000	\$500,000	\$50,000	11.1%
Personal Property Tax Relief Act	\$14,509,422	\$14,509,422	\$14,509,422	\$14,509,422	\$0	0.0%
<i>Subtotal - Non-Categorical State Aid</i>	<i>\$19,811,671</i>	<i>\$19,961,422</i>	<i>\$19,961,422</i>	<i>\$19,711,422</i>	<i>(\$250,000)</i>	<i>-1.3%</i>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>Shared Expenses:</b>						
Commonwealth's Attorney	\$837,283	\$867,195	\$942,022	\$942,022	\$74,827	8.6%
Sheriff	\$3,485,424	\$3,648,686	\$3,802,233	\$3,802,233	\$153,547	4.2%
Commissioner of the Revenue	\$274,433	\$283,810	\$285,762	\$285,762	\$1,952	0.7%
Treasurer	\$238,467	\$245,663	\$249,799	\$249,799	\$4,136	1.7%
Registrar/Electoral Board	\$53,899	\$73,696	\$73,696	\$73,696	\$0	0.0%
Clerk of the Circuit Court	\$810,671	\$751,259	\$761,508	\$765,449	\$14,190	1.9%
<i>Subtotal - Shared Expenses</i>	<i>\$5,700,177</i>	<i>\$5,870,309</i>	<i>\$6,115,020</i>	<i>\$6,118,961</i>	<i>\$248,652</i>	<i>4.2%</i>
<b>Social Services:</b>						
Public Assistance/Welfare Admin.	\$9,468,501	\$8,915,129	\$9,169,204	\$9,882,769	\$967,640	10.9%
Children's Services Act	\$5,914,914	\$4,957,317	\$4,957,317	\$5,676,020	\$718,703	14.5%
<i>Subtotal - Social Services</i>	<i>\$15,383,415</i>	<i>\$13,872,446</i>	<i>\$14,126,521</i>	<i>\$15,558,789</i>	<i>\$1,686,343</i>	<i>12.2%</i>
<b>Other Categorical State Aid:</b>						
Emergency Services	\$34,449	\$35,000	\$35,000	\$35,000	\$0	0.0%
Litter Control Grant	\$21,435	\$19,766	\$16,961	\$16,961	(\$2,805)	-14.2%
State Fire Program	\$423,652	\$400,000	\$400,000	\$400,000	\$0	0.0%
Grant Revenue	\$274,075	\$178,424	\$247,040	\$310,179	\$131,755	73.8%
License Plates- Dog/Cat Sterilization	\$4,492	\$3,250	\$3,250	\$3,250	\$0	0.0%
Motor Veh Registration 2 for Life	\$271,250	\$130,000	\$130,000	\$130,000	\$0	0.0%
VJCCA Grant	\$115,141	\$115,141	\$115,141	\$84,641	(\$30,500)	-26.5%
Reimb. Extradition of Prisoners	\$7,960	\$10,000	\$10,000	\$10,000	\$0	0.0%
Victim/Witness Grant	\$60,370	\$65,063	\$65,063	\$65,063	\$0	0.0%
Forfeiture/Seizure	\$89,886	\$0	\$0	\$0	\$0	n/a
Wireless E-911 Surcharge	\$389,983	\$355,000	\$355,000	\$355,000	\$0	0.0%
Reduce Aid to Localities	\$0	\$0	\$0	\$0	\$0	n/a
Other State Reimbursement	\$0	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Other Categorical State Aid</i>	<i>\$1,692,693</i>	<i>\$1,311,644</i>	<i>\$1,377,455</i>	<i>\$1,410,094</i>	<i>\$98,450</i>	<i>7.5%</i>
<b>Total State Revenue</b>	<b>\$42,587,956</b>	<b>\$41,015,821</b>	<b>\$41,580,418</b>	<b>\$42,799,266</b>	<b>\$1,783,445</b>	<b>4.3%</b>
<b>Federal Aid:</b>						
Payments in Lieu of Taxes	\$22,646	\$22,000	\$22,000	\$22,000	\$0	0.0%
Other Federal Grants	\$213,492	\$40,579	\$326,354	\$40,579	\$0	0.0%
Forfeiture/Seizure	\$11,390	\$0	\$0	\$0	\$0	n/a
Sheriff Overtime Grant	\$133,410	\$0	\$168,098	\$0	\$0	n/a
Victim/Witness Grant	\$181,111	\$195,190	\$195,190	\$195,190	\$0	0.0%
SAFER Grant	\$794,722	\$465,922	\$475,935	\$347,300	(\$118,622)	-25.5%
<b>Total Federal Revenue</b>	<b>\$1,356,771</b>	<b>\$723,691</b>	<b>\$1,187,577</b>	<b>\$605,069</b>	<b>(\$118,622)</b>	<b>-16.4%</b>
<b>Debt Proceeds:</b>						
Bond Proceeds	\$0	\$0	\$6,463,628	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$1,422,760	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,886,388</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - GENERAL FUND</b>	<b>\$278,719,683</b>	<b>\$281,703,059</b>	<b>\$296,252,137</b>	<b>\$298,863,556</b>	<b>\$17,160,497</b>	<b>6.1%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>CAPITAL PROJECTS FUND</b>						
<u>Other Local Revenue:</u>						
Field Rental/Concessions	\$102,158	\$100,000	\$100,000	\$100,000	\$0	0.0%
Miscellaneous	\$200	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$356,282	\$75,000	\$75,000	\$100,000	\$25,000	33.3%
Other Local Revenue		\$78,597	\$216,103	\$0	(\$78,597)	-100.0%
Proffers	\$1,704,777	\$2,159,737	\$2,357,415	\$679,546	(\$1,480,191)	-68.5%
Special Assessments	\$33,332	\$39,600	\$39,600	\$39,600	\$0	0.0%
<b>Total Other Local Revenue</b>	<b>\$2,196,749</b>	<b>\$2,452,934</b>	<b>\$2,788,118</b>	<b>\$919,146</b>	<b>(\$1,533,788)</b>	<b>-62.5%</b>
<u>State Revenue:</u>						
Grant Revenues		\$1,200,000	\$718,184	\$0	(\$1,200,000)	-100.0%
Other State Reimbursement	\$182,656	\$0	\$0	\$0	\$0	n/a
<b>Total State Revenue</b>	<b>\$182,656</b>	<b>\$1,200,000</b>	<b>\$718,184</b>	<b>\$0</b>	<b>(\$1,200,000)</b>	<b>-100.0%</b>
<u>Federal Revenue:</u>						
Other Federal Grants	\$85,958	\$0	\$1,077,167	\$0	\$0	n/a
ARRA Funds		\$0	\$0	\$0	\$0	n/a
QECB Subsidy	\$23,937	\$22,599	\$22,599	\$21,261	(\$1,338)	-5.9%
BAB Subsidy (ARRA)	\$435,328	\$435,329	\$435,329	\$142,924	(\$292,405)	-67.2%
<b>Total Federal Revenue</b>	<b>\$545,223</b>	<b>\$457,928</b>	<b>\$1,535,095</b>	<b>\$164,185</b>	<b>(\$293,743)</b>	<b>-64.1%</b>
<u>Debt Proceeds:</u>						
Bond Proceeds	\$6,125,000	\$0	\$4,665,000	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$578,790	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$517,057	\$0	\$881,265	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$7,220,847</b>	<b>\$0</b>	<b>\$5,546,265</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - CAPITAL PROJECTS FUND</b>	<b>\$10,145,475</b>	<b>\$4,110,862</b>	<b>\$10,587,662</b>	<b>\$1,083,331</b>	<b>(\$3,027,531)</b>	<b>-73.6%</b>
<b>ECONOMIC DEVELOPMENT AUTHORITY FUND</b>						
<u>Other Local Revenue:</u>						
Interest on Investments	\$0	\$4,000	\$4,000	\$4,000	\$0	0.0%
Rental of General Property	\$0	\$62,748	\$31,874	\$0	(\$62,748)	-100.0%
<i>Subtotal - Other Local Revenue</i>	<i>\$0</i>	<i>\$66,748</i>	<i>\$35,874</i>	<i>\$4,000</i>	<i>-\$62,748</i>	<i>-94.0%</i>
<u>Miscellaneous:</u>						
Miscellaneous	\$13,494	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$13,494</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>n/a</i>
<b>Total Other Local Revenue</b>	<b>\$13,494</b>	<b>\$66,748</b>	<b>\$35,874</b>	<b>\$4,000</b>	<b>-\$62,748</b>	<b>-94.0%</b>
<b>TOTAL REVENUE - EDA FUND</b>	<b>\$13,494</b>	<b>\$66,748</b>	<b>\$35,874</b>	<b>\$4,000</b>	<b>(\$62,748)</b>	<b>-94.0%</b>

**FY 2021 Revenue Detail by Fund**

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended	Variance (rec. to adopt) Amount	Percent
<b>FIRE/EMS SERVICE FEE FUND</b>						
<u>Charges for Services</u>						
EMS Rescue Services Fees	\$2,855,900	\$2,500,000	\$2,500,000	\$2,600,000	\$100,000	4.0%
<b>Total Charges for Services</b>	<b>\$2,855,900</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,600,000</b>	<b>\$100,000</b>	<b>4.0%</b>
<b>TOTAL REVENUE - FIRE/EMS SERVICE FEE FUND</b>	<b>\$2,855,900</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,600,000</b>	<b>\$100,000</b>	<b>4.0%</b>
<b>CODE COMPLIANCE FUND</b>						
<u>Other Local Revenue:</u>						
Development Review Fees	\$4,378,230	\$3,513,911	\$3,606,602	\$4,016,157	\$502,246	14.3%
Code Compliance Admin Charges	\$251,180	\$215,208	\$215,208	\$249,822	\$34,614	16.1%
Other Local Revenue Sources	\$386,777	\$438,000	\$438,000	\$438,000	\$0	0.0%
<b>Total Other Local Revenue</b>	<b>\$5,016,187</b>	<b>\$4,167,119</b>	<b>\$4,259,810</b>	<b>\$4,703,979</b>	<b>\$536,860</b>	<b>12.9%</b>
<b>TOTAL REVENUE - CODE COMPLIANCE</b>	<b>\$5,016,187</b>	<b>\$4,167,119</b>	<b>\$4,259,810</b>	<b>\$4,703,979</b>	<b>\$536,860</b>	<b>12.9%</b>
<b>TRANSPORTATION FUND</b>						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$1,215,746	\$1,307,909	\$1,307,909	\$1,386,036	\$78,127	6.0%
Penalties	\$6,898	\$0	\$0	\$0	\$0	n/a
<b>Total Property Taxes</b>	<b>\$1,222,644</b>	<b>\$1,307,909</b>	<b>\$1,307,909</b>	<b>\$1,386,036</b>	<b>\$78,127</b>	<b>6.0%</b>
<u>Other Local Revenue:</u>						
Fuel Tax	\$5,500,286	\$5,081,000	\$5,081,000	\$5,300,000	\$219,000	4.3%
Transportation Review Fees	\$17,895	\$16,000	\$16,000	\$16,000	\$0	0.0%
Lee Hill East/West Proffer Fees	\$94,000	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$66,390	\$30,000	\$30,000	\$30,000	\$0	0.0%
<b>Total Other Local Revenue</b>	<b>\$5,678,571</b>	<b>\$5,127,000</b>	<b>\$5,127,000</b>	<b>\$5,346,000</b>	<b>\$219,000</b>	<b>4.3%</b>
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$10,403,205	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$0	\$0	\$2,140,719	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$0	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,543,924</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - TRANSPORTATION FUND</b>	<b>\$6,901,215</b>	<b>\$6,434,909</b>	<b>\$18,978,833</b>	<b>\$6,732,036</b>	<b>\$297,127</b>	<b>4.6%</b>
<b>JOINT FLEET MAINTENANCE FUND</b>						
<u>Charges for Services:</u>						
Service Charges	\$2,738,408	\$2,912,722	\$2,912,722	\$2,880,899	(\$31,823)	-1.1%
<b>Total Charges for Services</b>	<b>\$2,738,408</b>	<b>\$2,912,722</b>	<b>\$2,912,722</b>	<b>\$2,880,899</b>	<b>(\$31,823)</b>	<b>-1.1%</b>
<b>TOTAL REVENUE - JOINT FLEET MAINT. FUND</b>	<b>\$2,738,408</b>	<b>\$2,912,722</b>	<b>\$2,912,722</b>	<b>\$2,880,899</b>	<b>(\$31,823)</b>	<b>-1.1%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>SCHOOL OPERATING FUND</b>						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,704,638	\$5,680,621	\$5,680,621	\$2,700,603	(\$2,980,018)	-52.5%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
<b>Total Other Local Revenue</b>	<b>\$4,704,638</b>	<b>\$5,680,621</b>	<b>\$5,680,621</b>	<b>\$2,700,603</b>	<b>-\$2,980,018</b>	<b>-52.5%</b>
<u>State Revenue:</u>						
State Sales Tax	\$25,985,027	\$27,227,304	\$27,227,304	\$28,278,079	\$1,050,775	3.9%
Other State Funds	\$116,107,582	\$121,547,734	\$121,547,734	\$127,485,766	\$5,938,032	4.9%
<b>Total State Revenue</b>	<b>\$142,092,609</b>	<b>\$148,775,038</b>	<b>\$148,775,038</b>	<b>\$155,763,845</b>	<b>\$6,988,807</b>	<b>4.7%</b>
<u>Federal Revenue:</u>						
School Federal Funds	\$10,059,467	\$11,257,124	\$11,257,124	\$11,556,571	\$299,447	2.7%
<b>Total Federal Revenue</b>	<b>\$10,059,467</b>	<b>\$11,257,124</b>	<b>\$11,257,124</b>	<b>\$11,556,571</b>	<b>\$299,447</b>	<b>2.7%</b>
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$5,158,166	\$0	\$0	n/a
Bond Premiums	\$0	\$0	\$926,645	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,084,811</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - SCHOOL OPERATING FUND</b>	<b>\$156,856,714</b>	<b>\$165,712,783</b>	<b>\$171,797,594</b>	<b>\$170,021,019</b>	<b>\$4,308,236</b>	<b>2.6%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>SCHOOL FOOD SERVICE FUND</b>						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,666,828	\$4,898,222	\$4,898,222	\$4,618,000	(\$280,222)	-5.7%
<b>Total Other Local Revenue</b>	<b>\$4,666,828</b>	<b>\$4,898,222</b>	<b>\$4,898,222</b>	<b>\$4,618,000</b>	<b>(\$280,222)</b>	<b>-5.7%</b>
<u>State Revenue:</u>						
Other State Funds	\$253,912	\$268,887	\$268,887	\$375,065	\$106,178	39.5%
<b>Total State Revenue</b>	<b>\$253,912</b>	<b>\$268,887</b>	<b>\$268,887</b>	<b>\$375,065</b>	<b>\$106,178</b>	<b>39.5%</b>
<u>Federal Revenue:</u>						
School Federal Funds	\$5,604,686	\$5,716,200	\$5,716,200	\$5,884,921	\$168,721	3.0%
<b>Total Federal Revenue</b>	<b>\$5,604,686</b>	<b>\$5,716,200</b>	<b>\$5,716,200</b>	<b>\$5,884,921</b>	<b>\$168,721</b>	<b>3.0%</b>
<b>TOTAL REVENUE - SCHOOL FOOD SVC. FUND</b>	<b>\$10,525,426</b>	<b>\$10,883,309</b>	<b>\$10,883,309</b>	<b>\$10,877,986</b>	<b>(\$5,323)</b>	<b>0.0%</b>
<b>SCHOOL CAPITAL PROJECTS FUND</b>						
<u>Debt Proceeds:</u>						
Bond Proceeds	\$28,465,000	\$28,904,696	\$24,475,000	\$18,500,916	(\$10,403,780)	-36.0%
Bond Premiums	\$2,594,020	\$0	\$4,597,310	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$418,101	\$0	\$0	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$31,477,121</b>	<b>\$28,904,696</b>	<b>\$29,072,310</b>	<b>\$18,500,916</b>	<b>-\$10,403,780</b>	<b>-36.0%</b>
<b>TOTAL REVENUE - SCHOOL CAP. PROJ. FUND</b>	<b>\$31,477,121</b>	<b>\$28,904,696</b>	<b>\$29,072,310</b>	<b>\$18,500,916</b>	<b>(\$10,403,780)</b>	<b>-36.0%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>UTILITIES OPERATING FUND</b>						
<u>Charges for Services:</u>						
Water User Fees	\$13,054,945	\$13,776,995	\$13,776,995	\$13,698,257	(\$78,738)	-0.6%
Sewer User Fees	\$9,621,239	\$10,252,750	\$10,252,750	\$10,287,724	\$34,974	0.3%
Fredericksburg User Fees - FMC	\$705,858	\$600,000	\$600,000	\$700,000	\$100,000	16.7%
Fredericksburg User Fees - Motts	\$1,339,277	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
School Board O&M Sewer System	\$110,894	\$100,000	\$100,000	\$100,000	\$0	0.0%
Debt Service Fee	\$5,480,116	\$5,760,782	\$5,760,782	\$6,227,909	\$467,127	8.1%
Administrative Fee	\$2,309,728	\$2,444,682	\$2,444,682	\$2,384,922	(\$59,760)	-2.4%
<b>Total Charges for Services</b>	<b>\$32,622,057</b>	<b>\$34,135,209</b>	<b>\$34,135,209</b>	<b>\$34,598,812</b>	<b>\$463,603</b>	<b>1.4%</b>
<u>Miscellaneous:</u>						
Interest	\$1,335,596	\$175,000	\$175,000	\$225,000	\$50,000	28.6%
Penalties	\$643,235	\$550,000	\$550,000	\$575,000	\$25,000	4.5%
Compost Sales	\$189,589	\$200,000	\$200,000	\$200,000	\$0	0.0%
Account Transaction Fees	\$84,030	\$80,000	\$80,000	\$80,000	\$0	0.0%
Water Connections	\$16,364	\$25,000	\$25,000	\$25,000	\$0	0.0%
Sewer Connections	\$33,335	\$30,000	\$30,000	\$30,000	\$0	0.0%
Meter/Other Connections	\$308,117	\$225,000	\$225,000	\$250,000	\$25,000	11.1%
Disposal Tickets	\$92,365	\$75,000	\$75,000	\$75,000	\$0	0.0%
Utility Inspection Fees	\$39,294	\$45,000	\$45,000	\$45,000	\$0	0.0%
Reconnection Fees	\$69,975	\$100,000	\$100,000	\$80,000	(\$20,000)	-20.0%
Multi-Visit Meter Set Fee	\$700	\$1,000	\$1,000	\$1,000	\$0	0.0%
City Water/Sewer Plant Assistance	\$21,026	\$20,000	\$20,000	\$20,000	\$0	0.0%
Antenna/Water Tower Rental	\$122,479	\$137,287	\$137,287	\$173,413	\$36,126	26.3%
Miscellaneous	\$189,647	\$145,000	\$145,000	\$145,000	\$0	0.0%
<b>Total Other Local Revenue</b>	<b>\$3,145,752</b>	<b>\$1,808,287</b>	<b>\$1,808,287</b>	<b>\$1,924,413</b>	<b>\$116,126</b>	<b>6.4%</b>
<u>Federal Revenue:</u>						
BAB Subsidy (ARRA)	\$505,634	\$494,344	\$494,344	\$483,658	(\$10,686)	-2.2%
<b>Total Federal Revenue</b>	<b>\$505,634</b>	<b>\$494,344</b>	<b>\$494,344</b>	<b>\$483,658</b>	<b>-\$10,686</b>	<b>-2.2%</b>
<b>TOTAL REVENUE - UTILITIES OPERATING FUND</b>	<b>\$36,273,443</b>	<b>\$36,437,840</b>	<b>\$36,437,840</b>	<b>\$37,006,883</b>	<b>\$569,043</b>	<b>1.6%</b>

**FY 2021 Revenue Detail by Fund**

	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2020 Amended</b>	<b>FY 2021 Recommended</b>	<b>Variance (rec. to adopt) Amount</b>	<b>Percent</b>
<b>UTILITIES CAPITAL PROJECTS FUND</b>						
<u>Charges for Services:</u>						
Sewer Availability Fees	\$3,456,220	\$1,806,590	\$1,806,590	\$2,052,590	\$246,000	13.6%
Water Availability Fees	\$3,524,780	\$1,815,380	\$1,815,380	\$2,061,380	\$246,000	13.6%
<b>Total Charges for Services</b>	<b>\$6,981,000</b>	<b>\$3,621,970</b>	<b>\$3,621,970</b>	<b>\$4,113,970</b>	<b>\$492,000</b>	<b>13.6%</b>
<u>Miscellaneous:</u>						
Interest	\$1,344,253	\$150,000	\$150,000	\$150,000	\$0	0.0%
Interest on Revenue Bond Proceeds	\$102,099	\$0	\$0	\$0	\$0	n/a
WQIF Grant	\$0	\$610,000	\$610,000	\$0	(\$610,000)	-100.0%
F'burg Contribution to Capital Proj.	\$3,498	\$4,737,412	\$7,637,269	\$19,544,825	\$14,807,413	312.6%
Other Miscellaneous	\$2,077	\$0	\$0	\$0	\$0	n/a
<b>Total Other Local Revenue</b>	<b>\$1,451,927</b>	<b>\$5,497,412</b>	<b>\$8,397,269</b>	<b>\$19,694,825</b>	<b>\$14,197,413</b>	<b>258.3%</b>
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$16,759,866	\$0	\$0	n/a
<b>Total Debt Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,759,866</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE - UTILITIES CAP. PROJ. FUND</b>	<b>\$8,432,927</b>	<b>\$9,119,382</b>	<b>\$28,779,105</b>	<b>\$23,808,795</b>	<b>\$14,689,413</b>	<b>161.1%</b>
<b>Total Revenue - All Funds</b>	<b>\$549,955,993</b>	<b>\$552,953,429</b>	<b>\$612,497,196</b>	<b>\$577,083,400</b>	<b>\$24,129,971</b>	<b>4.4%</b>

# Funds, Functions & Departments

Within each fund, the expenditures and revenues are accounted for by function and department. A list detailing the relationship between each fund, function and department follows.

Fund Type	Fund/Function/Department(☞)	Annual Appropriations <i>(Budget lapses at end of year)</i>	Annual Appropriations <i>(Budget does not lapse at end of year)</i>	Funds with No Appropriations
Governmental	<b>General Fund:</b>	✓		
	<b>Executive Services</b>			
	☞ Board of Supervisors	\$432,391		
	☞ County Administration	1,054,635		
	☞ County Attorney	1,085,189		
	☞ Non-Departmental	3,731,366		
	<b>Administrative Services</b>			
	☞ Human Resources	1,358,033		
	☞ Commissioner of the Revenue	1,564,619		
	☞ Assessment	1,088,127		
	☞ Treasurer	2,056,461		
	☞ Financial Services	3,440,673		
	☞ Information Services	7,125,587		
	<b>Voter Services</b>			
	☞ Office of Elections	553,730		
	<b>Judicial Administration</b>			
	☞ Circuit Court	300,938		
	☞ General District Court	33,125		
	☞ Magistrate	4,184		
	☞ Juvenile & Domestic Rel Court	44,877		
	☞ Clerk of the Circuit Court	1,642,933		
	☞ Commonwealth’s Attorney	2,844,120		
	<b>Public Safety</b>			
	☞ Sheriff	30,444,173		
	☞ Fire/Rescue/Emergency Mgmt.	29,751,147		
	☞ Regional Detention Facilities	7,984,023		
	☞ Court Services Unit	480,047		
	☞ Medical Examiner	1,000		
	<b>Public Works</b>			
	☞ Facilities Management (Bldg & Grounds)	4,930,398		
☞ Refuse Management	4,492,337			

Fund Type	Fund/Function/Department(☞)	Annual Appropriations (Budget lapses at end of year)	Annual Appropriations (Budget does not lapse at end of year)	Funds with No Appropriations	
<b>Governmental</b> (continued)	<b>Health &amp; Welfare</b>				
	☞ Local Health Department	\$647,569			
	☞ Rapp Area Comm. Svcs. Bd.	427,593			
	☞ Social Services	14,216,158			
	☞ Children's Services Act	12,362,364			
	☞ Germanna Community College	314,171			
	<b>Parks, Recreation &amp; Cultural</b>				
	☞ Parks & Recreation	3,499,063			
	☞ County Museum	86,522			
	☞ Regional Library	4,850,724			
	<b>Community Development</b>				
	☞ Planning	1,323,202			
	☞ Economic Development	959,910			
	☞ Tourism	710,758			
	☞ Virginia Cooperative Extension	193,472			
	<b>Debt Service</b>		9,570,783		
	<b>GENERAL FUND TOTAL</b>		<b>\$155,606,402</b>		
	<b>Capital Projects Fund:</b>		✓	✓	
	<b>Capital Projects</b>				
	☞ Capital Projects Management	\$284,532			
	☞ Capital Projects			\$21,132,769	
	<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$284,532</b>	<b>\$21,132,769</b>	
	<b>Economic Development Auth. Fund:</b>		✓		
	<b>Community Development</b>		\$1,509,150		
	<b>EDA FUND TOTAL</b>		<b>\$1,509,150</b>		
	<b>Fire/EMS Service Fee Fund:</b>				✓
	<b>Public Safety</b>				\$0
	<b>FIRE/EMS SERVICE FEE FUND TOTAL</b>				<b>\$0</b>
	<b>Code Compliance Fund:</b>		✓		
<b>Public Safety</b>					
☞ Building	\$2,878,390				
<b>Community Development</b>					
☞ Zoning	818,682				
☞ Erosion	1,218,895				
<b>CODE COMPLIANCE FUND TOTAL</b>		<b>\$4,915,967</b>			

Fund Type	Fund/Function/ Department(☞)	Annual Appropriations (Budget lapses at end of year)	Annual Appropriations (Budget does not lapse at end of year)	Funds with No Appropriations
Governmental (continued)	<b>Transportation Fund:</b>	✓		
	Transportation	\$8,399,801		
	<b>TRANSPORTATION FUND TOTAL</b>	<b>\$8,399,801</b>		
	<b>School Operating Fund:</b>	✓		
	Education	\$305,202,435		
	<b>SCHOOL OPERATING FUND TOTAL</b>	<b>\$305,202,435</b>		
	<b>School Food Service Fund:</b>	✓		
	School Food Service	\$12,251,952		
	<b>SCHOOL FOOD SERVICE FUND TOTAL</b>	<b>\$12,251,952</b>		
	<b>School Capital Projects Fund:</b>		✓	
	Capital Projects		\$18,500,916	
	<b>SCHOOL CAP. PROJECTS FUND TOTAL</b>		<b>\$18,500,916</b>	
Proprietary	<b>Joint Fleet Maintenance Fund*:</b>	✓		
	Transportation	\$2,880,899		
	<b>JOINT FLEET MAINT. FUND TOTAL</b>	<b>\$2,880,899</b>		
	<b>Utilities Operating Fund:</b>	✓		
	Public Works			
	☞ Water & Sewer	\$36,269,951		
	<b>UTILITIES OPERATING FUND TOTAL</b>	<b>\$36,269,951</b>		
	<b>Utilities Capital Projects Fund:</b>		✓	
	Public Works			
	☞ Capital Projects		\$28,544,825	
<b>UTILITIES CAP. PROJ. FUND TOTAL</b>		<b>\$28,544,825</b>		
<b>APPROPRIATION TOTAL – ALL FUNDS*</b>			<b>\$592,618,700</b>	

\*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 29, 31, and 35 exclude the Joint Fleet Maintenance Fund. The Joint Fleet Maintenance Fund figures are excluded from the total budget calculation so as not to double-count the revenues and expenditures associated with fleet maintenance since this fund charges other funds for costs, and the expenditures show in the funds being charged. Also, excludes \$1,284,718 in tax relief expenditures which are not appropriated.

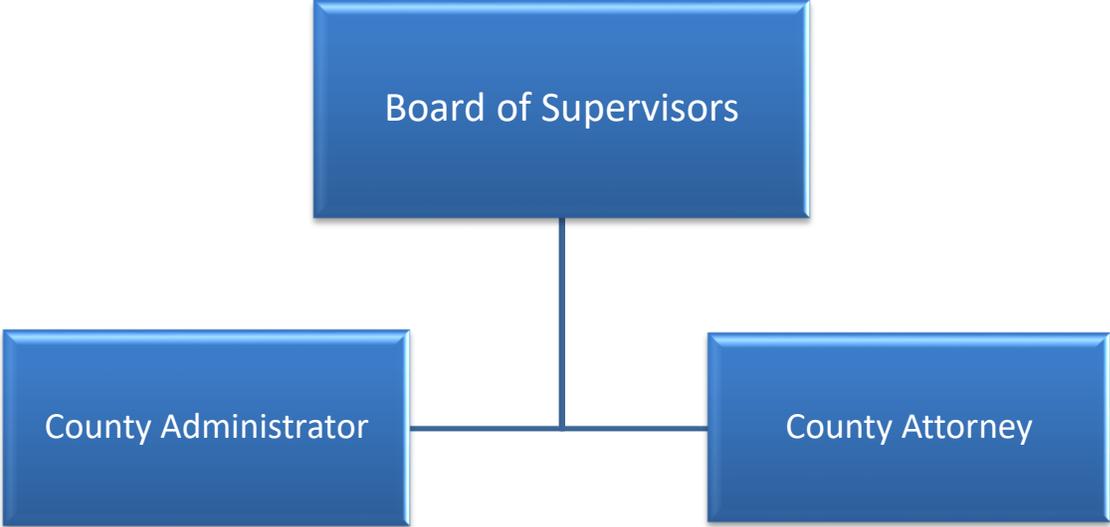
**DEPARTMENT/AGENCY BUDGETS TAX SUPPORTED\***  
**EXPENDITURES AS SHARE OF NON-DESIGNATED REVENUES**

DEPARTMENT	FY 2019 Actuals	FY 2020 Adopted	FY 2021 Recommended	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	\$115,299,002	\$131,181,416	\$133,681,416	54.4%
Fire, Rescue, & Emergency Mgmt	20,875,858	21,924,733	26,071,276	10.6%
Sheriff	17,181,888	18,891,556	23,207,875	9.4%
Social Services & CSA	8,518,969	9,865,636	11,019,733	4.5%
Transfer to Capital Projects	9,826,730	9,794,788	9,794,788	4.0%
Debt Service	9,732,162	9,792,860	9,427,859	3.8%
Regional Detention Facilities	7,053,684	7,564,276	7,984,023	3.2%
Information Services	4,849,721	5,883,410	6,413,883	2.6%
Regional Library	4,578,234	4,626,346	4,850,724	2.0%
Facilities Management	4,161,663	4,426,927	4,819,370	2.0%
Non-Departmental	2,042,173	3,652,571	3,731,366	1.5%
Financial Services	1,950,381	2,736,069	3,037,806	1.2%
Parks and Recreation	2,339,827	2,670,870	2,791,738	1.1%
Commonwealth's Attorney	1,201,652	1,359,552	1,571,845	0.6%
Refuse Management	989,855	1,657,286	1,507,376	0.6%
Human Resources	730,340	942,570	1,358,033	0.6%
Commissioner of Revenue	1,055,795	1,220,477	1,277,857	0.5%
Transfer to ED Opportunities Fund	1,312,515	879,000	1,148,000	0.5%
Assessment	914,411	1,025,878	1,088,127	0.4%
County Attorney	968,611	1,080,311	1,085,189	0.4%
County Administration	982,035	1,058,087	1,051,135	0.4%
Transfer to Code Compliance	923,412	963,044	930,841	0.4%
Economic Development	766,927	945,901	959,910	0.4%
Treasurer	802,437	853,236	973,265	0.4%
Planning	439,760	575,874	749,155	0.3%
Transfer to Transportation	700,000	700,000	700,000	0.3%
Clerk of Circuit Court	595,684	639,021	694,484	0.3%
Local Health Department	609,694	607,569	607,569	0.2%
Registrar/Electoral Board	411,090	464,136	443,894	0.2%
Rapp Area Community Svcs Board	393,026	427,593	427,593	0.2%
Court Services Unit	346,840	324,689	369,031	0.2%
Circuit Court	265,924	286,330	300,938	0.1%
Board of Supervisors	283,267	289,099	291,959	0.1%
Germanna Community College	89,171	89,171	214,171	0.1%
Virginia Cooperative Extension	156,466	189,686	193,472	0.1%
BOS Regional Agencies	138,435	88,432	104,432	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	35,505	39,913	44,877	Less than 1/10 of 1%
General District Court	25,986	30,885	33,125	Less than 1/10 of 1%
Magistrate	4,413	4,184	4,184	Less than 1/10 of 1%
Medical Examiner	1,140	1,000	1,000	Less than 1/10 of 1%
Transfer to Utilities	0	0	0	Less than 1/10 of 1%
County Museum	(51,037)	0	0	Less than 1/10 of 1%
Tourism	(284,032)	(224,043)	(96,845)	Less than 1/10 of 1%
Sub Total	<u>\$223,219,614</u>	<u>\$249,530,339</u>	<u>\$264,866,474</u>	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	<u>(17,296,298)</u>	<u>(17,610,745)</u>	<u>(19,201,543)</u>	
	<u>\$205,923,316</u>	<u>\$231,919,594</u>	<u>\$245,664,931</u>	

\*Use of fund balance for specific budget items has been removed from the totals.

