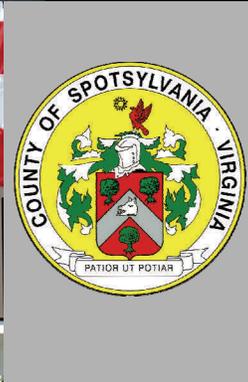


Spotsylvania County, Virginia



Adopted Budget Fiscal Year 2017

Summarized version

FY 2017 Budget Calendar

September 22, 2015	Approval of FY 2017 Budget Calendar
October 9, 2015	Budget Kickoff
November 6, 2015	Budget submissions due from departments
November 24, 2015	Budget Work Session: Pre-budget Public Hearing
December 7, 2015	Preliminary budget meeting with County Administration
December 8 -17, 2015	Budget meetings with County Administration and departments
December 18, 2015	Final budget decisions from County Administration
February 8, 2016	School Board approves FY 2017 School Budget
February 9, 2016	Budget Work Session: Presentation of County Administrator's FY 2017 Recommended Budget to BOS
February 16, 2016	Budget Work Session: Presentation of School Board's FY 2017 Approved Budget to BOS/
February 23, 2016	Budget Work Session: Tax rate advertisement decision/Other Funds
February 29, 2016	Tax Rate/Reassessment Ad advertised in the Free Lance-Star
March 8, 2016	Budget Work Session: Constitutional Officers/County Departments
March 22, 2016	Budget Work Session: Joint meeting with School Board
March 28, 2016	Budget/Tax Rate/Reassessment Ads advertised in the Free Lance-Star
March 31, 2016	Budget Work Session: Budget
April 5, 2016	Public Hearings: Budget and Tax Rates – 6:30 p.m. @ Courtland High School
April 7, 2016	Budget Work Session: Budget
April 12, 2016	Budget Work Session: Adopt FY 17 Budget and 2016 Tax Rates

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Budget Message – April 12, 2016

Dear Spotsylvania County Citizens:

On behalf of the Spotsylvania County Board of Supervisors, I am pleased to present Spotsylvania's FY 2017 Budget which includes the FY 2017 – FY 2021 Capital Improvement Plan.

The FY 2017 Adopted Budget

The FY 2017 Adopted Budget totals \$493.7 million – an increase of \$25.8 million (5.5%) compared to the FY 2016 Adopted Budget. When capital projects funds are excluded, the FY 2017 Adopted Budget is a \$12.3 million (2.9%) increase over the FY 2017 Budget.

	FY 2016	FY 2017	Difference	
	Adopted	Adopted	\$	%
General Fund	\$117,772,697	\$119,730,062	\$1,957,365	1.7%
Economic Dev. Opportunities Fund	575,338	1,062,940	487,602	84.8%
Code Compliance Fund	3,609,108	4,005,479	396,371	11.0%
Transportation Fund	8,245,616	8,346,579	100,963	1.2%
School Operating	257,986,538	268,333,007	10,346,469	4.0%
School Food Service	9,271,699	9,515,526	243,827	2.6%
Utilities	<u>31,450,120</u>	<u>30,253,859</u>	<u>-1,196,261</u>	-3.8%
Subtotal Operating Expenditures	\$428,911,116	\$441,247,452	\$12,336,336	2.9%
Capital Projects Fund	\$11,672,978	\$13,112,415	1,439,437	12.3%
School Capital Projects	18,629,525	27,611,024	8,981,499	48.2%
Utilities Capital Projects	<u>8,712,500</u>	<u>11,740,000</u>	<u>3,027,500</u>	34.7%
Subtotal Capital Expenditures	\$39,015,003	\$52,463,439	\$13,448,436	34.5%
Total Budget	\$467,926,119	\$493,710,891	\$25,784,772	5.5%

FY 2017 Budget Highlights

Tax Rate Adjustments –

- The County reassesses real property every two years. Calendar year 2016 was a reassessment year. Overall assessed values increased by 6.3%, yielding an equalized rate of \$0.8313. The Board adopted a 2016 real property rate of \$0.85 to fund initiatives in the FY 2017 Budget, the largest of which is a \$4.9 million increase in the local transfer for Schools.
- The primary personal property tax rate was reduced by 18 cents – from \$6.73 to \$6.55 per \$100 based on 50% of assessed value. The rate for boats and boat trailers remains

constant at \$6.25. The rate for business personal property also remains constant at \$5.95.

- Special service district tax rates were adjusted for calendar year 2016 to ensure revenue collected through the special taxes is sufficient to pay the principal and interest due on bonds issued for transportation improvements within those districts.

Funding of Commitments -

- Funding for the County's share of the regional jail and juvenile detention center operations increases by \$765,529 based on the County's use of those facilities.
- Provide \$532,754 in full-year funding for FREM Co. 11 positions that were funded for only a few months in FY 2016.
- Fund \$544,771 for nine Firefighter positions for which grant funding will expire at the end of FY 2016.
- Fund a \$157,550 increase in retiree health insurance costs based on current and anticipated retirees.
- Fund \$120,525 in usage-driven increases in program costs and recommendations of the DSS Advisory Board for regional partnering agencies
- Fund \$66,463 for the final year of the 5-year shift in VRS contributions from the County to employees consistent with State requirements.
- Provide \$62,000 in additional funding to the regional library system to allow for rural access to the internet via usage of School libraries.

Reductions in Anticipated Costs –

- Normal adjustments in personnel costs from turnover, changes in benefits taken by employees, and other similar changes result in base personnel cost reductions of \$683,831.
- \$500,000 funded by the General Fund balance in the FY 2016 Budget for a one-time bonus is removed from the FY 2017 Budget.
- Based on usage trends and anticipated costs per gallon, the budgets for heating and vehicle fuels are reduced by a combined total of \$469,996.
- Changes in the rates for VRS retirement, VRS life insurance, and other benefits results in savings of \$337,781.
- Changes in lapse and turnover assumptions in the Social Services and Information Services departments net base budget savings of \$88,912.

Compensation Adjustments –

- A 2% merit increase is effective July 18, 2016 for employees hired before 12/1/2015 who achieve a satisfactory or better performance evaluation. Employees hired during 2015 and having satisfactory or better evaluations will receive a prorated raise based on the number of full months worked in 2015. \$1.3 million is added to the budget across all funds to fund this merit increase.
- There is no estimated increase in the overall health insurance costs for current employees and no changes are made in FY 2017 to the employer/employee health

insurance premium cost split. As noted previously in this message, the County's costs for retiree health insurance are increasing by \$157,550 for FY 2017.

Additional Support Staffing Resources –

A focus of the FY 2017 Budget is investment in staffing for internal service functions in Information Services and Finance. Staffing for these support departments has lagged far behind the staffing of our direct service departments for many years. In the same period in which staff in our direct service departments such as Public Safety increased by more than 75 positions, staff in our support departments grew by only two.

Information Services - The need for additional staff in Information Services has grown particularly acute. Technology demands from nearly all of our departments – and Public Safety in particular – are at all-time highs. These demands seem to be constantly changing and their prioritization seems to be constantly shifting. In this changing environment, we are challenged to address the fundamentals of maintaining operability of our systems while ensuring data integrity and security. To meet these demands and serve our technology needs into the future, the FY 2017 General Fund budget includes \$288,233 for:

- 1.0 new Network Database Administrator position,
- Funding of the previously unfunded Application Development Manager position, and
- Shifting an Administrative Assistant position from Capital Projects to Information Services.

Numerous technology-related capital projects are also included in FY 2017 and beyond to address technology needs.

Finance - The FY 2017 Budget also includes two new Senior Accountant positions to meet increased demands in our Finance Department. Changes in both accounting standards and reporting requirements imposed upon us in recent years have made the work of our Finance Department increasingly complex and demanding, resulting in the need for one of these positions. The upgrade to a new financial system will position us to implement internal auditing under our Controller, and the second of these new positions will allow us to move toward providing that function. The cost of these two positions is \$209,746. Note also that both of these positions are consistent with recommendations of our external auditors.

Other support staffing adjustments are as follows:

- Unfunding of the Assistant County Administrator position – a savings of \$195,978;
- \$51,452 to convert two part-time Account Clerk I positions in the Treasurer's Office to full-time; and
- A net of \$42,986 is added for a Foster Care Worker position in Social Services.

Adding Resources for Public Safety –

In a number of ways, the Board continues its commitment to addressing concerns for the safety of our community through the FY 2017 Budget:

- Based on demonstrated need through increased caseload and the increasing criticality of those cases, two Child Protective Services Workers are added to Social Services at a net cost of \$85,973.
- \$124,969 is included for two additional DARE Officers in the Sheriff’s Office. Of this total cost, the Sheriff agreed to use accumulated asset forfeiture/seizure funds for the \$10,400 cost of the uniforms, vests, guns, and radios that will be necessary for these two new positions.
- Funding for two additional Patrol Officers is effective mid-year FY 2017 at a cost of \$141,213. Of this total cost, the Sheriff agreed to use \$80,400 in asset forfeiture/seizure funds for the computers, guns, radios and two new patrol cars needed for these positions.
- Turnover is a significant issue in our Sheriff’s Office, with high costs in terms of both time and money. Based on his analysis, the Sheriff believes that the lack of advancement opportunity is a primary factor in this turnover. As such, \$60,582 is added to the budget in FY 2017 to start a mid-year the Sheriff’s Career Ladder Program.
- \$196,176 is added to the budget for the three additional Firefighter/Medic positions needed to fully staff the new Co. 11 station, enabling the reduction of \$87,025 in overtime costs in staffing specific to Co. 11.
- Pay parity with equivalent Sheriff’s Office staff for FIREMS Captains and Battalion Chiefs is funded at a cost of \$104,657.
- \$25,851 is added to convert 10 Firefighter positions to Firefighter/Medic positions – a strategic investment that will increase the service capabilities of existing staff.
- The net addition of \$12,063 for a 0.7 part-time Fire Inspector position will enable fire inspections to keep pace with commercial building inspections.

Additional Local Transfer to Schools –

- The local transfer to Schools increases by \$4,942,568 to a total of \$121,375,315 – 49% of total General Fund revenue. A breakdown of the local transfer follows:

Required Local Effort (SOQs)	\$54,185,003
Required Local Match for Non-SOQ Programs	2,534,239
Debt Service	25,922,930
Additional Local Transfer	<u>38,733,143</u>
Total Local Transfer	\$121,375,315

- Although not reflected in the figures in this document, subsequent to adoption of the FY 2017, the Board approved an additional \$2,100,000 one-time transfer to the School Operating Fund in FY 2017. This transfer is funded by the General Fund balance.

Other Notable One-Time FY 2017 Allocations –

- A one-time \$250,000 allocation is funded with the General Fund balance and budgeted in Economic Development for unspecified projects.
- A one-time \$250,000 allocation is funded with the EDO Fund balance and is budgeted in the EDO Fund for a business incentives grant program.

Capital Projects

The following significant capital projects are included in the FY 2017 budget, some of which are funded by a one-time \$3.5 million transfer of cash from the General Fund to the Capital Projects Fund in excess of the \$8.0 million fiscal policy level transfer. Debt service is included in the FY 2017 Budget for the portion of these projects for which bonds will be issued this summer.

Project	Cash Funding	Financed Costs	Total FY 2017 Costs
Facility Asset Management Program	\$1,404,593	-	\$1,404,593
Design of Holbert Bldg. renovation	350,000	-	350,000
Animal Shelter renovation	-	3,464,099	3,464,099
Replacement general gov't vehicles	1,313,709	-	1,313,709
Public safety technology improvements	3,608,924	1,241,076	4,850,000
Other technology improvements	1,507,000	-	1,507,000
Landfill & convenience cntr. improvements	2,613,000	-	2,613,000
Replacement equip. – landfill operations	952,050	-	952,050
Marshall Park upgrades	570,000	-	570,000
Additional Patriot Park field lighting	460,000	-	460,000
Expansion of fire training center	24,442	225,558	250,000
Replacement fire/rescue equipment	131,077	3,414,596	3,545,673
Hickory Ridge/Rt. 1 intersection imprvmnts.	-	645,000	645,000
Improvements to Exit 118	-	375,000	375,000
Transportation – Engineering Consultants	20,000	-	20,000
Schools – Buses	-	4,304,190	4,304,190
Schools – Technology	-	9,794,334	9,794,334
Schools – Capital Maintenance	-	13,512,500	13,512,500
Water/sewer projects	11,740,000	-	11,740,000
FY 2017 Total Capital Projects*	\$24,694,795	\$36,976,353	\$61,671,148

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

Of importance to funding for transportation projects is the inclusion of a \$700,000 transfer from the General Fund to the Transportation Fund in FY 2017 to begin to address what we have known for years will be an out-year problem. Prior to 2011, revenue from vehicle license fees and setasides was transferred from the General Fund to the Transportation Fund. However, since 2011 a combination of use of Transportation Fund balance and fuel tax revenue from the County's membership in VRE have been sufficient to balance the Transportation Fund. As such, about \$3.4 million associated with the vehicle license fees and setasides has been maintained in

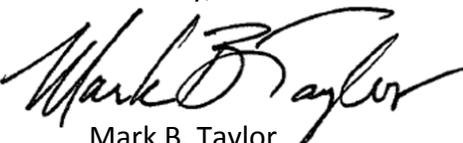
the General Fund each year to balance that fund. Beginning in FY 2018, the transfer to the Transportation Fund from the General Fund will need to be reinstated to balance the Transportation Fund as debt service on transportation projects, VRE and PRTC subsidies, FRED bus costs, and other transportation-related expenditures will exceed available fuel tax revenues and Transportation Fund balance. This \$700,000 transfer from the General Fund to the Transportation Fund in FY 2017 starts us on the path of balancing the out-years of the Transportation Fund.

Conclusion

This brief overview of the FY 2017 Adopted Budget is intended only to provide an introduction and orientation to the FY 2017 Budget document which follows. In this document, you will find much more detailed information about revenues and expenditures approved for FY 2017, as well as information about the departments that provide and support the County's services to citizens.

I thank all the Constitutional Officers, department directors, and staff members who supported County Administration and the Budget Office team in the work associated with preparation and finalization of this budget. County staff members continue to perform despite added and heavy workloads and I appreciate their perseverance. I know that the collective expertise, creativity, dedication and hard work of the County and Schools' staffs will ensure the continued delivery of essential and quality services to the citizens of Spotsylvania in FY 2017 and beyond.

Sincerely,

A handwritten signature in black ink that reads "Mark B. Taylor". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Mark B. Taylor
County Administrator

FY 2017 Budget Strategy

The Budget Strategy provides a discussion about the development of and the underlying assumptions within the FY 2017 Adopted Budget. Major changes within revenues and expenditures are identified. This section essentially tells the story behind the development of the FY 2017 Adopted Budget.

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by \$9.5 million (4.0%) when compared to the FY 2016 Adopted Budget. Following are revenue items of notable interest to this budget:

Growth in Reassessed Real Property Values

2016 is a reassessment year. Reassessment figures reflect a 7.5% increase in residential values and an approximate 1.4% increase in commercial values. Overall, taxable assessed values of real property are projected to increase by 6.3% over last year's land book records and new construction and rezonings are expected to add another 1.5% for calendar year 2017.

Real Estate Tax Rate Adopted at Nearly 2 Cents Higher Than Equalized Rate

The 2016 real estate rate approved by the Board is \$0.85 – nearly two cents higher than the \$0.8313 equalized tax rate. The vast majority of the additional \$2.6 million in revenue stemming from the two pennies is used in this budget to increase the local transfer to the Schools.

Assumed 9.0% Reduction in Values of Existing Vehicles for 2016

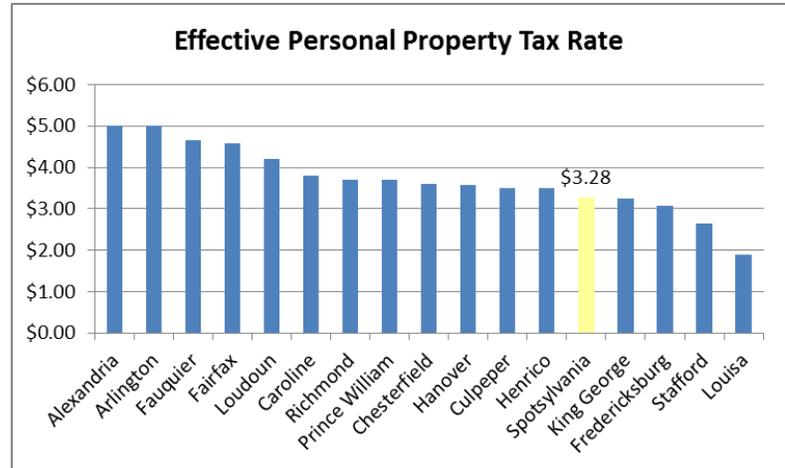
Each year, County vehicle values are assessed based on 50% of the clean retail value from the National Automobile Dealers Association (NADA). The business furniture and equipment portion of personal property is valued with a depreciation schedule applied to the original cost of the item. Changes in the 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%.

The 2016 NADA update yielded a 7.8% decrease in existing vehicle values. When an assumption is made for new and newer vehicles that may come into the County over the next year, net new assessed value growth is projected at 3.1% and 1.2% for calendar years 2016 and 2017, respectively.

Personal Property Rate Lowered by 18 Cents

The Adopted Budget includes an 18-cent personal property tax rate reduction from \$6.73 to \$6.55. When this rate reduction is combined with the assumptions in value noted above, the increase in personal property tax revenue is approximately \$1.5 million. Because Spotsylvania

assesses personal property at 50% of value, the effective rate (the rate that allows us to compare to other localities) is reduced from \$3.37 to \$3.28. A comparison of the effective rates of various Virginia localities shows Spotsylvania’s rate on the lower end of the spectrum. The separate tax rates that are applicable to boats, boat trailers, and business tangible property were not changed for 2016.