# Executive Services

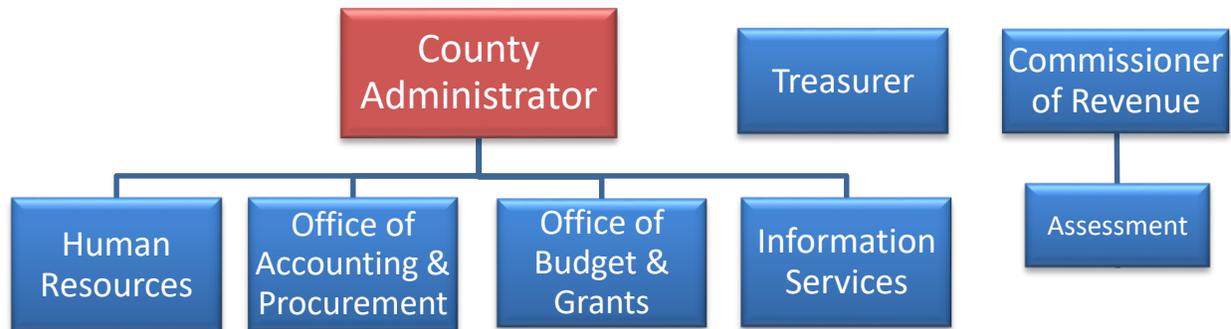
**Mission** – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)	\$33,500	\$35,814	\$238,500	\$238,500	\$39,500
<b>TOTAL REVENUES</b>	<b>\$33,500</b>	<b>\$35,814</b>	<b>\$238,500</b>	<b>\$238,500</b>	<b>\$39,500</b>
<b>EXPENDITURES:</b> (by department)					
Board of Supervisors	\$287,935	\$283,267	\$289,099	\$289,099	\$291,959
Board Regional Agencies	\$142,435	\$138,435	\$324,432	\$324,432	\$140,432
County Administration	\$1,021,927	\$986,849	\$1,060,587	\$1,062,687	\$1,054,635
County Attorney	\$1,054,943	\$968,611	\$1,180,311	\$1,228,234	\$1,085,189
Non-Departmental	\$880,395	\$2,042,173	\$3,652,571	\$3,638,445	\$3,731,366
<b>TOTAL EXPENDITURES</b>	<b>\$3,387,635</b>	<b>\$4,419,335</b>	<b>\$6,507,000</b>	<b>\$6,542,897</b>	<b>\$6,303,581</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$2,611,744	\$4,085,594	\$5,283,750	\$5,283,750	\$5,513,760
Operating	\$774,650	\$331,739	\$1,223,250	\$1,258,455	\$789,821
Capital	\$1,241	\$2,002	\$0	\$692	\$0
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$3,387,635</b>	<b>\$4,419,335</b>	<b>\$6,507,000</b>	<b>\$6,542,897</b>	<b>\$6,303,581</b>
<b>NET TAX SUPPORT</b>	<b>\$3,354,135</b>	<b>\$4,383,521</b>	<b>\$6,268,500</b>	<b>\$6,304,397</b>	<b>\$6,264,081</b>

# Administrative Services

**Mission** – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)	\$2,499,654	\$2,322,504	\$2,385,260	\$2,391,970	\$2,414,529
<b>TOTAL REVENUES</b>	<b>\$2,499,654</b>	<b>\$2,322,504</b>	<b>\$2,385,260</b>	<b>\$2,391,970</b>	<b>\$2,414,529</b>

**EXPENDITURES:** (by department)

Human Resources	\$826,155	\$730,340	\$942,570	\$1,125,472	\$1,358,033
Commissioner of Revenue	\$1,453,821	\$1,331,215	\$1,505,287	\$1,505,287	\$1,564,619
Assessment	\$953,500	\$914,411	\$1,025,878	\$1,025,878	\$1,088,127
Treasurer	\$1,905,529	\$1,812,121	\$1,925,428	\$1,925,428	\$2,056,461
Financial Services	\$2,635,993	\$2,417,479	\$3,099,128	\$3,099,750	\$3,440,673
Information Services	\$6,817,853	\$5,483,852	\$6,548,609	\$7,238,475	\$7,125,587
<b>TOTAL EXPENDITURES</b>	<b>\$14,592,851</b>	<b>\$12,689,418</b>	<b>\$15,046,900</b>	<b>\$15,920,290</b>	<b>\$16,633,500</b>

**APPROPRIATED EXPENDITURES:** (by category)

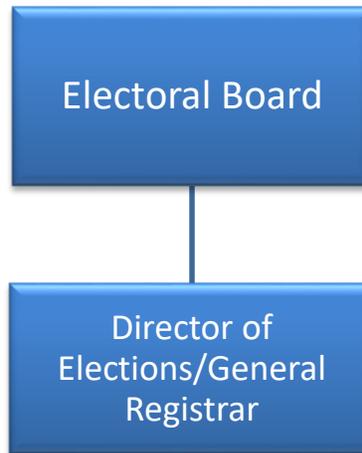
Personnel	\$9,821,570	\$9,050,992	\$10,450,996	\$10,465,417	\$11,119,019
Operating	\$4,705,962	\$3,600,950	\$4,585,304	\$5,419,283	\$5,491,631
Capital	\$65,319	\$37,476	\$10,600	\$35,590	\$22,850
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$14,592,851</b>	<b>\$12,689,418</b>	<b>\$15,046,900</b>	<b>\$15,920,290</b>	<b>\$16,633,500</b>

**NET TAX SUPPORT**

	<b>\$12,093,197</b>	<b>\$10,366,914</b>	<b>\$12,661,640</b>	<b>\$13,528,320</b>	<b>\$14,218,971</b>
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# Voter Services

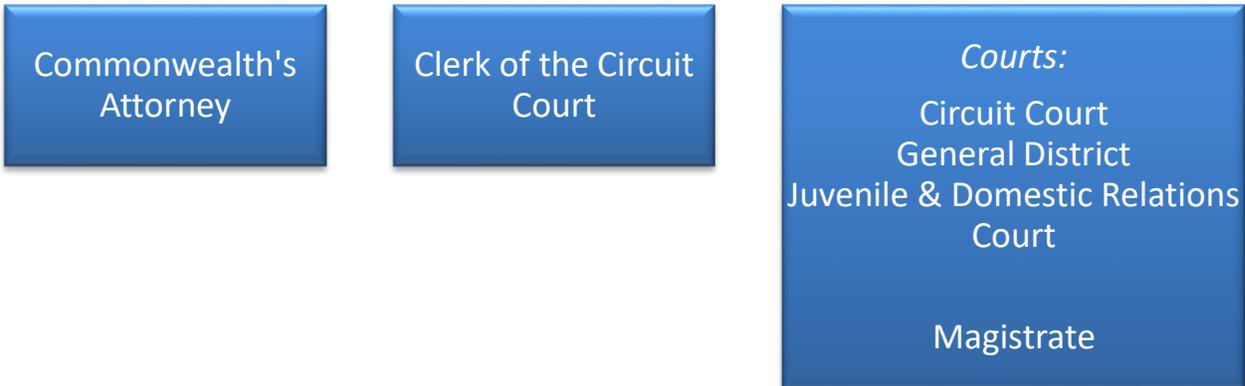
**Mission** – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES: (function specific)</b>					
State Funding	\$73,696	\$53,899	\$73,696	\$73,696	\$73,696
Primary Fees	\$875	\$875	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$74,571</b>	<b>\$54,774</b>	<b>\$73,696</b>	<b>\$73,696</b>	<b>\$73,696</b>
<b>EXPENDITURES: (by department)</b>					
Office of Elections	\$507,450	\$465,864	\$539,132	\$517,335	\$553,730
<b>TOTAL EXPENDITURES</b>	<b>\$507,450</b>	<b>\$465,864</b>	<b>\$539,132</b>	<b>\$517,335</b>	<b>\$553,730</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Personnel	\$270,922	\$281,367	\$286,936	\$286,936	\$297,687
Operating	\$234,728	\$183,452	\$250,896	\$228,204	\$219,743
Capital	\$1,800	\$1,045	\$1,300	\$2,195	\$36,300
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$507,450</b>	<b>\$465,864</b>	<b>\$539,132</b>	<b>\$517,335</b>	<b>\$553,730</b>
<b>NET TAX SUPPORT</b>	<b>\$432,879</b>	<b>\$411,090</b>	<b>\$465,436</b>	<b>\$443,639</b>	<b>\$480,034</b>

# Judicial Administration

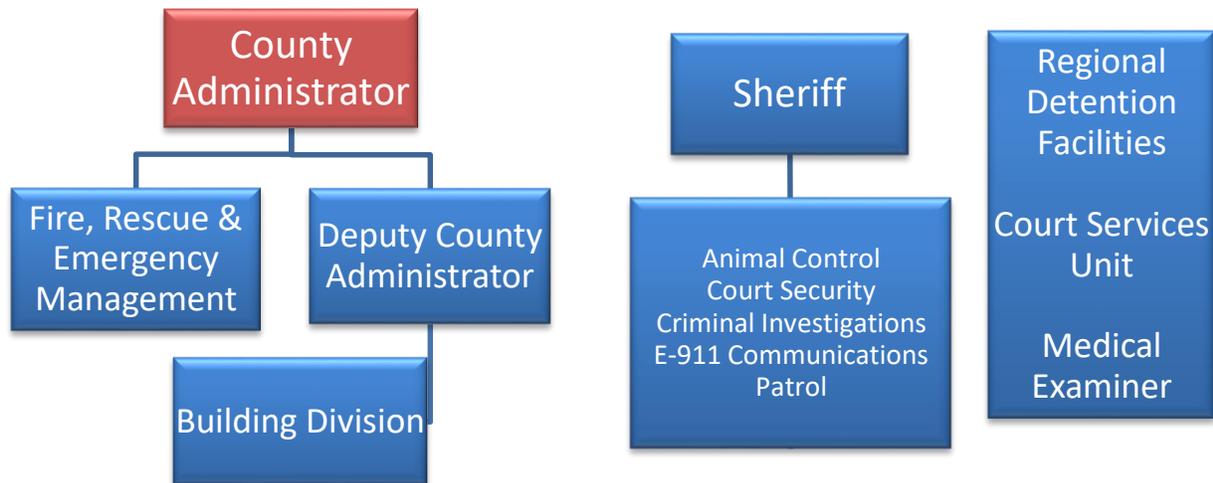
**Mission** – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)					
TOTAL REVENUES	\$2,316,854	\$2,205,974	\$2,133,483	\$2,348,993	\$2,220,724
<b>EXPENDITURES:</b> (by department)					
Circuit Court	\$276,244	\$265,924	\$286,330	\$286,330	\$300,938
General District Court	\$33,135	\$25,986	\$30,885	\$30,885	\$33,125
Magistrate	\$5,234	\$4,413	\$4,184	\$4,184	\$4,184
Juvenile & Domestic Relations Court	\$37,781	\$35,505	\$39,913	\$39,913	\$44,877
Clerk of the Circuit Court	\$1,667,237	\$1,601,880	\$1,575,056	\$1,599,297	\$1,642,933
Commonwealth's Attorney	\$2,600,668	\$2,401,430	\$2,557,000	\$2,778,718	\$2,844,120
<b>TOTAL EXPENDITURES</b>	<b>\$4,620,299</b>	<b>\$4,335,138</b>	<b>\$4,493,368</b>	<b>\$4,739,327</b>	<b>\$4,870,177</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$3,942,560	\$3,795,784	\$4,019,928	\$4,135,453	\$4,345,152
Operating	\$666,690	\$532,257	\$473,140	\$603,574	\$520,380
Capital	\$11,049	\$7,097	\$300	\$300	\$4,645
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$4,620,299</b>	<b>\$4,335,138</b>	<b>\$4,493,368</b>	<b>\$4,739,327</b>	<b>\$4,870,177</b>
<b>NET TAX SUPPORT</b>	<b>\$2,303,445</b>	<b>\$2,129,164</b>	<b>\$2,359,885</b>	<b>\$2,390,334</b>	<b>\$2,649,453</b>

# Public Safety

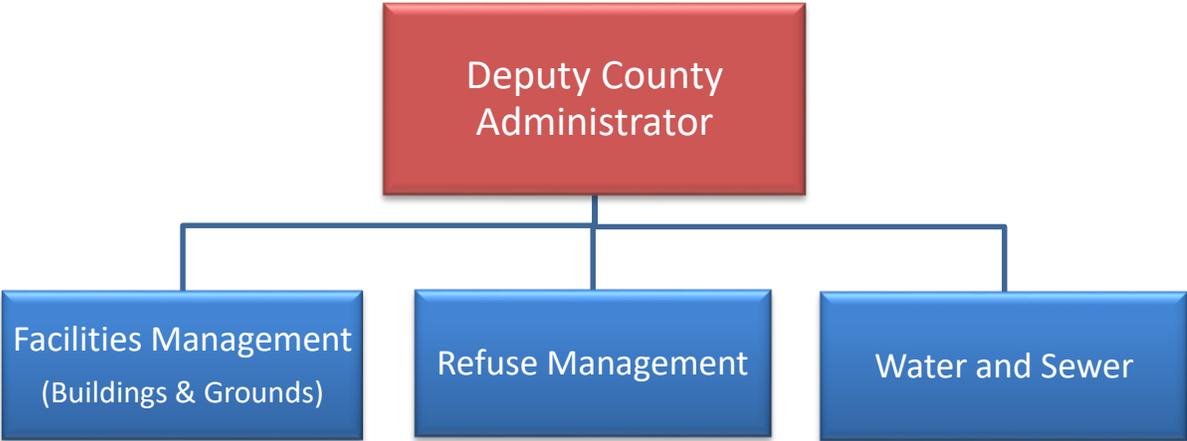
**Mission** – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)					
Transfers from Other Funds	\$14,889,481	\$14,359,175	\$13,408,428	\$14,754,554	\$14,196,887
	\$2,592,800	\$2,787,034	\$2,492,800	\$2,492,800	\$2,592,800
<b>TOTAL REVENUES</b>	<b>\$17,482,281</b>	<b>\$17,146,209</b>	<b>\$15,901,228</b>	<b>\$17,247,354</b>	<b>\$16,789,687</b>
<b>EXPENDITURES:</b> (by department)					
Sheriff	\$25,351,433	\$24,318,555	\$25,648,540	\$28,206,174	\$30,444,173
Fire, Rescue & Emergency Mgmt	\$26,824,759	\$25,507,656	\$25,621,634	\$30,197,409	\$29,751,147
Regional Detention Facilities	\$7,027,696	\$7,053,684	\$7,564,276	\$7,573,857	\$7,984,023
Court Services Unit	\$458,333	\$461,981	\$439,830	\$439,830	\$480,047
Medical Examiner	\$1,000	\$1,140	\$1,000	\$1,000	\$1,000
Building Division	\$2,491,135	\$2,049,063	\$2,536,567	\$2,629,258	\$2,878,390
<b>SUBTOTAL - APPROPRIATED EXPENDITURES</b>	<b>\$62,154,356</b>	<b>\$59,392,079</b>	<b>\$61,811,847</b>	<b>\$69,047,528</b>	<b>\$71,538,780</b>
Fire/EMS Service Fee Transfers Out	\$2,592,800	\$2,787,034	\$2,492,800	\$2,492,800	\$2,592,800
Transfer to General Fund – Building Div	\$405,973	\$473,941	\$382,379	\$382,379	\$492,979
Transfer to Capital Projects Fund	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$65,153,129</b>	<b>\$62,653,054</b>	<b>\$64,687,026</b>	<b>\$71,922,707</b>	<b>\$74,624,559</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$45,520,189	\$44,935,164	\$46,131,152	\$51,083,734	\$55,132,401
Operating	\$15,948,421	\$13,830,368	\$15,102,348	\$17,204,258	\$15,749,998
Capital	\$685,746	\$626,547	\$578,347	\$759,536	\$656,381
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$62,154,356</b>	<b>\$59,392,079</b>	<b>\$61,811,847</b>	<b>\$69,047,528</b>	<b>\$71,538,780</b>
<b>NET TAX SUPPORT</b>	<b>\$47,661,657</b>	<b>\$45,438,150</b>	<b>\$48,807,175</b>	<b>\$54,696,730</b>	<b>\$57,773,499</b>

# Public Works

**Mission** – To maintain County-owned facilities and to provide safe water, wastewater services, solid waste management, and community beautification services while maintaining dedication to efficiency and regulatory compliance.

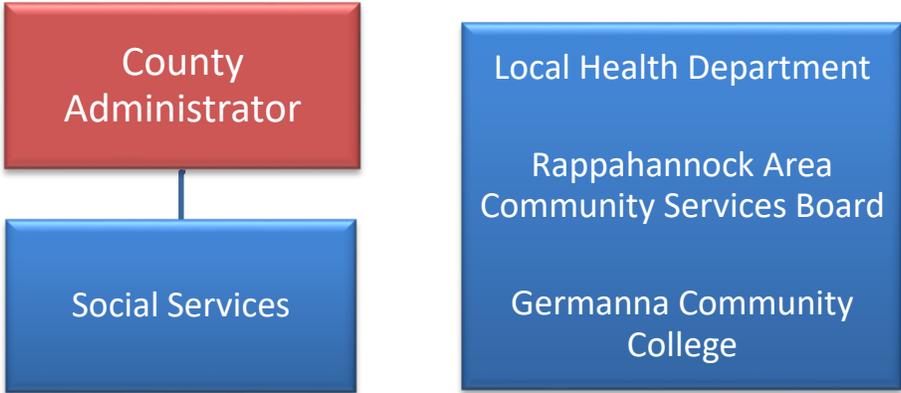


	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)	\$37,232,220	\$34,581,558	\$37,058,552	\$36,277,737	\$39,325,940
<b>TOTAL REVENUES</b>	<b>\$37,232,220</b>	<b>\$34,581,558</b>	<b>\$37,058,552</b>	<b>\$36,277,737</b>	<b>\$39,325,940</b>
<b>EXPENDITURES:</b> (by department)					
Facilities Management (Bldg & Grounds)	\$4,950,488	\$4,256,843	\$4,731,835	\$4,836,386	\$4,930,398
Refuse Management	\$4,202,795	\$4,142,773	\$4,390,052	\$4,282,696	\$4,492,337
Water & Sewer	\$32,480,140	\$30,724,778	\$33,951,778	\$33,173,768	\$36,269,951
<b>SUBTOTAL - APPROPRIATED EXPENDITURES</b>	<b>\$41,633,423</b>	<b>\$39,124,394</b>	<b>\$43,073,665</b>	<b>\$42,292,850</b>	<b>\$45,692,686</b>
Water & Sewer Transfers Out	\$1,624,617	\$608,682	\$69,100	\$69,100	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$43,258,040</b>	<b>\$39,733,076</b>	<b>\$43,142,765</b>	<b>\$42,361,950</b>	<b>\$45,692,686</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$15,563,327	\$14,606,488	\$15,422,386	\$15,425,003	\$16,230,775
Operating	\$14,490,330	\$13,731,051	\$14,418,187	\$14,411,424	\$15,275,076
Capital	\$993,243	\$627,079	\$1,020,434	\$1,117,987	\$471,843
Debt Service	\$10,586,523	\$10,159,776	\$12,212,658	\$11,338,436	\$13,714,992
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$41,633,423</b>	<b>\$39,124,394</b>	<b>\$43,073,665</b>	<b>\$42,292,850</b>	<b>\$45,692,686</b>
<b>NET TAX SUPPORT *</b>	<b>\$6,025,820</b>	<b>\$5,151,518</b>	<b>\$6,084,213</b>	<b>\$6,084,213</b>	<b>\$6,366,746</b>

\*Applies to Facilities Management and Refuse Management only. Water & Sewer service is not tax supported.

# Health and Welfare

**Mission** – To strengthen the social and economic well-being of Spotsylvania County by helping families and individuals meet their basic needs and move toward self-sufficiency through employment and overall family economic success, and by developing adequate resources through partnerships with community-based programs.

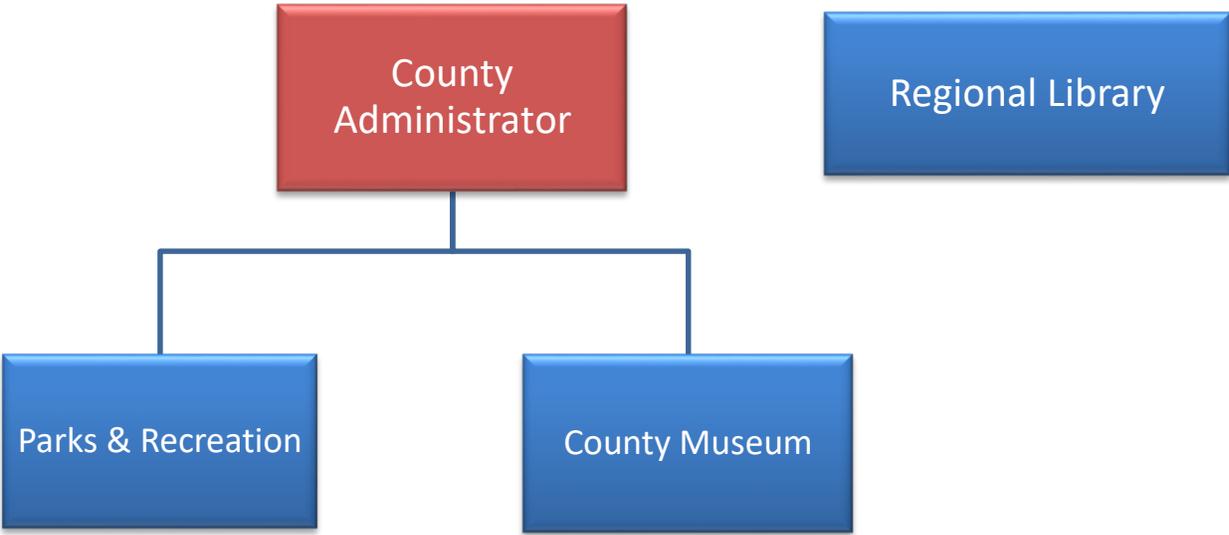


	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)	\$14,830,815	\$15,559,443	\$13,912,446	\$14,166,521	\$15,598,789
<b>TOTAL REVENUES</b>	<b>\$14,830,815</b>	<b>\$15,559,443</b>	<b>\$13,912,446</b>	<b>\$14,166,521</b>	<b>\$15,598,789</b>
<b>EXPENDITURES:</b> (by department)					
Local Health Department	\$647,569	\$647,569	\$647,569	\$647,569	\$647,569
Rappahannock Area Community Services Board	\$393,026	\$393,026	\$427,593	\$427,593	\$427,593
Department of Social Services (DSS)	\$12,399,605	\$11,764,025	\$12,762,827	\$12,986,352	\$14,216,158
Children's Services Act	\$12,557,468	\$12,276,512	\$10,975,255	\$10,975,255	\$12,362,364
Tax Relief for Elderly/Disabled	\$1,285,962	\$1,290,968	\$1,285,962	\$1,285,962	\$1,284,718
Germanna Community College	\$89,171	\$89,171	\$189,171	\$189,171	\$314,171
<b>TOTAL EXPENDITURES</b>	<b>\$27,372,801</b>	<b>\$26,461,271</b>	<b>\$26,288,377</b>	<b>\$26,511,902</b>	<b>\$29,252,573</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$7,014,104	\$6,447,291	\$7,801,121	\$7,801,121	\$8,355,613
Operating	\$18,995,039	\$18,661,798	\$17,110,215	\$17,263,140	\$19,539,373
Capital	\$77,696	\$61,214	\$91,079	\$161,679	\$72,869
<b>TOTAL APPROPRIATED EXPENDITURES*</b>	<b>\$26,086,839</b>	<b>\$25,170,303</b>	<b>\$25,002,415</b>	<b>\$25,225,940</b>	<b>\$27,967,855</b>
<b>NET TAX SUPPORT</b>	<b>\$12,541,986</b>	<b>\$10,901,828</b>	<b>\$12,375,931</b>	<b>\$12,345,381</b>	<b>\$13,653,784</b>

\* Does not include Tax Relief for Elderly/Disabled

# Parks, Recreation & Cultural

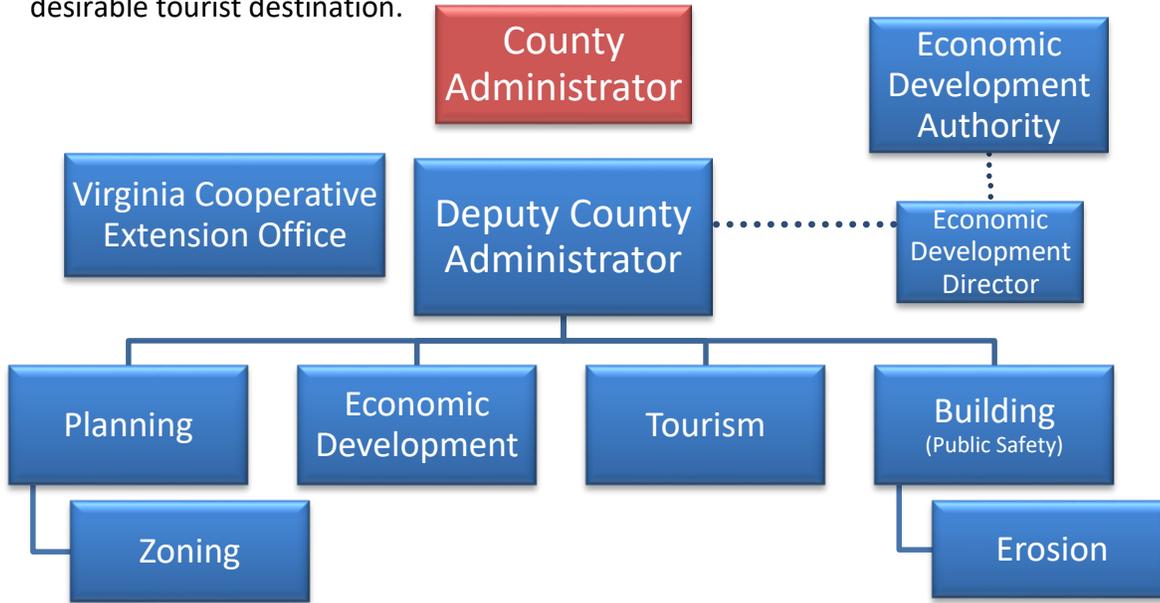
**Mission** – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES: (function specific)</b>					
TOTAL REVENUES	\$741,309	\$758,922	\$700,288	\$710,939	\$699,997
<b>EXPENDITURES: (by department)</b>					
Parks & Recreation	\$3,294,756	\$3,074,160	\$3,316,800	\$3,316,800	\$3,499,063
County Museum	\$128,920	\$120,494	\$88,648	\$99,299	\$86,522
Regional Library	\$4,812,073	\$4,812,758	\$4,626,346	\$4,626,346	\$4,850,724
<b>TOTAL EXPENDITURES</b>	<b>\$8,235,749</b>	<b>\$8,007,412</b>	<b>\$8,031,794</b>	<b>\$8,042,445</b>	<b>\$8,436,309</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Personnel	\$2,284,748	\$2,145,346	\$2,347,365	\$2,347,365	\$2,425,826
Operating	\$5,738,922	\$5,661,147	\$5,589,414	\$5,589,414	\$5,897,418
Capital	\$212,079	\$200,919	\$95,015	\$105,666	\$113,065
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$8,235,749</b>	<b>\$8,007,412</b>	<b>\$8,031,794</b>	<b>\$8,042,445</b>	<b>\$8,436,309</b>
<b>NET TAX SUPPORT</b>	<b>\$7,494,440</b>	<b>\$7,248,490</b>	<b>\$7,331,506</b>	<b>\$7,331,506</b>	<b>\$7,736,312</b>

# Community Development

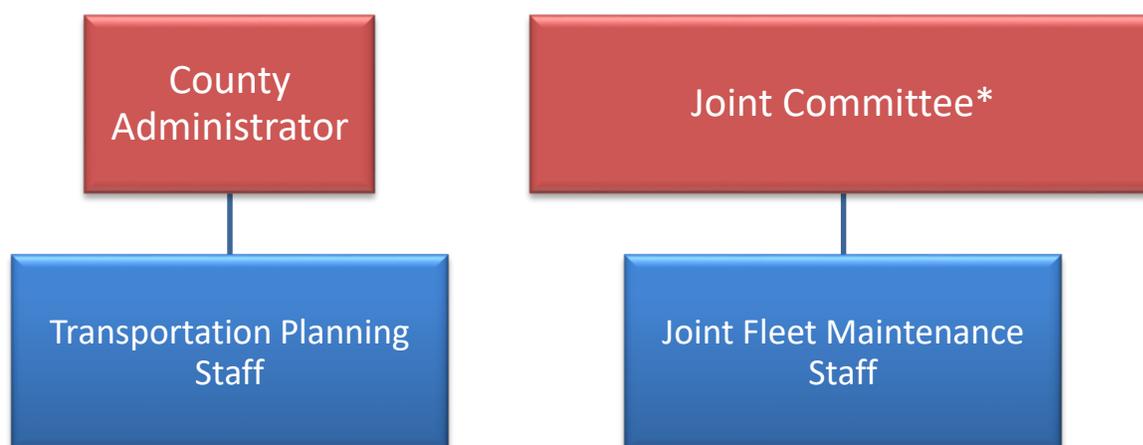
**Mission** – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable tourist destination.



	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)					
Transfer from General Fund	\$4,635,839	\$2,817,447	\$1,900,639	\$3,329,075	\$1,976,667
<b>TOTAL REVENUES</b>	<b>\$6,967,031</b>	<b>\$4,918,128</b>	<b>\$3,634,661</b>	<b>\$5,272,223</b>	<b>\$3,852,429</b>
<b>EXPENDITURES:</b> (by department)					
Planning	\$1,133,555	\$1,052,115	\$1,059,639	\$1,073,564	\$1,323,202
Economic Development	\$919,595	\$766,927	\$945,901	\$945,901	\$959,910
Economic Development Opportunities Fund	\$3,410,429	\$1,596,009	\$1,343,683	\$2,992,251	\$1,509,150
Tourism	\$767,303	\$490,217	\$732,727	\$733,650	\$710,758
Extension Agents (VA Cooperative)	\$185,805	\$156,466	\$189,686	\$189,686	\$193,472
Zoning Division	\$1,902,872	\$1,640,968	\$845,848	\$840,173	\$818,682
Erosion Division			\$1,074,154	\$1,083,601	\$1,218,895
<b>SUBTOTAL - APPROPRIATED</b>	<b>\$8,319,559</b>	<b>\$5,702,702</b>	<b>\$6,191,637</b>	<b>\$7,858,825</b>	<b>\$6,734,069</b>
Transfer to General & Capital Projects Fund	\$322,610	\$294,547	\$290,434	\$290,434	\$313,010
<b>TOTAL EXPENDITURES</b>	<b>\$8,642,169</b>	<b>\$5,997,249</b>	<b>\$6,482,071</b>	<b>\$8,149,259</b>	<b>\$7,047,079</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$3,338,367	\$2,808,241	\$3,378,708	\$3,378,708	\$3,628,279
Operating	\$3,464,620	\$2,835,465	\$2,723,631	\$2,928,974	\$3,033,059
Capital	\$1,454,824	\$58,996	\$27,550	\$1,431,143	\$72,731
Debt Service	\$61,748	\$0	\$61,748	\$120,000	\$0
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$8,319,559</b>	<b>\$5,702,702</b>	<b>\$6,191,637</b>	<b>\$7,858,825</b>	<b>\$6,734,069</b>
<b>NET TAX SUPPORT</b>	<b>\$3,683,720</b>	<b>\$2,885,255</b>	<b>\$3,216,845</b>	<b>\$3,446,150</b>	<b>\$3,576,007</b>

# Transportation

**Mission** — Work with the Federal and State governments to provide safe, economical and appropriate transportation means to the citizens of Spotsylvania County.



\*Oversight and management of the Joint Fleet is provided by a joint committee with representatives from the Board of Supervisors, School Board, County and School staff.

	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES:</b> (function specific)	\$10,759,765	\$9,885,380	\$11,125,348	\$10,968,490	\$11,300,700
<b>TOTAL REVENUES</b>	<b>\$10,759,765</b>	<b>\$9,885,380</b>	<b>\$11,125,348</b>	<b>\$10,968,490</b>	<b>\$11,300,700</b>
<b>EXPENDITURES:</b> (by department)					
Transportation Fund	\$7,768,565	\$7,230,861	\$8,162,626	\$8,005,768	\$8,399,801
Joint Fleet Maintenance Fund	\$2,891,200	\$2,638,517	\$2,912,722	\$2,912,722	\$2,880,899
<b>SUBTOTAL - APPROPRIATED</b>	<b>\$10,659,765</b>	<b>\$9,869,378</b>	<b>\$11,075,348</b>	<b>\$10,918,490</b>	<b>\$11,280,700</b>
Transfers Out	\$100,000	\$16,002	\$50,000	\$50,000	\$20,000
<b>TOTAL EXPENDITURES</b>	<b>\$10,759,765</b>	<b>\$9,885,380</b>	<b>\$11,125,348</b>	<b>\$10,968,490</b>	<b>\$11,300,700</b>
<b>APPROPRIATED EXPENDITURES:</b> (by category)					
Personnel	\$1,806,202	\$1,729,177	\$1,807,791	\$1,807,791	\$1,972,751
Operating	\$1,798,443	\$1,567,251	\$1,845,437	\$1,845,437	\$1,802,915
Capital	\$87,934	\$88,072	\$42,143	\$42,143	\$36,163
Debt Service	\$4,717,605	\$4,733,543	\$5,279,507	\$5,122,649	\$5,207,439
Reserves	\$2,249,581	\$1,751,335	\$2,100,470	\$2,100,470	\$2,261,432
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$10,659,765</b>	<b>\$9,869,378</b>	<b>\$11,075,348</b>	<b>\$10,918,490</b>	<b>\$11,280,700</b>

# Education

**Mission** – Spotsylvania County Public Schools is a leading school division that inspires and empowers all students to become creative thinkers, problem solvers and effective communicators.

Dr. Scott Baker, Spotsylvania County Schools Division Superintendent, presented his FY 2021 Recommended Budget to the School Board on January 21, 2020. More detailed information on the Superintendent’s Recommended Budget is available through the School Administrative Office at (540) 834-2500 or at [www.spotsylvania.k12.va.us](http://www.spotsylvania.k12.va.us).

**School Operating Fund**

	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES: (function specific)</b>					
State & Federal	\$153,401,095	\$152,152,076	\$160,032,162	\$160,032,162	\$167,320,416
Local Transfer	\$129,029,305	\$115,549,002	\$131,181,416	\$131,437,785	\$135,181,416
Local	\$5,416,868	\$4,704,638	\$5,680,621	\$5,716,275	\$2,700,603
Use of (Addition to) Fund Balance	\$0	\$5,131,407	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$287,847,268</b>	<b>\$277,537,123</b>	<b>\$296,894,199</b>	<b>\$297,186,222</b>	<b>\$305,202,435</b>
<b>APPROPRIATED EXPENDITURES: (by category)</b>					
Instruction	\$201,376,652	\$192,588,152	\$204,776,419	\$204,937,937	\$214,082,597
Administration/Health	\$11,117,877	\$10,943,849	\$11,578,396	\$11,578,396	\$12,103,446
Transportation	\$19,020,148	\$18,925,661	\$19,749,605	\$19,749,605	\$18,569,982
Maintenance	\$22,058,919	\$22,075,949	\$22,145,969	\$22,145,969	\$22,193,629
Debt Service	\$24,488,144	\$24,474,687	\$27,849,361	\$27,885,015	\$28,589,775
Technology	\$9,721,658	\$8,464,955	\$10,730,579	\$10,825,430	\$9,663,006
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$287,783,398</b>	<b>\$277,473,253</b>	<b>\$296,830,329</b>	<b>\$297,122,352</b>	<b>\$305,202,435</b>
Transfer to School Food Service Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$287,847,268</b>	<b>\$277,537,123</b>	<b>\$296,894,199</b>	<b>\$297,186,222</b>	<b>\$305,202,435</b>

## Overview of Education Function

School Boards in Virginia are required to provide, as a minimum, programs and services as prescribed by the Standards of Quality (SOQ). The Local Composite Index is the measure used to determine the state and local share of SOQ costs. The Required Local Effort is the locality's share, of the State's estimate of the costs of such SOQ programs, which, by law, must be funded by the locality. The Required Local Match is the locality's required share of program costs for optional school facilities and incentive programs in which the school division elects to participate in a given fiscal year. The additional local transfer is the amount of local funding provided above the Required Local Effort and the Required Local Match.

The table below provides a breakdown of the General Fund transfer, showing the required local effort for State funding, the required local match for optional State programs, the required local match for Federal grants, the transfer necessary to pay debt service on school capital projects, and the additional local transfer. Cost per pupil data follows the table depicting the breakdown of the local transfer to Schools.

Breakdown of Local Transfer	FY 2020 Adopted Budget	FY 2021 Recommended Budget
Required Local Effort for State SOQ funding	\$57,354,933	\$64,783,144
Required Local Match for Non-SOQ Programs	3,026,133	3,789,844
Required Local Match for Federal Grants	28,998,371	28,998,371 <sup>1</sup>
Debt Service	27,849,361	28,589,775
Additional Local Transfer	13,952,618	9,020,282
<b>Total Local Transfer</b>	<b>\$131,181,416</b>	<b>\$135,181,416<sup>2</sup></b>

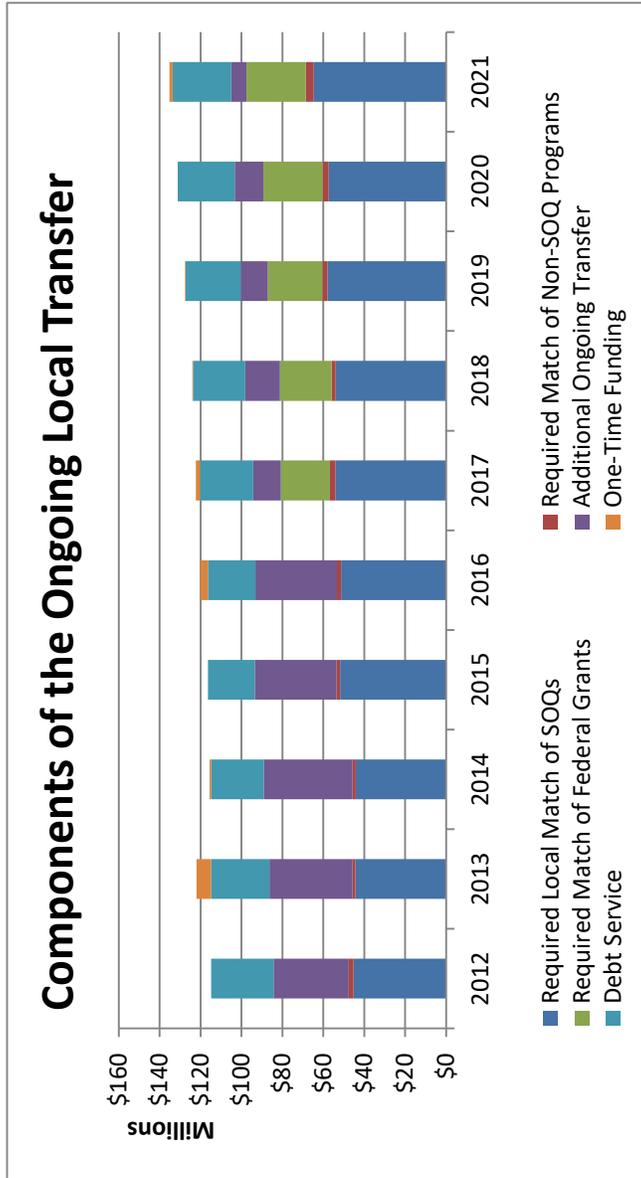
<sup>1</sup>We have assumed the same figure here as reported by the Schools for FY 2020. We will update this figure for the FY 2021 Adopted Budget.

<sup>2</sup>\$1,500,000 of the total local transfer is one-time funding in FY 2021.

The table on the following page shows a historical view of the breakdown of the various components of the local transfer to the Schools.

### Components of the Budgeted Ongoing Local Transfer to Schools

FY	Required Match of			Required Match of Federal Grants	Additional Ongoing Transfer	Debt Service	One-Time Funding	Total Transfer		Change	
	Local Match of SOQs	Non-SOQ Programs	SOQ Programs					\$	%	\$	%
2012	\$45,188,202	\$2,381,247	n/a*	\$36,745,949	\$30,514,941	\$0	\$114,830,339	\$1,000,000	0.9%		
2013	44,280,489	1,507,515	n/a*	40,624,898	28,417,437	7,206,094	122,036,433	7,206,094	6.3%		
2014	44,116,544	1,650,255	n/a*	43,441,149	25,622,391	750,000	115,580,339	-6,456,094	-5.3%		
2015	51,849,984	1,599,490	n/a*	40,068,261	22,897,604	0	116,415,339	835,000	0.7%		
2016	51,345,396	1,954,912	n/a*	39,916,137	23,216,302	3,749,749	120,182,496	3,767,157	3.2%		
2017	54,185,003	2,534,239	\$23,985,322	13,623,058	25,922,930	2,100,000	122,350,552	2,168,056	1.8%		
2018	54,018,514	2,027,313	25,110,085	17,004,285	25,581,896	333,222	124,075,315	1,724,763	1.4%		
2019	57,978,170	2,531,713	26,632,599	13,181,926	27,048,808	250,000	127,623,216	3,547,901	2.9%		
2020	57,354,933	3,026,133	28,998,371	13,952,618	27,849,361	0	131,181,416	3,558,200	2.8%		
2021	64,783,144	3,798,844	28,998,371	7,520,282	28,589,775	1,500,000	135,181,416	4,000,000	3.0%		



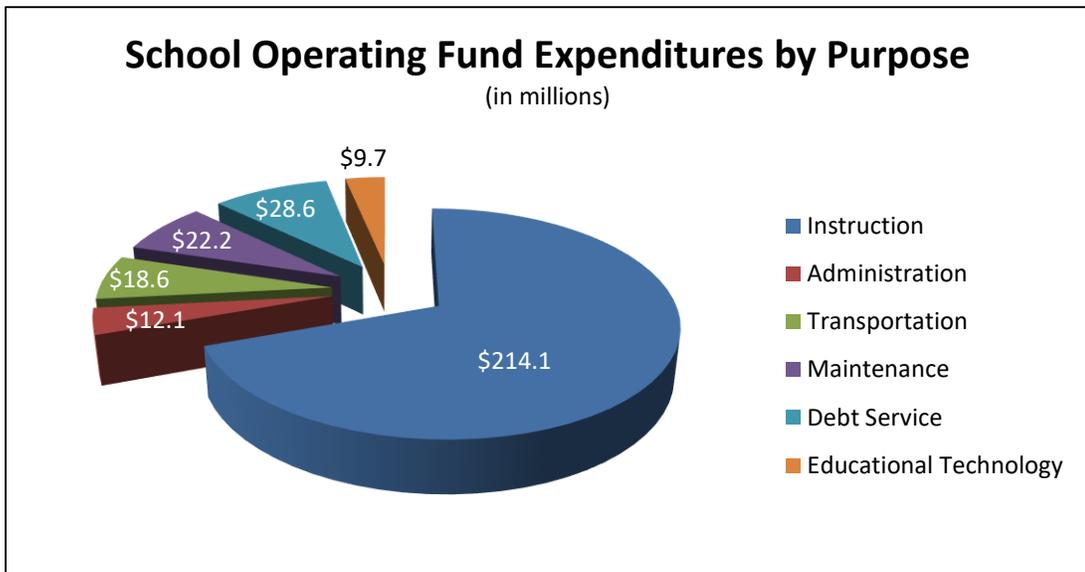
### Available Ongoing Local Transfer After Debt Service

FY	Transfer less D.S.	\$	%
2012	\$84,315,398	\$498,705	0.6%
2013	86,412,902	2,097,504	2.5%
2014	89,207,948	2,795,046	3.2%
2015	93,517,735	4,309,787	4.8%
2016	93,216,445	-301,290	-0.3%
2017	94,327,622	1,111,177	1.2%
2018	98,160,197	3,832,575	4.1%
2019	100,324,408	2,164,211	2.2%
2020	103,332,055	3,007,647	3.0%
2021	105,091,641	1,759,586	1.7%
		\$23,133,221	27.6%

\*Prior to FY 2017, the required match of federal grants was combined with the additional ongoing transfer and consequently shows as "n/a."

Per Pupil Cost	FY 2020 Adopted Budget	FY 2021 Recommended Budget
Student enrollment	24,009	24,167
<b>Total School Operating Budget per Pupil</b>	<b>\$12,363</b>	<b>\$12,629</b>
Local Transfer per pupil – Operating	\$4,304	\$4,411
Local Transfer per pupil – Debt Service	<u>\$1,160</u>	<u>\$1,183</u>
<b>Total Local Transfer per pupil</b>	<b>\$5,464</b>	<b>\$5,594</b>

Note: Per pupil costs may vary from one locality to another because each locality may have varying operations and unique programs that may distort comparisons.



School	Building Capacity	Enrollment			2020-2021 Projection
		2017-2018	2018-2019	2019-2020	
<b>Elementary (grades preK-5):</b>					
Battlefield	833	649	655	675	696
Berkeley	353	294	295	267	279
Brock Road	907	658	665	681	677
Cedar Forest	936	749	740	725	723
Chancellor	455	441	463	459	460
Courthouse Road	907	809	812	812	814
Courtland	789	535	535	556	555
Harrison Road	936	792	783	812	836
Lee Hill	807	669	662	653	684
Livingston	504	406	408	393	397
Parkside	936	865	867	857	874
Riverview	907	619	624	664	682
Robert E. Lee	586	540	508	512	501
Salem	815	646	645	612	604
Smith Station	986	678	642	662	663
Spotswood	641	551	568	553	545
Wilderness	936	719	677	699	701
	13,234	10,620	10,549	10,592	10,691
<b>Middle (grades 6-8):</b>					
Battlefield	807	834	837	859	876
Chancellor	857	861	835	866	870
Freedom	948	769	815	823	809
Ni River	774	723	707	723	728
Post Oak	948	727	688	748	722
Spotsylvania	907	909	934	940	996
Thornburg	790	715	730	746	734
	6,031	5,538	5,546	5,705	5,735
<b>Secondary (grades 9-12):</b>					
Chancellor	1,427	1,268	1,288	1,317	1,347
Courtland	1,565	1,179	1,176	1,413	1,434
Massaponax	1,830	2,027	2,017	1,745	1,793
Riverbend	1,995	1,981	1,919	1,918	1,922
Spotsylvania	1,611	1,180	1,143	1,204	1,204
John J. Wright Center (preK-12)					
Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	21	36	41	41
	8,518	7,656	7,579	7,638	7,741
<b>TOTAL</b>	<b>27,783</b>	<b>23,814</b>	<b>23,674</b>	<b>23,935</b>	<b>24,167</b>

<sup>(1)</sup> Pre-K enrollment is counted at the home elementary schools above. However, the 10/1/2019 enrollment was 462 for the 2019 - 2020 school year and is projected at 462 for the 2020 - 2021 school year.

# School Food Service

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**Mission** – To provide a nutritious and well-balanced USDA reimbursable breakfast, lunch, and a la carte program, providing students choices of meals with high quality products.

## School Food Service Fund

	FY 2019 Amended	FY 2019 Actuals	FY 2020 Adopted	FY 2020 Amended	FY 2021 Recommended
<b>REVENUES: (function specific)</b>					
Local	\$4,750,942	\$4,666,828	\$4,898,222	\$4,898,222	\$4,618,000
State & Federal	\$5,701,160	\$5,858,598	\$5,985,087	\$5,985,087	\$6,259,986
Transfer from School Operating Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$0
Use of (Addition to) Fund Balance	\$807,000	(\$323,750)	\$1,394,349	\$1,394,349	\$1,373,966
<b>TOTAL REVENUES</b>	<b>\$11,322,972</b>	<b>\$10,265,546</b>	<b>\$12,341,528</b>	<b>\$12,341,528</b>	<b>\$12,251,952</b>
<b>EXPENDITURES: (by category)</b>					
School Food Service	\$11,322,972	\$10,265,546	\$12,341,528	\$12,341,528	\$12,251,952
<b>TOTAL EXPENDITURES</b>	<b>\$11,322,972</b>	<b>\$10,265,546</b>	<b>\$12,341,528</b>	<b>\$12,341,528</b>	<b>\$12,251,952</b>

## Citizen Services/Regional Agencies

*Local funding only - grant funding NOT included*

	FY 2021				Variance from FY 2020 Adopted Budget	
	FY 2019 Actuals	FY 2020 Adopted	Agency Request	Recommended Budget	Dollar	Percentage
4-H Educational Center	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
American Red Cross			62,327	0	0	N/A
Boys & Girls Club of the Rappahannock Region	0	0	12,000	0	0	N/A
Central Rappahannock Regional Library (CRRL)	4,812,073	4,626,346	4,850,724	4,850,724	224,378	4.9%
disAbility Resource Center	30,550	28,000	31,360	28,000	0	0.0%
Empowerhouse	55,448	58,220	68,000	68,000	9,780	16.8%
Forest Fire Extension Service	11,996	11,996	11,996	11,996	0	0.0%
Fredericksburg Regional Alliance (FRA)	131,549	135,000	135,000	135,000	0	0.0%
Fredericksburg Regional Food Bank	0	0	12,000	12,000	12,000	N/A
Fredericksburg Regional Transit (FRED)	405,421	383,072	395,641	395,641	12,569	3.3%
Fredericksburg SPCA	0	4,000	0	0	(4,000)	(100.0%)
George Washington Regional Commission (GWRC)	95,761	75,758	115,856	95,758	20,000	26.4%
Germanna Community College	89,171	189,171	314,171	314,171	125,000	66.1%
Greater Fredericksburg Tourism Partnership	172,687	175,000	175,000	175,000	0	0.0%
Health Department	647,569	647,569	647,569	647,569	0	0.0%
Healthy Families Rappahannock Area	28,000	10,000	10,000	10,000	0	0.0%
John J. Wright Educational & Cultural Ctr Museum	31,000	36,000	38,000	36,000	0	0.0%
Lake Anna Advisory Committee	3,000	0	0	0	0	N/A
Lake Anna Civic Association	7,000	7,000	7,000	7,000	0	0.0%
Legal Aid Works ( <i>prev Rapp Legal Services</i> )	28,684	28,684	28,684	28,684	0	0.0%
Mental Health America of Fredericksburg	27,348	14,750	26,083	25,005	10,255	69.5%
Micah Ministries	22,000	22,000	22,000	22,000	0	0.0%
Moss Free Clinic	25,456	25,456	25,500	25,500	44	0.2%
Office on Youth	226,289	178,392	253,647	253,647	75,255	42.2%
Piedmont Dispute Resolution Center	1,125	1,500	1,500	1,500	0	0.0%
Potomac & Rapp'k Transportation Commission (PRTC)	118,700	114,200	114,200	114,200	0	0.0%
Rappahannock Area Agency on Aging	31,885	31,885	36,668	35,000	3,115	9.8%
Rappahannock Area Community Services Board (RACSB)	393,026	427,593	427,593	427,593	0	0.0%
Rappahannock Area Court App Special Advocates (CASA)	20,000	22,000	22,000	22,000	0	0.0%
Rappahannock Area YMCA	0	200,000	200,000	0	(200,000)	(100.0%)
Rappahannock Big Brothers/Big Sisters	3,000	3,000	3,000	3,000	0	0.0%
Rappahannock Council Against Sexual Assault	21,000	21,000	21,000	21,000	0	0.0%
Rappahannock Emergency Medical Services	12,000	12,000	39,309	12,000	0	0.0%
Rappahannock Juvenile Center	1,226,467	1,351,387	1,366,819	1,366,819	15,432	1.1%
Rappahannock Railroad Museum	0	25,000	25,000	0	(25,000)	(100.0%)
Rappahannock Refuge/Loisann's Hope House	20,000	15,000	22,000	20,000	5,000	33.3%
Rappahannock Regional Jail	5,811,267	6,212,889	6,617,204	6,617,204	404,315	6.5%
Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	0	0.0%
Rappahannock United Way Vol/Info Prog	3,000	5,000	3,000	3,000	(2,000)	(40.0%)
Rebuilding Together - Fredericksburg	7,000	7,000	7,500	7,500	500	7.1%
Safe Harbor Child Advocacy Center	7,150	7,365	7,600	7,600	235	3.2%
Spotsylvania Emergency Concerns Assoc (SECA)	13,250	13,250	13,250	13,250	0	0.0%
Spotsylvania Historical Association	30,720	30,728	35,000	35,000	4,272	13.9%
Thurman Brisben Center	84,000	84,000	115,000	92,000	8,000	9.5%
Tri-County Soil & Water Conservation District (SWCD)	35,013	41,306	45,305	41,306	0	0.0%
Virginia Community Food Connections	0	5,000	25,000	15,000	10,000	200.0%
Virginia Railway Express (VRE)	1,632,635	1,285,670	1,503,754	1,503,754	218,084	17.0%
<b>TOTAL ALL AGENCIES FUNDED</b>	<b>\$16,325,241</b>	<b>\$16,576,187</b>	<b>\$17,897,260</b>	<b>\$17,503,421</b>	<b>\$927,234</b>	<b>5.6%</b>



# Total Full-time Equivalents (FTE)

	FY 2019 Revised	FY 2020 Adopted	FY 2020 Revised	FY 2021 Recommended
<b>Executive Services</b>	22.00	22.00	22.00	22.00
<b>Administrative Services</b>	121.28	121.28	123.15	125.41
<b>Voter Services</b>	3.50	3.50	3.50	3.50
<b>Judicial Administration</b>	44.89	44.89	45.89	46.89
<b>Public Safety</b>	561.23	564.23	565.23	566.23
<b>Public Works</b>	203.32	202.32	202.32	207.32
<b>Health &amp; Welfare</b>	106.78	113.78	113.78	118.78
<b>Parks, Recreation &amp; Cultural</b>	27.28	28.28	28.28	28.28
<b>Community Development</b>	35.13	35.13	36.13	39.13
<b>Transportation</b>	4.26	4.26	4.26	5.26
<b>Capital Projects</b>	2.00	2.00	2.00	2.00
<b>TOTAL FTEs*</b>	<b>1,131.67</b>	<b>1,141.67</b>	<b>1,146.54</b>	<b>1,164.80</b>
<b>Total full-time FTEs</b>	<b>1,059.00</b>	<b>1,069.00</b>	<b>1,075.00</b>	<b>1,092.00</b>
<b>Total part-time FTEs</b>	<b>72.67</b>	<b>72.67</b>	<b>71.54</b>	<b>72.80</b>

Positions for each department are listed at the end of each function section.



# Salary and Benefits

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The FY 2021 Recommended Budget includes the following salary and benefit changes for all County departments. Salary and benefit details for School employees can be found in the School's budget document which is available through the School Administrative Office at (540) 834-2500 or at [www.spotsylvania.k12.va.us](http://www.spotsylvania.k12.va.us).

- The following compensation adjustments are budgeted within department budgets:
  - 1.8% cost-of-living adjustment commensurate with the 2019 annual consumer price index.
  - The longevity adjustments planned in FY 2021 are 0.5% for employees reaching three or 12 years of service, and 1% for those reaching five, 10 or 15 years of service as of June 30, 2020.

To best align with VRS reporting dates, all approved compensation adjustments have an effective date of July 13, 2020 and will first appear on paychecks on July 31, 2020.

- Funding for a 2% performance-based merit is budgeted in the non-departmental accounts and, if adopted by the Board, will be redistributed across departments as part of the Adopted Budget. The effective date of the merit increase is July 13, 2020.
- Full year funding for the Public Safety Compensation Plan for sworn personnel in the Sheriff's Office and Fire/Rescue, as well as Communications personnel. The Public Safety Compensation Plan was adopted by the Board in October 2019 and effective January 13, 2020.
- The County will continue to offer the Keycare 20 and Keycare 30 health insurance plans and the high deductible health insurance plan.
- The Virginia Retirement System (VRS) employer contribution rate increases from 9.58% to 10.81%, reflecting the lowering of VRS' discount rate in its actuarial analysis from 7.00% to 6.75%.
- The VRS disability insurance rate for employees in the VRS Hybrid Plan retirement system remains at 0.59%.
- The VRS Life Insurance employer rate increases from 1.31% to 1.34%.
- Workers compensation rates remain the same as those in use for FY 2020.
- As has been the case in prior budgets, \$8,500 is included in the County Administrator's budget for special employee recognitions (i.e. bonuses and other forms of recognition) as set out in Section 8.3 of the County's Personnel Policies and Procedures Manual.

# Personnel Changes

The table below outlines position additions and changes in FY 2021.

Function	Full-time	Part-time	Position	Funded: Full-Year	Funded: Half-Year	Requested - Not Recommended
Executive Services		0.63	Assessment Technician	✓		
		0.63	Account Clerk II	✓		
	1		IT Program Manager (Financial System Administrator) <sup>1</sup>			
			Cable Franchise Manager			✓
			IT Records Manager			✓
			IT Project & Application Analyst (Enterprise Financial System)			✓
			IT System Administrator (Public Safety)			✓
			IT Project & Application Analyst (Public Safety)			✓
			IT Project & Application Analyst (Treasurer & COR)			✓
Judicial Administration	1		Legal Assistant I	✓		
Public Safety	1		Permits Technician	✓		
			Commercial Building Inspector			✓
			Building Office Assistant			✓
Public Works	1		Division Director - Solid Waste	✓		
	1		Sample Coordinator	✓		
	3		Samplers	✓		
			Custodial Supervisor			✓
			Assistant Director - Environmental Compliance			✓
			Asset Management/GIS Analyst			✓
			Customer Service Representative			✓
			Engineer I - Capital Construction			✓
			Right of Way Manager			✓
			Engineer I - asset management			✓
			Two Utility Field Crew Worker IIIs			✓
			Utility Field Crew Leader - Hydrant Repl Prog			✓
			Two Utility Field Crew Worker IIIs - Hydrant Repl Prog			✓
Health & Welfare	4		Eligibility Worker II - half year		✓	
	1		Eligibility Supervisor (creation of 5th Eligibility Unit)	✓		
			Senior Eligibility Worker (creation of 5th Eligibility Unit)			✓

**Personnel Changes** *continued*

Function	Full-time	Part-time	Position	Funded: Full-Year	Funded: Half-Year	Requested - Not Recommended
Parks, Recreation & Cultural			Horticulture Turf Specialist/Arborist			✓
			Maintenance Worker I			✓
Community Development	1		Planner I	✓		
			Business Assistance Manager			✓
			Conversion of part-time .63 FTE Office Assistant position to full-time Office Manager I position			✓
	1		Zoning Assistant (Zoning) - half year		✓	
	1		Environmental Assistant (Erosion)	✓		
			Environmental Technician (Erosion)			✓
Transportation	1		Transportation Technician	✓		
			Convert two part-time 0.63 Litter Control Technicians to full-time			✓
Construction Management			Engineer I			✓
<b>17</b>			<b>TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS</b>			
<b>1.26</b>			<b>TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs</b>			

<sup>1</sup> Position will be located in the Office of Accounting & Procurement

**Personnel Changes** *continued*

The table below outlines position changes that occurred during FY 2020 and are included in the FY 2021 Recommended Budget.