Further, for the past three years, actual revenue has exceeded projections by an average of about \$400,000 per year. In an attempt to tighten projections, we are adding \$400,000 to the FY 2017 projection. Overall, a total increase of \$1.9 million is projected for personal property revenue in FY 2017.

Changes in Other Local Tax Revenues

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 2017 revenue projection for public service corporation real and personal property tax revenue totals \$3.3 million. This projection is based upon the September 2015 assessed valuation report from the State, and assumes a 3.0% increase in assessed value for 2016 and 2017. The \$3.3 million projection is approximately \$159,000 greater than the FY 2016 projection.

Meals & Sales Taxes: Receipts from meals and sales taxes continue to increase year over year, adding an estimated \$1.2 million to the FY 2017 Budget. Sales tax receipts returned to pre-recession levels in FY 2014 and are expected to increase by 3.8% (\$654,000) in FY 2017. Somewhat surprisingly, meals tax receipts never declined during the recession and have been increasing by an average of 5% per year for each of the past three years. Meals tax receipts are projected to increase by approximately \$548,000 in FY 2017. Since each of these taxes is assessed as a percentage of sales, changes in prices of goods and meals, as well as changes in the volume of sales impact the revenue.

Delinquent Property Taxes: Collections on delinquent taxes have increased in recent years as a result of the Treasurer’s Office hiring a third party to pursue taxes owed the County. Revenue from delinquent personal property tax collections has averaged 10% of current collections for the past three fiscal years while revenue from delinquent real estate tax collections has averaged 2% of current collections. As such, we are assuming delinquent tax collections of 10% of current collections for personal property and 2% of current collections for real property in FY 2017. A combined total increase of approximately \$403,000 is projected for FY 2017.

Penalties & Interest Receipts: A complement of increased delinquent collections is increased penalties and interest charges associated with the payment of late taxes. Revenue from penalties and interest has averaged 45% of delinquent real estate and personal property payments for each of the past three fiscal years. We are assuming the same will be true in FY 2017 and are adding approximately \$181,000 to the projection of interest.

Recordation Taxes: As the local housing market continues rebounding, recordation tax revenue to the County is rebounding, as well. Though nowhere near the FY 2006 pre-recession high of \$5.3 million, the \$2.3 million recordation revenue estimate for FY 2017 is in line with FY 2015 actual receipts as well as those currently projected for FY 2016. While this \$2.3 million projection is not as robust as we would like, it is about \$400,000 greater than the two lowest years of collection following the recession. Improving conditions in the local market may also help with the recordation revenue the County receives from the State as the \$10 million quarterly allocation is based upon the County's proportionate share of statewide collections during that quarter.

Machinery & Tools Tax Revenue: Based on FY 2015 actual receipts and current projections of assessed values, revenue associated with the Machinery & Tools tax is expected to decrease by nearly \$78,000 in FY 2017.

Changes in Certain Other Revenues

Water/Sewer Administrative Fee: As a self-supporting entity, the Utilities Operating Fund reimburses the General Fund for direct services provided by General Fund departments such as Finance, the Treasurer's Office, and Information Services for Utilities billing, collections, and technology services. The FY 2017 revenue projection is increased by nearly \$78,000 to \$1.73 million.

Fire & Safety Inspection Fee Revenue: The Adopted Budget includes the addition of a 0.7 FTE Fire Inspector for Fire/Rescue. The inspections that are to be performed by this position are expected to add \$23,625 to the Fire & Safety Inspection Fee revenue, partially offsetting the \$35,688 cost of the added position.

Sheriff's Office Forfeiture & Seizure Revenue: The Sheriff's Office has agreed to using a total of \$185,800 (29%) of its accumulated asset forfeiture and seizure funds for certain items included in the Adopted Budget. These include funding of capital items including two vehicles for two additional Patrol Deputy positions (\$80,400); capital items for two additional DARE Officers (\$10,400); active shooter event grab bags (\$25,000); night vision goggles (\$40,000); and a microtactical ground robot (\$30,000).

Refuse Disposal Fees & Recycling Revenue: Based on receipts through mid-year FY 2016, less tonnage of refuse is being disposed of at the landfill by commercial haulers than in recent years. As such, the projection for FY 2016 was revised downwards by \$150,000, as was the projection for FY 2017. In terms of recycling, recyclable tonnage being dropped at the convenience sites has not changed, but market prices for the recycled material are not as strong as in recent year, causing a reduced revenue projection in FY 2016 and FY 2017.

Combined, revenues for these two line items are down \$275,000 in FY 2017 compared with FY 2016.

Changes in State & Federal Revenues

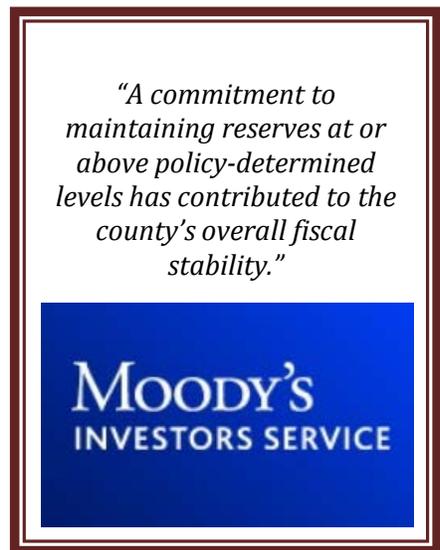
State Payments for Social Services Programs: The County receives partial reimbursement from the State for Social Services and CSA programs. Reimbursement rates vary depending upon the program. When expenditures are expected to increase for these programs as they are expected to do in FY 2017, we apply typical reimbursement rates to projected expenditures and arrive at an increased level of reimbursement revenue, as well. In FY 2017, State revenue for CSA is expected to decrease by \$48,000 due to State adjustments to Medicaid reimbursements. This change combined with an increase in Social Services revenues nets an increase of about \$166,000.

The Adopted Budget includes funding for two additional Child Protective Services Worker positions and one additional Foster Care Worker position. State reimbursement for these added positions is expected to total \$53,316.

SAFER Grant Funding: The County was awarded a two-year SAFER grant for nine firefighter/medic positions for FY 2015 and FY 2016. In FY 2017, \$544,771 in SAFER grant revenue will no longer be available to the County and will have to be absorbed in the budget as we continue to fund these nine firefighter/medic positions.

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 is 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 2017:

- Fiscal Stability Reserve will be funded at 11% of FY 2018 projected revenues;
- Budget Stabilization Reserve will be funded at \$2.0 million; and
- \$0 will remain in the fund balance in excess of the two reserves.

In FY 2017, \$3,452,255 of the General Fund balance is used as a one-time transfer to the Capital Projects Fund to fund the tone paging system; the final portion of the public safety radio system; Next Generation 911; the local portion of the E911 call handling system; E911 phone equipment; and a portion of the CAD system replacement. Additionally, \$250,000 is used for a one-time allocation to the Economic Development department budget for various one-time projects.

	\$ in millions
<i>FY 2016 Adopted Budget – Revenue (General Fund)</i>	<i>\$245.2</i>

Changes in General Estimates	
Real Property Tax	\$5.7
Personal Property Tax	1.9
Local Sales Tax	0.7
Delinquent Property Tax & Interest	0.6
Meals Tax	0.5
Public Service Corporation	0.2
DSS/CSA State Revenue	0.2
Sheriff's Asset Forfeiture & Seizure	0.1
Recordation Tax	0.1
Water/Sewer Administration Fees	0.1
Deferred Taxes & Interest Earnings	0.1
Miscellaneous	0.1
Machinery & Tools Tax	(0.1)
Refuse & Recycling Revenues	(0.3)
SAFER Grant	<u>(0.5)</u>
Subtotal Changes	\$9.4
Changes in Transfers	
Transfer from Fire/EMS Service Fee Fund	\$0.2
Transfer from Utilities Operating Fund	<u>(0.1)</u>
Subtotal Changes	\$0.1
Change in Use of Fund Balance	
Add one-time use for transfer to Capital Projects Fund in FY 2017	\$3.5
Add one-time use for allocation to Economic Development	0.2
Remove one-time use for miscellaneous operating in FY 2016	(0.7)
Remove one-time use for transfer to Capital Projects Fund in FY 2016	<u>(2.5)</u>
Subtotal Changes	\$0.5

	\$ in millions
<i>FY 2017 Adopted Budget – Revenue (General Fund)</i>	<i>\$255.2</i>

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

Building the Budget – Expenditures

The FY 2017 Adopted Budget was developed in the spirit of focusing on the County’s future; maintaining fiscal policies; maintaining commitments to regional partners and bondholders; and addressing current staffing needs to ensure services continue at the quality levels expected.

Adjustments made to the FY 2016 Adopted Budget to yield the FY 2017 Adopted Budget can be summarized as follows for the General Fund:

Transfer to Schools	\$4,942,568
New initiatives	2,410,919
Transfer to Capital Projects Fund	1,925,761
Debt service	710,693
Transfer to Transportation Fund	700,000
Transfers to Other Funds	473,521
Base budget adjustments	(373,287)
Revised practice on funding vehicles.....	<u>(790,960)</u>
Total Change in General Fund.....	\$9,999,215

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

Base Budget Adjustments

- Spotsylvania participates in multiple regional agencies to provide services and support citizens. Contributions to such agencies result in a budget increase of \$966,894. Based on Spotsylvania’s use of the Rappahannock Regional Jail, Juvenile Detention Center, and Chaplin Youth/Office on Youth facilities and programs, the County’s contribution to these three entities is responsible for \$812,803 of the total increase. Additionally, the budget includes a \$62,000 increase in funding to the Central Rappahannock Regional Library to encourage a partnership between the Library and Spotsylvania high schools to provide weekend school library hours for access to computers and internet capability in the rural areas of the County. Contributions to other regional agencies – primarily the Rappahannock Area Community Services Board (RACSB) – are increasing by \$92,091.
- The FY 2016 Adopted Budget included funding only partial year funding for 15 personnel to staff the new Co. 11 fire/rescue station. Funding these 15 positions for the full year in FY 2017 adds \$532,754 to the base budget.
- Retiree health insurance costs are expected to increase by \$157,550 in FY 2017 due to an increase in the number of retirees on the plan.
- Changes to the VRS plan began in FY 2013 when the General Assembly required VRS-eligible employees, whose employers had previously paid all or part of the 5% contribution on their behalf, to begin paying the employee contribution. Employers had the option to phase in the change at a minimum level of 1% for each year through FY 2017, but were required to

provide employees with an offsetting salary increase in the same year. FY 2017 will be the fifth and final year of the five-year, 1%-per-year phase-in period. Additionally, the General Assembly requires that all employees hired or re-employed on or after July 1, 2012 pay the entire 5% member contribution with no phase-in option. In FY 2017:

- Employees pay 5% and the County pays 9.51%.
 - Employees hired before July 1, 2012, will receive a 1% salary increase, effective July 1, 2016, to offset the additional 1% VRS contribution they will pay beginning July 1st. The 1% salary increase will result in a net loss to the employee and the County, as both will be paying taxes on the increased salary. The County's share of that cost is estimated at approximately \$66,000.
- Given our claims history and insurance reserve balances, health insurance rates are expected to remain constant in FY 2017. There is no overall change in costs, and there is no change in the employer/employee split of premium costs for the plan year beginning October 1, 2016.
 - The cost of other benefits including workers compensation, unemployment insurance premiums, VRS life insurance, and VRS retirement is expected to decrease by \$350,000. The primary factor contributing to this decrease is a reduction in the VRS retirement rate which is changing from 10.58% to 9.51% for FY 2017 and FY 2018.
 - Utilities costs are projected to decrease by nearly \$166,000. Included in this estimated decrease is the cost of electricity, telephones, and heating fuel.
 - Vehicle fuel costs are projected to decrease by \$320,000 based on an anticipated reduction in cost per gallon in FY 2017 relative to that budgeted for FY 2016.
 - Removal of the one-time bonus and fire pay parity line items that were included in the FY 2016 Budget reduces costs by \$669,000 for FY 2017. Additionally, changes in personnel costs related to salary adjustments (ex. application of the pay parity), turnover, and changes in benefits result in a decrease of \$515,000 in the base budget.
 - Several years ago, we began budgeting reductions in personnel expenditures within the Information Services and Social Services budgets to capture the lapse and turnover savings that typically occur within those departments. For FY 2017, we are reducing larger amounts within each budget based on trends, netting an overall base budget decrease of \$89,000.

Net New Debt Service

- Public safety projects costing \$8.3 million are planned for financing this coming summer. Of this amount, \$1.2 million will be used towards replacement of the computer aided dispatch (CAD) system. \$3.6 million will be used for replacement fire and EMS equipment (fire trucks and ambulances), and for work to be completed at the fire training center. \$3.5 million will

be used for modifications to the County's animal shelter to allow for the housing of additional animals in better conditions.

When the County issues bonds for projects, it must repay the loan through a series of annual principal and interest payments known as debt service. Net new debt service resulting from the issuance of these bonds as authorized by the County voters in November 2014 is \$710,694.

- School projects totaling \$27.6 million are planned for financing this summer. This amount includes \$13.5 million for major maintenance at school facilities; \$9.8 million for technology replacements and upgrades, as well as safety and security upgrades; and \$4.3 million for 34 replacement buses and two additional buses. The net new debt service stemming from the issuance of bonds authorized by the County voters in November 2014 is budgeted at \$2,706,628. The Schools do not received funding for debt service from State or Federal sources. Schools debt service is funded solely through the transfer of funds from the County.

New Initiatives for FY 2017

Public safety has been the focus of many new initiatives in recent budget years. We have added new positions for career staff in Fire/Rescue to ensure staffing at all stations as volunteer agencies were no longer able to provide services at previously provided levels, to meet training requirements, and to staff the new Co. 11 station. New court deputies, transport deputies, detectives, animal control officers, communications officers and operators, and parking enforcement personnel have been added to the Sheriff's Office.

While the public face of the County is the direct service providers – firefighters; deputies; public works personnel; the courts staff; Parks & Rec staffers; building and code inspectors; and social services providers – there is a dedicated support staff working behind the scenes to take care of all the non-public matters that must happen for the direct service providers to succeed. The public does not see the Information Services workers who come in during the middle of the night when a network outage occurs, or the Finance staff person who comes to work during a snowstorm even when County offices are closed to ensure 1,000+ employees get their paychecks on Friday.

Consider that since FY 2009 – the last “normal” budget year before we began cutting positions and holding positions vacant and/or unfunded in the budget – 78 service positions have been added to the budget while only 2 support positions have been added. Since FY 2009, the rate of funded position growth for service functions has been six times the rate of funded positions growth for support functions. If the proportionate split of service to support positions existing in the FY 2009 Budget were applied to the current FY 2016 Budget, support functions are short 10 positions. While the FY 2017 Budget does indeed add new public safety personnel, a concerted effort has been made to add human resources in supporting areas where more and more is expected of staff.

Following is a listing of the positions changes included in the FY 2017 Adopted Budget:

A Net of 14.44 New Positions for All Funds:

General Fund -

- 2.0 Child Protective Services Workers (CPS). Over the past year, the number of CPS cases has increased by 28% with 82% of cases being deemed Response Level 1 in which the agency must respond within 24 hours. The addition of the 2.0 CPS Workers will allow worker case levels to be more closely aligned with the recommended maximum 12 cases. Currently, workers are handling between 15 and 20 cases each;
- 1.0 Foster Care Worker. Foster care is highly regulated. The on-going learning of changing State policies, volumes of case documents, and required elements of case management make it difficult for existing staff to maintain proactive foster care service delivery. This added position will share in the caseload in an effort to allow all workers to be proactive;
- Deletion of the previously unfunded 1.0 Internal Auditor position in County Administration in favor of adding a 1.0 Senior Accountant to be responsible for developing the internal audit function over the course of several years, ultimately requiring additional staff;
- Conversion of two 0.63 part-time Account Clerk I positions in the Treasurer's Office to two full-time 1.0 FTEs;
- 1.0 Senior Accountant in Finance to assist in meeting the accounting, reporting, and audit requirements of ever-changing accounting standards and rules;
- 1.0 Network Database Administrator and funding of the previously unfunded Application Development Manager in IS. These added positions will ensure continued performance of client/server technologies, SQL databases, data integrity, interfaces, and the security of internal and external access to County systems;
- 3.0 Firefighter/Medic positions to round out a full complement of staffing for the new Co. 11 station. An \$87,000 reduction in overtime helps to offset the costs of these added positions;
- 0.7 Fire Inspector to aid in the regular inspection of all commercial facilities on an annual basis. The current staff is unable to meet the commercial inspection needs;
- 2.0 DARE Officers to provide additional programs to elementary schools students and to begin including middle and high schools in the DARE programs, as well;
- 2.0 Deputies for the Patrol Division are added for half-year; and
- Unfunding of the Assistant County Administrator position does not change the FTE count, but offsets approximately \$196,000 of the costs of the added positions outlined above.

Utilities Fund –

- 1.0 Utilities Worker is added to the Maintenance/Electrical crew to allow the group to address its work order workload.

Shifts of Existing Positions Between Funds –

- Shift of a 1.0 Administrative Assistant from Capital Projects to Information Services (IS);
- Shift of a 1.0 Administrative Assistant from Capital Projects to Utilities; and
- Shift of a 1.0 Procurement Officer from Utilities to Finance.