Function	FTE Count		Position	Full-Year Funded	Grant Funded
	Full-time	Part-time			
Administrative Services	1.00	(0.00)	Appraiser Trainee ( <i>previously titled Appraiser II 0.0 FTE</i> )	✓	
	1.00	(0.50)	IT Project Management Coordinator ( <i>previously titled IT Program Manager 0.50 FTE</i> )	✓	
	1.00	(0.63)	Office Assistant	✓	
Judicial Administration	1.00		Assistant Commonwealth's Attorney ( <i>Comp Board</i> )	✓	
Public Safety	1.00		Commercial Inspector	✓	
Community Development	1.00		Planner I <sup>1</sup>	✓	
<b>6.00</b>			<b>Total net increase/(decrease) in full-time positions</b>		
		<b>(1.13)</b>	<b>Total net increase/(decrease) in part-time FTEs</b>		

<sup>1</sup> Pending approval by the Board in FY 2020.

## FY 2021 – FY 2025 CIP Development Calendar

September 16, 2019	Project managers submit project requests/revisions to Budget staff
October 2019	CIP Working Group review/discussion of projects
October 9, 2018	CIP work session – initial presentation of CIP concepts for Board comments
November 8, 2019	Schools submit Schools’ Draft CIP to County’s Budget staff
Week of November 11, 2019	CIP review meetings with 2 Board members at a time
December 10, 2019	CIP Work Session – Presentation of CIP concepts to Board for comment.
Mid December 2019	County Administrator makes final decisions on projects to include in Recommended CIP
Mid December 2019	Budget staff ensures debt service and operating costs for FY 2021 projects are included in Recommended Budget
February 11, 2020	Schools submit Schools’ Approved CIP to Finance
February 11, 2020	Presentation of County Administrator’s FY 2021 Recommended Budget and FY 2021 – FY 2025 CIP to Board of Supervisors
March 10, 2020	Budget/CIP Work Session
March 24, 2020	Budget/CIP Work Session
March 31, 2020	Budget, Tax Rate, and CIP public hearings – Courtland High School
April 7, 2020	Budget/CIP Work Session – Approve FY 2021 – FY 2025 CIP
April 9, 2020	Adoption of FY 2021 Budget and 2020 Tax Rates

## **Financial Analysis**

The financial condition and debt capacity of the County is a primary consideration when developing the CIP. Credit ratings reflect a locality's financial condition, management expertise, and proven ability to implement strategies that maintain long-term credit strength. As such, balancing project needs with projections of available resources to pay for those needs is paramount. Although there is no legal limit in Virginia on the level of general obligation debt issued by counties, Spotsylvania's financial policies include the following debt guidelines:

- Net debt as a percentage of estimated market value taxable should not exceed 3%.
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends to maintain its 10-year tax-supported debt and lease payout ratio at or above 65% at the end of each adopted CIP.

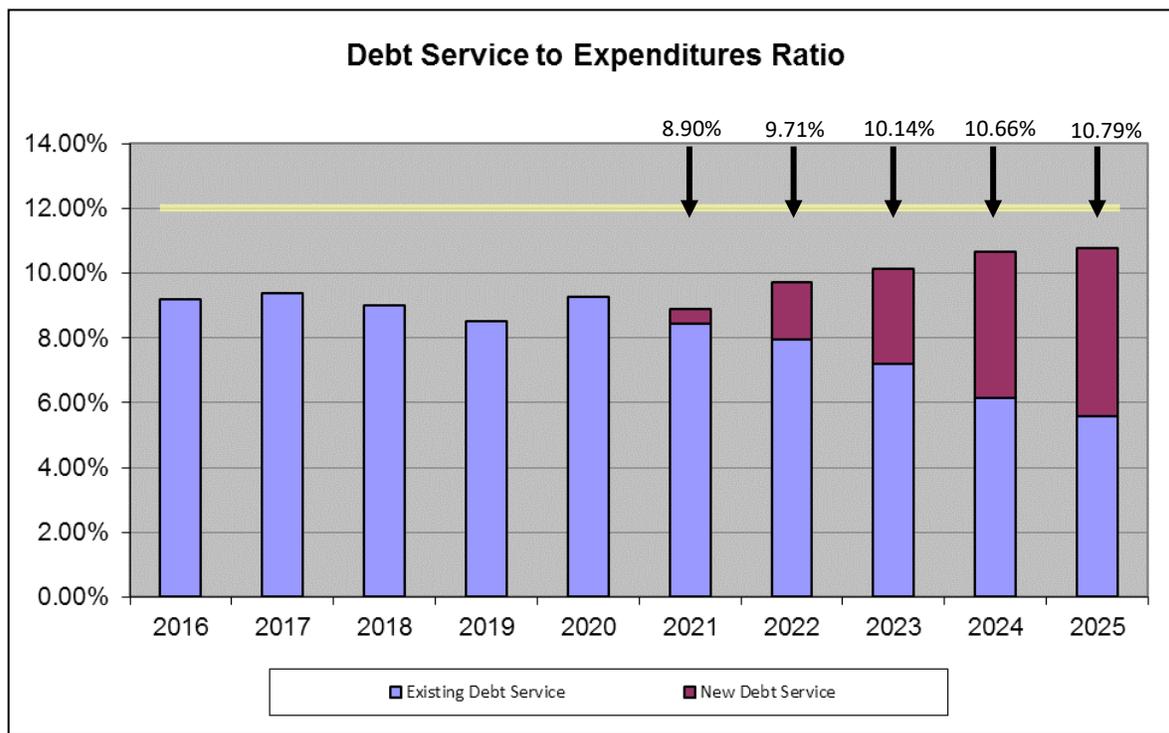
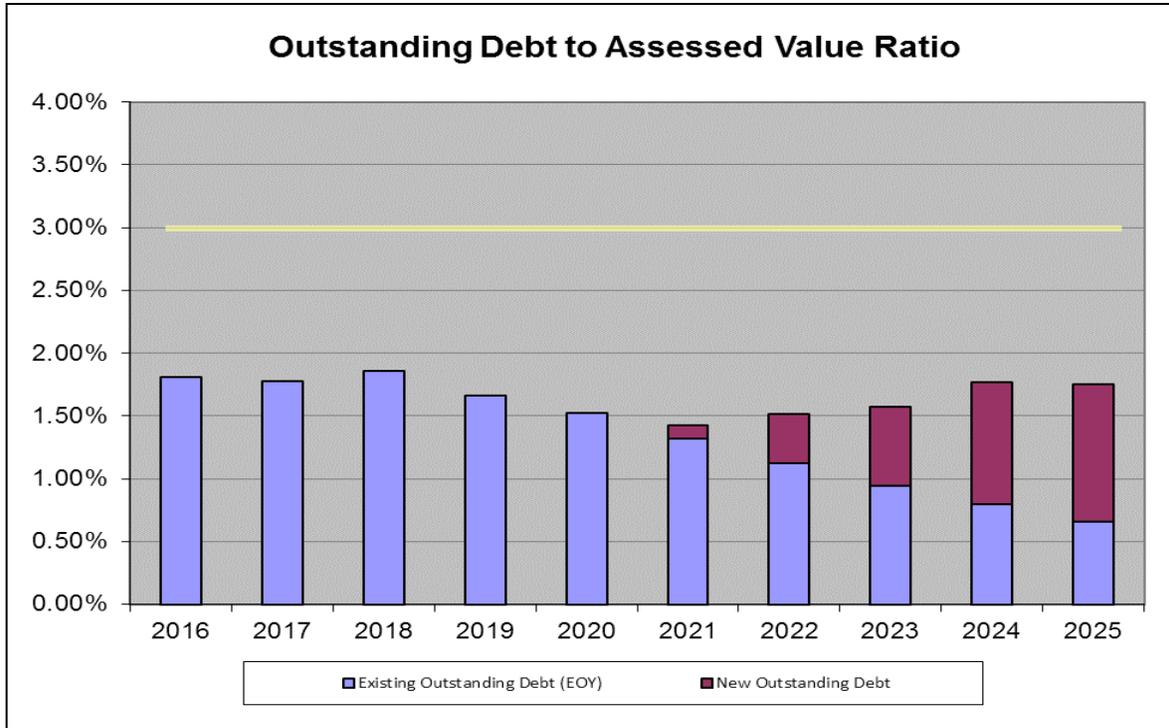
As staff prepared the CIP financial analysis to assess the ratios noted above, the following **assumptions** were in place for budget purposes. The actual terms for which bonds are issued will be fine-tuned to more accurately align with the useful lives of projects ahead of the Summer bond issuance.

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### **CIP Assumptions:**

- Bonds are sold on an annual basis.
  - The structure of all bond sales is level principal.
  - Long-term bonds are structured with 20-year terms.
  - Short-term bonds are structured with 12-year terms for buses and fire apparatus and with 7-year terms for rescue apparatus and technology items.
  - The growth rates for revenues and expenditures are consistent with those reflected in the Budget Plus Five financial model (i.e. the five year forecast), and assume an equalized real estate tax rate in each out-year.
  - The interest rate paid on borrowed funds is fixed at 4.00%/2.80%/3.45% for 7/12/20 year bonds for the Summer 2020 issuance and is fixed at 5.00%/3.80%/4.45% for each 7/12/20 year issuance thereafter.
-

The graphs below indicate that the revised FY 2021 – FY 2025 Recommended CIP is in compliance with the Board’s adopted fiscal policies, though given the issuance of debt planned in the CIP, we will not be able to meet the goal of reducing the debt service to expenditures ratio to less than 10% by FY 2025. The yellow horizontal lines represent the limit of the fiscal policies for each debt ratio.



The payout ratio is an assessment of the speed at which the County repays its debt. For example, at the beginning of FY 2021, including the financings to be issued in Summer 2020, total general debt outstanding is estimated at \$289.5 million. At the end of FY 2030 – ten fiscal years beyond FY 2021 – the County will have repaid \$239.9 million (82.87%) of the debt outstanding at the beginning of FY 2021.

<b>10-Yr Payout Ratio (must be &gt; 65%)</b>	
<b>FY</b>	<b>Payout Ratio</b>
FY 2021	82.87%
FY 2022	80.17%
FY 2023	77.78%
FY 2024	73.93%
FY 2025	73.05%

Also related to the CIP is a fiscal policy which states the County’s goal of budgeting pay-as-you-go funding for capital projects is equal to 5% of General Fund revenues (excluding obligated transfers), with a minimum of 3%. Beginning in FY 2008, the County established the transfer from the General Fund to the Capital Projects Fund at 1%, with an additional 0.25% to be added each year thereafter. For FY 2020, the Board voted to pause on adding another 0.25% for one year. However, in FY 2021, the 0.25% increase is reinstated using one-time funding, such that the FY 2021 transfer is budgeted at \$11.7 million, or 4.0% of General Fund revenues.

**Cost Estimate Methodology for Capital Project Operating Expenditures**

Capital projects often have an ongoing impact on operational expenditures once the project is complete. Aside from debt service, typical operating impacts include the cost of utilities, maintenance, insurance, fuel, and personnel. For this reason, the County utilizes the cost and inflationary factors listed here to estimate the operating impact of capital projects over the five year CIP window.

<b>Estimated Cost Factors</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
Electricity Per Square Foot	\$1.42	\$1.48	\$1.53	\$1.59	\$1.66
Heating Fuel Per Square Foot	0.01	0.01	0.01	0.01	0.01
W/S Per Square Foot	0.05	0.06	0.06	0.06	0.07
Telephone Per Square Foot	0.09	0.10	0.10	0.10	0.11
Insurance Per Square Foot	0.04	0.04	0.04	0.04	0.05
Ongoing Maintenance Per Square Foot	3.69	3.80	3.91	4.03	4.15

<b>Estimated Inflationary Factors</b>	<b>Annual Rate</b>	<b>Basis for Assumptions</b>
Electricity	3.9%	Historical Spending/EIA Reports*
Heating Fuel	3.4%	Historical Spending/EIA Reports*
Water & Sewer	6.0%	Water & Sewer Rates Model
Telephone	3.0%	Historical Spending
Insurance	3.0%	Finance Dept./VACo Projections
Maintenance	3.0%	Historical Spending
Other	2.6%	Consumer Price Index (CPI)
Salary Inflation	2.0%	Assumed compensation adjustments

\*EIA stands for Energy Information Administration

### Operating Impact

The table below shows the anticipated budgetary impacts that implementation of projects in the FY 2021 – FY 2025 CIP may have in the near future. The operating impacts occurring in FY 2021 are included in the Recommended Budget.

Projects/Type	FY 2022	FY 2023	FY 2024	FY 2025
<b>General Government Projects</b>				
Debt Service	\$184,500	\$179,888	\$583,025	\$568,219
Utilities/Maintenance/Insurance/Fuel	1,472,485	978,840	990,544	1,075,143
<b>Parks &amp; Recreation Projects</b>				
Debt Service	0	0	900,000	1,877,500
Utilities/Maintenance/Insurance/Fuel	0	0	0	15,000
<b>Fire &amp; Rescue Projects</b>				
Debt Service	1,096,062	1,645,795	2,318,071	2,254,670
Personnel (new station)	0	0	1,400,000	1,500,000
Utilities/Maintenance/Insurance/Fuel	26,552	112,384	256,468	355,514
<b>Transportation Projects</b>				
Debt Service	1,257,078	2,016,243	3,833,778	4,802,490
<b>School Projects</b>				
Debt Service	5,986,067	10,799,656	15,726,474	18,194,314
<b>Total</b>				
Debt Service	8,523,707	14,641,582	23,361,348	27,697,193
Personnel	0	0	1,400,000	1,500,000
Utilities/Maintenance/Insurance/Fuel	<u>1,499,037</u>	<u>1,091,224</u>	<u>1,247,012</u>	<u>1,445,657</u>
<b>Total</b>	<b>\$10,022,744</b>	<b>\$15,732,806</b>	<b>\$26,008,360</b>	<b>\$30,642,850</b>

The following table shows the potential impact that implementation of the FY 2021 – FY 2025 CIP could have on the tax rate. This table reflects all General Government, Transportation and Schools capital projects within the five-year planning period. The analysis assumes the recommended 2020 real estate tax rate of \$0.8797 per \$100 of assessed value is equalized in the out-years. The “Additional D.S. Budget Needed” column represents the net new debt service that is over and above the debt service budgeted in FY 2021, and unlike the debt service shown in the previous table, takes into account the pay down of existing debt. The “Incremental Tax Rate Impact” shows the tax rate increase necessary each year to fund the Recommended CIP *beyond what is included in the FY 2021 Budget*.

### FY 2021 – FY 2025 CIP’s Potential Impact on Tax Rate

FY	Value of \$0.01	Debt Service Impact			Operational Impact			Total Estimated Impact	
		Add'l D.S. Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Add'l Operational Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Estimated Tax Rate Impact	Incremental Tax Rate Impact
2021	\$1,610,00	\$0	\$0.000	\$0.000	\$0	\$0.000	\$0.000	\$0.000	\$0.000
2022	1,660,000	4,766,902	0.029	0.029	1,499,037	0.009	0.009	0.038	0.038
2023	1,710,000	8,225,305	0.048	0.019	1,091,224	0.006	-0.003	0.054	0.017
2024	1,760,000	12,572,456	0.071	0.023	2,647,012	0.015	0.009	0.086	0.032
2025	1,810,000	14,964,775	0.082	0.011	2,945,657	0.016	0.001	0.099	0.012
				<b>\$0.082*</b>				<b>\$0.016*</b>	<b>\$0.099*</b>

\*May appear to add incorrectly due to rounding

Given the projected CIP expenditures for the next five years, revenues will need to increase by the equivalent of 9.9 cents on the real property tax rate by FY 2025 to pay the costs of added debt service and operating costs. Over the five-year period, 84% of the added costs are associated with debt service while the remaining 16% is associated with on-going operating costs related to the projects with the most significant operating costs being the 18 new positions that will be necessary to operate a new fire/rescue station (Co. 12). Debt service and annual operating costs related to the CIP have been factored into the five-year financial forecast which begins on page 127.

### ***FY 2021 Capital Projects –***

The capital projects budgets for FY 2021 total \$68.5 million and include the County's Capital Projects Fund, the Utilities Capital Projects Fund, and the Schools' Capital Projects Fund. It is anticipated that bonds will be issued in Summer 2020 to fund the Rt. 17 widening and bridge project, water/sewer projects, as well as the Schools' capital projects for FY 2021. Due to the close proximity of time between budget approval and the start of implementation of school capital projects, the debt proceeds and project expenditures are included in the budget for the Schools' Capital Projects Fund. However, neither debt proceeds nor project expenditures associated with the financings for County capital projects are included in the FY 2021 Recommended Budget. Upon finalizing the financing of the FY 2021 projects, staff will request that the Board amend the budget to include revenues and expenditures associated with the financed projects. Debt service expenditures associated with the planned financing are included in the FY 2021 Transportation Fund, Utilities Operating Fund, and School Operating Fund budgets.

Following are the significant capital projects included in the FY 2021 Budget:

Project	Cash Funding	Financed Costs	Total FY 2021 Costs
Facility Asset Management Program	\$871,200	-	\$871,200
Judicial Center renovation & expansion	1,600,000	-	1,600,000
Marshall Center major maintenance	348,800	-	348,800
Replacement general gov't vehicles	1,587,863	-	1,587,863
Maintenance of County-owned stormwater	30,000	-	30,000
Safety & Security improvements	250,000	-	250,000
Technology improvements	4,882,097	-	4,882,097
Landfill & convenience cntr. Improvements	1,813,175	-	1,813,175
Replacement equip. – landfill operations	1,561,000	-	1,561,000
Add public water at Lick Run Center	150,000	-	150,000
Replacement of Co. 3 (Partlow) station	2,500,000	-	2,500,000
Co. 6 (Salem Church) Addition/Renovation	2,125,000	-	2,125,000
Replacement Fire/Rescue equipment	2,540,627	-	2,540,627
Improvements at Exit 118	475,177	2,754,823	3,230,000
Roundabout – Old Plank & Andora	397,830	202,170	600,000

Project	Cash Funding	Financed Costs	Total FY 2021 Costs
Schools – Buses	-	3,795,992	3,795,992
Schools – Technology	-	2,309,924	2,309,924
Schools – Capital maintenance	-	11,895,000	11,895,000
Schools – Renovate/expand	-	500,000	500,000
Spotsylvania Middle School	-	500,000	500,000
Water/sewer projects	28,544,825	24,210,739	52,755,564
<b>FY 2021 Total Capital Projects*</b>	<b>\$49,677,594</b>	<b>\$45,668,648</b>	<b>\$95,346,242**</b>

\*Excludes personnel and operations costs. Reflects project only costs.

\*\*Differs from figures on page 14 because this listing includes the County's financed projects and the budget itself does not at this point in time. Once bonds are sold and finalized, a budget adjustment will occur to budget the financed projects. Also, the figures on page 14 include capital projects operating and personnel costs not shown above.

### ***Out-Year Impacts of Approved Developments***

Although specific projects related to out-year growth are not yet shown in the CIP for categories other than Utilities, previously approved residential developments that have not yet been constructed or fully built out are expected to impact future years' budgets. A summary of the Planning Department's January 2020 analysis of future impacts on school capacity and Fire/Rescue call volumes follows. The analysis indicates:

- At full capacity of 2,500 calls per station identified in the Comprehensive Plan, Company 4 and Company 6 currently exceed call capacity. Company 11, which opened in September 2016, was expected to relieve call volume at Company 1 and Company 6. However, both Company 4 and Company 6 remain significantly over capacity as shown in the table on page 102.
- Upon full build-out of the potential new development, there will be County-wide capacity to respond to an additional 5,251 calls a year beyond projected demand. Individually, however, Companies 1, 4, 6, and 11 will exceed call capacity. The most significant of these, Companies 4 and 6, will exceed the 2,500 calls per station capacity by 2,617 calls, and 1,508 calls respectively. A planned new station, Company 12 - Massaponax, is anticipated to help provide relief to the overall fire and rescue system when built and operational.
- Currently, 24 of the 28 schools that are expected to be impacted by previously approved residential developments have student capacity available. A combined renovation and expansion at Courtland High School and a redistricting plan which took effect for the 2019 – 2020 school year alleviated some of the current high school overcrowding. However, upon build-out of the developments, 12 of the schools are expected to be over capacity. County-wide, elementary schools will have capacity of 519 seats; middle schools will be short by 734 seats; and high schools will be short by 467 seats.

#### *Approved Development Inputs:*

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Fawn Lake	416	0	0	0	237 / 175	Brock Rd.	Ni River	Riverbend	7
Estates of Chancellorsville	38	0	0	0	22 / 16	Chancellor	Ni River	Riverbend	5
Estates of Elys Ford	231	0	0	0	132 / 97	Chancellor	Ni River	Riverbend	5
Estates at Buckingham	36	0	0	0	21 / 15	Berkeley	Post Oak	Spotsylvania	3
Whitehall	60	0	0	0	34 / 25	Brock Rd.	Ni River	Riverbend	7
Estates at Kingswood	3	0	0	0	2 / 1	Battlefield	Chancellor	Chancellor	4

*Approved Development Inputs (continued):*

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Breckenridge Farms	17	0	0	0	9 / 7	Courthouse	Freedom	Courtland	1
Avalon Woods	96	0	0	0	56 / 40	Salem	Chancellor	Chancellor	6
Anna Vista Section 2	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	2
Pennington Estates	5	0	0	0	3 / 2	Courtland	Spotsylvania	Courtland	1
Pamunkey Point	18	0	0	0	10 / 8	Livingston	Post Oak	Spotsylvania	9
Lee's Parke	222	0	0	54	127 / 104	Parkside	Spotsylvania	Courtland	4
Sunrise Bay	33	0	0	0	19 / 14	Livingston	Post Oak	Spotsylvania	9
Regency at Chancellorsville	0	0	0	60	0 / 12	n/a	n/a	n/a	5
Glenhaven/ River Glen	15	0	0	0	9 / 6	Chancellor	Chancellor	Riverbend	5
Reserve at Chancellorsville	18	0	0	0	10 / 8	Chancellor	Chancellor	Riverbend	5
Mallard Landing	0	72	0	0	41 / 24	Cedar Forest	Thornburg	Massaponax	11
Summerfield	2	0	0	0	1 / 1	Spotswood	Battlefield	Chancellor	4
Keswick	150	90	236	184	272 / 179	R.E. Lee	Spotsylvania	Spotsylvania	1
Ni Village	0	164	773	0	227 / 214	Riverview	Spotsylvania	Massaponax	8
Brooks	0	2	0	0	1 / 1	Cedar Forest	Thornburg	Massaponax	11
Estates at Terry's Run	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	9
Spotsylvania Courthouse Vil.	245	138	755	50	377 / 315	R.E. Lee	Spotsylvania	Spotsylvania / Courtland	1
Crossroads Station	0	0	610	0	105 / 126	Cedar Forest	Thornburg	Massaponax	11
New Post	200	67	0	0	153 / 106	Cedar Forest	Thornburg	Massaponax	11
Fortune's Landing	35	0	0	0	20 / 15	Wilderness	Ni River	Spotsylvania	5
Barley Woods	0	0	0	80	0 / 16	n/a	n/a	n/a	6
Heritage Woods	697	180	183	0	534 / 390	Parkside	Spotsylvania	Courtland/ Massaponax	1, 4, 8
Courtland Park	61	0	0	0	35 / 26	Courtland	Spotsylvania	Courtland	1
Southpoint Landing	0	0	550	0	94 / 113	Parkside	Battlefield	Courtland	4

*Approved Development Inputs (continued):*

Development	Units Approved but Unbuilt				Future Students / F/R Calls	Impacted Schools & F/R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F/R Station
Legends of Chancellorsville	218	0	0	0	124 / 92	Brock Rd./ Chancellor	Ni River	Riverbend	5
Wheatland	0	22	0	0	13 / 7	Lee Hill	Thornburg	Massaponax	11
Thorburn Estates	59	0	0	0	34 / 25	Wilderness	Freedom	Riverbend	10
Jackson Village	0	596	849	385	492 / 453	Parkside	Spotsylvania	Massaponax	4
Retreat at Chancellorsville	0	0	0	185	0 / 38	n/a	n/a	n/a	5
Alexander's Crossing	518	971	888	230	1,012 / 771	Riverview	Thornburg	Massaponax	11
Plantation Woods	132	0	0	0	75 / 55	Courtland	Spotsylvania	Spotsylvania	1
Goodwin Cove	35	0	0	0	20 / 15	Livingston	Post Oak	Spotsylvania	9
Cedar Forest	29	0	0	0	16 / 12	Cedar Forest	Thornburg	Massaponax	11
Summit Crossing Estates	70	0	0	0	40 / 29	Riverview	Thornburg	Massaponax	11
Barrington	39	0	0	0	22 / 16	Chancellor	Chancellor	Riverbend	5
Afton	29	0	0	0	16 / 12	Spotswood	Battlefield	Massaponax	4
Roseland	0	14	0	0	8 / 5	Spotswood	Battlefield	Massaponax	4
Ashleigh Ridge	19	0	0	0	10 / 8	Wilderness	Freedom	Riverbend	5
The Villas at Salem Church	0	0	0	45	0 / 9	n/a	n/a	n/a	6
Palmer's Creek	0	0	400	0	68 / 82	Parkside	Spotsylvania	Massaponax	8
Regency Crossing	0	21	0	0	12 / 7	Harrison Rd	Chancellor	Riverbend	6
<b>Total</b>	<b>12,620</b>				<b>4,525/3,700</b>				

SFD = Single Family Detached SFA = Single Family Attached MF = Multi-Family (apartments) AR = Age Restricted Units

\*Units Approved but Unbuilt figures updated through May 2019.

Approved Development – School Impacts:

School	Capacity	October 2019 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
<b>Elementary</b>					
Battlefield	833	675	1	676	157
Berkeley	353	267	9	276	77
Brock Road	907	681	151	832	75
Cedar Forest	936	725	147	872	64
Chancellor	455	459	116	575	-120
Courthouse Road	907	812	4	816	91
Courtland	789	556	51	607	182
Harrison Road	936	812	6	818	118
Lee Hill	807	653	7	660	147
Livingston	504	393	27	420	84
Parkside	936	857	620	1,477	-541
Riverview	907	664	621	1,285	-378
Robert E. Lee	586	512	296	808	-223
Salem	815	612	25	637	178
Spotswood	641	553	12	565	76
Wilderness	936	699	29	728	208
<b>Subtotal</b>	<b>12,248</b>	<b>9,930</b>	<b>2,122</b>	<b>12,052</b>	<b>195</b>
<b>Countywide Elementary</b>	<b>13,234</b>	<b>10,592</b>	<b>2,122</b>	<b>12,714</b>	<b>519</b>

<b>Middle</b>					
Battlefield	807	859	32	891	-84
Chancellor	857	866	25	891	-34
Freedom	948	823	12	835	113
Ni River	774	723	130	853	-79
Post Oak	948	748	19	767	181
Spotsylvania	907	940	519	1,459	-552
Thornburg	790	746	323	1,069	-279
<b>Subtotal</b>	<b>6,031</b>	<b>5,705</b>	<b>1,060</b>	<b>6,765</b>	<b>-734</b>
<b>Countywide Middle</b>	<b>6,031</b>	<b>5,705</b>	<b>1,060</b>	<b>6,765</b>	<b>-734</b>

<b>High</b>					
Chancellor	1,427	1,317	19	1,336	91
Courtland	1,565	1,413	166	1,579	-14
Massaponax	1,830	1,745	693	2,438	-608
Riverbend	1,995	1,918	207	2,125	-130
Spotsylvania	1,611	1,204	262	1,466	145
<b>Subtotal</b>	<b>8,428</b>	<b>7,597</b>	<b>1,347</b>	<b>8,944</b>	<b>-516</b>
<b>Countywide High</b>	<b>8,518</b>	<b>7,638</b>	<b>1,347</b>	<b>8,985</b>	<b>-467</b>

*Approved Development – Fire/Rescue Impacts:*

Station	Capacity	2019 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1 - Courthouse	2,500	1,935	714	2,649	-149
2 - Brokenburg	2,500	838	4	842	1,658
3 – Partlow	2,500	558	15	573	1,927
4 – Four Mile Fork	2,500	4,298	819	5,117	-2,617
5 – Chancellor	2,500	1,309	308	1,617	883
6 – Salem Church	2,500	3,935	73	4,008	-1,508
7 – Wilderness	2,500	876	200	1,076	1,424
8 – Thornburg	2,500	1,118	426	1,544	956
9 – Belmont	2,500	518	40	558	1,942
10 – Salem Fields	2,500	1,360	25	1,385	1,115
11 – Lee Hill	2,500	1,803	1,077	2,880	-380
<b>Subtotal</b>	<b>27,500</b>	<b>18,548</b>	<b>3,701</b>	<b>22,249</b>	<b>5,251</b>
<b>Countywide F/R*</b>	<b>27,500</b>	<b>18,548</b>	<b>3,701</b>	<b>22,249</b>	<b>5,251</b>

\*Source of Fire/Rescue call volume data is Spotsylvania County Planning Department. Call volumes are allocated between stations based on assigned response zones.

The analysis of school capacity shows that there will be a shortage of capacity countywide at the middle and high schools if these projections become reality. The construction of new schools or additions will have a significant impact in operating costs in future budgets, both in terms of debt service, staff to fill the schools, and facility operations and maintenance.

***Costs for Future Project Planning***

As evidenced by the approved development tables in the preceding section, additional public facilities and services will be needed in the future to serve an increased population upon build-out of approved development. For planning purposes, the following estimating methodology should be used for typical parks, fire/rescue stations, and schools needed in the future beyond the five-year scope of this CIP. Cost estimates reflect current dollars, but an annual escalation factor is provided to assist in determining out-year costs which, of course, will depend upon the assumed timing of the project. Note that the estimates following include neither the costs to equip the facilities nor the costs to staff the facilities.

(Please note that the following cost estimation figures have not been updated from those that appeared in the FY 2020 Adopted Budget. An update will be provided for the FY 2021 Adopted Budget document.)

<b>Park</b>	We can consider the planned Ni River Park as a “typical” park. The park, as budgeted in the CIP, includes 2 rectangular fields, 1 baseball/softball diamond, a multipurpose field with 2 diamonds on each end and a center area that could be used as a rectangular field, trails, 1 restroom building, and parking areas.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Land Acquisition:	\$1,000,000*	65 acres
	Design:	\$350,000	
	Construction:	\$2,750,000	
	Contingency (10%):	\$275,000	
	<b>Total Current Cost</b>	<b>\$4,375,000</b>	
Escalation factor	3%	Engineering News-Record’s Construction Cost Index	

\*In the case of the Ni River Park project itself, the land already is owned by the County, so there is no land acquisition costs included in the CIP.

<b>Fire/Rescue Station</b>	A typical fire/rescue station would be a 13,000 to 15,000 sq. ft. single story, masonry construction with metal roof, 3-4 bay station. 3 bunkrooms would be available to house up to 20 staff. The station would also include a laundry room; restrooms; showers; locker rooms; integrated call alerting system; passive vehicle exhaust system; control room for base radio and shared work space; office; medical storage; fitness room; dayroom/kitchen; training room for up to 24 people; support spaces to include repair shop, mechanical/electrical room; decontamination area with commercial laundry equipment; turn-out gear storage; and SCBA storage room. The facility would be equipped with a 250 Kw, full load emergency standby power system.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Land Acquisition:	\$175,000	5 acres
	Design:	\$500,000	Includes inspection fees
	Construction:	\$4,545,000	Includes sitework
	Contingency (10%):	\$455,000	
	<b>Total Current Cost</b>	<b>\$5,675,000</b>	
Escalation factor	3%	Engineering News-Record’s Construction Cost Index	

<b>Elementary School</b>	A typical elementary school would be a one to two-story masonry structure with 38 regular classrooms, 5 special education classrooms, and 5 resource rooms. The building would encompass 90,448 sq. ft. to include an 8,500 sq. ft. multipurpose room. At 100% capacity, the facility would house between 800 and 825 students.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Site:	\$3,244,800	20 acres
	Soft Costs:	\$4,541,639	
	Building Construction:	\$20,544,992	
	<b>Total Current Cost</b>	<b>\$28,331,431</b>	
Escalation factor	4%	BCWH Architects	

<b>Middle School</b>	A typical middle school would be a one to two-story masonry structure encompassing 128,800 sq. ft. to include an auxiliary gym and school forum space.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Site:	\$4,867,200	45 acres
	Soft Costs:	\$6,545,844	
	Building Construction:	\$27,862,016	
	<b>Total Current Cost</b>	<b>\$39,275,060</b>	
	Escalation factor	4%	BCWH Architects

<b>High School</b>	A typical high school would be a one to two-story masonry structure encompassing 318,800 sq. ft. including an auxiliary gym, auditorium, and ancillary athletic fields and facilities.		
	<b>Project Component</b>	<b>Cost Estimate</b>	<b>Notes</b>
	Site:	\$8,652,800	80 acres
	Soft Costs:	\$13,952,640	
	Building Construction:	\$77,583,168	
	Athletic Stadium:	\$6,489,600	
	<b>Total Current Cost</b>	<b>\$106,678,208</b>	
Escalation factor	4%	BCWH Architects	

### ***FY 2021 – FY 2025 CIP Summary***

The spreadsheets on the following pages summarize the projects included in the FY 2021 – FY 2025 CIP. Funding sources are identified on pages 106 – 119 by the following codes:

<b>Code</b>	<b>Description</b>
B	Revenue Bonds - Utilities
B-PS	2014 Referendum – Public Safety
B-S	2014 Referendum – Schools
B-T	2014 Referendum - Transportation
C	Cash
CR	Concession revenues
D	Donations
FR - L	Future bond referendum - library
FR – S	Future bond referendum - schools
FRED	Fredericksburg share of certain projects
G	Grants
IE	Interest earnings
L	Other bonds (aka “lease revenue”)
P	Proffers
U	Transfer from Utilities Fund

**Spotsylvania County, Virginia**  
**FY 2021 - FY 2025 Capital Improvement Plan**  
**Project Summary By Fund**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2021-FY 2025 Total
<b>General Government Projects:</b>						
General Government and Judicial Facilities	\$9,569,960	\$8,348,703	\$8,026,500	\$11,608,442	\$5,462,310	\$43,015,914
Solid Waste	\$3,374,175	\$4,523,525	\$1,408,800	\$6,228,000	\$2,751,500	\$18,286,000
Parks and Recreation	\$150,000	\$1,400,000	\$619,500	\$10,235,000	\$10,000,000	\$22,404,500
Fire and Rescue Services	\$7,165,627	\$10,016,721	\$9,975,297	\$6,035,799	\$3,354,032	\$36,547,476
<b>General Government Total</b>	<b>\$20,259,762</b>	<b>\$24,288,949</b>	<b>\$20,030,097</b>	<b>\$34,107,241</b>	<b>\$21,567,842</b>	<b>\$120,253,890</b>

<b>Transportation Total</b>	<b>\$3,830,000</b>	<b>\$9,968,628</b>	<b>\$7,900,000</b>	<b>\$18,710,000</b>	<b>\$10,660,000</b>	<b>\$51,068,628</b>
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<b>Schools Total</b>	<b>\$18,500,916</b>	<b>\$36,804,828</b>	<b>\$42,432,881</b>	<b>\$47,228,287</b>	<b>\$25,769,648</b>	<b>\$170,736,560</b>
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**Utility Projects:**

General Utility Projects	\$1,500,000	\$1,150,000	\$4,650,000	\$7,600,000	\$7,000,000	\$21,900,000
Water Projects	\$8,155,000	\$9,970,000	\$8,615,400	\$6,606,040	\$14,171,618	\$47,518,058
Sewer Projects	\$43,100,564	\$36,214,640	\$17,113,033	\$13,120,643	\$110,000	\$109,658,880
<b>Utilities Total</b>	<b>\$52,755,564</b>	<b>\$47,334,640</b>	<b>\$30,378,433</b>	<b>\$27,326,683</b>	<b>\$21,281,618</b>	<b>\$179,076,938</b>

<b>CIP Total, All Funds</b>	<b>\$95,346,242</b>	<b>\$118,397,045</b>	<b>\$100,741,411</b>	<b>\$127,372,211</b>	<b>\$79,279,108</b>	<b>\$521,136,016</b>
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**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**GENERAL GOV'T EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>Gen. Gov't Facilities &amp; Equip</b>									
Facility Asset Management Program	on-going	C	\$871,200	\$511,536	\$389,000	\$505,000	\$500,000	\$2,776,736	on-going
Judicial Center Renovation & Expansion	\$14,325,006	C, IE, P	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000	\$0
Major Maintenance (HVAC & electric) at Marshall Center	-	C, D	\$348,800	\$0	\$0	\$3,300,000	\$0	\$3,648,800	\$0
Add Generator to Merchants Sq. Building	-	C	\$0	\$397,000	\$0	\$0	\$0	\$397,000	\$0
Replacement Vehicles	on-going	C	\$1,587,863	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,587,863	on-going
New General Government Facility - <b>OPERATING LEASE; NOT CAPITAL</b>	\$550,000	C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Management Maintenance - County-Owned Property	on-going	C	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000	\$0
Safety & Security Improvements to County Facilities	-	C	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	\$0
Pavement Access to New Equipment Garage at the Public Safety Building	-	C, P	\$0	\$53,500	\$0	\$0	\$0	\$53,500	\$0
Addition to Public Safety Building	-	B-PS, FR-PS	\$0	\$845,000	\$3,827,500	\$4,077,500	\$0	\$8,750,000	\$0
Buildout of Storefront Library/Community Center in Massaponax Area	\$15,000	C	\$0	\$1,185,000	\$0	\$0	\$0	\$1,185,000	\$0
<b>Subtotal - Gen. Gov't Facilities &amp; Equip</b>	<b>\$14,890,006</b>		<b>\$4,687,863</b>	<b>\$4,772,036</b>	<b>\$5,996,500</b>	<b>\$9,662,500</b>	<b>\$2,280,000</b>	<b>\$27,398,899</b>	<b>\$0</b>
<b>Information Technology</b>									
<b>Public Safety System Improvements:</b>									
Replacement of Chancellor Tower	-	B-PS	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0
Radio Replacement Program	on-going	C	\$615,000	\$615,000	\$615,000	\$615,000	\$615,000	\$3,075,000	on-going
In-Car Camera Replacement Program	on-going	C	\$256,667	\$256,667	\$0	\$0	\$250,000	\$763,333	on-going
Body Camera Replacement Program	on-going	C	\$0	\$0	\$60,000	\$60,000	\$60,000	\$180,000	on-going
Redundant Internet Service Provider Initiative	-	C	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0
Security Camera Replacement Program	on-going	C	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	on-going
<b>Other System Improvements:</b>									
Replacement Computers and Servers	on-going	C	\$1,210,430	\$805,000	\$805,000	\$870,942	\$1,157,310	\$4,848,682	\$0
Personal Property System Replacement	\$450,000	C	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0
Time Management System Replacement	-	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Enhancement of Information Security & Assurance	-	C	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>Information Technology</b>									
<b>Other System Improvements (continued):</b>									
Audio Visual System Upgrades	-	C	\$0	\$0	\$150,000	\$0	\$350,000	\$500,000	\$0
Software Upgrades for Security Camera & Entry Systems	-	C, IE	\$350,000	\$0	\$0	\$0	\$350,000	\$700,000	\$0
FOIA Software Implementation	-	C	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
Broadband Expansion Initiative	-	C	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0
Community Development System Replacement	-	C	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000	\$0
ARC GIS Platform Implementation	\$200,000	C	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	on-going
<b>Subtotal - Information Technology</b>	<b>\$650,000</b>		<b>\$4,882,097</b>	<b>\$3,576,667</b>	<b>\$2,030,000</b>	<b>\$1,945,942</b>	<b>\$3,182,310</b>	<b>\$15,617,015</b>	<b>-</b>
<b>TOTAL GENERAL GOV'T EXPENDITURES</b>	<b>\$15,540,006</b>		<b>\$9,569,960</b>	<b>\$8,348,703</b>	<b>\$8,026,500</b>	<b>\$11,608,442</b>	<b>\$5,462,310</b>	<b>\$43,015,914</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**GENERAL GOV'T REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash		C	\$9,369,735	\$6,469,095	\$8,026,500	\$7,525,642	\$5,462,310	\$36,853,281	\$0
Interest Earnings		IE	\$155,000	\$0	\$0	\$0	\$0	\$155,000	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$0	\$1,845,000	\$0	\$4,077,500	\$0	\$5,922,500	\$0
Proffers		P	\$45,225	\$34,608	\$0	\$0	\$0	\$79,833	\$0
Donations		D	\$0	\$0	\$0	\$5,300	\$0	\$5,300	\$0
<b>TOTAL GENERAL GOV'T REVENUES</b>			<b>\$9,569,960</b>	<b>\$8,348,703</b>	<b>\$8,026,500</b>	<b>\$11,608,442</b>	<b>\$5,462,310</b>	<b>\$43,015,914</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**SOLID WASTE EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>SOLID WASTE - Construction/Closing of Landfill Cells &amp; Facilities</b>									
Active Gas Collection System in Add'l Cells	\$252,200	C, P	\$252,000	\$0	\$0	\$0	\$0	\$252,000	\$0
Convenience Center Paving	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	on-going
Livingston Landfill Development (MANDATE)	\$3,081,968	C	\$1,511,175	\$3,373,525	\$173,800	\$5,443,000	\$806,500	\$11,308,000	\$806,500
<b>Subtotal - Construction/Closing Cells &amp; Facilities</b>	<b>\$3,334,168</b>		<b>\$1,813,175</b>	<b>\$3,423,525</b>	<b>\$223,800</b>	<b>\$5,493,000</b>	<b>\$856,500</b>	<b>\$11,810,000</b>	<b>\$806,500</b>

**SOLID WASTE - Equipment Replacement**

Refuse Disposal Equip Replacement	on-going	C	\$1,096,000	\$415,000	\$625,000	\$140,000	\$1,400,000	\$3,676,000	on-going
Refuse Collection Equip Replacement	on-going	C	\$465,000	\$685,000	\$560,000	\$595,000	\$495,000	\$2,800,000	on-going
<b>Subtotal - Solid Waste Equipment Replacement</b>	<b>-</b>		<b>\$1,561,000</b>	<b>\$1,100,000</b>	<b>\$1,185,000</b>	<b>\$735,000</b>	<b>\$1,895,000</b>	<b>\$6,476,000</b>	<b>\$0</b>

<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>\$3,334,168</b>		<b>\$3,374,175</b>	<b>\$4,523,525</b>	<b>\$1,408,800</b>	<b>\$6,228,000</b>	<b>\$2,751,500</b>	<b>\$18,286,000</b>	<b>\$806,500</b>
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**SOLID WASTE REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash		C	\$3,370,861	\$4,523,525	\$1,408,800	\$6,228,000	\$2,751,500	\$18,282,686	\$806,500
Proffer		P	\$3,314	\$0	\$0	\$0	\$0	\$3,314	\$0

<b>TOTAL SOLID WASTE REVENUES</b>			<b>\$3,374,175</b>	<b>\$4,523,525</b>	<b>\$1,408,800</b>	<b>\$6,228,000</b>	<b>\$2,751,500</b>	<b>\$18,286,000</b>	<b>\$806,500</b>
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**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**PARKS & RECREATION EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b><i>PARKS AND RECREATION - Construction &amp; Maintenance of Parks and Park Facilities</i></b>									
Loriella Park Lighting Replacement - Phase I	-	C, CR	\$0	\$590,000	\$0	\$0	\$0	\$590,000	\$0
Loriella Park Lighting Replacement - Phase II	-	C	\$0	\$0	\$0	\$381,000	\$0	\$381,000	\$0
Lee Hill Park Lighting Replacement	-	C	\$0	\$0	\$0	\$359,000	\$0	\$359,000	\$0
Aquatics Center	-	C, FR-PR	\$0	\$100,000	\$0	\$9,000,000	\$0	\$9,100,000	\$0
Field Complex	-	FR-PR	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000	\$0
Partlow Community Center	-	C	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
Add Public Water Supply & Other Safety Improvements at Lick Run	-	C	\$150,000	\$220,000	\$0	\$0	\$0	\$370,000	\$0
Loriella Tennis Court Renovations	-	C	\$0	\$0	\$570,000	\$0	\$0	\$570,000	\$0
Add Pickleball Courts at Patriot Park	-	C	\$0	\$0	\$49,500	\$495,000	\$0	\$544,500	\$0
VCR Trail - Paving & Drainage Improvements	-	C	\$0	\$490,000	\$0	\$0	\$0	\$490,000	\$0
<b>TOTAL PARKS &amp; REC EXPENDITURES</b>	<b>\$0</b>		<b>\$150,000</b>	<b>\$1,400,000</b>	<b>\$619,500</b>	<b>\$10,235,000</b>	<b>\$10,000,000</b>	<b>\$22,404,500</b>	<b>\$750,000</b>

**PARKS & RECREATION REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash		C	\$150,000	\$850,000	\$619,500	\$1,235,000	\$0	\$2,854,500	\$750,000
Concession Receipts		CR	\$0	\$550,000	\$0	\$0	\$0	\$550,000	\$0
Future Referendum - Parks & Rec		FR-PR	\$0	\$0	\$0	\$9,000,000	\$10,000,000	\$19,000,000	\$0
<b>TOTAL PARKS &amp; REC REVENUES</b>			<b>\$150,000</b>	<b>\$1,400,000</b>	<b>\$619,500</b>	<b>\$10,235,000</b>	<b>\$10,000,000</b>	<b>\$22,404,500</b>	<b>\$750,000</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**FIRE & RESCUE SERVICES EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b><i>FIRE/RESCUE SERVICES - Construction Projects</i></b>									
Fire Training & Logistics Center	\$250,000	B-PS, P	\$0	\$2,250,000	\$2,000,000	\$0	\$0	\$4,250,000	\$0
Replacement of Company 3 (Partlow)	\$500,000	B-PS, C	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$5,000,000	\$0
New Fire/Rescue - Company 12 (Massaponax area)	\$250,000	B-PS	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$5,000,000	\$0
Co. 6 Bunkroom Addition/Renovation	\$1,875,000	C	\$2,125,000	\$0	\$0	\$0	\$0	\$2,125,000	\$0
New Fire/Rescue Station - Company 14 (Shady Grove)	-	B-PS, FR-PS	\$0	\$0	\$2,500,000	\$2,500,000	\$0	\$5,000,000	\$0
<b>Subtotal Fire/Rescue construction</b>	<b>\$2,875,000</b>		<b>\$4,625,000</b>	<b>\$7,250,000</b>	<b>\$7,000,000</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$21,375,000</b>	<b>\$0</b>

***FIRE/RESCUE SERVICES - Equipment***

Replacement Fire Equipment	on-going	B-PS, C, IE, FR-PS	\$1,781,937	\$1,916,207	\$1,961,023	\$2,492,983	\$2,600,000	\$10,752,150	\$0
Replacement EMS Equipment	on-going	B-PS, C	\$622,190	\$703,776	\$826,530	\$813,240	\$426,951	\$3,392,687	\$0
Replacement Vehicles	on-going	C	\$136,500	\$146,738	\$157,744	\$169,576	\$267,081	\$877,639	\$0
CPR Delivery Devices	on-going	C	\$0	\$0	\$30,000	\$60,000	\$60,000	\$150,000	\$0
<b>Subtotal Fire/Rescue equipment</b>	<b>-</b>		<b>\$2,540,627</b>	<b>\$2,766,721</b>	<b>\$2,975,297</b>	<b>\$3,535,799</b>	<b>\$3,354,032</b>	<b>\$15,172,476</b>	<b>\$0</b>
<b>TOTAL FIRE/RESCUE SVCS EXPENDITURES</b>	<b>\$2,875,000</b>		<b>\$7,165,627</b>	<b>\$10,016,721</b>	<b>\$9,975,297</b>	<b>\$6,035,799</b>	<b>\$3,354,032</b>	<b>\$36,547,476</b>	<b>\$0</b>

**FIRE & RESCUE SERVICES REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash		C	\$6,986,627	\$146,738	\$4,187,744	\$229,576	\$3,354,032	\$14,904,717	\$0
Interest Earnings		IE	\$179,000	\$0	\$0	\$0	\$0	\$179,000	\$0
Proffers		P	\$0	\$11,763	\$0	\$0	\$0	\$11,763	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$0	\$9,858,220	\$5,787,553	\$2,075,368	\$0	\$17,721,141	\$0
Future Bond Referendum - Public Safety		FR-PS	\$0	\$0	\$0	\$3,730,855	\$0	\$3,730,855	\$0
<b>TOTAL FIRE/RESCUE SVCS REVENUES</b>			<b>\$7,165,627</b>	<b>\$10,016,721</b>	<b>\$9,975,297</b>	<b>\$6,035,799</b>	<b>\$3,354,032</b>	<b>\$36,547,476</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**TRANSPORTATION EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>TRANSPORTATION (reflects solely the County's share of project costs)</b>									
Improvements at Exit 118 - 606 East, Bridge, 606 West & Connector Road	\$13,230,059	IE, P, B-T	\$3,230,000	\$2,925,020	\$0	\$0	\$0	\$6,155,020	\$0
Rt. 3 Operational Improvements - "Bump Outs"	\$1,000,000	B-T	\$0	\$1,622,608	\$0	\$0	\$0	\$1,622,608	\$0
Roundabout - Old Plank & Andora	-	B-T, P	\$600,000	\$0	\$900,000	\$0	\$0	\$1,500,000	\$0
Widening of Harrison - Old Plank to Gordon	\$2,450,000	B-T, P	\$0	\$0	\$0	\$3,550,000	\$0	\$3,550,000	\$0
Design and Partial Right of Way for Intersection Improvements at Rt. 1/Rt. 208/Lafayette Boulevard	-	B-T	\$0	\$800,000	\$0	\$1,660,000	\$1,660,000	\$4,120,000	\$0
Design and Right of Way for Widening of Rt. 2/17 Between City Line and IdX	-	B-T	\$0	\$1,500,000	\$4,500,000	\$4,500,000	\$0	\$10,500,000	\$0
Bring Hospital Blvd/Spotsylvania Parkway in Area of Hospital to State Standards	-	B-T	\$0	\$621,000	\$0	\$0	\$0	\$621,000	\$0
Improvements to and/or in Area of Harrison Road/Bridge Over I-95	-	B-T	\$0	\$0	\$0	\$6,500,000	\$6,500,000	\$13,000,000	\$0
Germanna Point/Spotsylvania Avenue Connector Road	-	B-T	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,000,000	\$0
<b>TOTAL TRANSPORTATION EXPENDITURES</b>	<b>\$16,680,059</b>		<b>\$3,830,000</b>	<b>\$9,968,628</b>	<b>\$7,900,000</b>	<b>\$18,710,000</b>	<b>\$10,660,000</b>	<b>\$51,068,628</b>	<b>\$0</b>

**TRANSPORTATION REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Interest Earnings		IE	\$242,000	\$0	\$0	\$0	\$0	\$242,000	\$0
Proffers		P	\$631,007	\$0	\$0	\$28,788	\$0	\$659,795	\$0
Nov 2014 Bond Referendum		B-T	\$2,956,993	\$9,968,628	\$7,900,000	\$18,681,212	\$10,660,000	\$50,166,833	\$0
<b>TOTAL TRANSPORTATION REVENUES</b>			<b>\$3,830,000</b>	<b>\$9,968,628</b>	<b>\$7,900,000</b>	<b>\$18,710,000</b>	<b>\$10,660,000</b>	<b>\$51,068,628</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**SCHOOL CAPITAL EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS</b>									
Renovate & Expand Spotsylvania Middle School	-	B-S	\$500,000	\$11,000,000	\$22,000,000	\$19,000,000	\$2,500,000	\$55,000,000	\$0
Thornburg Middle School Classroom Addition	-	FR-S	\$0	\$0	\$0	\$5,000,000	\$5,000,000	\$10,000,000	\$0
Purchase of Land for Future School Site	-	FR-S	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0
<b>Subtotal - School Construction</b>	<b>\$0</b>		<b>\$500,000</b>	<b>\$11,000,000</b>	<b>\$22,000,000</b>	<b>\$24,000,000</b>	<b>\$9,500,000</b>	<b>\$67,000,000</b>	<b>\$0</b>

**SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS**

Transportation Buses	on-going	B-S, FR-S, IE	\$3,795,992	\$3,999,568	\$3,999,552	\$3,999,964	\$4,116,648	\$19,911,724	\$0
Capital Maintenance	on-going	B-S, FR-S	\$11,895,000	\$18,146,000	\$8,875,000	\$14,555,000	\$9,703,000	\$63,174,000	\$0
Technology Replacements/Upgrades	on-going	B-S, FR-S	\$2,309,924	\$3,659,260	\$7,558,329	\$4,673,323	\$2,450,000	\$20,650,836	\$0
<b>Subtotal - School Non-Construction</b>	<b>-</b>		<b>\$18,000,916</b>	<b>\$25,804,828</b>	<b>\$20,432,881</b>	<b>\$23,228,287</b>	<b>\$16,269,648</b>	<b>\$103,736,560</b>	<b>\$0</b>

<b>TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES</b>	<b>\$0</b>		<b>\$18,500,916</b>	<b>\$36,804,828</b>	<b>\$42,432,881</b>	<b>\$47,228,287</b>	<b>\$25,769,648</b>	<b>\$170,736,560</b>	<b>\$0</b>
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**SCHOOL CAPITAL REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash from General Fund		C	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings		IE	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$0
Nov 2014 School Bond Referenda		B-S	\$18,415,916	\$24,096,044	\$0	\$0	\$0	\$42,511,960	\$0
Future Bond Referendum - Schools		FR-S	\$0	\$12,708,784	\$42,432,881	\$47,228,287	\$25,769,648	\$128,139,600	\$0

<b>TOTAL SCHOOL CAPITAL PROJECTS REVENUES</b>			<b>\$18,500,916</b>	<b>\$36,804,828</b>	<b>\$42,432,881</b>	<b>\$47,228,287</b>	<b>\$25,769,648</b>	<b>\$170,736,560</b>	<b>\$0</b>
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**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**UTILITIES CAPITAL EXPENDITURES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>General Utilities Projects</b>									
System Improvement Opportunities with Developers	on-going	C	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$400,000	\$0
Telemetry/SCADA	\$3,088,723	C	\$600,000	\$300,000	\$300,000	\$100,000	\$0	\$1,300,000	\$0
CMMS & Asset Management Upgrade	710,561	C	\$250,000	\$200,000	\$200,000	\$100,000	\$0	\$750,000	\$0
Utility Lab/Office Expansion	2,295,304	C, RB	\$0	\$0	\$4,000,000	\$7,000,000	\$7,000,000	\$18,000,000	\$0
Manhole Rehabilitation Program	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$200,000	\$0
Utilities Master Plan Upgrade	\$300,000	C	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$0
Utilities Billing System Replacement	\$100,000	C	\$500,000	\$500,000	\$0	\$0	\$0	\$1,000,000	\$0
<b>SUBTOTAL GENERAL UTILITIES PROJECTS</b>	<b>\$6,494,588</b>		<b>\$1,500,000</b>	<b>\$1,150,000</b>	<b>\$4,650,000</b>	<b>\$7,600,000</b>	<b>\$7,000,000</b>	<b>\$21,900,000</b>	<b>\$0</b>

**Water Projects**

Tank Maintenance	\$1,292,789	C	\$225,000	\$0	\$0	\$0	\$0	\$225,000	\$0
Loren Drive/Harrison Rd Extension	-	C	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0
Maple Grove 2" Waterline	\$150,000	C	\$75,000	\$75,000	\$75,000	\$0	\$0	\$225,000	\$0
Southpoint 12" Waterline Replacement	-	C	\$0	\$0	\$175,000	\$175,000	\$0	\$350,000	\$0
Brock Road Valve Relocation	-	C	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0
Waverly Village 2" Line Upgrade	-	C	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$300,000	\$0
Old Greenwich 2" Line Upgrade	-	C	\$0	\$0	\$250,000	\$300,000	\$0	\$550,000	\$0
Thornburg Distribution Improvements	\$2,500,000	C, RB	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0	\$6,000,000	\$0
Motts Water Treatment Plant Expansion	\$459,948	C, RB, FRED	\$0	\$1,020,000	\$1,040,400	\$5,306,040	\$14,071,618	\$21,438,058	\$0
Rt. 1 Waterline Improvements - Cosner to Massaponax	\$670,000	C, RB	\$830,000	\$500,000	\$500,000	\$0	\$0	\$1,830,000	\$0
Pump Station 24 Waterline	\$1,700,000	C	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$0
Tidewater Trail Waterline - Ruffins Pond to New Post	\$185,000	C	\$900,000	\$900,000	\$0	\$0	\$0	\$1,800,000	\$0
Fawn Lake Tank & Booster Station	\$300,000	C, RB	\$0	\$200,000	\$1,900,000	\$0	\$0	\$2,100,000	\$0
Harrison Road Waterline	-	RB	\$3,000,000	\$1,750,000	\$0	\$0	\$0	\$4,750,000	\$0
Massaponax Tank	-	C, RB	\$500,000	\$3,000,000	\$2,500,000	\$0	\$0	\$6,000,000	\$0

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>Water Projects (continued)</b>									
Dam Maintenance	-	C	\$100,000	\$150,000	\$0	\$250,000	\$0	\$500,000	\$0
Hydrant Replacement Program	-	C	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	\$0
Water Supply Plan	-	C	\$0	\$200,000	\$0	\$0	\$0	\$200,000	\$0
<b>SUBTOTAL WATER PROJECTS</b>	<b>\$7,257,737</b>		<b>\$8,155,000</b>	<b>\$9,970,000</b>	<b>\$8,615,400</b>	<b>\$6,606,040</b>	<b>\$14,171,618</b>	<b>\$47,518,058</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>Sewer Projects</b>									
Collection System Extensions	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$200,000	\$0
Pump Station 24 Relocation	\$3,164,080	RB	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000	\$0
Stonewall Estates Pump Station 22	2,361,256	C	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0
Replacement Equipment - Field Services	on-going	C	\$295,000	\$340,000	\$250,000	\$610,000	\$110,000	\$1,605,000	\$0
Replacement Equipment - Composting	on-going	C	\$0	\$500,000	\$500,000	\$500,000	\$0	\$1,500,000	\$0
Elimination of Pump Stations 3 & 6	\$50,000	C	\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$0
Fawn Lake Pump Stations 27 & 58	\$2,875,954	C	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0
Thornburg Wastewater Treatment Plant Expansion	\$10,255,058	RB	\$7,500,000	\$3,500,000	\$0	\$0	\$0	\$11,000,000	\$0
Massaponax Wastewater Treatment Plant Expansion	\$5,697,000	FRED, CWRLF	\$19,278,000	\$20,391,840	\$14,432,429	\$7,577,025	\$0	\$61,679,294	\$0
Infiltration & Inflow Program	\$300,000	C	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$400,000	\$0
Hairfield Drive Water/Sewer Extensions	\$166,210	C	\$75,000	\$0	\$0	\$0	\$0	\$75,000	\$0
Flow Metering	\$300,000	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Old Greenwich Sewer Replacement - Ph 3	\$800,000	C	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0
Old Greenwich Sewer Replacement - Ph 5	-	C	\$800,000	\$0	\$0	\$0	\$0	\$800,000	\$0
Replace Mall Sewer Line	\$1,500,000	C	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0
Deep Run Pump Station Rehab	\$270,000	RB	\$3,000,000	\$2,300,000	\$0	\$0	\$0	\$5,300,000	\$0
FMC to Massaponax WWTP Conveyance	\$250,000	FRED, CWRLF	\$7,140,000	\$7,282,800	\$530,604	\$4,083,618	\$0	\$19,037,022	\$0
Wishner Pump Station/Force Main	\$900,000	C	\$450,000	\$0	\$0	\$0	\$0	\$450,000	\$0
Thornburg Collection System Improvements	\$300,000	C	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0
Thornburg Pump Station 29 Relocation	-	C	\$0	\$0	\$0	\$200,000	\$0	\$200,000	\$0
Pump Station 60 Rebuild	-	C	\$0	\$250,000	\$250,000	\$0	\$0	\$500,000	\$0
Rt. 1 18" Line Upgrade	-	C, RB	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$2,000,000	\$0
Replacement Equipment - Massaponax	on-going	C	\$195,064	\$0	\$0	\$0	\$0	\$195,064	\$0
Replacement Equipment - W/S Transmissions	on-going	C	\$17,500	\$0	\$0	\$0	\$0	\$17,500	\$0
<b>SUBTOTAL SEWER PROJECTS</b>	<b>\$29,189,558</b>		<b>\$43,100,564</b>	<b>\$36,214,640</b>	<b>\$17,113,033</b>	<b>\$13,120,643</b>	<b>\$110,000</b>	<b>\$109,658,880</b>	<b>\$0</b>
<b>TOTAL UTILITIES EXPENDITURES</b>	<b>\$42,941,883</b>		<b>\$52,755,564</b>	<b>\$47,334,640</b>	<b>\$30,378,433</b>	<b>\$27,326,683</b>	<b>\$21,281,618</b>	<b>\$179,076,938</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**UTILITIES REVENUES**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash		C	\$9,000,000	\$7,000,000	\$5,000,000	\$4,000,000	\$4,000,000	\$29,000,000	\$0
Fredericksburg Share of Certain Projects		FRED	\$19,544,825	\$19,548,854	\$10,960,149	\$7,682,637	\$2,379,922	\$60,116,387	\$0
Va. Clean Water Revolving Loan Fund Prgm.		CWRLF	\$6,873,175	\$8,550,786	\$4,436,384	\$6,311,263	\$0	\$26,171,608	\$0
Revenue Bonds		RB	\$17,337,564	\$12,235,000	\$9,981,900	\$9,332,783	\$14,901,696	\$63,788,943	\$0
<b>TOTAL UTILITIES REVENUES</b>			<b>\$52,755,564</b>	<b>\$47,334,640</b>	<b>\$30,378,433</b>	<b>\$27,326,683</b>	<b>\$21,281,618</b>	<b>\$179,076,938</b>	<b>\$0</b>

**SPOTSYLVANIA COUNTY  
RECOMMENDED CAPITAL IMPROVEMENT PLAN  
FY 2021 - FY 2025**

**CIP EXPENDITURES SUMMARY**

	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
<b>TOTAL FY 2021 - FY 2025 CIP</b>			\$95,346,242	\$118,397,045	\$100,741,411	\$127,372,211	\$79,279,108	\$521,136,016	\$1,556,500

**CIP REVENUE SUMMARY**

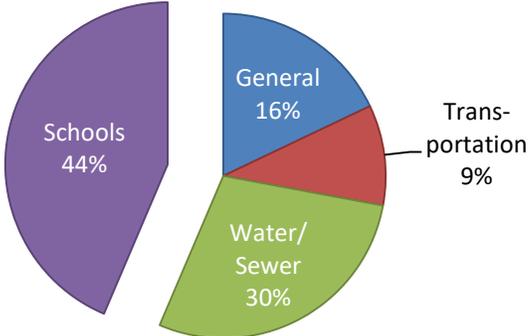
	Total Budget through FY 2020	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 21 - FY 25	Costs beyond FY 2025
Cash		C	\$28,877,223	\$18,989,358	\$19,242,544	\$19,218,218	\$15,567,842	\$101,895,184	\$1,556,500
Interest Earnings		IE	\$661,000	\$0	\$0	\$0	\$0	\$661,000	\$0
Concession Receipts		CR	\$0	\$550,000	\$0	\$0	\$0	\$550,000	\$0
Donations		D	\$0	\$0	\$0	\$5,300	\$0	\$5,300	\$0
Proffers		P	\$679,546	\$46,371	\$0	\$28,788	\$0	\$754,705	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$0	\$11,703,220	\$5,787,553	\$6,152,868	\$0	\$23,643,641	\$0
Nov 2014 Bond Referenda - Schools		B-S	\$18,415,916	\$24,096,044	\$0	\$0	\$0	\$42,511,960	\$0
Nov 2014 Bond Referendum - Transportation		B-T	\$2,956,993	\$9,988,628	\$7,900,000	\$18,681,212	\$10,660,000	\$50,166,833	\$0
Future Bond Referendum - Schools		FR-S	\$0	\$12,708,784	\$42,432,881	\$47,228,287	\$25,769,648	\$128,139,600	\$0
Future Bond Referendum - Public Safety		FR-PS	\$0	\$0	\$0	\$3,730,855	\$0	\$3,730,855	\$0
Future Bond Referendum - Parks & Rec		FR-PR	\$0	\$0	\$0	\$9,000,000	\$10,000,000	\$19,000,000	\$0
Fredericksburg Share of Certain Projects		FRED	\$19,544,825	\$19,548,854	\$10,960,149	\$7,682,637	\$2,379,922	\$60,116,387	\$0
Va. Clean Water Revolving Loan Fund Prgrm.		CWRLF	\$6,873,175	\$8,550,786	\$4,436,384	\$6,311,263	\$0	\$26,171,608	\$0
Revenue Bonds		RB	\$17,337,564	\$12,235,000	\$9,981,900	\$9,332,783	\$14,901,696	\$63,788,943	\$0
<b>TOTAL FY 2021 - FY 2025 CIP</b>			\$95,346,242	\$118,397,045	\$100,741,411	\$127,372,211	\$79,279,108	\$521,136,016	\$1,556,500



# Debt Service

Spotsylvania County is responsible for outstanding debt remaining on various financings undertaken for the purpose of funding general County projects, School projects, transportation projects, and water and sewer projects. Total existing debt that will be outstanding in all funds as of June 30, 2020 is \$383.6 million and is broken down as follows:

Debt Type	Balance – June 30, 2020
General projects	\$63.1 M
Transportation projects*	\$35.1 M
Water and sewer projects	\$115.5 M
School projects	\$169.9 M
<b>Total</b>	<b>\$383.6 M</b>



\* Excludes bonds issued for transportation projects for which Special Service District taxes are in place to fully fund the debt service.