- \$104,657 is included in the budget to fund pay parity with equivalent Sheriff's Office staff for FIREMS Captains and Battalion Chiefs.
- \$60,582 is added to the budget to implement a new career ladder program in the Sheriff's Office. This funding is for the second half of the fiscal year. It is costly in terms of both time and money to train new recruits, so maintaining those employees we have already trained is preferable. This program is expected to help in employee retention. The Sheriff's Office has a detailed plan as to how the funding would be used and the requirements of the career ladder program.
- \$25,851 is added to the budget for conversion of 10 Firefighters to Firefighter/Medics. The expanded training of Firefighter/Medics provides more service with the same number of personnel.
- A 2% compensation adjustment is included at a cost of \$1.1 million to the General Fund and \$0.2 million to the other funds. The 2% increase is effective July 18, 2016 for employees hired before 12/1/2015 and achieving a satisfactory or better performance evaluation. Employees hired during 2015 and having satisfactory or better performance will receive a prorated raise based on the number of full months worked in 2015.
- There is a one-time allocation of \$250,000 to the Economic Development department in FY 2017. This funding is for use on various one-time projects.

Revised Practice on Funding Vehicle Replacements

Nearly \$791,000 is reduced from the General Fund budget as a result of a recommended revised practice for funding vehicle replacements. We define capital projects as those costing \$50,000 or more, having a life expectancy of five or more years, and being nonrecurring in nature. Several years ago, we transitioned the replacement cycle of computers and servers from the General Fund to the Capital Projects Fund. We have done the same with General Fund vehicle replacements beginning in FY 2017. Social Services vehicles replacements will remain in the General Fund to match to any reimbursement revenue that may be received for such replacements.

Transfers to Other Funds

Schools – As noted previously, the transfer to the Schools is \$4.9 million higher in FY 2017. This increase funds 100% of the increase in the Schools' debt service as well as portions of salary and other cost increases adopted by the School Board in its budget.

Capital Projects Fund – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at \$8.0 million. Fiscal policies state that the County's goal of budgeting pay-as-you-go (cash) funding for capital projects will be equal to 5% of General Fund revenue (excluding other obligated transfers). To meet this goal, 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. In FY 2017, the transfer is budgeted at 3.25% of General Fund revenues.

The one-time transfer of \$2.5 million from the General Fund balance to the Capital Projects Fund occurring in FY 2016 is removed from the FY 2017 Adopted Budget. However, a one-time transfer of \$3.4 million from the General Fund is added to the FY 2017 Adopted Budget. This funding was allocated by the Board from the fund balance to reduce the amount of debt to be incurred in FY 2017. Additionally, \$64,000 in Sheriff's Office asset forfeiture and seizure revenue is transferred from the General Fund to the Capital Projects Fund to purchase of two vehicles for the recommended addition of two Patrol Division Deputies.

Code Compliance Fund – The cost of core and basic services for the Building and Zoning offices are funded by a transfer from the General Fund to the Code Compliance Fund annually. The transfer to Code Compliance is increased by \$64,000 in FY 2017.

Economic Development Opportunities (EDO) Fund – An additional \$400,000 is transferred from the General Fund to the EDO Fund in FY 2017 for the costs of previously approved LIDL incentives. In addition, because the contribution to the Fredericksburg Regional Alliance is budgeted in the General Fund for FY 2017, there is no need to transfer \$107,497 to the EDO Fund as was included in the FY 2016 Budget. \$3,000 for the Towne Center Light Show removed from the transfer, as well. Overall, the transfer to the EDO Fund increases by \$289,503 for FY 2017.

Transportation Fund – Since 2011, we have maintained vehicle license fee revenue and set-asides equaling about \$3.4 million in the General Fund as opposed to transferring those funds to the Transportation Fund as had been the practice prior to 2011. It is projected that in FY 2018, we will need to reinstate the transfer of those revenues to the Transportation Fund as the fuel tax revenue and Transportation Fund balance will no longer be sufficient to balance the long-term needs of the Transportation Fund. To begin to address the projected out-year imbalance, the FY 2017 includes a \$700,000 transfer from the General Fund to the Transportation Fund. This transfer is funded with on-going revenue, not use of the fund balance.

Utilities Operating Fund – Certain staff positions charged to the Utilities Operating Fund provide services to the General Fund. For instance, a position charged to Utilities may spend part of his time work on water and sewer lines and another part of his time on refuse collection work for the General Fund. As such, \$120,000 is budgeted for transfer from the General Fund to the Utilities Operating Fund. The true costs will not be known until the end of the fiscal year when time spent on various projects is reported and allocated.

	\$ in millions
<i>FY 2016 Adopted Budget – Expenditures (General Fund)</i>	<i>\$245.2</i>
Mandated services ¹ (40.6%)	\$99.6
Commitments ² (35.5%)	\$87.0
Other services (23.9%)	<u>\$58.6</u>
	\$245.2
Base Budget & Debt Service Adjustments	
Contributions to regional agencies	\$1.1
Net new debt service	0.7
Full year funding for Co. 11 staff funded for part year in FY 2016	0.5
Fifth year of 5-year VRS transition	0.1
VRS & other benefit changes	(0.2)
Removal of one-time bonus from FY 2016	(0.5)
Utilities (electricity, heating fuel, etc.) & vehicle fuel	(0.5)
Turnover and personnel changes in benefit choices	(0.8)
Miscellaneous adjustments	<u>(0.1)</u>
Subtotal Changes	\$0.3
New Initiatives & Revision to Replacement Vehicle Funding	
2% compensation adjustment	\$1.1
Service positions and related costs added	0.8
Support positions and related costs added	0.4
One-time allocation to Economic Development for unspecified projects	0.3
Shift replacement vehicle purchases to Capital Projects Fund	<u>(0.8)</u>
Subtotal Changes	\$1.8
Changes in Transfers	
Transfer to Schools	\$4.9
Transfer to Capital Projects Fund	1.8
Transfer to Transportation	0.7
Transfer to Economic Development Opportunities Fund	0.3
Transfer to Utilities Operating Fund	0.1
Transfer to Code Compliance Fund	<u>0.1</u>
Subtotal Changes	\$7.9
	\$ in millions
<i>FY 2017 Adopted Budget – Expenditures (General Fund)</i>	<i>\$255.2</i>

Categorical breakdowns may not tie exactly to financial summaries due to the groupings displayed here. For example, \$64,000 that is included in the transfer to Capital Projects Fund on financial summaries found elsewhere in the budget document is included in the “New Initiatives & Revision to Replacement Vehicle Funding” in this display.

¹ 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.

² 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.





FY 2017 Adopted 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).
- Funding to complete staffing of the new Fire/Rescue station in Lee's Hill (Co 11) and pick-up of expiring SAFER grant funds for 9 Firefighter/Medics.
- Adding resources to supporting departments for continuation of mission-critical work.

Budget Highlights

Schools –

- Local transfer to Schools increases by \$4.9 million.

Public Safety –

- Addition of 3 Firefighter/Medic positions to complete the complement of staffing for Co. 11; and full-year funding for the 15 Co. 11 positions that were funded for only five months in FY 2016.
- Continued funding for 9 Firefighter/Medic positions for which \$545K in expired SAFER grant funding.
- Conversion of 10 Firefighters to Firefighter/Medics to gain added service capabilities.
- Funding to pay parity with equivalent Sheriff's Office staff for FREMS Captains and Battalion Chiefs.
- Addition of 2 DARE Officers for full year and 2 Patrol Deputies for half year.
- Funding of Sheriff's Office career ladder program for half year.
- Addition of 2 Child Protective Services workers.

Resources for Supporting Departments –

- Addition of a Network Database Administrator position; funding of previously unfunded Application Development Manager position; and shift of Administrative Assistant from Capital Projects to IS.
- Addition of 2 Senior Accountant positions to meet increased auditing, accounting, and reporting demands in Finance.

Transportation –

- Fuel tax revenue allows suspension of transfer of decal and set-aside revenue for the seventh year.
- \$700,000 in on-going funding is transferred to the Transportation Fund to begin to address projected out-year imbalances in that fund.
- Intersection improvements and improvements to exits 118 and 126 included in the CIP.

Tax Rates/Fees –

- Real Property tax rate adopted at \$0.85 – nearly two cents above the \$0.8313 equalized rate.
- Personal Property tax rate for automobiles, campers, motor homes, motorcycles, pickups, and trucks decreased by 18 cents to \$6.55.

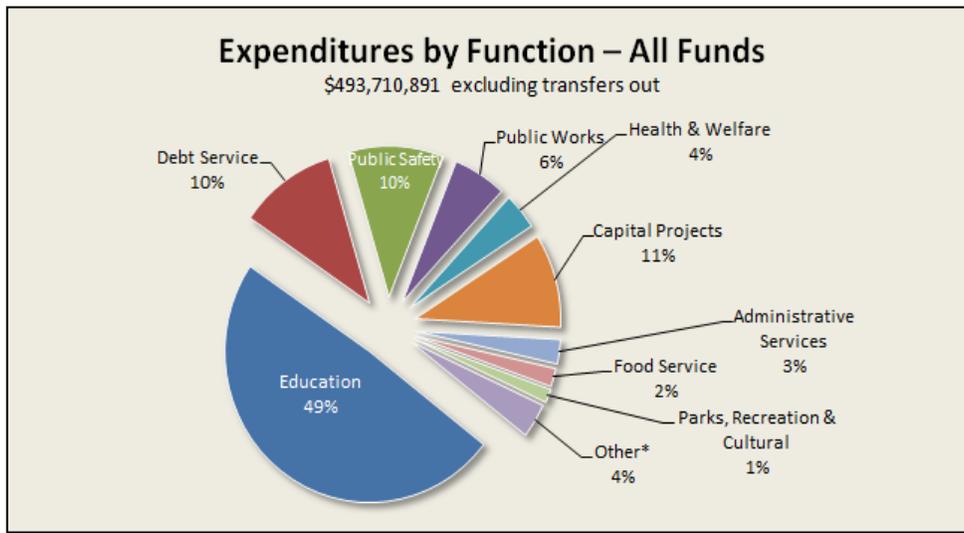
Staff –

- Additional 1% pay increase to help offset the additional 1% VRS contribution employees must pay. This is the fifth and final year of the transition.
- A 2% on-going merit-based pay increase.
- Net of 14.44 FTEs are added for the FY 2017 Adopted Budget.

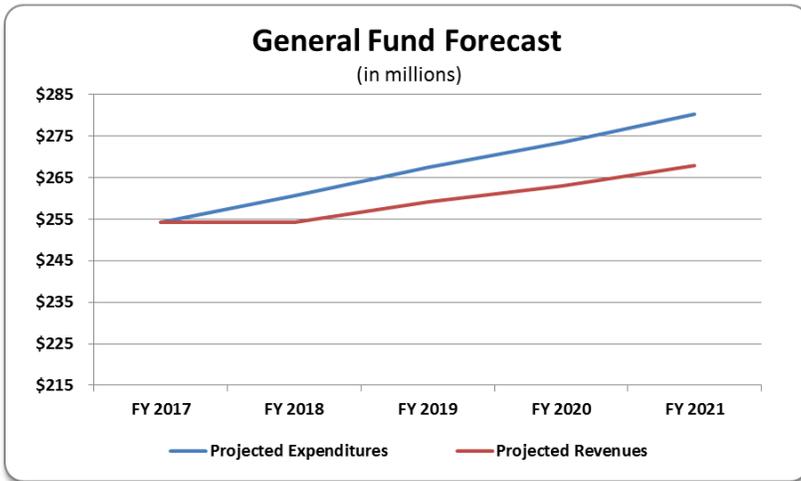
Capital Projects –

- Transfer of cash to the CIP is increased by \$3.4M above the required policy level to reduce added debt.

	FY 2016 Adopted	FY 2017 Adopted	Difference	
			\$	%
General Fund	\$117,772,697	\$119,730,062	\$1,957,365	1.7%
Economic Dev. Opportunities Fund	575,338	1,062,940	487,602	84.8%
Code Compliance Fund	3,609,108	4,005,479	396,371	11.0%
Transportation Fund	8,245,616	8,346,579	100,963	1.2%
School Operating	257,986,538	268,333,007	10,346,469	4.0%
School Food Service	9,271,699	9,515,526	243,827	2.6%
Utilities	<u>31,450,120</u>	<u>30,253,859</u>	<u>-1,196,261</u>	-3.9%
Sub-Total Operating Expenditures	\$428,911,116	\$441,247,452	\$12,336,336	2.9%
Capital Projects Fund	\$11,672,978	\$13,112,415	\$1,439,437	12.3%
School Capital Projects	18,629,525	27,611,024	8,981,499	48.2%
Utilities Capital Projects	<u>8,712,500</u>	<u>11,740,000</u>	<u>3,027,500</u>	34.7%
Sub-Total Capital Expenditures	\$39,015,003	\$52,463,439	\$13,448,436	34.5%
Total Budget	\$467,926,119	\$493,710,891	\$25,784,772	5.5%

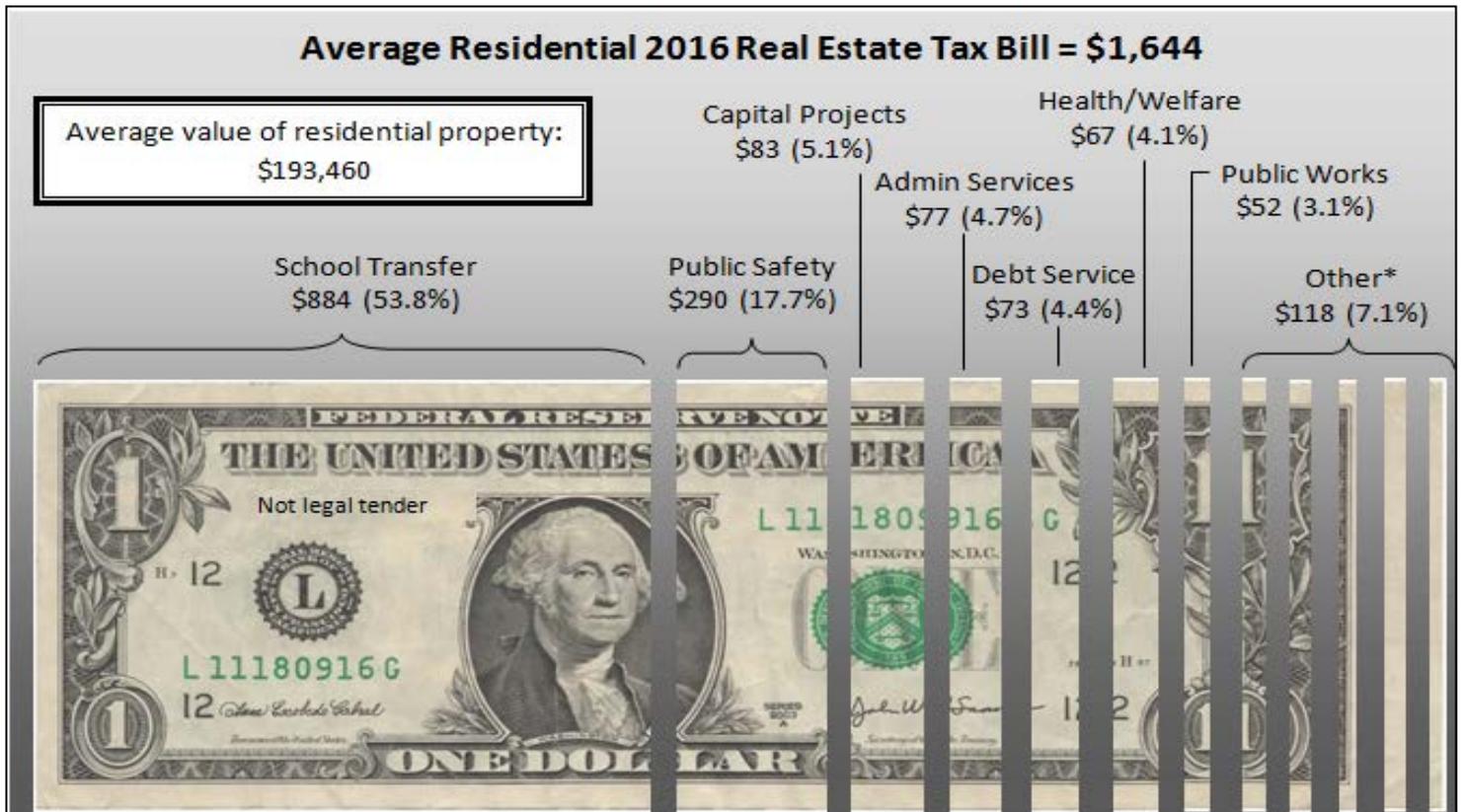


*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions



Breakdown of General Fund Transfer to Schools

	2016 Adopted	2017 Adopted
• Required Local Effort	\$51,345,396	\$54,185,003
• Required Local Match for Opt. Programs	\$1,954,912	\$2,534,239
• Debt Service	\$23,216,302	\$25,922,930
• Additional Local Transfer	\$39,916,137	\$38,733,143
Total Local Transfer	\$116,432,747	\$121,375,315