Counties in Virginia are not subject to legal debt limits. However, Spotsylvania’s financial policies include the following debt guidelines related to debt for County, School, and transportation projects:

- Net debt as a percentage of estimated taxable market value should not exceed 3%;
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025; and
- The County intends to maintain its 10-year tax-supported debt and lease payout ratio at or above 65% at the end of each adopted CIP.

An assessment of these ratios relative to existing debt and debt anticipated based on the recommended CIP begins on page 91.

Separate from the debt guidelines outlined above for County, School, and transportation projects are the County’s debt guidelines for Utilities projects. These Utilities debt guidelines are as follows:

- The Utilities Fund balance must be at least 100% of the average of total revenues for the last three years;
- Revenues remaining after operational expenditures other than debt service must be sufficient to cover debt service 1.3 times; and
- Operating revenues as a percent of operating expenditures including debt service must be at least 100%.

Additionally, the financial policies include a referendum policy which requires financings related to construction projects to be approved through voter referendum prior to the issuance of debt unless such projects are financed through revenue-supported mechanisms (i.e., water/sewer revenue bonds).

The 2001, 2005 and 2006 voter-approved referenda authorized the County to borrow a total of \$372.0 million for purposes of fire/rescue station construction and equipment purchases, transportation projects, library and parks projects, public safety and general government purposes, and school construction and technology purchases. \$259.9 million was borrowed against this referenda authority. The balance - \$112.1 million – will remain unissued because the time limit for legal issuance has expired.

In 2014, a voter-approved referendum authorized the County to borrow a total of \$241.4 million to fund public safety, transportation and school capital projects. At the end of FY 2021, it is estimated that \$141.5 million will have been borrowed against this referendum authority.

The following table shows the potential impact on the tax rate stated at the time of each referendum:

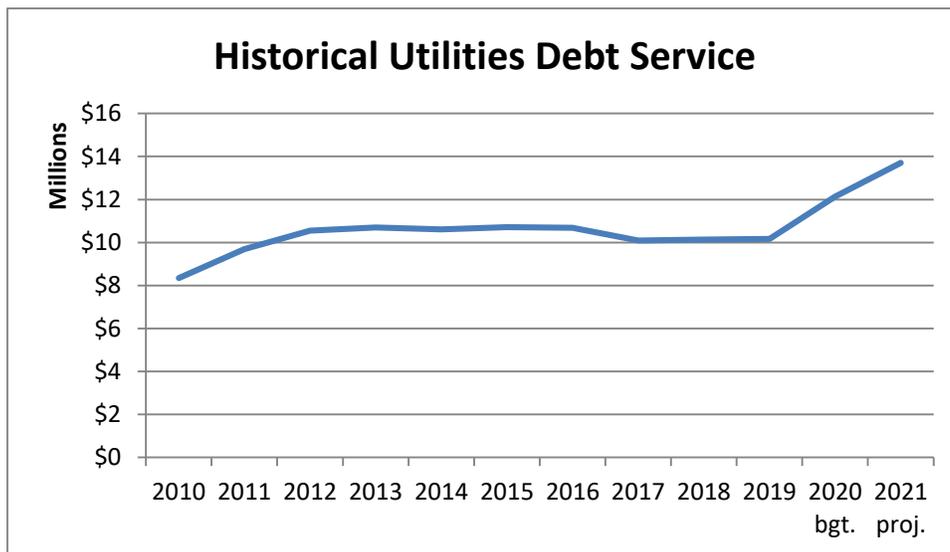
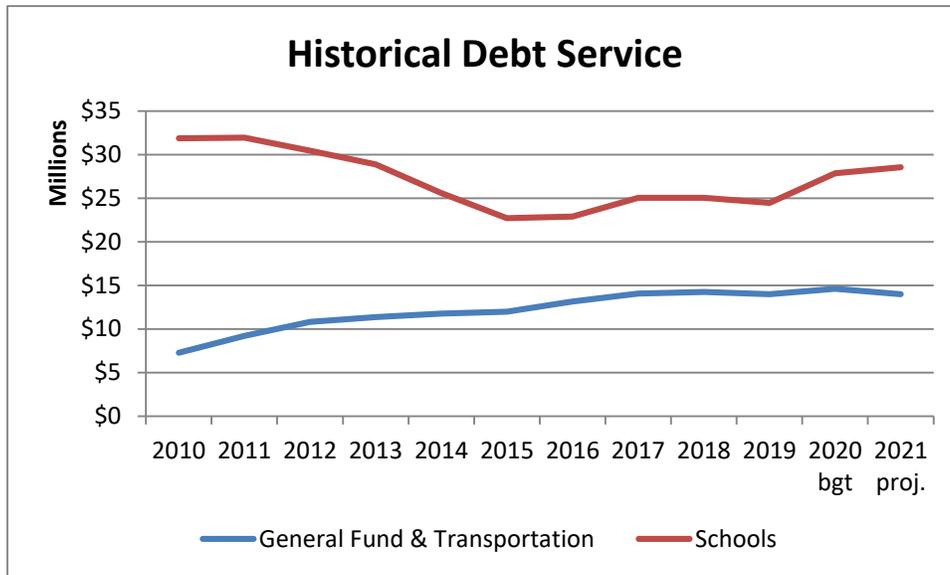
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation	\$0.05 per \$100
2014	Schools	\$0.11 per \$100
		<b>\$0.50 per \$100</b>

\* This is the potential tax rate impact identified in materials distributed at the time of the referenda. Tax rate impact calculations were based on the value of one penny on the real property tax rate at the time of the referenda.

There have been two previous tax rate increases specifically tied to repayment of the debt service associated with these borrowings:

- A \$0.02 tax rate increase in calendar year 2005 for the purpose of funding fire/rescue debt service; and
- A \$0.01 tax rate increase in calendar year 2010 was approved for general County debt service.

The following graphs show historical debt service for the combined General and Transportation Funds and School and for Utilities debt service. The Historical Debt Service graph excludes bonds issued for transportation projects for which Special Service District taxes are in place to fully fund the debt service.



Following are the amortization schedules for general, transportation, schools, and utilities debt. Each schedule shows existing debt service. The schedules also include the projected debt service associated with a combined \$21.4 million planned for issuance in Summer 2020 for the Exit 126 – Rt. 17 widening and bridge; renovation and expansion of Spotsylvania Middle School; and various school capital maintenance, technology and bus replacements.

**General and Transportation Debt**

<b>TOTAL GENERAL &amp; TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY</b>						
	<u>Existing Debt<sup>1</sup></u>		<u>New Debt</u>		<u>Total Debt</u>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2021	\$9,614,427	\$4,121,040	\$147,850	\$118,280	\$9,762,276	\$4,239,320
2022	9,790,492	3,672,792	147,850	112,366	9,938,341	3,785,158
2023	9,922,972	3,214,866	147,850	106,452	10,070,822	3,321,318
2024	9,641,041	2,753,909	147,850	100,538	9,788,891	2,854,447
2025	9,341,347	2,300,928	147,850	94,624	9,489,197	2,395,552
2026	9,342,267	1,935,815	147,850	88,710	9,490,116	2,024,525
2027	9,174,242	1,584,347	147,850	82,796	9,322,091	1,667,143
2028	5,510,719	1,224,031	147,850	76,882	5,658,569	1,300,913
2029	5,338,364	989,769	147,850	70,968	5,486,214	1,060,737
2030	5,271,010	760,855	147,850	65,054	5,418,860	825,908
2031	3,441,301	536,845	147,850	59,140	3,589,151	595,985
2032	3,129,369	408,501	147,850	53,226	3,277,219	461,726
2033	2,532,014	299,043	147,850	47,312	2,679,864	346,355
2034	2,279,814	210,823	147,850	41,398	2,427,663	252,221
2035	1,774,456	131,302	147,850	35,484	1,922,306	166,786
2036	705,000	70,063	147,850	29,570	852,850	99,632
2037	490,000	47,681	147,850	23,656	637,850	71,337
2038	460,000	30,338	147,850	17,742	607,850	48,079
2039	460,000	12,900	147,850	11,828	607,850	24,728
2040	0	0	147,850	5,914	147,850	5,914
	<b>\$98,218,835</b>	<b>\$24,305,848</b>	<b>\$2,956,993</b>	<b>\$1,241,937</b>	<b>\$101,175,828</b>	<b>\$25,547,785</b>

<sup>1</sup> Excludes bonds issued for transportation projects for which Special Service District taxes are in place to fully fund the debt service.

**School Debt**

<b>TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY</b>						
	<u>Existing Debt</u>		<u>New Debt</u>		<u>Total Debt</u>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2021	19,633,573	6,981,213	1,253,929	689,060	20,887,502	7,670,273
2022	19,274,508	6,064,774	1,253,929	644,456	20,528,437	6,709,231
2023	17,818,027	5,187,228	1,253,929	599,853	19,071,956	5,787,082
2024	14,960,959	4,414,570	1,253,929	555,250	16,214,888	4,969,820
2025	14,398,653	3,786,025	1,253,929	510,647	15,652,582	4,296,672
2026	14,287,733	3,222,398	1,253,929	466,044	15,541,662	3,688,442
2027	14,061,759	2,693,071	1,253,929	421,441	15,315,688	3,114,512
2028	11,365,281	2,029,486	936,083	376,837	12,301,363	2,406,323
2029	10,015,635	1,601,021	936,083	341,134	10,951,718	1,942,155
2030	8,039,990	1,207,488	936,083	305,430	8,976,072	1,512,919
2031	7,223,699	916,058	936,083	269,727	8,159,781	1,185,785
2032	3,350,631	658,581	936,083	234,023	4,286,713	892,605
2033	3,017,985	535,272	619,750	198,320	3,637,735	733,592
2034	2,775,186	420,823	619,750	173,530	3,394,936	594,353
2035	2,340,544	324,059	619,750	148,740	2,960,294	472,799
2036	2,110,000	244,540	619,750	123,950	2,729,750	368,490
2037	2,110,000	172,478	619,750	99,160	2,729,750	271,638
2038	1,540,000	100,170	619,750	74,370	2,159,750	174,540
2039	1,540,000	42,000	619,750	49,580	2,159,750	91,580
2040	0	0	619,750	24,790	619,750	24,790
	<b>\$169,864,162</b>	<b>\$40,601,255</b>	<b>\$18,415,916</b>	<b>\$6,306,343</b>	<b>\$188,280,078</b>	<b>\$46,907,598</b>

**Utilities Debt**

<b>TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY</b>						
	<b>Existing Debt</b>		<b>New Debt</b>		<b>Total Debt</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2021	\$6,335,000	\$5,249,143	\$1,079,509	\$1,036,213	\$7,414,509	\$6,285,356
2022	6,635,000	4,940,894	1,114,915	1,000,807	7,749,915	5,941,701
2023	6,935,000	4,615,126	1,151,652	964,070	8,086,652	5,579,197
2024	7,255,000	4,273,091	1,189,773	925,950	8,444,773	5,199,041
2025	7,585,000	3,925,635	1,229,335	886,387	8,814,335	4,812,023
2026	7,920,000	3,560,965	1,270,398	845,324	9,190,398	4,406,289
2027	5,710,000	3,158,498	1,313,023	802,699	7,023,023	3,961,196
2028	5,940,000	2,899,345	1,357,276	758,446	7,297,276	3,657,791
2029	6,190,000	2,629,277	1,403,224	712,498	7,593,224	3,341,775
2030	6,430,000	2,352,624	1,450,937	664,785	7,880,937	3,017,410
2031	6,690,000	2,065,500	1,500,488	615,234	8,190,488	2,680,734
2032	6,965,000	1,761,396	1,551,954	563,768	8,516,954	2,325,164
2033	5,415,000	1,459,412	1,605,415	510,307	7,020,415	1,969,719
2034	5,605,000	1,232,646	1,660,954	454,768	7,265,954	1,687,414
2035	5,810,000	997,581	1,718,659	397,064	7,528,659	1,394,644
2036	4,725,000	779,192	1,778,619	337,103	6,503,619	1,116,295
2037	4,895,000	583,491	1,840,930	274,792	6,735,930	858,284
2038	2,720,000	380,723	1,905,690	210,032	4,625,690	590,755
2039	2,810,000	253,038	1,973,003	142,719	4,783,003	395,757
2040	2,905,000	120,881	2,042,976	72,746	4,947,976	193,626
2041	0	0	0	0	0	0
	<b>\$115,475,000</b>	<b>\$47,238,459</b>	<b>\$30,138,729</b>	<b>\$12,175,714</b>	<b>\$145,613,729</b>	<b>\$59,414,173</b>

# Five-Year Financial Forecast

The practice of forecasting operating revenues and expenditures over several years to anticipate budget imbalances is considered a best practice within government finance. The Government Finance Officers Association (GFOA) recommends that multiyear forecasts look no fewer than five years into the future.

**General Fund** – The forecast is taken from Spotsylvania’s Budget Plus Five model which is updated on an annual basis in preparation of the upcoming budget cycle. The General Fund forecast on the following page represents the costs of the FY 2021 Recommended General Fund budget over the course of the next four years. Projected costs are compared to projected revenues (at the equalized rate in reassessment years) to arrive at an estimate of annual budgetary deficits or surpluses. This analysis assumes no new operational initiatives beyond staffing of a new fire/rescue station (Co. 12) beginning in FY 2024.

The out-year costs of maintaining current service levels for programs, and maintaining competitive salary and benefits are calculated using assumptions of inflation and growth. Projections assume gradually increasing revenues beyond FY 2021, and an increasing transfer from the General Fund to the Transportation Fund to help address structural imbalances in the Transportation Fund.

Unless revenue projections significantly improve, the budget deficits shown for FY 2022 – FY 2025 will need to be addressed during each budget cycle through increased tax rates, reductions in budgeted expenditures, reprioritization of capital projects to be financed, or a combination of each of these options.

Included in the General Fund Forecast:
<p><b><u>Current Programs &amp; Services</u></b>                      (adjustments below are made beginning with the FY 2022 forecast)</p> <ul style="list-style-type: none"> <li>• Annual adjustments for inflation in materials and supplies (1.5%)</li> <li>• Annual step increase for Public Safety scale positions (ave. 2.24% for sworn and ave. 1.85% for Communications)</li> <li>• Annual COLA for Public Safety (1.5%)</li> <li>• Annual compensation adjustment for other than Public Safety (2.5% to include 1.5% COLA)</li> <li>• Transfers to other funds based upon current practices and upon fiscal policies</li> </ul>
<p><b><u>School Funding</u></b></p> <ul style="list-style-type: none"> <li>• Local transfer to the Schools is based on 100% of projected Schools’ debt service plus a cost per pupil amount adjusted annually for a 2.5% COLA and 1.5% CPI</li> </ul>
<p><b><u>Capital Improvement Plan (CIP)</u></b></p> <ul style="list-style-type: none"> <li>• Funding for debt service on \$93.3 million in costs associated with County general capital projects within the Recommended CIP in FY 2022 – FY 2025 (see pgs 107 – 112)</li> <li>• Within the projected local transfer, Schools will fund debt service on \$152.2 million in costs associated with Schools’ capital projects in the Recommended CIP in FY 2022 – FY 2025 (see pg 114)</li> </ul>

## General Fund Forecast

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>General Fund Revenue</b> (\$ in millions)					
Real Property Taxes	\$149.3	\$153.8	\$158.3	\$163.0	\$167.9
Other General Property Taxes	48.1	48.9	49.6	50.4	51.1
Other Local Taxes & Receipts	60.7	61.6	62.5	63.4	64.3
State & Federal Revenues	39.4	39.4	39.4	39.7	40.0
Use of (addition to) Fund Balance	5.2	0.3	0.3	0.3	0.3
Transfer from Other Funds	3.5	3.7	3.7	3.7	3.7
<b>General Fund Revenue Total</b>	<b>\$306.3</b>	<b>\$307.6</b>	<b>\$313.8</b>	<b>\$320.4</b>	<b>\$327.3</b>
<b>General Fund Expenditures</b>					
Current Programs & Services	\$146.0	\$150.1	\$154.2	\$159.9	\$164.4
School Funding	135.2	139.7	145.0	148.8	153.1
Debt Service	9.6	10.7	11.0	12.3	12.5
New Capital Projects Operating	0.0	1.5	1.1	1.2	1.4
Transfers/Fiscal Policy	15.5	16.8	18.0	19.1	20.2
<b>General Fund Expenditures Total</b>	<b>\$306.3</b>	<b>\$318.7</b>	<b>\$329.3</b>	<b>\$341.3</b>	<b>\$351.6</b>
<b>Budget Surplus/(Deficit)</b>	<b>\$0.0</b>	<b>(\$11.0)</b>	<b>(\$15.6)</b>	<b>(\$20.9)</b>	<b>(\$24.4)</b>
Incremental Tax Rate to Balance	\$0.000	\$0.066	\$0.025	\$0.028	\$0.016

Figures may appear not to add due to rounding.

**Transportation Fund** – Effective February 15, 2010, Spotsylvania joined the Virginia Railway Express (VRE) and became a member of the Potomac and Rappahannock Transportation Commission (PRTC). By State law, membership in the PRTC permits the County to enact a 2.1% tax on the distribution costs of fuel which may be used only for VRE and PRTC annual subsidies and other transportation purposes. PRTC estimates Spotsylvania’s FY 2021 fuel tax revenue to be \$5.3 million. When combined with the \$700,000 transfer from the General Fund instituted in FY 2017, approximately \$267,000 from the Transportation Fund balance and property taxes received for service district debt service, the projected fuel tax revenue is sufficient to pay all FY 2021 transportation operation expenditures. However, based on PRTC’s estimate of out-year fuel tax revenue, County staff’s projection of out-year VRE and PRTC subsidies, existing debt service, and new debt service to be incurred resulting from the Recommended CIP, it is anticipated that an additional \$700,000 in on-going transfer from the General Fund is necessary to provide structural balance to the Transportation Fund for the five-year planning period.

Other assumptions in the transportation five-year forecast include out-year fuel tax revenue estimates provided by PRTC; out-year VRE subsidy estimates provided by VRE; continued support of FRED, the regional bus service; and payment of debt service costs associated with existing and planned transportation debt. Like the General Fund, out-year compensation adjustments are

assumed at 2.5%, and inflation in materials and supplies is assumed at 1.5%.

The Transportation Fund forecast below represents the costs of the FY 2021 Recommended Transportation Fund budget over the course of the next four years and does not include revenues, expenditures, and reserves tied to special service districts. Projected costs are compared to projected revenues to arrive at an estimate of the annual budgetary gap. This analysis assumes no new operating initiatives for the out-years, and assumes changes in debt service based on approval of the projects in the Recommended CIP. Given this forecast, it appears that the Transportation Fund balance will need additional support from the General Fund to continue to be balanced beyond FY 2025.

<b>Transportation Fund Forecast</b>					
	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b><u>Transportation Fund Revenue*</u></b>	(\$ in millions)				
VRE - Fuel Tax	\$5.3	\$5.3	\$5.3	\$5.3	\$5.3
Transfer from General Fund	1.4	1.6	1.8	1.8	1.8
Transfer from Capital Projects Fund	0.0	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	(0.2)	0.6	1.2	3.1	4.1
<b>Transportation Fund Revenue Total</b>	<b>\$6.5</b>	<b>\$7.6</b>	<b>\$8.4</b>	<b>\$10.3</b>	<b>\$11.3</b>
<b><u>Transportation Fund Expenditures*</u></b>					
Personnel	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
FRED	0.4	0.4	0.4	0.4	0.4
Debt Service	4.0	4.9	5.6	7.3	8.2
VRE/PRTC Subsidies	1.6	1.7	1.8	2.0	2.0
Transfer to Other Funds	0.0	0.0	0.0	0.0	0.0
<b>Transportation Fund Expenditures Total</b>	<b>\$6.5</b>	<b>\$7.6</b>	<b>\$8.4</b>	<b>\$10.3</b>	<b>\$11.3</b>
<b>Budget Surplus/(Deficit)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Incremental Tax Rate to Balance					
<b>Transportation Fund Balance</b>	<b>\$9.3</b>	<b>\$8.8</b>	<b>\$7.6</b>	<b>\$4.5</b>	<b>\$0.4</b>

\*Excludes Special Service District taxes, expenditures and reserves.

Figures may appear not to add due to rounding.

**Utilities Fund** – The County’s fiscal policies include the following summarized policies related to the Utilities Operating and Capital Funds:

- The combined fund balance of the Utilities Operating and Capital Funds will be at least 100% of the average for the last three years of total Utilities revenues;
- Revenues remaining after payment of operating expenditures (other than debt service) will be at least 1.3 times debt service requirements; and
- The County will reduce its reliance on availability fee revenue for operating expenditures by increasing total operating revenues to a level that will fully support operating expenditures (including debt service).

This plan assumes user rates and fees are updated to be effective mid-year FY 2021. Rates and fees for the FY 2021 – FY 2023 timeframe are expected to be presented to the Board for consideration in Summer 2020.

The Utilities Fund forecast that follows represents the costs of the FY 2021 Recommended Utilities Operating Fund and Utilities Capital Projects Fund budgets over the course of the next four years, including planned capital projects in the Recommended CIP. Forecasted revenues assume conservative estimates of growth in the number of water and sewer connections and assume 4% - 5% annual increases in monthly bills to customers to fund anticipated increases in Utilities operating costs and Utilities debt service associated with the FY 2021 – FY 2025 CIP. Like the General Fund and Transportation Fund forecasts, out-year compensation adjustments are assumed at 2.5%, while inflation in materials and supplies is assumed at 2.5% for Utilities.

Based on the projections for FY 2021 – FY 2025, the County will maintain the 1.3 times debt service coverage ratio, and will operate in such a manner that revenues fully support operating expenditures. More importantly, based on this forecast, the County will have flexibility within which to operate to ensure it meets the legal coverage ratio of 1.15.

## Utilities Operating & Capital Funds Forecast

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Utilities Revenue</b>					
User Fees	\$54.0	\$56.5	\$49.8	\$48.6	\$45.4
Availability Fees	4.1	4.1	4.1	4.1	4.1
Interest Earnings	0.4	0.4	0.4	0.4	0.4
Miscellaneous	2.3	2.3	2.3	2.3	2.3
Bond Proceeds	24.2	20.8	14.4	15.6	14.9
Transfers from Other Funds	0.1	0.1	0.1	0.1	0.1
Use of Fund Balance	<u>3.9</u>	<u>2.1</u>	<u>0.1</u>	<u>(0.9)</u>	<u>(0.9)</u>
<b>Utilities Revenue Total</b>	<b>\$89.0</b>	<b>\$86.3</b>	<b>\$71.3</b>	<b>\$70.2</b>	<b>\$66.3</b>
<b>Utilities Expenditures</b>					
Personnel	\$11.6	\$12.2	\$12.7	\$13.3	\$13.8
Operating (other than debt)	10.5	10.8	11.1	11.3	11.6
Capital (operating)	0.4	0.8	0.8	0.8	0.8
Debt Service	13.7	15.3	16.4	17.5	18.8
Capital Projects	52.8	47.3	30.4	27.3	21.3
Transfer to Other Fund	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Utilities Expenditures Total</b>	<b>\$89.0</b>	<b>\$86.3</b>	<b>\$71.3</b>	<b>\$70.2</b>	<b>\$66.3</b>
<b>Budget Surplus/(Deficit)</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Utilities Fund Balances</b>	<b>\$51.4</b>	<b>\$49.2</b>	<b>\$49.1</b>	<b>\$50.0</b>	<b>\$50.9</b>
Coverage Ratio <sup>1</sup>	1.39	1.33	1.31	1.29	1.27
County Policy Coverage Ratio <sup>2</sup>	1.07	1.05	1.05	1.04	1.05
Op. Rev. as % of Op. Exp. <sup>3</sup>	102%	102%	101%	101%	102%
FB as % of Prior 3 Years Rev. <sup>4</sup>	114%	107%	103%	100%	100%
Rates TBD					

Figures may appear not to add due to rounding.

<sup>1</sup> Coverage ratio represents the degree to which net revenues after operating expenditures (other than debt service) cover debt service costs. The legal requirement is 1.15 times. The County policy guideline is 1.30 times.

<sup>2</sup> County policy calls for there to be no reliance on volatile availability fee revenue for covering operating expenditures. 1.00 or better means that 100% or better of operating expenditures is covered by revenues net of availability fees.

<sup>3</sup> Represents the degree to which operating revenues cover operating expenditures. County policy calls for this to be at least 100%.

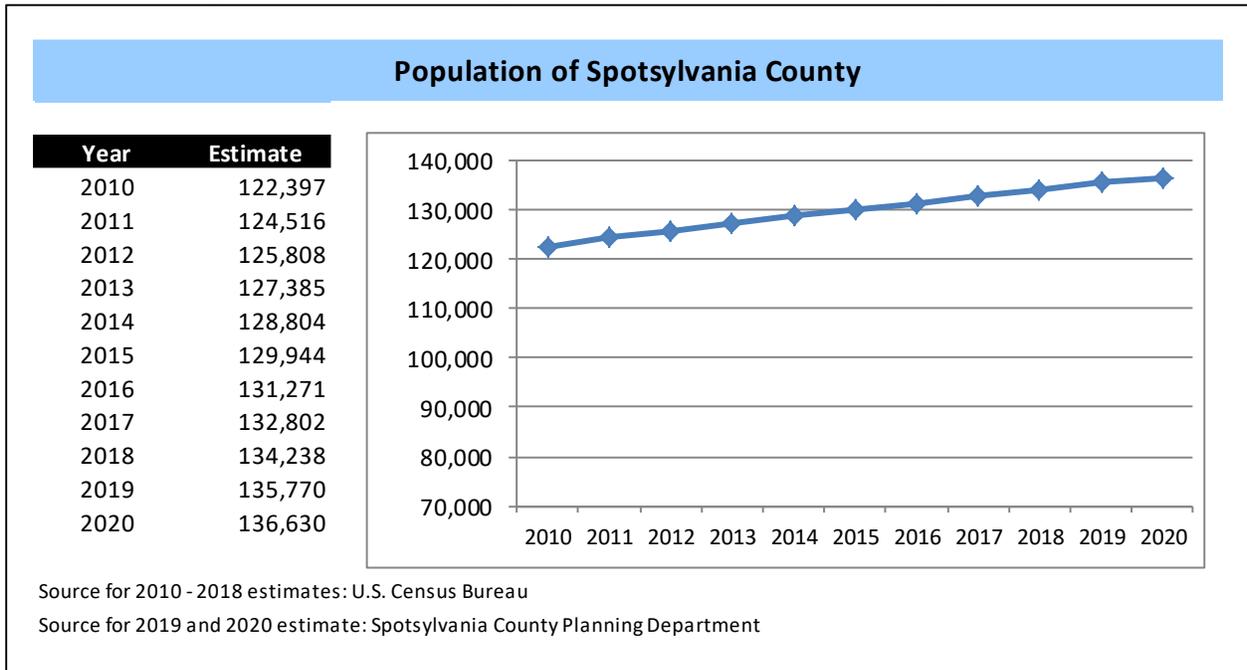
<sup>4</sup> Fund balance as a percentage of the average of the prior three years' revenues must be at least 100% according to County policy.



# Supplemental Information & Data

## Population

The Planning Department estimates the County's 2020 population to be 136,630. The County's population has continued to grow consistently each of the past ten years with an average annual increase of 1.1%, down from an average annual increase of 3.3% for the previous decade.



The Planning Department estimates the County's population growth to average between 1% and 2% per year into the next few decades. The following table compares the estimated population at these two percentage rates.

**Spotsylvania County Population Forecast**

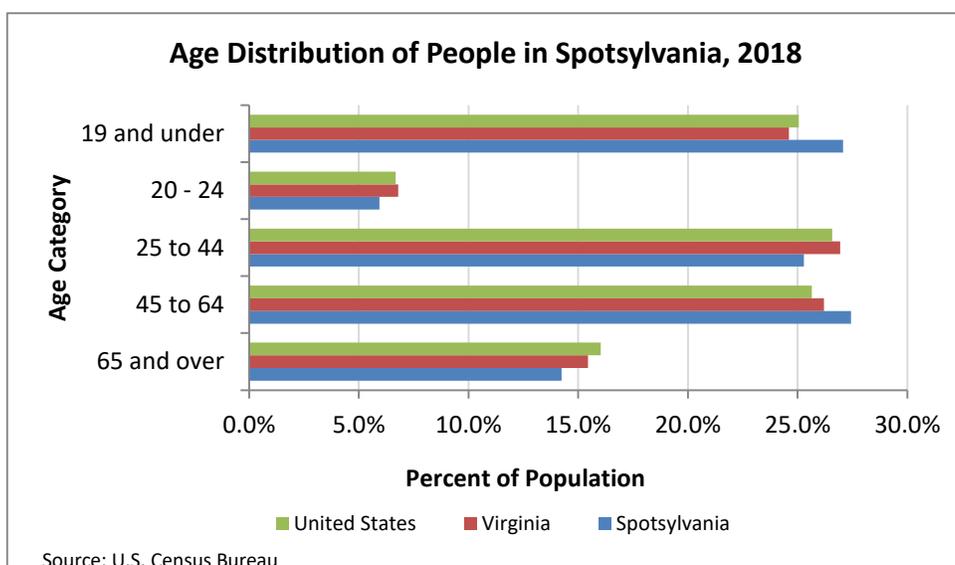
Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	129,944	
Planning Department Projections		
Year	1% Growth Rate	2% Growth Rate
2025	144,123	152,899
2030	151,474	168,813
2035	159,201	186,383
2040	167,322	205,782

The U.S. Census Bureau estimates that in 2018, a little over two-thirds of the population of Spotsylvania County was white and approximately one-sixth of the population was black or African-American.

### 2018 Population by Racial/Ethnic Group

Group	Spotsylvania	Virginia	United States
White	67.4%	61.5%	60.4%
Black or African American	17.1%	19.9%	13.4%
Hispanic or Latino	10.3%	9.6%	18.3%
Asian	2.9%	6.9%	5.9%
American Indian or Alaska Native	0.5%	0.5%	1.3%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Other	1.6%	1.5%	0.5%

The majority of the County's population (67%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 27% estimated to be 19 or younger.



The percentage of the population between ages 20 and 64 in Spotsylvania is comparable to the makeup of state and national populations, as well. However, according to census figures, when compared to Virginia and the United States, Spotsylvania has a higher percentage of its population at 19 and under, and a lower percentage of its population at 65 or older than do the state and the nation.

### 2018 Household Composition

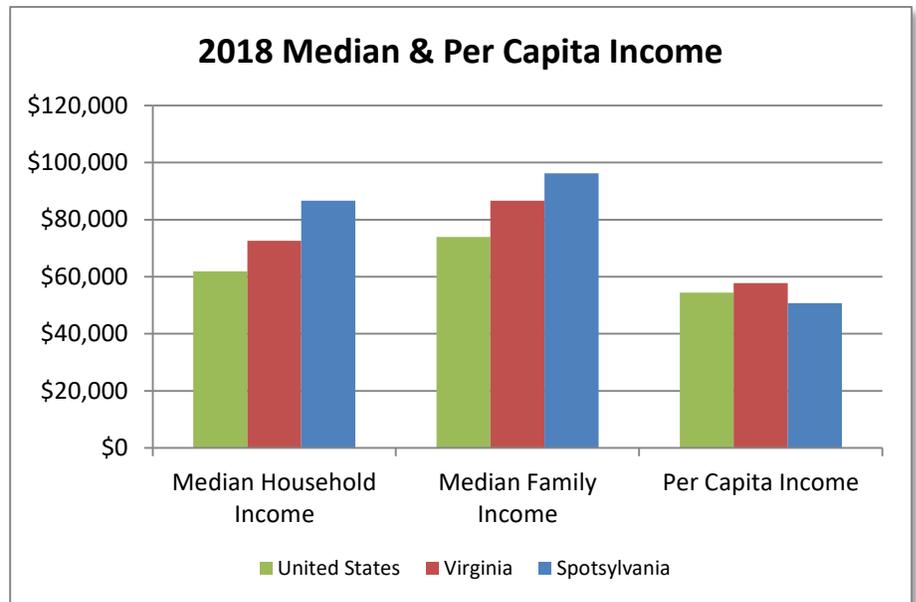
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,710	77.2%	2,085,245	66.7%	78,697,103	65.7%
With own children under 18 years	14,578	33.4%	894,939	28.6%	33,435,099	27.9%
Married-couple families	26,603	60.9%	1,578,357	50.5%	57,816,948	48.3%
Male householder; no wife families	1,945	4.5%	136,383	4.4%	5,821,975	4.9%
Female householder; no husband families	5,162	11.8%	370,505	11.8%	15,058,180	12.6%
Without children under 18 years	19,132	43.8%	1,190,306	38.0%	45,262,004	37.8%
Nonfamily Households	9,967	22.8%	1,043,170	33.3%	41,033,025	34.3%
<b>Total Households</b>	<b>43,677</b>	<b>100%</b>	<b>3,128,415</b>	<b>100%</b>	<b>119,730,128</b>	<b>100%</b>

Source: U.S. Census Bureau

## Personal Income

According to the U.S. Census Bureau, Spotsylvania’s 2018 median household income was estimated at \$86,695 and median family income was estimated at \$96,313.

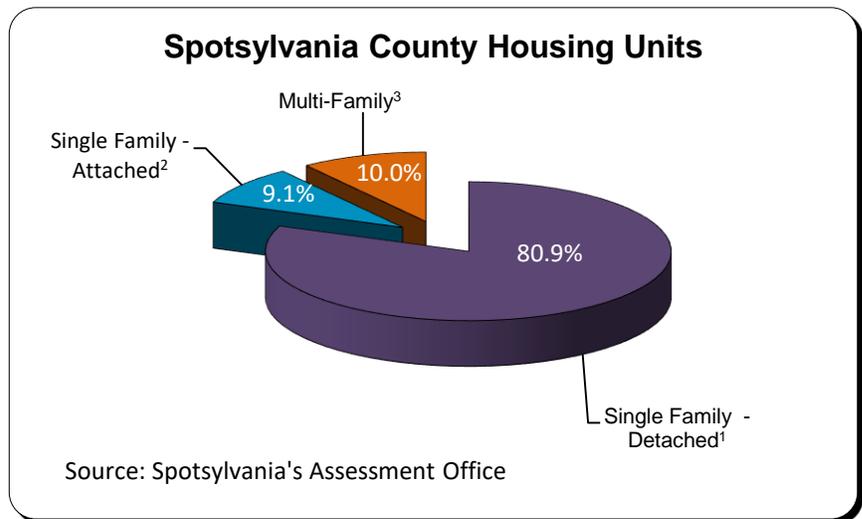
The estimated 2018 combined per capita income for Spotsylvania County and the City of Fredericksburg of \$50,790 is approximately 12% less than the state amount and approximately 7% less than the national amount.



Source: US Census Bureau for Median Household and Median Family Income  
Bureau of Economic Analysis (BEA) for Per Capita Income

## Housing

As of December 31, 2019 there were 50,861 housing units in Spotsylvania County. A housing unit can be multi-family or single-family, attached or detached. The majority (80.9%) of the housing units in Spotsylvania were single-family detached units. Since 2000, the number of housing units in the County has increased by 52.7% and has increased by 18.3% since 2010.



Source: Spotsylvania's Assessment Office

<sup>1</sup> Includes trailers, manufactured homes and mobile homes

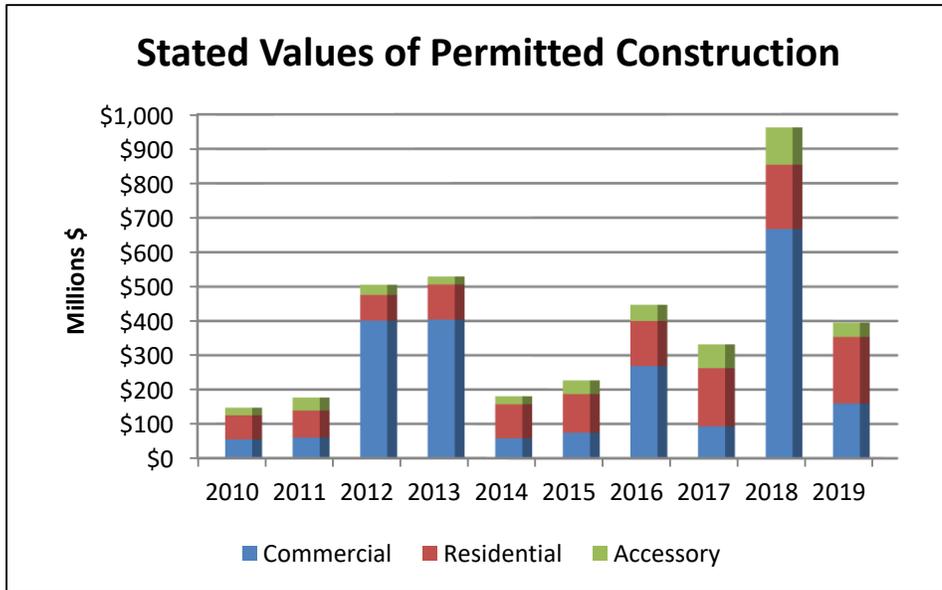
<sup>2</sup> Consists of duplexes and townhouses

<sup>3</sup> Consists of apartments and condominiums and assisted living housing units

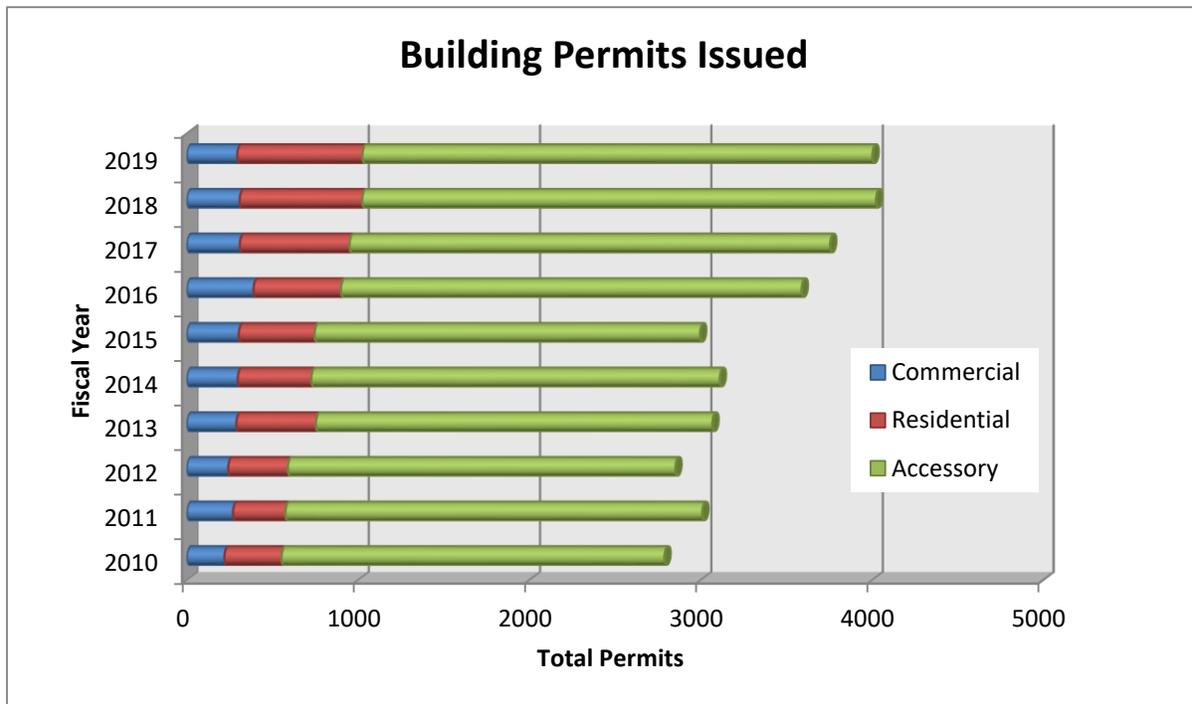
## Housing Units

Housing Unit Type	2000	2010	2020
Single Family – Detached	28,804	37,141	41,151
Single Family - Attached	2,522	2,730	4,604
Multi-Family	1,983	3,136	5,106
<b>Totals</b>	<b>33,309</b>	<b>43,007</b>	<b>50,861</b>

The accompanying graphs illustrate construction activity within Spotsylvania during the past 10 years. In FY 2012 and FY 2013, the County processed multiple site plans for which the stated value of site work being performed was unusually large. Additionally, there were several large commercial projects where the stated value of each project was significant. Similar activity occurred in FY 2016 with the submission of several large commercial applications having sizeable stated values, including a substantial site plan for the 921,565 sq. ft. Lidl grocery distribution center. The significant increase in FY 2018 reflects the stated values for some larger commercial applications that included apartments, a Publix grocery store, a self-storage building and the Copart auto auction.



Values are taken from permit applications as provided by the applicants. These values **do not** represent the value assigned by Spotsylvania's Assessment Office. The FY 2019 figures are as of June 30, 2019.



The FY 2019 building permit figures are as of June 30, 2019.

## Approved Development

As of January 2020, the following development has been approved by the Board of Supervisors, but is not yet constructed:

### Approved Developments with Unbuilt Units

Development	SFD	SFA	MF	AR	Total	Development	SFD	SFA	MF	AR	Total
Fawn Lake	416	0	0	0	416	New Post	200	67	0	0	267
Estates of Chancellorsville	38	0	0	0	38	Fortune's Landing	35	0	0	0	35
Estates of Elys Ford	231	0	0	0	231	Barley Woods	0	0	0	80	80
Estates at Buckingham	36	0	0	0	36	Heritage Woods	697	180	183	0	1,060
Whitehall	60	0	0	0	60	Courtland Park	61	0	0	0	61
Estates at Kingswood	3	0	0	0	3	Southpoint Landing	0	0	550	0	550
Breckenridge Farms	17	0	0	0	17	Legends of Chancellorsville	218	0	0	0	218
Avalon Woods	96	0	0	0	96	Wheatland	0	22	0	0	22
Anna Vista, Section 2	10	0	0	0	10	Thorburn Estates	59	0	0	0	59
Pennington Estates	5	0	0	0	5	Jackson Village	0	596	849	385	1,830
Pamunkey Point	18	0	0	0	18	Retreat at Chancellorsville	0	0	0	185	185
Lee's Parke	222	0	0	54	276	Alexander's Crossing	518	971	888	230	2,607
Sunrise Bay	33	0	0	0	33	Plantation Woods	132	0	0	0	132
Regency at Chancellorsville	0	0	0	60	60	Goodwin Cove	35	0	0	0	35
Glenhaven/ River Glen	15	0	0	0	15	Cedar Forest	29	0	0	0	29
Reserve at Chancellorsville	18	0	0	0	18	Summit Crossing Estates	70	0	0	0	70
Mallard Landing	0	72	0	0	72	Barrington	39	0	0	0	39
Summerfield	2	0	0	0	2	Afton	29	0	0	0	29
Keswick	150	90	236	184	660	Roseland	0	14	0	0	14
Ni Village	0	164	773	0	937	Ashleigh Ridge	19	0	0	0	19
Brooks	0	2	0	0	2	The Villas at Salem Church	0	0	0	45	45
Estates at Terry's Run	10	0	0	0	10	Palmer's Creek	0	0	400	0	400
Spotsylvania Courthouse Village	245	138	755	50	1,188	Regency Crossing	0	21	0	0	21
Crossroads Station	0	0	610	0	610						
<b>Total of all units approved but not yet built</b>							<b>12,620</b>				

SFD = Single Family Detached; SFA = Single Family Attached; MF = Multi Family; AR = Age Restricted

## County-Owned Community Facilities

- 31 Schools
- 13 Parks<sup>1</sup>
- 1 Outdoor Amphitheatre
- 4 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 75 Multipurpose Fields<sup>2</sup>
- 46 Tennis Courts<sup>2</sup>
- 52 Baseball/Softball Diamonds<sup>2</sup>
- 44 Basketball Courts<sup>2</sup>
- 22.1 miles of Trails<sup>2</sup>
- 1 Animal Shelter
- 13 Convenience Centers
- 1 Landfill
- 11 Fire/Rescue Stations
- 3 Dams and Reservoirs<sup>3</sup>
- 46 Pump Stations
- 2 Water Treatment Plants (WTP)
- 3 Wastewater Treatment Plants (WWTP)
- 1,200+ miles water/sewer infrastructure

<sup>1</sup> Includes parks at the Hunting Run and Ni River Recreational Areas.

<sup>2</sup> Includes facilities at schools.

<sup>3</sup> Includes the County-owned Hunting Run and Ni River reservoirs and the County operated Motts Run reservoir that is jointly owned with the City of Fredericksburg.

Additionally, Spotsylvania participates in regional programs such as the Central Rappahannock Regional Library, FRED Bus Service, Health Department, Rappahannock Juvenile Detention Center and the Rappahannock Regional Jail.

## Business, Labor & Employment

The County's primary economic development mission is to attract new businesses and capital investment, and to provide a supportive climate for the growth of existing businesses in order to stimulate the creation of jobs and tax revenues. The County has implemented numerous initiatives and specific programs to accomplish this mission.

The County's target industries include healthcare, manufacturing, professional services (high tech/IT/defense), and tourism.

### Existing Retail and Mixed Use Developments

Development	Square Footage	Development Type
Spotsylvania Towne Centre	1.6 million	Shopping and dining
Southpoint I & II	1.2 million+	Mixed use retail/commercial
Cosner's Corner	980,000	Retail and office
Harrison Crossing	600,000	Shopping and dining
Spotsylvania Courthouse Village	500,000	Office, retail, civic: 1,500 residential units

Source: Spotsylvania County Economic Development Department

### Number of Jobs by Sector and Wage

Industry	Average Establishments		Average Employment		Average Weekly Wage	
	YoY		YoY		YoY	
	2019	Change <sup>1</sup>	2019	Change <sup>1</sup>	2019	Change <sup>1</sup>
Accommodation and Food Service	195	(2)	4,254	(142)	\$325	\$11
Administrative and Support and Waste Management	146	15	1,471	47	\$627	\$44
Agriculture, Forestry, Fishing & Hunting	9	-	54	(8)	\$401	\$61
Arts, Entertainment, and Recreation	32	(4)	805	8	\$289	(\$7)
Construction	313	11	2,340	66	\$969	\$87
Educational Services	34	1	4,798	(496)	\$835	\$86
Finance and Insurance	93	3	513	19	\$1,076	\$9
Health Care and Social Assistance	774	142	4,791	72	\$795	(\$24)
Information	29	2	319	(19)	\$1,001	\$64
Management of Companies and Enterprises	18	-	457	20	\$1,489	\$8
Manufacturing	64	(3)	1,001	(116)	\$948	\$44
Mining, Quarrying, and Oil and Gas Extraction	3	-	40	2	\$1,188	\$27
Other Services (except Public Administration)	317	(104)	1,547	(203)	\$611	\$68
Professional, Scientific, and Technical Services	276	13	2,204	(24)	\$1,425	(\$124)
Public Administration	37	-	1,158	60	\$991	\$35
Real Estate and Rental and Leasing	121	1	533	(45)	\$825	\$71
Retail Trade	407	16	6,720	27	\$604	\$11
Transportation and Warehousing	69	(5)	1,474	2	\$1,001	\$126
Unclassified establishments	51	(25)	112	(38)	\$613	(\$113)
Utilities	7	-	90	8	\$983	\$9
Wholesale Trade	114	3	1,241	177	\$1,157	\$99
<b>Total</b>	<b>3,109</b>	<b>64</b>	<b>35,922</b>	<b>(583)</b>	<b>\$779</b>	<b>\$31</b>

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 2<sup>nd</sup> Quarter 2019

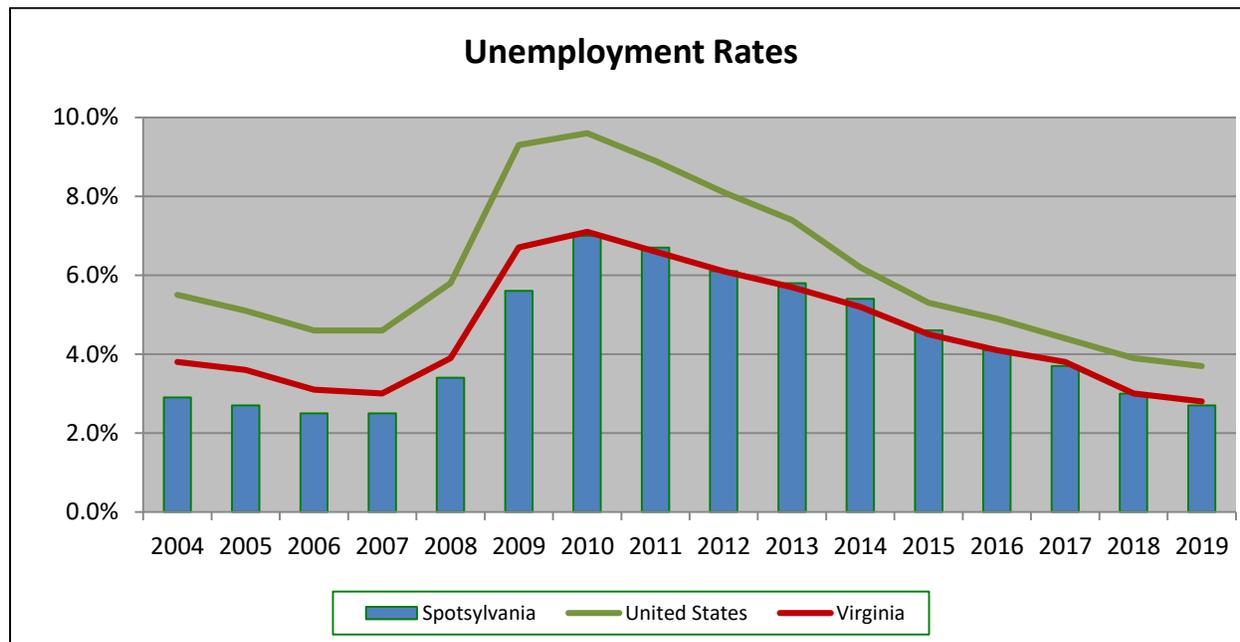
<sup>1</sup>Represents the year over year change in amounts reported by the Virginia Employment Commission, Quarterly Census of Employment and Wages from 2<sup>nd</sup> Quarter 2018 to 2<sup>nd</sup> Quarter 2019

### Employment Status within Spotsylvania

Employment Status	2000	2010	2018	% Change	
				2000 to 2010	2010 to 2018
Population 16 years old or older	66,138	89,642	102,321	35.5%	14.1%
In labor force	47,747	62,962	69,486	31.9%	10.4%
- Employed - civilian	45,651	57,987	69,084	27.0%	19.1%
- Employed - armed forces	595	1,021	402	71.6%	(60.6%)
- Unemployed	1,501	3,954	3,646	163.4%	(7.8%)
Not in labor force	18,391	26,680	32,835	45.1%	23.1%

Source: U.S. Census Bureau

Unemployment rates for Spotsylvania have been well below the national level and below, or comparable, to state rates in recent years. The County had the 9<sup>th</sup> best unemployment rate within Virginia in November 2019, as reported by the Virginia Employment Commission.



Source: Virginia Employment Commission for Spotsylvania and Virginia, U.S. Bureau of Labor Statistics for United States

### Top 20 Public & Private Employers within the County

Name	Nature of Business	Employee Range
Spotsylvania County Schools	Education	1,000+
Spotsylvania County Government	Local Government	1,000+
HCA Virginia Health System	Hospital – Spotsylvania Regional	500-999
Wal-Mart	Retail	250-499
CVS Pharmacy	Pharmacy Distribution Warehouse	250-499
Lidl US Operations	Grocery Distribution Center	250-499
Germanna Community College	Education	250-499
Weis Markets	Grocery	250-499
Kaeser Compressors	Air Compressor Manufacturer	250-499
McDonald's	Restaurant	250-499
Carmax	Automobile Dealer	250-499
Target Corp	Retail	100-249
Costco	Retail	100-249
Radley Honda	Automobile Dealer	100-249
Giant Food	Grocery	100-249
Lowes' Home Centers, Inc	Retail	100-249
United Parcel Service	Package Delivery Service	100-249
Richmond Fitness	Fitness Facility	100-249
PMC Services	Direct Mail Services	100-249
WaWa	Fueling Stations/Convenience Stores	100-249

Source: Virginia Employment Commission, as of 2<sup>nd</sup> Quarter 2019

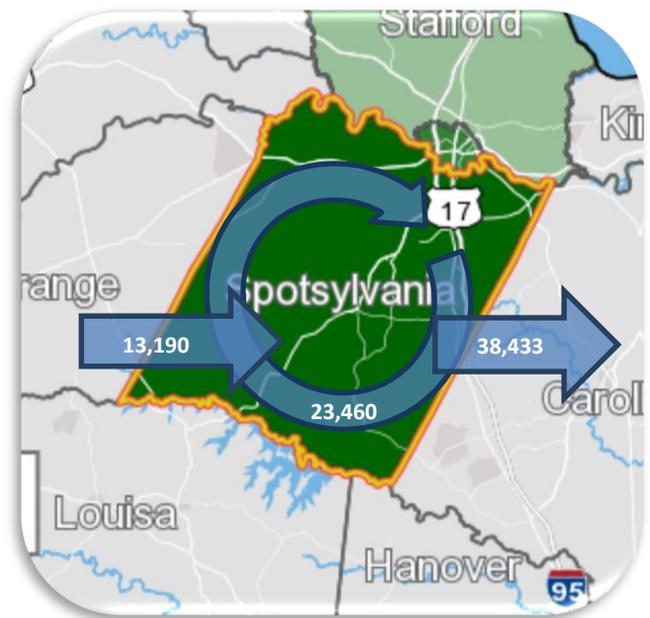
### Other Major Public & Private Employers in Surrounding Area

Name	Nature of Business	Employee Range
U.S. Department of Defense	Federal Government Agency	1,000+
GEICO	Insurance Customer Service Center	1,000+
Stafford County Schools	Education	1,000+
Federal Bureau of Investigation	Federal Government Agency	1,000+
Mary Washington Hospital	Hospital	1,000+
County of Stafford	Local Government	1,000+
University of Mary Washington	Education	1,000+
Hr Service Group, LLC	Administrative and Support Services	500-999
Fredericksburg City Schools	Education	500-999
King George County Schools	Education	500-999
McLane Mid Atlantic	Distributor for Convenience Centers	500-999
Medicorp Health System	Healthcare Services	500-999
City of Fredericksburg	Local Government	500-999
Caroline County Schools	Education	500-999
YMCA	Social Advisory Organization	500-999
Stafford Hospital Center	Hospital	500-999
Rappahannock Area Community Services Board	Social Advocacy Organization	500-999
United States Postal Service	Federal Government Agency	250-499
Snowden Services Inc	Healthcare Services	250-499
Rappahannock Goodwill Ind, Inc	Social Assistance Organization	250-499

Source: Virginia Employment Commission, as of 2<sup>nd</sup> Quarter 2019

### Spotsylvania Commuting Patterns - 2015

Commuting From	Area	Commuting To
8	Arlington County, VA	1,156
1,755	Caroline County, VA	673
285	Culpeper County, VA	529
248	Fairfax County, VA	3,717
2,437	Fredericksburg, VA	9,750
837	King George County, VA	1,699
1,237	Orange County, VA	568
727	Prince William County, VA	4,626
156	Richmond, VA	656
3,136	Stafford County, VA	7,689
-	Washington, D.C.	2,939
2,364	All Other Locations	4,431
<b>13,190</b>	<b>Total Commuters</b>	<b>38,433</b>



Spotsylvania County Workers	
Live and Work in Spotsylvania	23,460

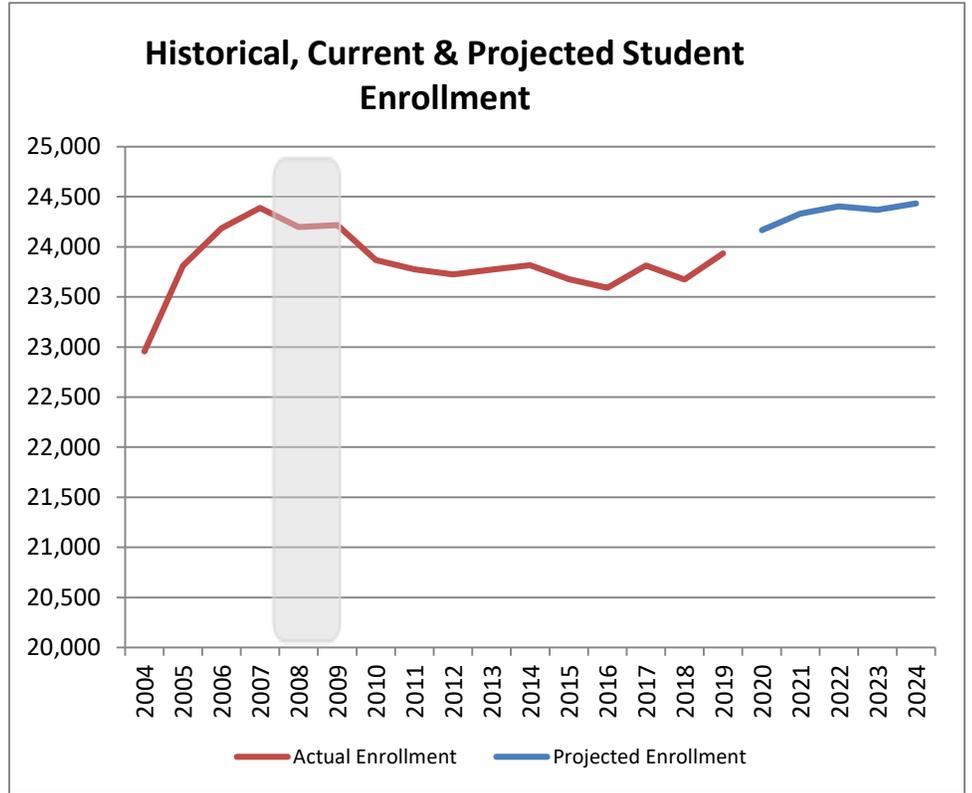
Source: U.S. Census Bureau

## Education

Spotsylvania County Public Schools include 17 elementary schools, 7 middle schools, 5 high schools, 1 alternative learning center, and 1 career and technical center.