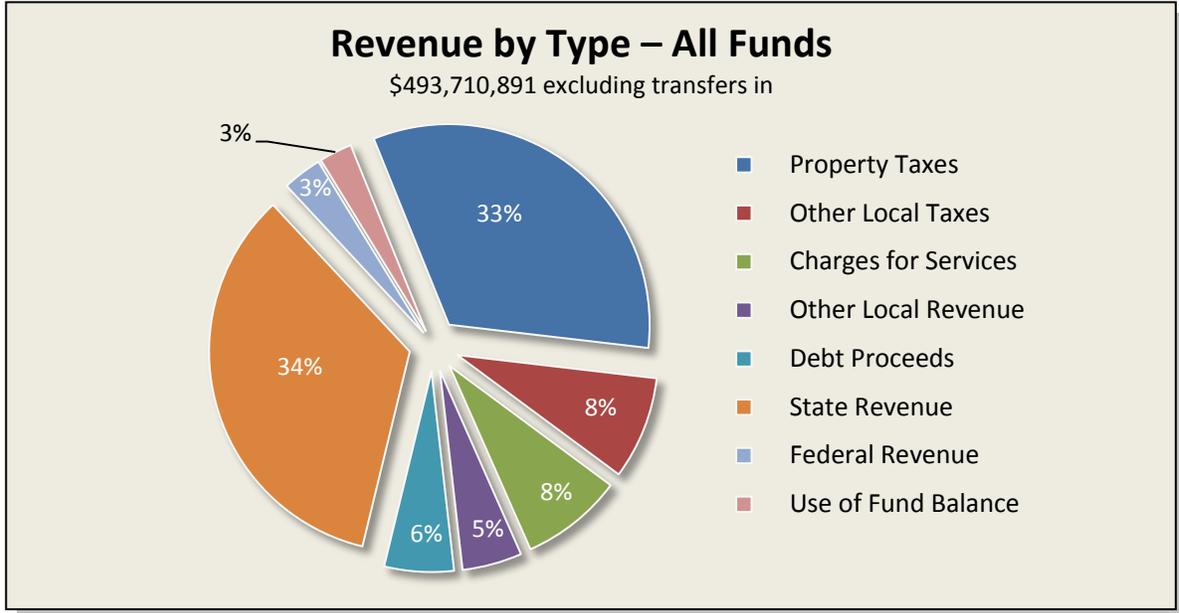
*"Other" includes Parks & Rec, Executive Services, Community Development, Judicial Administration and Voter Services

FY 2017 Adopted Budget - All Funds

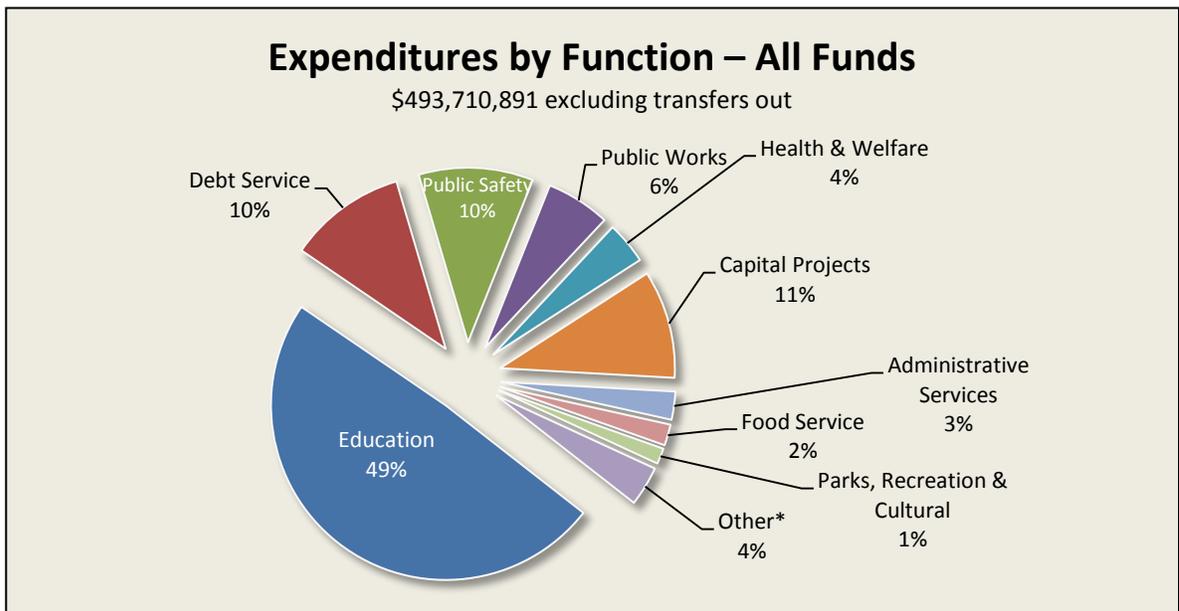
	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$156,105,286	\$154,038,898	\$157,311,748	\$162,649,814	\$8,610,916	5.6%
Other Local Taxes	\$39,366,645	\$39,525,708	\$40,021,262	\$40,915,937	\$1,390,229	3.5%
Licenses & Permits	\$272,506	\$263,200	\$371,200	\$288,825	\$25,625	9.7%
Charges for Services	\$39,390,089	\$39,273,018	\$38,976,383	\$40,646,599	\$1,373,581	3.5%
Other Local Revenue	\$25,776,585	\$24,185,535	\$29,122,959	\$23,758,646	(\$426,889)	-1.8%
Debt Proceeds	\$101,610,170	\$14,879,776	\$50,755,636	\$27,611,024	\$12,731,248	85.6%
State Revenue	\$163,668,930	\$164,069,868	\$170,595,380	\$169,098,525	\$5,028,657	3.1%
Federal Revenue	\$20,971,109	\$15,905,955	\$19,353,409	\$15,688,279	(\$217,676)	-1.4%
Subtotal - Revenue	\$547,161,320	\$452,141,958	\$506,507,977	\$480,657,649	\$28,515,691	6.3%
Transfers In	\$131,716,421	\$136,807,197	\$146,024,422	\$147,263,522	\$10,456,325	7.6%
Use of Fund Balance	(\$19,641,693)	\$15,784,161	\$102,074,894	\$13,053,242	(\$2,730,919)	-17.3%
TOTAL REVENUE - All Funds	\$659,236,048	\$604,733,316	\$754,607,293	\$640,974,413	\$36,241,097	6.0%
Expenditures (by function)						
Executive Services	\$2,846,912	\$4,562,514	\$3,998,284	\$3,803,144	(\$759,370)	-16.6%
Administrative Services	\$11,329,064	\$12,581,874	\$13,191,649	\$12,784,876	\$203,002	1.6%
Voter Services	\$269,087	\$343,597	\$416,140	\$381,529	\$37,932	11.0%
Judicial Administration	\$3,823,819	\$4,032,366	\$4,197,363	\$3,984,265	(\$48,101)	-1.2%
Public Safety	\$47,104,738	\$49,862,058	\$52,850,065	\$51,536,119	\$1,674,061	3.4%
Public Works	\$24,941,578	\$29,886,960	\$30,406,028	\$28,855,986	(\$1,030,974)	-3.4%
Health & Welfare	\$17,068,025	\$18,935,964	\$19,070,204	\$19,081,887	\$145,923	0.8%
Parks, Recreation & Cultural	\$6,848,210	\$6,960,476	\$6,977,489	\$7,118,560	\$158,084	2.3%
Community Development	\$4,234,113	\$4,615,806	\$7,954,447	\$5,615,543	\$999,737	21.7%
Debt Service	\$127,040,828	\$48,704,061	\$65,453,787	\$51,571,739	\$2,867,678	5.9%
Capital Projects	\$38,596,781	\$39,015,003	\$153,094,796	\$52,463,439	\$13,448,436	34.5%
Transportation	\$2,205,035	\$3,428,324	\$3,282,691	\$3,595,427	\$167,103	4.9%
Education	\$231,588,961	\$234,770,236	\$237,463,048	\$242,410,077	\$7,639,841	3.3%
School Food Service	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526	\$243,827	2.6%
Subtotal - Appropriated Expenditures	\$526,522,717	\$466,970,938	\$607,627,690	\$492,718,117	\$25,747,179	5.5%
Tax Relief	\$996,910	\$955,181	\$955,181	\$992,774	\$37,593	3.9%
Subtotal - Adopted Budget	\$527,519,627	\$467,926,119	\$608,582,871	\$493,710,891	\$25,784,772	5.5%
Transfers Out	\$131,716,421	\$136,807,197	\$146,024,422	\$147,263,522	\$10,456,325	7.6%
TOTAL EXPENDITURES - All Funds	\$659,236,048	\$604,733,316	\$754,607,293	\$640,974,413	\$36,241,097	6.0%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$273,732,372	\$282,993,611	\$285,265,034	\$293,102,897	\$10,109,286	3.6%
Operating (other than debt service)	\$85,242,511	\$93,647,744	\$102,440,279	\$96,942,393	\$3,294,649	3.5%
Debt Service	\$126,488,753	\$48,704,061	\$65,453,787	\$51,571,739	\$2,867,678	5.9%
Capital	\$41,059,081	\$41,625,522	\$154,468,590	\$51,101,088	\$9,475,566	22.8%
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$526,522,717	\$466,970,938	\$607,627,690	\$492,718,117	\$25,747,179	5.5%

Sources and Uses of Funds

Where Does the Money Come From?

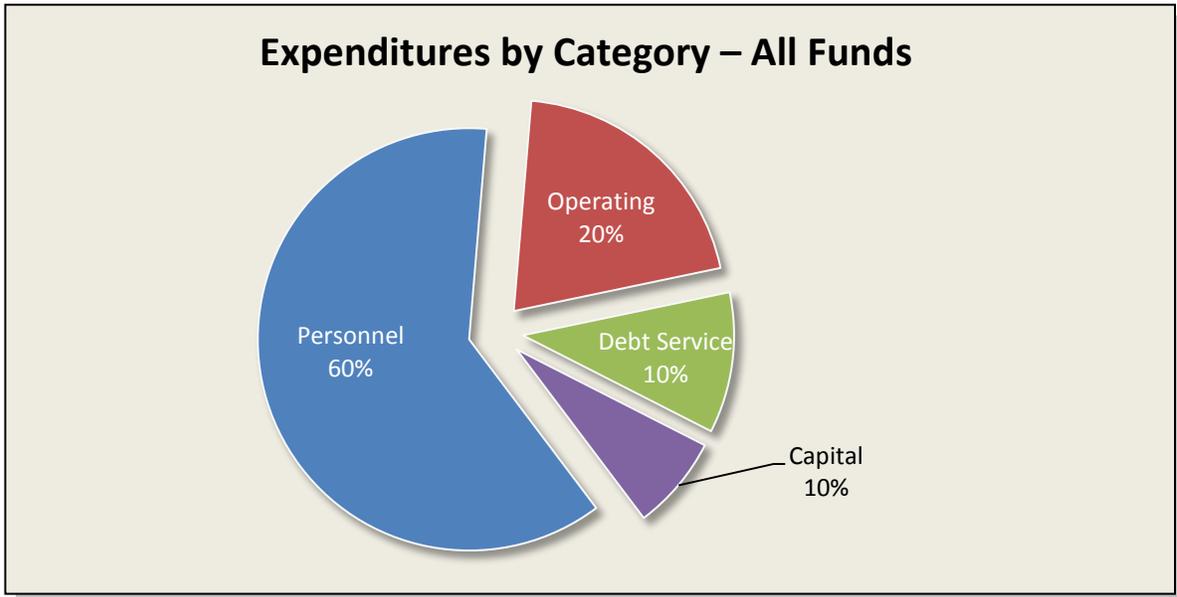


Where Does the Money Go?



*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?



FY 2017 Adopted Budget - All Funds By Fund

	Governmental Funds						
	General Fund	Capital Proj. Fund	EDO Fund	Fire/EMS Fee Fund	Code Comp Fund	Transportation Fund	School Op. Fund
Revenues (by type)							
Property Taxes	\$161,674,479	\$0	\$0	\$0	\$0	\$975,335	\$0
Other Local Taxes	\$40,915,937	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$288,825	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$3,919,929	\$0	\$0	\$2,750,000	\$0	\$0	\$0
Other Local Revenue	\$3,896,417	\$252,331	\$72,004	\$0	\$3,368,111	\$3,702,347	\$4,768,704
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Revenue	\$36,644,847	\$150,000	\$0	\$0	\$0	\$0	\$132,087,058
Federal Revenue	<u>\$125,731</u>	<u>\$458,648</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,165,800</u>
Subtotal - Revenue	\$247,466,165	\$860,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$147,021,562
Transfers In	\$4,021,142	\$11,887,126	\$674,000	\$0	\$1,067,633	\$876,134	\$121,375,315
Use of Fund Balance	<u>\$3,702,256</u>	<u>\$857,299</u>	<u>\$316,936</u>	<u>\$153,846</u>	<u>\$404,517</u>	<u>\$3,046,503</u>	<u>\$0</u>
TOTAL REVENUE - All Funds	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877
Expenditures (by function)							
Executive Services	\$3,803,144	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Services	\$12,784,876	\$0	\$0	\$0	\$0	\$0	\$0
Voter Services	\$381,529	\$0	\$0	\$0	\$0	\$0	\$0
Judicial Administration	\$3,984,265	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$49,309,377	\$0	\$0	\$0	\$2,226,742	\$0	\$0
Public Works	\$9,194,157	\$0	\$0	\$0	\$0	\$0	\$0
Health & Welfare	\$19,081,887	\$0	\$0	\$0	\$0	\$0	\$0
Parks, Recreation & Cultural	\$7,118,560	\$0	\$0	\$0	\$0	\$0	\$0
Community Development	\$2,835,614	\$0	\$1,001,192	\$0	\$1,778,737	\$0	\$0
Debt Service	\$10,243,879	\$0	\$61,748	\$0	\$0	\$4,751,152	\$25,922,930
Capital Projects	\$0	\$13,112,415	\$0	\$0	\$0	\$0	\$0
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,595,427	\$0
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$242,410,077
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Appropriated Expenditures	\$118,737,288	\$13,112,415	\$1,062,940	\$0	\$4,005,479	\$8,346,579	\$268,333,007
Tax Relief	<u>\$992,774</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Adopted Budget	\$119,730,062	\$13,112,415	\$1,062,940	\$0	\$4,005,479	\$8,346,579	\$268,333,007
Transfers Out	<u>\$135,459,501</u>	<u>\$492,989</u>	<u>\$0</u>	<u>\$2,903,846</u>	<u>\$834,782</u>	<u>\$253,740</u>	<u>\$63,870</u>
TOTAL EXPENDITURES - All Funds	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877
Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	\$65,788,449	\$152,420	\$0	\$0	\$3,304,580	\$339,306	\$210,524,675
Operating (other than debt service)	\$42,028,853	\$2,455,200	\$1,001,192	\$0	\$637,899	\$3,256,121	\$31,755,703
Debt Service	\$10,243,879	\$0	\$61,748	\$0	\$0	\$4,751,152	\$25,922,930
Capital	<u>\$676,107</u>	<u>\$10,504,795</u>	<u>\$0</u>	<u>\$0</u>	<u>\$63,000</u>	<u>\$0</u>	<u>\$129,699</u>
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$118,737,288	\$13,112,415	\$1,062,940	\$0	\$4,005,479	\$8,346,579	\$268,333,007

FY 2017 Adopted Budget - All Funds By Fund (continued)

Proprietary Funds					FY 2017 Adopted*	FY 2016 Adopted*	FY 2015 Actual*
School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund			
\$0	\$0	\$0	\$0	\$0	\$162,649,814	\$154,038,898	\$156,105,286
\$0	\$0	\$0	\$0	\$0	\$40,915,937	\$39,525,708	\$39,366,645
\$0	\$0	\$0	\$0	\$0	\$288,825	\$263,200	\$272,506
\$0	\$0	\$2,618,067	\$31,338,700	\$2,637,970	\$40,646,599	\$39,273,018	\$39,390,089
\$4,799,336	\$0	\$0	\$1,803,357	\$1,096,039	\$23,758,646	\$24,185,535	\$25,776,585
\$0	\$27,611,024	\$0	\$0	\$0	\$27,611,024	\$14,879,776	\$101,610,170
\$216,620	\$0	\$0	\$0	\$0	\$169,098,525	\$164,069,868	\$163,668,930
<u>\$4,435,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$502,400</u>	<u>\$0</u>	<u>\$15,688,279</u>	<u>\$15,905,955</u>	<u>\$20,971,109</u>
\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$3,734,009	\$480,657,649	\$452,141,958	\$547,161,320
\$63,870	\$0	\$0	\$254,341	\$7,043,961	\$147,263,522	\$136,807,197	\$131,716,421
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,609,855</u>	<u>\$962,030</u>	<u>\$13,053,242</u>	<u>\$15,784,161</u>	<u>(\$19,641,693)</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413	\$604,733,316	\$659,236,048
\$0	\$0	\$0	\$0	\$0	\$3,803,144	\$4,562,514	\$2,846,912
\$0	\$0	\$0	\$0	\$0	\$12,784,876	\$12,581,874	\$11,329,064
\$0	\$0	\$0	\$0	\$0	\$381,529	\$343,597	\$269,087
\$0	\$0	\$0	\$0	\$0	\$3,984,265	\$4,032,366	\$3,823,819
\$0	\$0	\$0	\$0	\$0	\$51,536,119	\$49,862,058	\$47,104,738
\$0	\$0	\$0	\$19,661,829	\$0	\$28,855,986	\$29,886,960	\$24,941,578
\$0	\$0	\$0	\$0	\$0	\$19,081,887	\$18,935,964	\$17,068,025
\$0	\$0	\$0	\$0	\$0	\$7,118,560	\$6,960,476	\$6,848,210
\$0	\$0	\$0	\$0	\$0	\$5,615,543	\$4,615,806	\$4,234,113
\$0	\$0	\$0	\$10,592,030	\$0	\$51,571,739	\$48,704,061	\$127,040,828
\$0	\$27,611,024	\$0	\$0	\$11,740,000	\$52,463,439	\$39,015,003	\$38,596,781
\$0	\$0	\$2,618,067	\$0	\$0	\$3,595,427	\$3,428,324	\$2,205,035
\$0	\$0	\$0	\$0	\$0	\$242,410,077	\$234,770,236	\$231,588,961
<u>\$9,515,526</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,515,526</u>	<u>\$9,271,699</u>	<u>\$8,625,566</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,253,859	\$11,740,000	\$492,718,117	\$466,970,938	\$526,522,717
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$992,774</u>	<u>\$955,181</u>	<u>\$996,910</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,253,859	\$11,740,000	\$493,710,891	\$467,926,119	\$527,519,627
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,254,794</u>	<u>\$0</u>	<u>\$147,263,522</u>	<u>\$136,807,197</u>	<u>\$131,716,421</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413	\$604,733,316	\$659,236,048
\$2,449,677	\$0	\$1,377,883	\$10,543,790	\$0	\$293,102,897	\$282,993,611	\$273,732,372
\$7,065,849	\$0	\$1,189,315	\$8,741,576	\$0	\$96,942,393	\$93,647,744	\$85,242,511
\$0	\$0	\$0	\$10,592,030	\$0	\$51,571,739	\$48,704,061	\$126,488,753
<u>\$0</u>	<u>\$27,611,024</u>	<u>\$50,869</u>	<u>\$376,463</u>	<u>\$11,740,000</u>	<u>\$51,101,088</u>	<u>\$41,625,522</u>	<u>\$41,059,081</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,253,859	\$11,740,000	\$492,718,117	\$466,970,938	\$526,522,717

*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.