Actual public school enrollment for the 2019 - 2020 school year was 23,935. Enrollment is projected to be 24,435 by the 2024 - 2025 school year.

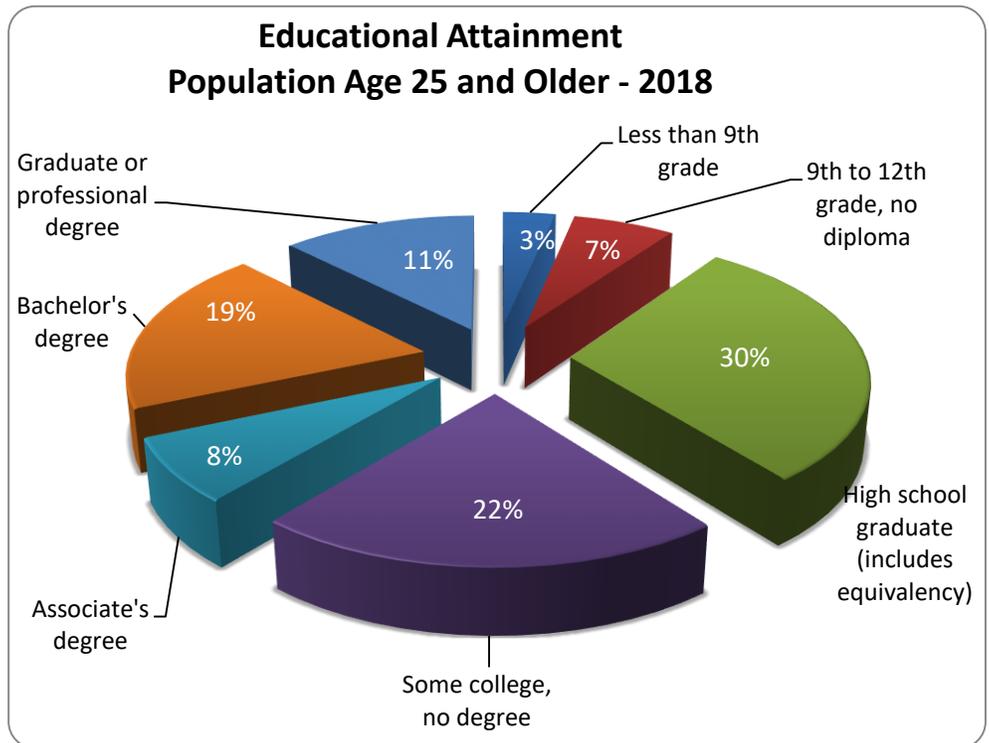
Total enrollment is projected to increase by 232 students countywide for the 2020 - 2021 school year.



Enrollment as measured on September 30 or October 1 of each year. The grey shaded area represents the recession that occurred from December 2007 to June 2009.

Over a third of Spotsylvania County residents hold a degree of associate's or higher, while 90% of residents are high school graduates or higher.

Spotsylvania County's educational attainment is comparable to national percentages. Achievement of Bachelor's and graduate/professional degrees being seven percentage points less than that of Virginia as a whole.



Source: US Census Bureau

### Real Estate Tax Rate History

Calendar Year	Tax Rate	Equalized Tax Rate
1990	\$0.85	*
1991	0.90	
1992	0.82	0.71
1993	0.86	
1994	0.86	*
1995	0.86	
1996	0.86	0.81
1997	0.92	
1998	0.94	0.90
1999	1.02	
2000	1.02	0.94
2001	1.07	
2002	1.01	0.93
2003	1.01	
2004	0.86	0.86
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.85	0.8313
2017	0.85	
2018	0.8330	0.8164
2019	0.8474	
2020	0.8797**	0.8100

\*Biennial assessments began occurring in 1996. Prior to that, assessments took place every four years.

\*\*Represents the tax rate assumed in the FY 2021 Recommended Budget.

### General Property Tax Rates<sup>1</sup>

Calendar Year	Real Estate & Mobile Home	Personal Property <sup>2</sup>	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2020 <sup>3</sup>	\$0.8797	\$6.55/\$6.25/\$1.25	\$5.95	\$2.50	\$2.00
2019	0.8474	6.55/6.25/1.25	5.95	2.50	2.00
2018	0.8330	6.55/6.25	5.95	2.50	2.00
2017	0.85	6.55/6.25	5.95	2.50	2.00
2016	0.85	6.55/6.25	5.95	2.50	2.00
2015	0.86	6.73/6.25	5.95	2.50	2.00
2014	0.86	6.78	5.95	2.50	2.00
2013	0.88	6.37	5.95	2.50	2.00
2012	0.88	6.37	5.95	2.50	2.00
2011	0.86	6.26	5.95	2.50	2.00
2010	0.86	6.26	5.95	2.50	2.00
2009	0.62	6.26	5.95	2.50	2.00
2008	0.62	5.00	5.00	2.50	2.00
2007	0.62	5.00	5.00	2.50	2.00
2006	0.62	5.00	5.00	2.50	2.00

<sup>1</sup> Real Property and Mobile Home tax rates are levied per \$100 of assessed value. All others are assessed at no greater than 50% of value or 50% of original cost depending on the classification.

<sup>2</sup> For years 2006 – 2014, the rate includes all personal property types. Beginning in 2015, there are two adopted rates, one for automobiles, campers, motor homes, motorcycles, pickups, and trucks and a second rate for boats and boat trailers. Beginning in 2019, a third tax rate was established for data center computer equipment and peripherals.

<sup>3</sup> Rates shown for 2020 represent rates assumed in the FY 2021 Recommended Budget.

### Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population <sup>1</sup>	Tax Year 2018 Rate	Tax Year 2019 Rate	Change
Prince William	468,011	\$1.2075	\$1.2075	-
Richmond City	228,783	1.2000	1.2000	-
Fairfax	1,150,795	1.1835	1.1835	-
Alexandria	160,530	1.1300	1.1300	-
Loudoun	406,850	1.0850	1.0450	(0.0400)
Arlington	237,521	1.0060	1.0260	0.0200
Stafford	149,960	0.9900	1.0100	0.0200
Fauquier	70,675	0.9820	0.9940	0.0120
Chesterfield	348,556	0.9500	0.9500	-
Henrico	329,261	0.8700	0.8700	-
Fredericksburg	29,144	0.8000	0.8500	0.0500
<b>Spotsylvania</b>	<b>134,238</b>	<b>0.8330</b>	<b>0.8474</b>	<b>0.0144</b>
Caroline	30,772	0.8300	0.8300	-
Hanover	107,239	0.8100	0.8100	-
King George	26,575	0.7000	0.7000	-
Culpeper	51,859	0.6700	0.6200	(0.0500)

<sup>1</sup> Population figures from the U.S. Census Bureau (Estimate as of July 1, 2018).

### Real Estate Tax Bill History<sup>1</sup>

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV <sup>2</sup>	Annual Tax Bill Based on Example AV <sup>2</sup>	Change (\$)	Change (%)
2004	\$0.86	\$0.86	\$150,000	\$1,290		
2005	0.89		150,000	1,335	\$45	6.0%
2006	0.62	0.62	229,350	1,422	87	6.5%
2007	0.62		229,350	1,422	0	0.0%
2008	0.62	0.56	256,367	1,589	167	11.8%
2009	0.62		256,367	1,589	0	0.0%
2010	0.86	0.83	185,200	1,593	4	0.2%
2011	0.86		185,200	1,593	0	0.0%
2012	0.88	0.90	182,070	1,602	9	0.6%
2013	0.88		182,070	1,602	0	0.0%
2014	0.86	0.863	192,794	1,658	56	3.5%
2015	0.86		192,794	1,658	0	0.0%
2016	0.85	0.8313	207,234	1,761	103	6.2%
2017	0.85		207,234	1,761	0	0.0%
2018	0.8330	0.8164	224,186	1,867	106	6.0%
2019	0.8474		224,186	1,900	33	1.7%
2020	0.8797	0.8100	246,201	2,166	266	14.0%
					<b>\$876</b>	

<sup>1</sup> This analysis is based upon an *example* 2004 assessed value and shows that a house valued at \$150,000 in 2004 would be valued at approximately \$246,201 in 2020 when the average change in residential value is applied. At the \$0.8797 rate recommended for 2020, the real estate taxes on this *example* residential property would have increased by \$876 since 2004 – an average annual increase of \$55 or 3.3%.

<sup>2</sup> AV = assessed value

### Principal Property Taxpayers

As of December 31, 2019

Name	Type of Business	Assessed Value <sup>1</sup>	Amount of Tax	Percent of Total Taxable Value
Spotsylvania Mall Company	Shopping Mall	\$185,226,440	\$1,585,989	1.12%
Dominion Virginia Power	Public Utility	175,586,841	1,487,923	1.06%
Lidl US Operations	Grocery Distribution	111,029,982	1,431,309	0.67%
Spotsylvania Regional Medical Center	Hospital	79,570,766	990,471	0.48%
Rappahannock Electric	Public Utility	78,404,020	696,816	0.47%
Comcast	Public Utility	8,908,895	530,437	0.05%
Columbia Gas of VA	Public Utility	50,525,086	428,150	0.31%
CVS VA Distribution	Distribution	6,232,129	370,812	0.04%
Verizon VA	Public Utility	40,582,922	357,804	0.25%
Walton Virginia, LLC	Developer	37,986,600	321,898	0.23%

Source: Treasurer, Spotsylvania County, Virginia

<sup>1</sup> Includes real and personal property taxes. This schedule is arranged from highest to lowest by amount of tax paid. Due to varying rates for real and personal property, assessed values may appear to be out of order.



# Spotsylvania County Fiscal Policies

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The Board of Supervisors has adopted the following Fiscal Policies to guide the stewardship of the citizens' resources entrusted to their local county government. Above all else, the County's stewardship of resources shall adhere to the following principles:

- Transparency and accountability to our citizens in the conduct of the County's fiscal affairs
- Balanced consideration of both short-term and long-term priorities and concerns
- Strategically planned use of resources for the present and future common benefit
- Reasonable and balanced tax impositions upon our citizens and businesses
- Responsible financial stewardship that enhances County bond ratings

## **I. GENERAL POLICIES FOR FINANCIAL PLANNING**

### **A. BALANCED BUDGET**

1. The Board of Supervisors will annually adopt a balanced budget for Spotsylvania County, wherein planned revenues equal planned expenditures for the fiscal year.
2. The budget is a plan for raising and allocating resources to enable efficient and effective delivery of needed services. The budget shall be structured to allow the public to readily see the relationship between revenues, expenditures and the achievement of service objectives.
3. The Board of Supervisors' analysis of the budget will focus on the following:
  - a. costs of mandates and commitments (e.g., debt service);
  - b. costs related to maintaining level of service standards;
  - c. costs of capital infrastructure and equipment (both new investment and the maintenance of existing capital assets); and
  - d. effectiveness and economic efficiency of existing and proposed programs.
4. The Board is committed to providing mandates and Board-prescribed services at the greatest possible value to citizens.
5. The Board expects that all individual governmental units and the County government as a whole will show positive balances at the end of each fiscal year.
6. If deficits should appear to be forthcoming within a fiscal year, spending shall be reduced sufficiently to fund the committed and assigned reserves outlined within the fiscal policies.
7. The County will maintain budgetary controls so as to ensure adherence to the budget.
8. The County will maintain fund balances sufficient to avoid the necessity of tax anticipation borrowing.
9. The budget will provide for adequate funding of all adopted retirement benefit programs.

**B. LONG-RANGE PLANNING**

**1. Multi-Year Forecasts**

- a. The Board of Supervisors will annually review the County's multi-year financial plan covering a minimum of three years. The Board recognizes the multiple benefits of long-range forecasting including:
  - 1. Early identification of potential fiscal constraints and/or trends.
  - 2. Recognition of the impact of capital projects on the operating budget, and
  - 3. Anticipation of the need for future Board actions to maintain a balanced budget in future years.
- b. At a minimum, annual long-range forecast will provide revenue and expenditure projections for the General Fund, Transportation Fund and Utilities funds, and will include the operating budget impacts of all planned capital expenditures.

**2. Capital Improvement Budget Policies**

- a. The Board of Supervisors will adopt a five-year Capital Improvement Plan (CIP) and update it annually.
- b. The Board will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, economic base, and/or real estate development, as well as those necessary to meet level of service standards will be calculated and included in capital budget projections.
- c. Future operating and maintenance costs associated with new capital improvements will be projected and included in out-year operating budget forecasts.
- d. The Board will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- e. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- f. The County will attempt to determine and make use of the least costly financing method for all new projects.
- g. Savings on general capital projects will be transferred to the Capital Projects Fund balance upon project completion to be used on future capital projects approved by the Board. Likewise, savings on Utilities capital projects will be transferred to the Utilities Capital Projects Fund balance to be used on future Utilities capital projects approved by the Board. Finance staff will ensure that savings on any bond-funded capital project line item will be used only for other similar capital projects in accordance with the language in the referendum question(s) or Board bond resolution which originally authorized the County's issuance of bonds, where applicable.

- 3. Investment Policies** - Listed below are the objectives from the Statement of Investment Policies adopted by the Board of Supervisors on December 13, 2011.
- a. All investments shall be in compliance with the Code of Virginia Sections §2.2-4400 et seq. and §2.2-4500 et seq.
  - b. The cash management and investment activities of the County shall be conducted in a manner which is consistent with prevailing prudent business practices which may be applied by other public organizations of similar size and financial resources.
  - c. The Investment Portfolio will be managed to accomplish the following fundamental goals:
    - i. Safety of Principal - The single most important objective of the investment program is the preservation of principal of those funds within the Investment Portfolio.
    - ii. Maintenance of Liquidity - The Investment Portfolio will be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as to fund special projects and other operational requirements which are either known or which might reasonably be anticipated.
    - iii. Maximizing Return - The Investment Portfolio shall be managed to maximize the return on investments within the context and parameters set forth by the safety and liquidity objectives above.

The County Treasurer is responsible for all County investments. The complete detailed investment policy is available on the County [website](#).

**4. Other Post-Employment Benefits (OPEB) Funding Policy**

- a. In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, establishing standards for financial reporting of governmental liabilities related to non-pension post-employment benefits (e.g. retiree health insurance), also known as Other Post-Employment Benefits (OPEB). Though OPEB will not be received by the employee until he or she retires from employment, these future benefits are being earned today, and so they are a cost of providing public services rendered today. GASB Statement 45 requires governments to measure the annual costs of OPEB through an actuarial-calculated Annual Required Contribution (ARC), systematically and rationally allocating the present value of the projected cost of benefits over the working life of benefiting employees. Additionally, total OPEB liabilities must be reported in the County's Comprehensive Annual Financial Report (CAFR).
- b. Funding for OPEB liabilities will be budgeted and reserved as funds are available within the associated operating budgets. The County will attempt to fund its OPEB liabilities for the smaller funds (Code Compliance, Capital Projects, Transportation and Utilities) as soon as practical. Phased-in funding of the General Fund liability will begin as soon as local economic conditions allow, with contributions increasing incrementally each year until the annual contribution equals 100 % of the ARC. The County's goal will be to reach 100%

of the ARC no more than eight years from the beginning of the General Fund phase-in period. The phase-in period began in FY 2016 when the Board allocated \$1.9 million to a General Fund OPEB reserve.

- c. Funding of the Schools' OPEB liability is the responsibility of the School Board.

**C. ASSET INVENTORY**

1. All County assets shall be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
2. The County will prepare maintenance and replacement schedules and budgets for all capital assets (buildings and equipment) and will update this projection each year.
3. Adequate capital maintenance funds shall be included in the approved annual budget consistent with responsible stewardship.
4. Adequate capital replacement funds will be placed in the capital improvement plan to allow the approved replacement schedule to be implemented.

**II. REVENUE POLICIES**

**A. REVENUE BUDGETS**

1. The County will estimate its annual revenues by an objective, analytical process.
2. The County will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
3. The County should routinely identify intergovernmental aid (i.e. grant) funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.
4. Reassessment will be made of all real property at least every two years. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.
5. The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.

**B. FEES AND CHARGES**

1. The County will establish all user charges and fees at a level related to the full cost of providing the services.
2. Each year, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases. Such calculation will include, but is not limited to salary and benefits (including OPEB costs), office space, and other overhead costs.

3. The County will set fees for other activities such as recreational services at a level that is appropriate for the department based on the service provided and potential for revenue.

**C. USE OF ONE-TIME REVENUES**

1. The County will pay for all current operating expenditures with current revenues.
2. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
3. The County will limit the use of one-time revenues to one-time expenditures such as non-recurring capital projects.

**D. USE OF UNPREDICTABLE REVENUES**

1. Annually, as part the Recommended Budget development process, the Budget Office will determine to which capital projects, if any, cash proffers already received are available to offset all or a portion of the anticipated cash or debt issuance for such projects. The County Administrator shall incorporate these available proffer funds as a source of revenue in the budget recommendation.

**III. EXPENDITURE POLICIES**

**A. DEBT CAPACITY, ISSUANCE AND MANAGEMENT**

1. The County will finance capital projects only when current (non-borrowed) sources of funding are unavailable.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy. Target debt ratios will be annually calculated, reviewed, and included in the capital improvement plan.
  - a. Net debt as a percentage of estimated market value taxable should not exceed 3%.
  - b. The ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
  - c. The County's 10-year tax-supported debt and lease payout ratio should be maintained at or above 65% at the end of each adopted five-year CIP.
  - d. Debt on special service districts for which the County can demonstrate revenue from special taxes is available to pay 100% of the associated debt service will be excluded from the calculation of these target debt ratios.
4. The County's goal is to budget an amount of cash (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, in FY 2008 the County transferred 1% to the Capital Projects Fund and has increased that transfer by 0.25%

each year such that the FY 2016 transfer was budgeted at the minimum policy level of 3%. An additional 0.25% will be transferred each year until at least the 5% target is met. While it is the County's full intent to use this pay-as-you-go funding annually for capital projects, should revenue shortfalls or unanticipated operating expenditures occur in the General Fund, this funding may be used as a source of budgetary flexibility.

5. The County will maintain regular communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report including the Official Statement related to bond issues.
6. The County recognizes the importance of overlapping debt in analyzing its financial condition. The County will regularly analyze total indebtedness including overlapping debt.
  - a. Any County indirect debt issuance for public services such as regional jail or other regional project, special assessment district, community development authority, tax increment district, or other similar type of overlapping debt – either individually or when considered in aggregate with previously issued overlapping debt – shall not have a negative impact upon the County's debt capacity or credit rating.
  - b. In order to protect the County's long term fiscal stability and credit standing, the total aggregate outstanding amount of overlapping debt should not exceed 1% of the total assessed value of taxable property within the County.
  - c. Exceptions to this policy may be made if the projects to be financed directly replace capital projects in the current capital improvement plan. Toll road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.
  - d. The County's preference is to have overlapping debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

**B. DEBT REFERENDUM POLICY**

1. All new facility construction projects or acquisitions that exceed available budgeted funds will be subject to voter referendum, unless financed through revenue-supported mechanism (i.e., water/sewer revenue bonds).
2. Expenditures may be authorized by the Board of Supervisors for reasonable related expenses in preparation for a referendum. These expenditures may include various avenues through which to obtain and provide the County citizens adequate details on the referendum issues.
3. A voter referendum to authorize bonds should be presented to voters only for projects included in the Adopted CIP and only when analysis of the County's debt capacity demonstrates the County's ability to fund the debt service for the bonds within the parameters of the County's target debt ratios. There should also be demonstrated capability for the County to at least start and preferably complete

projects approved by a referendum within the eight year time period permitted by State law for the sale of authorized bonds.

4. Voter referenda will coincide with General Elections.
5. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need, in conjunction with a court order, or to realize an economic benefit to the County.

**C. BUDGETED CONTINGENCY**

In addition to the reserves identified above, the annual budget includes an appropriate budget contingency which provides additional budget flexibility.

1. As part of the annual budget process, the County will appropriate a contingency equal to 0.25% of General Fund expenses. This contingency is meant to fund unforeseen expenditures of a non-recurring nature that arise during the course of the fiscal year, or to meet relatively minor increases in service delivery costs.
2. Use of this contingency will require a vote by the Board of Supervisors. Any unspent funds remaining in this contingency at the end of the year will fall to the General Fund balance.

**D. OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY**

1. The County will establish and maintain a high standard of accounting practices.
2. The County will prepare regular quarterly and annual financial reports which present a summary of activity by major fund types and compare actual revenues and expenditures to budgeted amounts.
3. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.
4. Where possible, the reporting system will also provide quarterly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
5. An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

**IV. Fund Balance (i.e. Reserve & Stabilization Accounts)**

Pursuant to GASB Statement No. 54, the County is required to report five categories of fund balance: Non-spendable; Restricted; Committed; Assigned; and Unassigned. General specifications for each category are defined below:

- **Non-spendable** includes amounts that cannot be spent because they are either not spendable form (e.g. inventory), or are legally or contractually required to remain intact (e.g. endowment funds).
- **Restricted** amounts are limited for specific purposes imposed by external parties (grantors, creditors, contributors), or laws and regulations of other governments.

The following three categories of fund balance are considered unrestricted:

- **Committed** funds are reserved for specific purposes by the County, using its highest level of decision-making authority (i.e. the Board). Once reported as committed, amounts cannot be used for any purpose other than that for which the funds were committed unless the County takes equal action to remove or change the constraint. Initial decisions to commit funds must be approved prior to fiscal year-end. The determination of the amount to be committed may occur after June 30.
- **Assigned** funds are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Unlike commitment, assignments generally exist only temporarily and additional action is not required for their removal.
  - The Board authorizes the County Administrator and the Finance Director as authorities permitted to designate funds as assigned.
- **Unassigned** amounts represent any remaining portion of the fund balance not identified as restricted, committed or assigned. Unassigned fund balance may be used at the discretion of the Board, but will be limited to non-recurring expenditures; preferably for capital projects.

When more than one category of fund balance could be used for expenditures, it is the County's policy that the order of use of the fund balance is: Restricted, Committed, Assigned, and Unassigned.

Reservations of the fund balance will be made in the following priority order:

**A. FISCAL STABILITY RESERVE**

1. The County will commit within its General Fund balance at the close of each fiscal year a reserve equal to no less than 11% of General Fund and School Operating Fund revenues projected for the subsequent fiscal year budget. The transfer of local funds from the General Fund to the School Operating Fund will not be double-counted in the calculation of the 11% reserve. This reserved and committed portion of the County's General Fund balance will be known as the Fiscal Stability Reserve.
2. Appropriations from the Fiscal Stability Reserve may be made only by a majority vote of the Board of Supervisors to meet a critical, unexpected financial need costing at least \$1,000,000 and resulting from a natural disaster or declared state of emergency, or from a local catastrophe (e.g. a fire at the business of one of the County's top 10 revenue generators) that cannot be resolved through other less extraordinary budgetary action. The \$1,000,000 cost requirement will be met when the County incurs a loss in revenue, an increase in expenditures, or a combination of each stemming from the events identified herein.
3. Use of the Fiscal Stability Reserve will occur only after the budgeted contingency, the Budget Stabilization Reserve, and the unassigned Fund Balance have been depleted.
4. Any use of the Fiscal Stability Reserve will be replenished within three fiscal years.

5. Prior to recommending to the Board of Supervisors any use of the Fiscal Stability Reserve, the County Administrator must clearly explain the budgetary actions taken by staff to address the financial need and minimize the amount requested for appropriation from the Fiscal Stability Reserve.

**B. SELF-INSURED HEALTH INSURANCE RESERVE**

1. The County will maintain a self-insured health insurance reserve equal to the total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences. Any use of such reserve will be limited to payment of IBNR in the event the County changes to a new vendor for health insurance and to the payment of claims that exceed premium payments.
2. Any use of the self-insured health insurance reserve will be replenished within one year.
3. The self-insured health insurance reserve will constitute a commitment within the General Fund balance.

**C. BUDGET STABILIZATION RESERVE**

1. The County will maintain a Budget Stabilization Reserve to address potential revenue declines or other economic stress placed on the budget. In FY 2016, the Budget Stabilization Reserve will start with a balance of \$1.0 million. Each year thereafter, an amount equal to 0.25% of General Fund and School Operating Fund revenues projected for the subsequent fiscal year budget will be added until such time as the Budget Stabilization Reserve reaches \$5.0 million. Thereafter, this reserve will be maintained at \$5.0 million. The transfer of local funds from the General Fund to the School Operating Fund will not be double-counted in the calculation of the 0.25% annual addition to the reserve as the County is working to achieve the \$5.0 million maximum. The Budget Stabilization Reserve will remain unassigned within the General Fund balance.
2. Any use of the Budget Stabilization Reserve requires adoption of a resolution by the Board of Supervisors and will be replenished within two fiscal years.

**D. ECONOMIC OPPORTUNITIES RESERVE**

1. The County will establish a reserve to be known as the Economic Opportunities Reserve for the purpose of funding matches to State grants and to provide other up-front incentives to substantial economic development opportunities. This reserve will be funded at \$2,000,000 and will be reserved as part of the assigned General Fund balance. At the end of each fiscal year, the Economic Opportunities Reserve will be replenished to the \$2,000,000 level in the event that unassigned fund balance remains after full funding of the Fiscal Stability Reserve, the Self-Insured Health Insurance Reserve, and the Budget Stabilization Reserve.
2. Economic opportunity incentives offered by the County through the EDA are typically in the form of grants equal to certain taxes and fees paid to the County. However, there may be State economic development grants available which require a local match be paid at the beginning of the term of the economic development interest

being in the County. The Economic Opportunities Reserve will be a source of the local match. Performance agreements will be required of all economic development interests considered for incentives.

3. Appropriations from this reserve to the Economic Development Opportunities Fund for funding through the EDA require the vote of the Board of Supervisors.

**V. OTHER FUND POLICIES**

**A. UTILITIES FUND POLICIES**

1. The County will maintain Utilities Fund financial independence from General Fund by:
  - a. Issuing Revenue Bonds for Utilities capital projects in lieu of General Obligation Bonds, and
  - b. Avoiding the need for any General Fund revenues to support the Utilities operations and debt service.
2. The County will set fees and user charges at a level that fully supports the total direct and indirect costs of the system. The level of all fees and charges for the Utilities Fund will be set such that the County meets its legal requirements under any revenue bond documents.
3. The County will maintain a Utilities Fund Balance of at least 100% of the average for the last three years of total revenues. Total revenues are defined as all revenues including user fees and availability fees. Fund Balance is defined as “Equity in Pooled Cash and Investments” from the schedule of net assets for the Utilities Fund in the Comprehensive Annual Financial Report (CAFR).
4. Target net revenues after operational expenditures to be at least 1.3 times debt service requirements. The excess revenues will be available to first maintain the Utilities Fund Balance and second to cash fund future Utilities capital projects.
5. The County will maintain total operating revenues (which do not include availability fees) at a level which supports no less than 100% of operating and debt service costs of the Utilities Operating Fund.
6. The County recognizes the value of its Utilities system assets, the need for ongoing management of those assets, and the need to plan for future growth. The County will manage its Utilities system assets through on-going routine maintenance of plant facilities, equipment and other system infrastructure which will be funded by the Utilities Operating Fund. Major maintenance (i.e. roof replacements, repainting, etc.) of water and wastewater plants will also be funded by the Utilities Operating Fund. Major maintenance of other infrastructure and system capacity improvements will be funded through the Utilities Capital Projects Fund. When the Utilities Fund Balance exceeds 100% of the average for the last three years of total revenue as required above in item A3, the Utilities Fund balance may be used to pay for capital projects.

**B. CODE COMPLIANCE FUND POLICIES**

1. The Code Compliance Fund will be supported through revenues generated by the Building and Zoning offices. Costs of services provided by other funds for Code Compliance functions will be allocated to the Code Compliance Fund, using a

combination of direct billings and costs determined through the annual cost allocation plan prepared by the County.

2. Costs associated with core services, defined as services for mandated, non-fee supported duties, will be funded by a transfer from the General Fund.
3. In years when revenues generated are not sufficient to cover the costs of services, the General Fund will provide subsidies to prevent a deficit from occurring within the Code Compliance Fund. Once economic conditions change such that fees are sufficient, the Code Compliance Fund will repay the General Fund for prior year transfers made to offset Code Compliance deficits, to the extent possible.
4. Once all annual costs are funded and General Fund subsidies have been repaid, any excess fee revenue will be retained in the Code Compliance fund balance. When annual revenues are not sufficient to cover annual expenditures, this fund balance will be the first source used to cover deficits.

**C. VIRGINIA RAILWAY EXPRESS (VRE) FUNDING POLICIES**

2. Revenues and expenses related to VRE and Potomac and Rappahannock Transportation Commission (PRTC) membership will be accounted for in the Transportation Fund. Revenues from the 2.1% fuel tax and the related PRTC administrative fees will be included in the Transportation Fund using estimates provided by PRTC, while the VRE subsidy costs will be budgeted using estimates provided by VRE.
3. Fuel tax revenues will be allocated to the following expenses in the following order:
  - a. Payment of administrative fees to PRTC
  - b. Payment of subsidy to VRE
  - c. Payment of debt service on bonds issued for transportation projects
  - d. Other transportation expenses as determined by the Board of Supervisors after all other dedicated expenses noted above have been covered
4. Although accounted for in the County's financial records, the fuels tax is held by the PRTC and therefore use of those revenues for payment of VRE, PRTC and other transportation purposes requires adoption of a resolution by the Board of Supervisors.

Financial policies adopted by Board of Supervisors on March 24, 1992.  
Added Utilities Fund policies June 12, 2001  
Revised Utilities Fund policies on August 10, 2004  
Added Debt Referendum policy on March 22, 2005  
Added Proffer policy on June 14, 2005  
Revised General policies on December 12, 2006  
Revised General Debt policies on April 10, 2007  
Revised General policies on January 12, 2010  
Revised Utilities Fund policies on January 12, 2010  
Added Code Compliance Fund, VRE and OPEB policies on April 13, 2010  
Reformatted/revised April 12, 2011  
Added Treasurer's Investment Policy April 2012  
Revised October 13, 2015  
Revised May 24, 2016  
Revised April 4, 2017