Changes from FY 2016 Adopted Budget to FY 2017 Adopted Budget

	<u>General Fund</u>	<u>Capital</u>	<u>EDO</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
REVENUE													
FY 2016 Adopted Budget													
Revenue	\$237,983,717	\$1,716,222	\$73,375	\$2,648,000	\$3,447,200	\$5,393,436	\$141,617,661	\$9,207,829	\$14,879,776	\$2,584,155	\$32,067,270	\$3,107,472	\$452,141,958
Transfers In	\$3,984,398	\$9,744,699	\$384,497	\$0	\$1,003,615	\$176,162	\$116,432,747	\$63,870	\$3,749,749	\$0	\$91,568	\$1,175,892	\$136,807,197
Use of Fund Balance	\$3,222,233	\$4,447,582	\$117,466	\$103,508	(\$35,054)	\$2,886,878	\$0	\$0	\$0	\$0	\$612,412	\$4,429,136	\$15,784,161
Total	\$245,190,348	\$15,908,503	\$575,338	\$2,751,508	\$4,415,761	\$8,456,476	\$258,050,408	\$9,271,699	\$18,629,525	\$2,584,155	\$32,771,250	\$8,712,500	\$604,733,316
General Adjustments - Revenues													
Real Estate	\$3,114,114					\$242,142							\$3,356,256
Personal Property	\$2,978,378												\$2,978,378
Sales Tax	\$654,313												\$654,313
Meals Tax	\$547,816												\$547,816
Delinquent Personal Property	\$349,064												\$349,064
Penalties & Interest	\$181,450												\$181,450
DSS/CSA State Revenue	\$165,896												\$165,896
Recordation Tax	\$100,000												\$100,000
Public Service Corporation	\$86,399												\$86,399
Water/Sewer Admin Fees	\$77,684												\$77,684
Bank Stock Tax	\$55,000												\$55,000
Delinquent Real Estate	\$54,159												\$54,159
Deferred Taxes	\$50,000												\$50,000
Interest Earnings	\$50,000	\$50,000											\$100,000
Reimbursement for Industrial Park Railroad Maintenance	\$40,000												\$40,000
Estimated Tax Relief	\$37,593												\$37,593
Grant Revenue - SRO grant & Comm. Att. P/T grant	\$37,225												\$37,225
Transient Occupancy	\$33,100												\$33,100
GIS Fees	\$30,000												\$30,000
Antenna Tower Revenue	\$25,810												\$25,810
Sheriff's Forfeiture/Seizure	\$22,513												\$22,513
Sale of Suplus Property	\$11,000												\$11,000
DMV Rental Tax	\$10,000												\$10,000
Courthouse Security Fee	\$5,000												\$5,000
E-911 Wireless Surcharge	\$5,000												\$5,000
Loriella Park Admissions	\$4,955												\$4,955
Well/Septic Permit Fees	\$4,000												\$4,000
Tourism Commission Event Donations (Fireworks)	\$3,225												\$3,225
Victim/Witness Grant	\$3,182												\$3,182
Other Localities' Share of Fire Training Center	\$2,814												\$2,814
Current & Delinquent Heavy Equipment	\$2,646												\$2,646
False Fire Alarm Fees	\$2,600												\$2,600
Reservoir Fees - Ni River & Hunting Run	\$2,200												\$2,200
Grants	\$2,000	(\$105,754)											(\$103,754)
Towing Application/Inspection Fees	\$1,000												\$1,000
Use of Park Facilities	\$800												\$800
Loriella Park Concessions	\$400												\$400
Litter Control Grant	\$200												\$200
Rabies Vaccinations	(\$300)												(\$300)
Planning Department Publications	(\$318)												(\$318)
FOIA Reimbursements	(\$500)												(\$500)
Recreation Registration Fees	(\$1,865)												(\$1,865)
Dog Tag Licenses	(\$3,000)												(\$3,000)
Motor Vehicle Carrier Taxes	(\$3,000)												(\$3,000)
State Revenue for Constitutional Offices	(\$7,445)												(\$7,445)
Plat Filing Fees	(\$20,889)												(\$20,889)
Self-Supporting Activities (Parks & Rec)	(\$21,000)												(\$21,000)
Recycling Revenue	(\$25,000)												(\$25,000)
Mobile Home Titling Taxes	(\$35,000)												(\$35,000)
Planning Review Fees	(\$38,712)												(\$38,712)
Machinery & Tools	(\$77,767)												(\$77,767)
Recycling Revenue	(\$100,000)												(\$100,000)
Refuse Disposal Fees	(\$150,000)												(\$150,000)
Loss of SAFER Grant	(\$544,771)												(\$544,771)
Grant for E-911 Call Handling System Upgrade		\$150,000											\$150,000
Field Rental/Concessions		\$95,000											\$95,000
Proffers		(\$665,976)				(\$223,183)							(\$889,159)
Other State Reimbursement		(\$380,000)											(\$380,000)
Bond Subsidies		\$1,487									\$2,695		\$4,182
Rental of General Property			(\$1,371)										(\$1,371)

Changes from FY 2016 Adopted Budget to FY 2017 Adopted Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
EMS Rescue Services Fees				\$102,000									\$102,000
Dev. Review Fees & Code Compliance Admin Charges					(\$79,089)								(\$79,089)
Fuel Tax						(\$734,713)							(\$734,713)
Other Local Revenue - Schools							\$115,219	\$189,872					\$305,091
State Revenue for Education							\$5,009,869	\$9,855					\$5,019,724
Federal Revenue for Education							\$278,813	\$44,100					\$322,913
Bond Proceeds									\$12,731,248				\$12,731,248
Charges for Services										\$33,912	\$1,362,340		\$1,362,340
Utilities Availability Fees												\$230,170	\$230,170
Miscellaneous Utilities Revenue											\$212,152	\$396,367	\$608,519
Budget Initiative Adjustments - Revenues													
Real Estate - Add 2 pennies to equalized rate	\$2,600,000												\$2,600,000
Sheriff's Forfeiture/Seizure - capital items for 2 patrol deputies	\$80,400												\$80,400
Public Service Corporation impact from added 2 pennies	\$74,974												\$74,974
DSS Revenue - 2 CPS Workers & 1 Fostercare Worker	\$53,316												\$53,316
Fire Safety Inspection Fees - associated with added inspector	\$23,625												\$23,625
Sheriff's Forfeiture/Seizure - capital items for 2 DARE officers	\$10,400												\$10,400
Public Service Corporation impact from reduced \$0.14 on PP	(\$2,236)												(\$2,236)
Personal Property - Reduce tax rate by \$0.18	(\$1,080,000)												(\$1,080,000)
Adjustments - Use of FB													
Use of Fund Balance	\$3,702,256	\$857,299	\$199,470	\$50,338	\$439,571	\$159,625					\$2,997,443	(\$3,467,106)	\$4,938,896
Use of Fund Balance - remove one-time use for misc op. in FY16	(\$722,233)												(\$722,233)
Use of Fund Balance - remove one-time use for capital in FY16	(\$2,500,000)	(\$4,447,582)											(\$6,947,582)
Adjustments - Transfers from other funds													
Transfer from Fire/EMS Fund	\$152,338												\$152,338
Transfer from Code Compliance	\$28,129												\$28,129
Transfer from Capital Projects Fund	\$1,515					(\$28)							\$7,213
Transfer from Utilities Operating	(\$145,238)	\$210,833								\$5,726		\$5,868,069	\$5,933,664
Transfer from General Fund		\$1,925,761	\$289,503		\$64,018	\$700,000	\$4,942,568		(\$3,749,749)		\$120,000		\$4,292,101
Transfer from Transportation Fund		\$5,833									\$37,047		\$42,880
FY 2017 Adopted Budget													
Revenue	\$247,466,165	\$860,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$147,021,562	\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$3,734,009	\$480,657,649
Transfers In	\$4,021,142	\$11,887,126	\$674,000	\$0	\$1,067,633	\$876,134	\$121,375,315	\$63,870	\$0	\$0	\$254,341	\$7,043,961	\$147,263,522
Use of Fund Balance	\$3,702,256	\$857,299	\$316,936	\$153,846	\$404,517	\$3,046,503	\$0	\$0	\$0	\$0	\$3,609,855	\$962,030	\$13,053,242
Total	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877	\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413

Changes from FY 2016 Adopted Budget to FY 2017 Adopted Budget

	<u>General Fund</u>	<u>Capital</u>	<u>EDO</u>	<u>Fire/EMS</u>	<u>Code Comp</u>	<u>Transportation</u>	<u>School Op.</u>	<u>School Food Srvc</u>	<u>School Capital</u>	<u>Joint Fleet</u>	<u>Utilities Op.</u>	<u>Utilities Capital</u>	<u>Total*</u>
EXPENDITURES													
FY 2016 Adopted Budget													
Appropriated Expenditures	\$116,817,516	\$11,672,978	\$575,338	\$0	\$3,609,108	\$8,245,616	\$257,986,538	\$9,271,699	\$18,629,525	\$2,584,155	\$31,450,120	\$8,712,500	\$466,970,938
Tax Relief	\$955,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$955,181
Transfers Out	<u>\$127,417,651</u>	<u>\$4,235,525</u>	<u>\$0</u>	<u>\$2,751,508</u>	<u>\$806,653</u>	<u>\$210,860</u>	<u>\$63,870</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,321,130</u>	<u>\$0</u>	<u>\$136,807,197</u>
Total	\$245,190,348	\$15,908,503	\$575,338	\$2,751,508	\$4,415,761	\$8,456,476	\$258,050,408	\$9,271,699	\$18,629,525	\$2,584,155	\$32,771,250	\$8,712,500	\$604,733,316
General (Base) Adjustments - Expenses													
Debt service	\$710,693					(\$66,140)					(\$483,504)		\$161,049
Contribution to Regional Jail	\$677,247												\$677,247
Full yr. Co.11 staff funded partial yr FY16 - personnel only	\$532,754												\$532,754
Retiree Health Insurance	\$157,550												\$157,550
Shift FRA payment back to General Fund from EDO Fund	\$107,497		(\$107,497)										\$0
Contribution to Regional Detention Center	\$88,282												\$88,282
1% VRS - final year of 5-yr transition	\$66,463	\$187			\$3,819	\$353				\$10,853			\$81,675
Contribution to Regional Library	\$62,000												\$62,000
VRS Life Insurance rate increase (from 1.19% to 1.31%)	\$47,638	\$167			\$2,404	\$247				\$7,571			\$58,027
Contribution to Chaplin Youth Center/Office on Youth	\$47,274												\$47,274
Property & liability insurance	\$46,540		\$307										\$46,847
Contribution to RACSB	\$44,677												\$44,677
Drug enforcement program	\$40,000												\$40,000
Tax Relief	\$37,593												\$37,593
Workers' Comp Rate Changes	\$35,182	\$28			\$608						\$3,083		\$38,901
Maintenance contracts	\$34,948		\$150		(\$500)						\$47,750		\$82,348
Contribution to other regional agencies	\$28,574		(\$3,000)										\$25,574
Auto repairs & maintenance	\$26,189									\$33,912	\$27,900		\$54,089
Police operating supplies	\$25,729												\$25,729
Furniture & fixtures	\$21,410												\$21,410
Increase FRA contribution based on population	\$18,840												\$18,840
DSS vehicle replacements	\$18,784												\$18,784
Add to contingency to get to policy-level 0.5% of GF exp	\$16,738												\$16,738
Dive team	\$14,444												\$14,444
Line of Duty Act costs	\$12,861												\$12,861
Books/subscriptions/dues	\$8,909				\$15,100								\$24,009
Electricity	\$6,930		(\$200)		\$148								\$6,878
Tourism - Heritage Projects (trolley tours, speakers, prog.)	\$4,750												\$4,750
Communication equipment	\$2,150												\$2,150
Mileage/travel/training	(\$3,693)				(\$5,437)								(\$9,130)
Unemployment insurance	(\$10,000)												(\$10,000)
Bike patrol	(\$11,500)												(\$11,500)
Radio repairs & maintenance	(\$12,711)												(\$12,711)
Lease/rental equipment	(\$13,494)												(\$13,494)
Janitorial	(\$16,322)												(\$16,322)
Telephone	(\$22,676)												(\$22,676)
Legal services	(\$23,500)												(\$23,500)
Uniforms	(\$28,877)									\$2,254			(\$26,623)
Computer equipment	(\$31,112)												(\$31,112)
Machinery & equipment	(\$59,505)										(\$17,760)		(\$77,265)
Software	(\$71,290)				\$40,000								(\$31,290)
Vehicle insurance	(\$73,213)				(\$402)	\$24					\$5,344		(\$68,247)
Change in personnel reductions (i.e. estimated lapse)	(\$88,912)												(\$88,912)
Management consulting	(\$105,045)												(\$105,045)
Heating fuel	(\$149,925)												(\$149,925)
Remove one-time pay parity from FY 2016	(\$168,550)												(\$168,550)
Vehicle Fuel	(\$320,071)						(\$250)						(\$320,321)
VRS Retirement rate decrease (from 10.58% to 9.51%)	(\$423,462)	(\$1,493)			(\$21,370)	(\$2,193)					(\$67,316)		(\$515,834)
Remove one-time bonus from FY 2016	(\$500,000)				(\$24,000)	(\$3,000)							(\$527,000)
Changes in personnel \$ (turnover, chgs in benefits, etc.)	(\$515,281)				\$176,953	(\$3,891)					(\$75,178)		(\$417,397)
Shift vehicle purchases to Capital Projects Fund	(\$790,960)	\$1,249,709											\$458,749
Miscellaneous adjustment to balance to budget	\$43,899		(\$4,100)		\$11,128	(\$832)					\$47,034		\$97,129
Prospect development			(\$18,058)										(\$18,058)
Previously approved economic development incentives			\$370,000										\$370,000
One-time additional BIG grants			\$250,000										\$250,000
E-911 Call Handling System Upgrade		\$150,000											\$150,000
Motor vehicles & equipment					\$63,000						(\$96,868)		(\$33,868)
OPEB Costs		\$2,600			\$86,900	\$600					\$190,600		\$280,700
Depreciation											(\$1,000,000)		(\$1,000,000)

Changes from FY 2016 Adopted Budget to FY 2017 Adopted Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
FRED bus system contributions						(\$672)							(\$672)
VRE/PRTC subsidies						\$39,761							\$39,761
Transportation reserves						\$131,234							\$131,234
Capital Projects		\$28,653							\$8,981,499			\$3,027,500	\$12,037,652
Schools - Instruction							\$5,830,145						\$5,830,145
Schools - Administration							\$586,837						\$586,837
Schools - Transportation							\$386,012						\$386,012
Schools - Maintenance							(\$70,619)						(\$70,619)
Schools - Debt Service							\$2,706,628						\$2,706,628
Schools - Technology							\$907,466						\$907,466
Schools - Food Service									\$243,827				\$243,827
Budget Initiative Adjustments - Expenditures													
2% compensation adjustment	\$1,087,080	\$3,372			\$48,020	\$5,722					\$162,690		\$1,306,884
Co. 11 - Final 3 positions for full staffing	\$196,176												\$196,176
2 DARE Officers	\$124,969												\$124,969
2 CPS workers	\$121,517												\$121,517
Fund previously unfunded Application Dev. Mgr position	\$116,297												\$116,297
Network Database Administrator	\$114,150												\$114,150
Senior Accountant - addresses changing requirements	\$104,873												\$104,873
Senior Accountant - addresses need for internal audit	\$104,873												\$104,873
Pay parity for F/R battalion/division chiefs & captains	\$104,657												\$104,657
2 Patrol Deputies - half year	\$77,213	\$64,000											\$141,213
1 Foster Care worker	\$60,758												\$60,758
Sheriff's Office career ladder program - half year	\$60,582												\$60,582
Shift Admin. Assistant from Capital Projects to IS	\$57,786	(\$57,786)											\$0
Convert 2 PT positions to FT in Treasurer's Office	\$51,452												\$51,452
0.7 Fire Inspector position	\$35,688												\$35,688
Convert 10 Firefighter positions to Firefighter/Medics	\$25,851												\$25,851
Remove Co. 11 FY 2016 overtime	(\$87,025)												(\$87,025)
Unfund Asst County Administrator position (FTE remains)	(\$195,978)												(\$195,978)
One-time Economic Development allocation	\$250,000												\$250,000
Utilities Worker											\$39,286		\$39,286
Adjustments to Transfers Out													
Transfer to Schools	\$4,942,568												\$4,942,568
Transfer GF cash to CIP - policy level add of 0.25%	\$935,944												\$935,944
Transfer additional GF cash to CIP	\$925,817												\$925,817
Transfer to Transportation Fund	\$700,000	(\$28)											\$699,972
Transfer to EDO for previously approved incentives	\$289,503												\$289,503
Transfer to Utilities Operating	\$120,000	\$5,726				\$37,047							\$162,773
Transfer to Code Compliance	\$64,018												\$64,018
Transfer Sheriff's F/S to CIP for vehicles for 2 patrol pos.	\$64,000												\$64,000
Transfer to Schools Capital Projects		(\$3,749,749)											(\$3,749,749)
Transfer to General Fund		\$1,515			\$28,129						(\$145,238)		(\$115,594)
Transfer to Capital Projects Fund						\$5,833					\$210,833		\$216,666
Transfer to Utilities Capital Projects Fund											\$5,868,069		\$5,868,069
Transfer Rev. Recovery to General Fund				\$152,338									\$152,338
FY 2017 Adopted Budget													
Appropriated Expenditures	\$119,730,062	\$13,112,415	\$1,062,940	\$0	\$4,005,479	\$8,346,579	\$268,333,007	\$9,515,526	\$27,611,024	\$2,618,067	\$30,253,859	\$11,740,000	\$493,710,891
Transfers Out	\$135,459,501	\$492,989	\$0	\$2,903,846	\$834,782	\$253,740	\$63,870	\$0	\$0	\$0	\$7,254,794	\$0	\$147,263,522
Total	\$255,189,563	\$13,605,404	\$1,062,940	\$2,903,846	\$4,840,261	\$8,600,319	\$268,396,877	\$9,515,526	\$27,611,024	\$2,618,067	\$37,508,653	\$11,740,000	\$640,974,413

* 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 2017 Adopted Budget - General Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount Percent	
Revenues (by type)						
Property Taxes	\$155,425,369	\$153,305,705	\$156,578,555	\$161,674,479	\$8,368,774	5.5%
Other Local Taxes	\$39,366,645	\$39,525,708	\$40,021,262	\$40,915,937	\$1,390,229	3.5%
Licenses & Permits	\$272,506	\$263,200	\$371,200	\$288,825	\$25,625	9.7%
Charges for Services	\$4,323,173	\$4,240,858	\$3,944,223	\$3,919,929	(\$320,929)	-7.6%
Other Local Revenue	\$4,972,575	\$3,677,584	\$4,412,951	\$3,896,417	\$218,833	6.0%
Debt Proceeds	\$27,425,170	\$0	\$0	\$0	\$0	n/a
State Revenue	\$35,953,725	\$36,300,160	\$37,905,312	\$36,644,847	\$344,687	0.9%
Federal Revenue	<u>\$852,984</u>	<u>\$670,502</u>	<u>\$1,106,049</u>	<u>\$125,731</u>	<u>(\$544,771)</u>	-81.2%
Subtotal - Revenue	\$268,592,147	\$237,983,717	\$244,339,552	\$247,466,165	\$9,482,448	4.0%
Transfers In	\$3,948,053	\$3,984,398	\$3,984,398	\$4,021,142	\$36,744	0.9%
Use of Fund Balance	<u>(\$10,576,588)</u>	<u>\$3,222,233</u>	<u>\$8,551,048</u>	<u>\$3,702,256</u>	<u>\$480,023</u>	14.9%
TOTAL REVENUE - General Fund	\$261,963,612	\$245,190,348	\$256,874,998	\$255,189,563	\$9,999,215	4.1%
Expenditures (by function)						
Executive Services	\$2,846,912	\$4,562,514	\$3,998,284	\$3,803,144	(\$759,370)	-16.6%
Administrative Services	\$11,329,064	\$12,581,874	\$13,191,649	\$12,784,876	\$203,002	1.6%
Voter Services	\$269,087	\$343,597	\$416,140	\$381,529	\$37,932	11.0%
Judicial Administration	\$3,823,819	\$4,032,366	\$4,197,363	\$3,984,265	(\$48,101)	-1.2%
Public Safety	\$45,333,136	\$47,913,022	\$50,755,030	\$49,309,377	\$1,396,355	2.9%
Public Works	\$8,479,504	\$9,512,374	\$9,752,562	\$9,194,157	(\$318,217)	-3.3%
Health & Welfare	\$17,068,025	\$18,935,964	\$19,070,204	\$19,081,887	\$145,923	0.8%
Parks, Recreation & Cultural	\$6,848,210	\$6,960,476	\$6,977,489	\$7,118,560	\$158,084	2.3%
Community Development	\$2,324,757	\$2,442,144	\$2,570,889	\$2,835,614	\$393,470	16.1%
Debt Service	\$36,128,636	\$9,533,185	\$9,269,147	\$10,243,879	\$710,694	7.5%
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	\$134,451,150	\$116,817,516	\$120,198,757	\$118,737,288	\$1,919,772	1.6%
Tax Relief	<u>\$996,910</u>	<u>\$955,181</u>	<u>\$955,181</u>	<u>\$992,774</u>	<u>\$37,593</u>	3.9%
Subtotal - Adopted Budget	\$135,448,060	\$117,772,697	\$121,153,938	\$119,730,062	\$1,957,365	1.7%
Transfers Out	\$126,515,552	\$127,417,651	\$135,721,060	\$135,459,501	\$8,041,850	6.3%
TOTAL EXPENDITURES - General Fund	\$261,963,612	\$245,190,348	\$256,874,998	\$255,189,563	\$9,999,215	4.1%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$58,815,799	\$64,085,018	\$64,969,704	\$65,788,449	\$1,703,431	2.7%
Operating (other than debt service)	\$37,435,538	\$41,789,169	\$44,053,242	\$42,028,853	\$239,684	0.6%
Debt Service	\$36,128,636	\$9,533,185	\$9,269,147	\$10,243,879	\$710,694	7.5%
Capital	<u>\$2,071,177</u>	<u>\$1,410,144</u>	<u>\$1,906,664</u>	<u>\$676,107</u>	<u>(\$734,037)</u>	-52.1%
TOTAL APPROPRIATED EXPENDITURES - General Fund	\$134,451,150	\$116,817,516	\$120,198,757	\$118,737,288	\$1,919,772	1.6%

Fund Balance - General Fund						
Beginning Fund Balance *	\$56,203,109	\$52,558,202	\$66,779,697	\$60,106,876	\$7,548,674	14.4%
Net gain (use) from operations	\$10,576,588	(\$3,222,233)	(\$8,551,048)	(\$3,702,256)	(\$480,023)	14.9%
Ending Fund Balance	\$66,779,697	\$49,335,969	\$58,228,649	\$56,404,620	\$7,068,651	14.3%
Restricted, Committed, Assigned	\$24,304,665	\$7,360,605	\$12,065,606	\$12,417,492	\$52,937,678	719.2%
Fiscal Stability Reserve - General Fund	\$42,356,068	\$38,505,516	\$43,393,650	43,987,128	\$5,481,612	14.2%
Fund Balance Net of Obligations & Re:	\$118,964	\$3,469,848	\$2,769,393	(0)	(\$3,469,848)	-100.0%
Ending Fund Balance - General Fund	\$66,779,697	\$49,335,969	\$58,228,649	\$56,404,620	\$7,068,651	14.3%

*FY 2017 beginning fund balance was modified to reflect changes in revenues and expenditures estimated in the FY 2016 mid-year report which have not been factored into the FY 2016 Amended column.

FY 2017 Adopted Budget - Capital Projects Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$363,543	\$773,307	\$883,926	\$252,331	(\$520,976)	-67.4%
Debt Proceeds	\$12,375,208	\$0	\$19,278,053	\$0	\$0	n/a
State Revenue	\$910,348	\$485,754	\$5,350,843	\$150,000	(\$335,754)	-69.1%
Federal Revenue	\$5,434,831	\$457,161	\$3,469,068	\$458,648	\$1,487	0.3%
Subtotal - Revenue	\$19,083,930	\$1,716,222	\$28,981,890	\$860,979	(\$855,243)	-49.8%
Transfers In	\$9,302,968	\$9,744,699	\$13,114,383	\$11,887,126	\$2,142,427	22.0%
Use of Fund Balance	(\$6,397,662)	\$4,447,582	\$45,521,101	\$857,299	(\$3,590,283)	-80.7%
TOTAL REVENUE - Capital Projects Fund	\$21,989,236	\$15,908,503	\$87,617,374	\$13,605,404	(\$2,303,099)	-14.5%

Expenditures (by function)						
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	\$112,249	\$0	\$112,148	\$0	\$0	n/a
Capital Projects	\$21,228,870	\$11,672,978	\$83,269,701	\$13,112,415	\$1,439,437	12.3%
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	\$21,341,119	\$11,672,978	\$83,381,849	\$13,112,415	\$1,439,437	12.3%
Transfers Out	\$648,117	\$4,235,525	\$4,235,525	\$492,989	(\$3,742,536)	-88.4%
TOTAL EXPENDITURES - Cap Proj Fund	\$21,989,236	\$15,908,503	\$87,617,374	\$13,605,404	(\$2,303,099)	-14.5%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$243,609	\$308,084	\$310,100	\$152,420	(\$155,664)	-50.5%
Operating (other than debt service)	\$383,018	\$169,531	\$2,027,772	\$2,455,200	\$2,285,669	1348.2%
Debt Service	\$112,249	\$0	\$112,148	\$0	\$0	n/a
Capital	\$20,602,243	\$11,195,363	\$80,931,829	\$10,504,795	(\$690,568)	-6.2%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	\$21,341,119	\$11,672,978	\$83,381,849	\$13,112,415	\$1,439,437	12.3%

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	\$40,983,838	\$7,168,260	\$47,381,500	\$1,860,399	(\$5,307,861)	-74.0%
Net gain (use) from operations	\$6,397,662	(\$4,447,582)	(\$45,521,101)	(\$857,299)	\$3,590,283	-80.7%
Ending Fund Balance	\$47,381,500	\$2,720,678	\$1,860,399	\$1,003,100	(\$1,717,578)	-63.1%

FY 2017 Adopted Budget - Economic Development Opportunities Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$74,123	\$73,375	\$73,375	\$72,004	(\$1,371)	-1.9%
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	\$74,123	\$73,375	\$73,375	\$72,004	(\$1,371)	-1.9%
Transfers In	\$503,634	\$384,497	\$3,594,497	\$674,000	\$289,503	75.3%
Use of Fund Balance	\$285,052	\$117,466	\$117,466	\$316,936	\$199,470	169.8%
TOTAL REVENUE - EDO Fund	\$862,809	\$575,338	\$3,785,338	\$1,062,940	\$487,602	84.8%
Expenditures (by function)						
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	\$611,061	\$513,590	\$3,723,590	\$1,001,192	\$487,602	94.9%
Debt Service	\$61,748	\$61,748	\$61,748	\$61,748	\$0	0.0%
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	\$672,809	\$575,338	\$3,785,338	\$1,062,940	\$487,602	84.8%
Transfers Out	\$190,000	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - EDO Fund	\$862,809	\$575,338	\$3,785,338	\$1,062,940	\$487,602	84.8%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$611,061	\$513,590	\$3,723,590	\$1,001,192	\$487,602	94.9%
Debt Service	\$61,748	\$61,748	\$61,748	\$61,748	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - EDO Fund	\$672,809	\$575,338	\$3,785,338	\$1,062,940	\$487,602	84.8%

Fund Balance - EDO Fund						
Beginning Fund Balance	\$925,347	\$651,688	\$640,295	\$522,829	(\$128,859)	-19.8%
Net gain (use) from operations	(\$285,052)	(\$117,466)	(\$117,466)	(\$316,936)	(\$199,470)	169.8%
Ending Fund Balance	\$640,295	\$534,222	\$522,829	\$205,893	(\$328,329)	-61.5%

FY 2017 Adopted Budget - Fire-EMS Fee Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount Percent	
Revenues (by type)						
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	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of (Addition to) Fund Balance	<u>\$103,826</u>	<u>\$103,508</u>	<u>\$103,508</u>	<u>\$153,846</u>	<u>\$50,338</u>	48.6%
TOTAL REVENUE - Fire/EMS Fee Fund	\$2,964,248	\$2,751,508	\$2,751,508	\$2,903,846	\$152,338	5.5%
Expenditures (by function)						
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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$0	\$0	\$0	\$0	\$0	n/a
Transfers Out	<u>\$2,964,248</u>	<u>\$2,751,508</u>	<u>\$2,751,508</u>	<u>\$2,903,846</u>	<u>\$152,338</u>	5.5%
TOTAL EXPENDITURES - Fire/EMS Fund	\$2,964,248	\$2,751,508	\$2,751,508	\$2,903,846	\$152,338	5.5%
Appropriated Expenditures (by category)						
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL APPROPRIATED EXPENDITURES - Fire/EMS Fund	\$0	\$0	\$0	\$0	\$0	n/a

Fund Balance - Fire/EMS Fee Fund						
Beginning Fund Balance	\$455,345	\$366,408	\$351,519	\$248,011	(\$118,397)	-32.3%
Net gain (use) from operations	(\$103,826)	(\$103,508)	(\$103,508)	(\$153,846)	(\$50,338)	48.6%
Ending Fund Balance	\$351,519	\$262,900	\$248,011	\$94,165	(\$168,735)	-64.2%

FY 2017 Adopted Budget - Code Compliance Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$3,096,341	\$3,447,200	\$3,585,362	\$3,368,111	(\$79,089)	-2.3%
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	\$3,096,341	\$3,447,200	\$3,585,362	\$3,368,111	(\$79,089)	-2.3%
Transfers In	\$941,823	\$1,003,615	\$1,003,615	\$1,067,633	\$64,018	6.4%
Use of (Addition to) Fund Balance	(\$527,677)	(\$35,054)	\$188,082	\$404,517	\$439,571	-1254.0%
TOTAL REVENUE - Code Comp. Fund	\$3,510,487	\$4,415,761	\$4,777,059	\$4,840,261	\$424,500	9.6%
Expenditures (by function)						
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	\$1,771,602	\$1,949,036	\$2,095,035	\$2,226,742	\$277,706	14.2%
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	\$1,298,295	\$1,660,072	\$1,659,968	\$1,778,737	\$118,665	7.1%
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	\$3,069,897	\$3,609,108	\$3,755,003	\$4,005,479	\$396,371	11.0%
Transfers Out	\$440,590	\$806,653	\$1,022,056	\$834,782	\$28,129	3.5%
TOTAL EXPENDITURES - Code Comp.	\$3,510,487	\$4,415,761	\$4,777,059	\$4,840,261	\$424,500	9.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$2,835,386	\$2,971,707	\$3,117,180	\$3,304,580	\$332,873	11.2%
Operating (other than debt service)	\$213,763	\$637,401	\$609,184	\$637,899	\$498	0.1%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$20,748	\$0	\$28,639	\$63,000	\$63,000	n/a
TOTAL APPROPRIATED EXPENDITURES - Code Comp. Fund	\$3,069,897	\$3,609,108	\$3,755,003	\$4,005,479	\$396,371	11.0%

Fund Balance - Code Compliance Fund						
Beginning Fund Balance	\$339,596	\$312,551	\$867,273	\$679,191	\$366,640	117.3%
Net gain (use) from operations	\$527,677	\$35,054	(\$188,082)	(\$404,517)	(\$439,571)	-1254.0%
Ending Fund Balance	\$867,273	\$347,605	\$679,191	\$274,674	(\$72,931)	-21.0%

FY 2017 Adopted Budget - Transportation Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
Property Taxes	\$679,917	\$733,193	\$733,193	\$975,335	\$242,142	33.0%
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	\$4,996,150	\$4,660,243	\$4,660,243	\$3,702,347	(\$957,896)	-20.6%
Debt Proceeds	\$10,424,362	\$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	\$16,100,429	\$5,393,436	\$5,393,436	\$4,677,682	(\$715,754)	-13.3%
Transfers In	\$260,561	\$176,162	\$176,162	\$876,134	\$699,972	397.3%
Use of Fund Balance	\$724,625	\$2,886,878	\$2,461,929	\$3,046,503	\$159,625	5.5%
TOTAL REVENUE - Trans. Fund	\$17,085,615	\$8,456,476	\$8,031,527	\$8,600,319	\$143,843	1.7%
Expenditures (by function)						
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	\$14,246,354	\$4,817,292	\$4,537,976	\$4,751,152	(\$66,140)	-1.4%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,205,035	\$3,428,324	\$3,282,691	\$3,595,427	\$167,103	4.9%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$16,451,389	\$8,245,616	\$7,820,667	\$8,346,579	\$100,963	1.2%
Transfers Out	\$634,226	\$210,860	\$210,860	\$253,740	\$42,880	20.3%
TOTAL EXPENDITURES - Trans. Fund	\$17,085,615	\$8,456,476	\$8,031,527	\$8,600,319	\$143,843	1.7%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$306,201	\$336,875	\$339,027	\$339,306	\$2,431	0.7%
Operating (other than debt service)	\$1,898,834	\$3,091,449	\$2,943,664	\$3,256,121	\$164,672	5.3%
Debt Service	\$14,246,354	\$4,817,292	\$4,537,976	\$4,751,152	(\$66,140)	-1.4%
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	\$16,451,389	\$8,245,616	\$7,820,667	\$8,346,579	\$100,963	1.2%

Fund Balance - Transportation Fund						
Beginning Fund Balance	\$12,689,143	\$11,619,735	\$11,964,518	\$11,209,463	(\$410,272)	-3.5%
Net gain (use) from operations	(\$724,625)	(\$2,886,878)	(\$2,461,929)	(\$3,046,503)	(\$159,625)	5.5%
Ending Fund Balance	\$11,964,518	\$8,732,857	\$9,502,589	\$8,162,960	(\$569,897)	-6.5%

FY 2017 Adopted Budget - Joint Fleet Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$2,505,416	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Other Local Revenue		\$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	\$2,505,416	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of Fund Balance	\$39,966	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - Joint Fleet Fund	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Expenditures (by function)						
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	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Education	\$0	\$0	\$0	\$0	\$0	n/a
School Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Joint Fleet Fund	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$1,381,267	\$1,279,031	\$1,279,031	\$1,377,883	\$98,852	7.7%
Operating (other than debt service)	\$1,164,115	\$1,243,595	\$1,243,595	\$1,189,315	(\$54,280)	-4.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$0	\$61,529	\$61,529	\$50,869	(\$10,660)	-17.3%
TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%

Fund Balance - Joint Fleet Fund						
Beginning Fund Balance	\$397,735	\$67,122	\$357,769	\$357,769	\$290,647	433.0%
Net gain (use) from operations	(\$39,966)	\$0	\$0	\$0	\$0	n/a
Ending Fund Balance	\$357,769	\$67,122	\$357,769	\$357,769	\$290,647	433.0%

FY 2017 Adopted Budget - School Operating Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount Percent		
Revenues (by type)							
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	\$3,221,550	\$4,653,485	\$4,653,485	\$4,768,704	\$115,219	2.5%	
Debt Proceeds	\$43,677,212	\$0	\$16,510,139	\$0	\$0	n/a	
State Revenue	\$126,601,161	\$127,077,189	\$127,132,460	\$132,087,058	\$5,009,869	3.9%	
Federal Revenue	<u>\$9,506,634</u>	<u>\$9,886,987</u>	<u>\$9,886,987</u>	<u>\$10,165,800</u>	<u>\$278,813</u>	2.8%	
Subtotal - Revenue	\$183,006,557	\$141,617,661	\$158,183,071	\$147,021,562	\$5,403,901	3.8%	
Transfers In	\$116,239,425	\$116,432,747	\$119,070,288	\$121,375,315	\$4,942,568	4.2%	
Use of Fund Balance	<u>(\$1,648,614)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a	
TOTAL REVENUE - School Op. Fund	\$297,597,368	\$258,050,408	\$277,253,359	\$268,396,877	\$10,346,469	4.0%	

Expenditures (by function)							
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	\$65,870,221	\$23,216,302	\$39,726,441	\$25,922,930	\$2,706,628	11.7%	
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a	
Transportation	\$0	\$0	\$0	\$0	\$0	n/a	
Education	\$231,588,961	\$234,770,236	\$237,463,048	\$242,410,077	\$7,639,841	3.3%	
School Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a	
Subtotal - Appropriated Expenditures	\$297,459,182	\$257,986,538	\$277,189,489	\$268,333,007	\$10,346,469	4.0%	
Transfers Out	<u>\$138,186</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$0</u>	0.0%	
TOTAL EXPENDITURES - School Op. Fund	\$297,597,368	\$258,050,408	\$277,253,359	\$268,396,877	\$10,346,469	4.0%	

Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	\$200,503,493	\$202,503,140	\$203,676,164	\$210,524,675	\$8,021,535	4.0%	
Operating (other than debt service)	\$30,934,063	\$32,046,697	\$33,566,485	\$31,755,703	(\$290,994)	-0.9%	
Debt Service	\$65,318,146	\$23,216,302	\$39,726,441	\$25,922,930	\$2,706,628	11.7%	
Capital	<u>\$703,480</u>	<u>\$220,399</u>	<u>\$220,399</u>	<u>\$129,699</u>	<u>(\$90,700)</u>	-41.2%	
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	\$297,459,182	\$257,986,538	\$277,189,489	\$268,333,007	\$10,346,469	4.0%	

Fund Balance - School Operating Fund							
Beginning Fund Balance	\$12,518,925	\$12,518,924	\$14,167,539	\$14,167,539	\$1,648,615	13.2%	
Net gain (use) from operations	\$1,648,614	\$0	\$0	\$0	\$0	n/a	
Ending Fund Balance	\$14,167,539	\$12,518,924	\$14,167,539	\$14,167,539	\$1,648,615	13.2%	
Restricted, Committed, Assigned	\$14,167,539	\$12,508,225	\$14,167,539	\$14,167,539	\$1,659,314	13.3%	
Fund Balance Net of Obligations & Reserve		\$10,699			(\$10,699)	-100.0%	
Ending Fund Balance	\$14,167,539	\$12,518,924	\$14,167,539	\$14,167,539	(\$10,699)	-0.1%	

Local Transfer Breakdown							
State Required Local Effort		\$51,849,984	\$51,614,392	\$53,898,329	\$2,048,345	4.0%	
State Required Local Match for Optional Programs		\$1,599,490	\$1,605,531	\$2,250,402	\$650,912	40.7%	
Debt Service		\$23,216,302	\$22,561,302	\$25,922,930	\$2,706,628	11.7%	
Additional local Transfer		\$40,068,261	\$43,289,063	\$39,303,654	(\$764,607)	-1.9%	
Total Local Transfer	\$116,239,425	\$116,734,037	\$119,070,288	\$121,375,315	\$4,641,278	4.0%	

FY 2017 Adopted Budget - School Food Service Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$4,696,072	\$4,609,464	\$4,609,464	\$4,799,336	\$189,872	4.1%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$203,696	\$206,765	\$206,765	\$216,620	\$9,855	4.8%
Federal Revenue	<u>\$4,676,955</u>	<u>\$4,391,600</u>	<u>\$4,391,600</u>	<u>\$4,435,700</u>	<u>\$44,100</u>	1.0%
Subtotal - Revenue	\$9,576,723	\$9,207,829	\$9,207,829	\$9,451,656	\$243,827	2.6%
Transfers In	\$63,870	\$63,870	\$63,870	\$63,870	\$0	0.0%
Use of Fund Balance	<u>(\$1,015,027)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE - School Food Srvc. Fur	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526	\$243,827	2.6%
Expenditures (by function)						
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>\$8,625,566</u>	<u>\$9,271,699</u>	<u>\$9,271,699</u>	<u>\$9,515,526</u>	<u>\$243,827</u>	2.6%
Subtotal - Appropriated Expenditures	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526	\$243,827	2.6%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL EXPENDITURES - School Food Srv	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526	\$243,827	2.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$2,341,041	\$2,562,392	\$2,562,392	\$2,449,677	(\$112,715)	-4.4%
Operating (other than debt service)	\$6,284,525	\$6,709,307	\$6,709,307	\$7,065,849	\$356,542	5.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL APPROPRIATED EXPENDITURES - School Food Srvc.	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526	\$243,827	2.6%

Fund Balance - School Food Service Fund						
Beginning Fund Balance	\$1,538,457	\$1,538,457	\$2,553,484	\$2,553,484	\$1,015,027	66.0%
Net gain (use) from operations	\$1,015,027	\$0	\$0	\$0	\$0	n/a
Ending Fund Balance	\$2,553,484	\$1,538,457	\$2,553,484	\$2,553,484	\$1,015,027	66.0%

FY 2017 Adopted Budget - School Capital Projects Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$12,701	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$7,708,218	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$7,720,919	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%
Transfers In	\$74,316	\$3,749,749	\$3,749,749	\$0	(\$3,749,749)	-100.0%
Use of Fund Balance	(\$1,590,467)	\$0	\$4,453,878	\$0	\$0	n/a
TOTAL REVENUE - School Cap. Proj. Fund	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%
Expenditures (by function)						
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	\$43,390	\$0	\$87,668	\$0	\$0	n/a
Capital Projects	\$6,161,378	\$18,629,525	\$23,083,403	\$27,611,024	\$8,981,499	48.2%
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	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - School Cap. Proj.	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$43,390	\$0	\$87,668	\$0	\$0	n/a
Capital	\$6,161,378	\$18,629,525	\$23,083,403	\$27,611,024	\$8,981,499	48.2%
TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%

Fund Balance - School Cap. Proj. Fund						
Beginning Fund Balance	\$3,992,892	\$1,042,464	\$5,583,359	\$1,129,481	\$87,017	8.3%
Net gain (use) from operations	\$1,590,467	\$0	(\$4,453,878)	\$0	\$0	n/a
Ending Fund Balance	\$5,583,359	\$1,042,464	\$1,129,481	\$1,129,481	\$87,017	8.3%

FY 2017 Adopted Budget - Utilities Operating Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$28,534,124	\$29,976,360	\$29,976,360	\$31,338,700	\$1,362,340	4.5%
Other Local Revenue	\$1,945,831	\$1,591,205	\$1,591,205	\$1,803,357	\$212,152	13.3%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$499,705	\$499,705	\$499,705	\$502,400	\$2,695	0.5%
Subtotal - Revenue	\$30,979,660	\$32,067,270	\$32,067,270	\$33,644,457	\$1,577,187	4.9%
Transfers In	\$381,771	\$91,568	\$91,568	\$254,341	\$162,773	177.8%
Use of Fund Balance	(\$4,135,625)	\$612,412	\$2,172,830	\$3,609,855	\$2,997,443	489.4%
TOTAL REVENUE - Utilities Op Fund	\$27,225,806	\$32,771,250	\$34,331,668	\$37,508,653	\$4,737,403	14.5%
Expenditures (by function)						
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	\$16,462,074	\$20,374,586	\$20,653,466	\$19,661,829	(\$712,757)	-3.5%
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	\$10,578,230	\$11,075,534	\$11,658,659	\$10,592,030	(\$483,504)	-4.4%
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	\$27,040,304	\$31,450,120	\$32,312,125	\$30,253,859	(\$1,196,261)	-3.8%
Transfers Out	\$185,502	\$1,321,130	\$2,019,543	\$7,254,794	\$5,933,664	449.1%
TOTAL EXPENDITURES - Utilities Op Fun	\$27,225,806	\$32,771,250	\$34,331,668	\$37,508,653	\$4,737,403	14.5%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$8,686,843	\$10,226,395	\$10,290,467	\$10,543,790	\$317,395	3.1%
Operating (other than debt service)	\$7,481,709	\$8,690,600	\$8,807,035	\$8,741,576	\$50,976	0.6%
Debt Service	\$10,578,230	\$11,075,534	\$11,658,659	\$10,592,030	(\$483,504)	-4.4%
Capital	\$293,522	\$1,457,591	\$1,555,964	\$376,463	(\$1,081,128)	-74.2%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	\$27,040,304	\$31,450,120	\$32,312,125	\$30,253,859	(\$1,196,261)	-3.8%

Fund Balance - Utilities Operating Fund						
Beginning Fund Balance	\$36,467,931	\$36,364,222	40,603,556	\$38,430,726	\$2,066,504	5.7%
Net gain (use) from operations	\$4,135,625	(\$612,412)	(\$2,172,830)	(\$3,609,855)	(\$2,997,443)	489.4%
Ending Fund Balance	40,603,556	\$35,751,810	\$38,430,726	\$34,820,871	(\$930,939)	-2.6%

FY 2017 Adopted Budget - Utilities Capital Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Revenues (by type)						
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	\$3,672,370	\$2,407,800	\$2,407,800	\$2,637,970	\$230,170	9.6%
Other Local Revenue	\$2,397,699	\$699,672	\$4,652,948	\$1,096,039	\$396,367	56.7%
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	\$6,070,069	\$3,107,472	\$7,060,748	\$3,734,009	\$626,537	20.2%
Transfers In	\$0	\$1,175,892	\$1,175,892	\$7,043,961	\$5,868,069	499.0%
Use of Fund Balance	\$5,136,464	\$4,429,136	\$38,505,052	\$962,030	(\$3,467,106)	-78.3%
TOTAL REVENUE - Utilities Cap Proj Fund	\$11,206,533	\$8,712,500	\$46,741,692	\$11,740,000	\$3,027,500	34.7%
Expenditures (by function)						
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	\$11,206,533	\$8,712,500	\$46,741,692	\$11,740,000	\$3,027,500	34.7%
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	\$11,206,533	\$8,712,500	\$46,741,692	\$11,740,000	\$3,027,500	34.7%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Utilities Cap Proj	\$11,206,533	\$8,712,500	\$46,741,692	\$11,740,000	\$3,027,500	34.7%
Appropriated Expenditures (by category)						
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	\$11,206,533	\$8,712,500	\$46,741,692	\$11,740,000	\$3,027,500	34.7%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	\$11,206,533	\$8,712,500	\$46,741,692	\$11,740,000	\$3,027,500	34.7%

Fund Balance - Utilities Cap. Proj. Fund						
Beginning Fund Balance	\$44,918,848	\$4,460,798	\$39,782,384	\$1,277,332	(\$3,183,466)	-71.4%
Net gain (use) from operations	(\$5,136,464)	(\$4,429,136)	(\$38,505,052)	(\$962,030)	\$3,467,106	-78.3%
Ending Fund Balance	\$39,782,384	\$31,662	\$1,277,332	\$315,302	\$283,640	895.8%

Fund balance is the term used for the excess of fund assets over fund liabilities, reserves and carry over. Following is a table showing the projected beginning and ending FY 2017 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 2017		Variance	
	Beginning	Ending	Amount	Percent
General Fund	\$60,106,876	\$54,404,620	(\$3,702,256)	(6.2%)
Capital Projects Fund	1,860,399	1,003,100	(857,299)	(46.1%)
Economic Development Opportunities Fund	522,829	205,893	(316,936)	(60.6%)
Fire/EMS Service Fee Fund	248,011	94,165	(153,846)	(62.0%)
Code Compliance Fund	679,191	274,674	(404,517)	(59.6%)
Transportation Fund	11,209,463	8,162,960	(3,046,503)	(27.2%)
School Operating Fund	14,167,539	14,167,539	0	0%
School Food Service Fund	2,553,484	2,553,484	0	0%
School Capital Projects Fund	1,129,481	1,129,481	0	0%
Joint Fleet Maintenance Fund	357,769	357,769	0	0%
Utilities Operating Fund	38,430,726	34,820,871	(3,609,855)	(9.4%)
Utilities Capital Projects Fund	1,277,332	315,302	(962,030)	(75.3%)

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

General Fund: \$3,452,255 is used as a one-time transfer to the Capital Projects Fund to fund the tone paging system; the final portion of the public safety radio system; Next Generation 911; the local portion of the E911 call handling system; E911 phone equipment; and a portion of the CAD system replacement. Additionally, \$250,000 is used for a one-time allocation to the Economic Development department budget for various one-time projects.

Capital Projects Fund: \$837,942 of the fund balance is used to fund the cash-funded projects in excess of the \$8.0 million policy guideline transfer from the General Fund. Also, the use of \$19,357 in accumulated interest earnings on bond proceeds is planned for use on the radio system and fire equipment replacement projects.

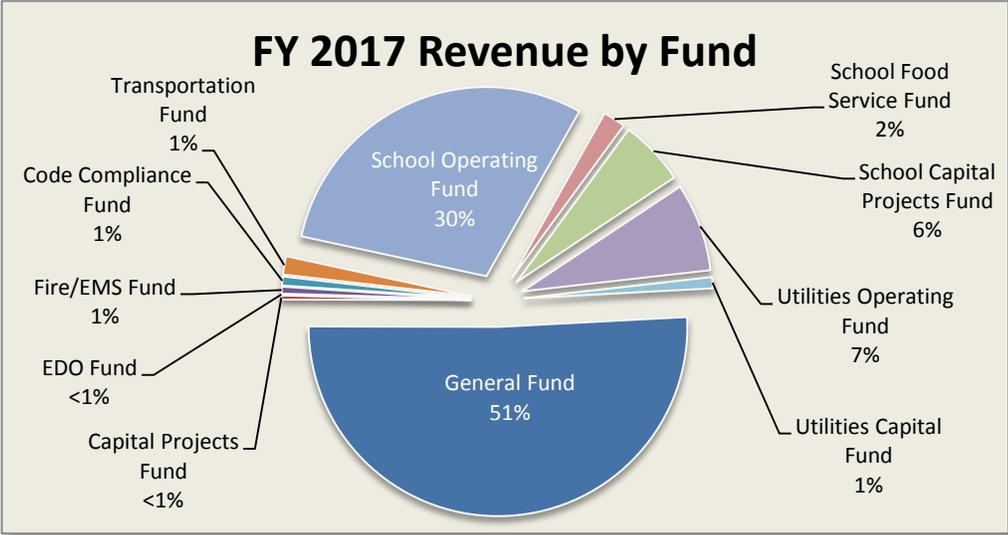
Economic Development Opportunities Fund: \$250,000 of the EDO Fund balance is used as a one-time allocation for business incentive grants in FY 2017. Additionally, \$66,936 is used because FY 2017 costs exceed projected revenues.

Fire/EMS Service Fee Fund:	\$153,846 of the fund balance is planned for use because FY 2017 costs of previously approved Fire/EMS Revenue Recovery positions and operating costs exceed the FY 2017 projected fee revenue to be transferred to the General Fund.
Code Compliance Fund:	\$200,000 of the Code Compliance Fund balance is transferred back to the General Fund as partial reimbursement of previous years in which the General Fund supported Code beyond the core and basic services. Additionally, \$204,517 of the fund balance is used because FY 2017 costs exceed projected revenues.
Transportation Fund:	\$1,364,096 of the \$3.0 million use of fund balance in FY 2017 is to reserve the budgeted special taxes for four special service districts, and the reserves associated with previous years' 10% set asides from the Cosner's Corner, Harrison Crossing, Lee Hill East, and Lee Hill West commercial developments. Additionally, \$1,682,407 is used to fund Transportation Fund expenses not supported by available annual Transportation revenues.
Utilities Operating Fund:	\$3,609,855 of the fund balance is used to transfer to the Utilities Capital Projects Fund to cash-fund 100% of Utilities capital projects planned for FY 2017.
Utilities Capital Projects Fund:	\$962,030 of the fund balance is planned for use because FY 2017 Utilities Capital Projects costs exceed projected revenues. The fund balance is purposely being used to combine with a transfer from the Utilities Operating Fund to cash-fund 100% of Utilities capital projects planned for FY 2017.

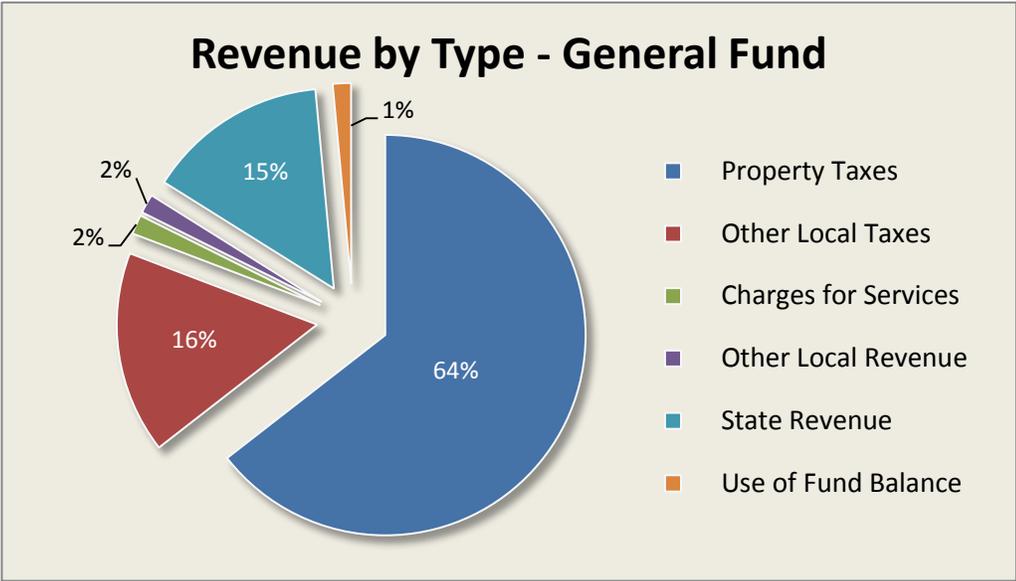


Revenues

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.



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 fund balance. The following graph shows the percentage that each category is of the total General Fund revenue excluding transfers.





FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
GENERAL FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$106,702,180	\$107,343,303	\$108,939,955	\$113,095,010	\$5,751,707	5.4%
Delinquent Taxes Real Estate	\$1,847,861	\$2,127,762	\$2,127,762	\$2,181,921	\$54,159	2.5%
Deferred Taxes	\$289,711	\$100,000	\$128,474	\$150,000	\$50,000	50.0%
Current Taxes Public Svc Real Estate	\$3,278,562	\$3,132,542	\$3,418,196	\$3,291,679	\$159,137	5.1%
<i>Subtotal - Real Property</i>	<i>\$112,118,314</i>	<i>\$112,703,607</i>	<i>\$114,614,387</i>	<i>\$118,718,610</i>	<i>\$6,015,003</i>	<i>5.3%</i>
<u>Personal Property Taxes:</u>						
Current Taxes Personal Property	\$35,753,180	\$34,036,047	\$34,670,270	\$35,934,425	\$1,898,378	5.6%
Delinquent Taxes Personal Property	\$3,953,164	\$3,099,244	\$3,699,244	\$3,448,308	\$349,064	11.3%
Current Taxes Mobile Home	\$61,516	\$60,000	\$60,000	\$60,000	\$0	0.0%
Delinquent Taxes Mobile Home	\$22,084	\$20,000	\$20,000	\$20,000	\$0	0.0%
<i>Subtotal - Personal Property</i>	<i>\$39,789,944</i>	<i>\$37,215,291</i>	<i>\$38,449,514</i>	<i>\$39,462,733</i>	<i>\$2,247,442</i>	<i>6.0%</i>
<u>Other Property Taxes:</u>						
Current Taxes Heavy Equipment	\$267,830	\$283,375	\$283,375	\$278,521	(\$4,854)	-1.7%
Delinquent Taxes Heavy Equipment	\$23,757	\$2,500	\$2,500	\$10,000	\$7,500	300.0%
Current Taxes Machinery & Tools	\$669,784	\$723,779	\$723,779	\$646,012	(\$77,767)	-10.7%
Delinquent Taxes Machinery & Tools	\$44,321	\$25,000	\$25,000	\$25,000	\$0	0.0%
<i>Subtotal - Other Property</i>	<i>\$1,005,692</i>	<i>\$1,034,654</i>	<i>\$1,034,654</i>	<i>\$959,533</i>	<i>(\$75,121)</i>	<i>-7.3%</i>
<u>Penalties & Interest on Taxes:</u>						
Penalties	\$1,633,380	\$1,500,000	\$1,600,000	\$1,500,000	\$0	0.0%
Interest	\$878,039	\$852,153	\$880,000	\$1,033,603	\$181,450	21.3%
<i>Subtotal - Penalties & Interest on Taxes</i>	<i>\$2,511,419</i>	<i>\$2,352,153</i>	<i>\$2,480,000</i>	<i>\$2,533,603</i>	<i>\$181,450</i>	<i>7.7%</i>
Total Property Taxes	\$155,425,369	\$153,305,705	\$156,578,555	\$161,674,479	\$8,368,774	5.5%
<u>Sales Tax:</u>						
Local Sales Tax	\$16,437,035	\$17,101,262	\$17,101,262	\$17,755,575	\$654,313	3.8%
<i>Subtotal - Sales Tax</i>	<i>\$16,437,035</i>	<i>\$17,101,262</i>	<i>\$17,101,262</i>	<i>\$17,755,575</i>	<i>\$654,313</i>	<i>3.8%</i>
<u>Utility Tax:</u>						
Consumer Utility Tax	\$2,552,040	\$2,500,000	\$2,500,000	\$2,500,000	\$0	0.0%
<i>Subtotal - Utility Tax</i>	<i>\$2,552,040</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$0</i>	<i>0.0%</i>
<u>Other Local Taxes:</u>						
Business License Tax	\$4,323,114	\$4,000,000	\$4,200,000	\$4,000,000	\$0	0.0%
Daily Rental Tax	\$52,409	\$50,000	\$50,000	\$50,000	\$0	0.0%
Utility Gross Receipts Tax	\$677,100	\$750,000	\$720,000	\$750,000	\$0	0.0%
Local Vehicle License Fee	\$2,943,272	\$2,800,000	\$2,800,000	\$2,800,000	\$0	0.0%
Bank Stock Tax	\$646,302	\$545,000	\$600,000	\$600,000	\$55,000	10.1%
Recordation Tax	\$2,308,349	\$2,200,000	\$2,300,000	\$2,300,000	\$100,000	4.5%
Transient Occupancy Tax	\$1,272,957	\$1,216,900	\$1,275,000	\$1,250,000	\$33,100	2.7%
Meals Tax	\$8,154,067	\$8,362,546	\$8,475,000	\$8,910,362	\$547,816	6.6%
<i>Subtotal - Other Local Taxes</i>	<i>\$20,377,570</i>	<i>\$19,924,446</i>	<i>\$20,420,000</i>	<i>\$20,660,362</i>	<i>\$735,916</i>	<i>3.7%</i>
Total Other Local Taxes	\$39,366,645	\$39,525,708	\$40,021,262	\$40,915,937	\$1,390,229	3.5%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Licenses & Permits:						
Dog Tag Licenses	\$66,865	\$78,000	\$78,000	\$75,000	(\$3,000)	-3.8%
Land Use Application Fees	\$837	\$1,000	\$1,000	\$1,000	\$0	0.0%
Transfer Fees	\$4,597	\$5,000	\$5,000	\$5,000	\$0	0.0%
Well/Septic Permit Fees	\$31,525	\$26,000	\$26,000	\$30,000	\$4,000	15.4%
Commercial Vehicle Disposal Fee	\$11,400	\$12,000	\$15,000	\$12,000	\$0	0.0%
Solicitor Permits	\$720	\$1,200	\$1,200	\$1,200	\$0	0.0%
Gun Permits	\$60,814	\$60,000	\$60,000	\$60,000	\$0	0.0%
Open Air Burning Permit	\$9,295	\$6,000	\$6,000	\$6,000	\$0	0.0%
Fire & Safety Inspection Fee	\$79,553	\$70,000	\$175,000	\$93,625	\$23,625	33.8%
Towing Application/Inspection Fee	\$4,875	\$2,000	\$2,000	\$3,000	\$1,000	50.0%
Massage Parlor Fees	\$2,025	\$2,000	\$2,000	\$2,000	\$0	0.0%
Total Licenses & Permits	\$272,506	\$263,200	\$371,200	\$288,825	\$25,625	9.7%
Charges for Services:						
Excess Fees of Clerk	\$95,498	\$90,000	\$90,000	\$90,000	\$0	0.0%
Sheriff's Fees	\$4,099	\$4,099	\$4,099	\$4,099	\$0	0.0%
Clerk of Court Subscriptions	\$53,809	\$44,000	\$44,000	\$44,000	\$0	0.0%
Courthouse Maintenance Fees	\$43,742	\$45,000	\$45,000	\$45,000	\$0	0.0%
Copying Fees	\$17,450	\$16,000	\$16,000	\$16,000	\$0	0.0%
Circuit Court Judgeship	\$0	\$0	\$0	\$0	\$0	n/a
Commonwealth's Attorney Fees	\$24,475	\$20,000	\$20,000	\$20,000	\$0	0.0%
Other Sheriff Fees	\$117,390	\$120,000	\$120,000	\$120,000	\$0	0.0%
Em Rescue Svc Fees	\$8,508	\$6,000	\$15,000	\$6,000	\$0	0.0%
Animal Shelter Fees	\$123,639	\$175,000	\$200,000	\$175,000	\$0	0.0%
Rabies Vaccinations	\$6,728	\$7,800	\$7,800	\$7,500	(\$300)	-3.8%
Street Lights	\$6,141	\$6,500	\$6,500	\$6,500	\$0	0.0%
Refuse Disposal Fees	\$1,916,547	\$1,900,000	\$1,750,000	\$1,750,000	(\$150,000)	-7.9%
Weed & Debris Fee	\$9,348	\$10,000	\$10,000	\$10,000	\$0	0.0%
Recycling Revenues	\$342,184	\$325,000	\$200,000	\$200,000	(\$125,000)	-38.5%
Recreation Registration Fees	\$308,710	\$308,150	\$308,150	\$306,285	(\$1,865)	-0.6%
Loriella Park Admission	\$52,938	\$48,175	\$48,175	\$53,130	\$4,955	10.3%
Ni River Reservoir Fees	\$23,022	\$19,700	\$19,700	\$20,700	\$1,000	5.1%
Hunting Run Reservoir Fees	\$23,890	\$20,300	\$20,300	\$21,500	\$1,200	5.9%
Self-Supporting Activities	\$144,614	\$166,000	\$166,000	\$145,000	(\$21,000)	-12.7%
Tourism Event Admissions	\$0	\$0	\$3,000	\$0	\$0	n/a
Stonewall Jackson Run Fee	\$8,894	\$8,400	\$0	\$8,400	\$0	0.0%
Tourism Event Vendor Fee	\$0	\$100	\$100	\$100	\$0	0.0%
Planning Department Publications	\$1,276	\$537	\$537	\$219	(\$318)	-59.2%
Sale of Publications	\$0	\$0	\$25	\$0	\$0	n/a
Plat Filing Fees	\$199,290	\$253,005	\$232,116	\$232,116	(\$20,889)	-8.3%
Telecommunications Review Fee	\$0	\$30,000	\$30,000	\$30,000	\$0	0.0%
Planning Review Fee	\$418,207	\$298,092	\$259,380	\$259,380	(\$38,712)	-13.0%
GIS Fees	\$203,862	\$150,000	\$150,000	\$180,000	\$30,000	20.0%
Annual PEG Fee Grant	\$168,912	\$169,000	\$178,341	\$169,000	\$0	0.0%
Total Charges for Services	\$4,323,173	\$4,240,858	\$3,944,223	\$3,919,929	(\$320,929)	-7.6%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
Other Local Revenue:						
County Court Fines	\$465,116	\$400,000	\$400,000	\$400,000	\$0	0.0%
False Fire Alarm Fines	\$5,600	\$2,400	\$3,100	\$5,000	\$2,600	108.3%
DNA Local Fee (Clerk of Court)	\$1,404	\$1,300	\$1,300	\$1,300	\$0	0.0%
Jail Admin Fee (Clerk of Court)	\$14,743	\$15,000	\$15,000	\$15,000	\$0	0.0%
Crthouse Security Fee (Clerk of Court)	\$147,959	\$130,000	\$130,000	\$135,000	\$5,000	3.8%
Interest on Investments	\$329,752	\$200,000	\$200,000	\$250,000	\$50,000	25.0%
Interest on Trigon Stock	\$957	\$1,300	\$2,710	\$1,300	\$0	0.0%
Insurance Dividend	\$8,602	\$0	\$8,590	\$0	\$0	n/a
Rental of General Property	\$72,033	\$59,428	\$59,428	\$59,428	\$0	0.0%
Use of Park Facilities	\$52,881	\$41,900	\$41,900	\$42,700	\$800	1.9%
Loriella Park Concessions	\$14,188	\$14,100	\$14,100	\$14,500	\$400	2.8%
Antenna Tower Rental	\$305,726	\$310,197	\$310,197	\$336,007	\$25,810	8.3%
Railroad Reimbursement	\$0	\$60,000	\$446,894	\$100,000	\$40,000	66.7%
<i>Subtotal - Other Local Revenue</i>	<i>\$1,418,961</i>	<i>\$1,235,625</i>	<i>\$1,633,219</i>	<i>\$1,360,235</i>	<i>\$124,610</i>	<i>10.1%</i>
Miscellaneous:						
Court Restitution - Sheriff	\$3,007	\$0	\$0	\$0	\$0	n/a
Court Restitution - Animal Control	\$2,211	\$0	\$0	\$0	\$0	n/a
Non-Taxable Tourism Miscellaneous	\$122	\$100	\$100	\$100	\$0	0.0%
Taxable Tourism Miscellaneous	\$2,909	\$2,000	\$2,000	\$2,000	\$0	0.0%
Sale of Surplus Property	\$111,478	\$101,000	\$35,000	\$112,000	\$11,000	10.9%
Parks & Rec Sale Items	\$972	\$1,000	\$1,000	\$1,000	\$0	0.0%
Administrative Collection Fee	\$526,982	\$475,000	\$550,000	\$475,000	\$0	0.0%
Miscellaneous	\$63,933	\$22,000	\$91,518	\$22,000	\$0	0.0%
Water/Sewer Administration Fee	\$1,872,778	\$1,647,398	\$1,863,484	\$1,725,082	\$77,684	4.7%
Other Local Revenue Sources	\$19,350	\$9,186	\$22,000	\$12,000	\$2,814	30.6%
Proffers	-\$43,017	\$0	\$0	\$0	\$0	n/a
Insurance Recovery Revenue	\$130,729	\$0	\$0	\$0	\$0	n/a
Donations	\$44,759	\$75	\$31,230	\$75	\$0	0.0%
Tourism Commission Event Donations	\$42,560	\$38,200	\$38,200	\$41,425	\$3,225	8.4%
FOIA Reimbursement	\$313	\$1,000	\$200	\$500	(\$500)	-50.0%
DSS/CSA Local Revenue	\$2,378	\$0	\$0	\$0	\$0	n/a
Sheriff Local Services	\$142,350	\$145,000	\$145,000	\$145,000	\$0	0.0%
Land Sale Surplus	\$629,800	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$3,553,614</i>	<i>\$2,441,959</i>	<i>\$2,779,732</i>	<i>\$2,536,182</i>	<i>\$94,223</i>	<i>3.9%</i>
Total Other Local Revenue	\$4,972,575	\$3,677,584	\$4,412,951	\$3,896,417	\$218,833	6.0%
Non-Categorical State Aid:						
Motor Vehicle Carrier Taxes	\$38,708	\$55,000	\$100,463	\$52,000	(\$3,000)	-5.5%
Mobile Home Titling Taxes	\$46,132	\$80,000	\$45,000	\$45,000	(\$35,000)	-43.8%
Communication Sales Tax	\$4,725,082	\$4,800,000	\$4,600,000	\$4,800,000	\$0	0.0%
Grantor's Tax	\$431,855	\$400,000	\$400,000	\$400,000	\$0	0.0%
DMV Rental Tax	\$428,319	\$400,000	\$400,000	\$410,000	\$10,000	2.5%
Personal Property Tax Relief Act	\$14,509,422	\$14,509,422	\$14,509,422	\$14,509,422	\$0	0.0%
<i>Subtotal - Non-Categorical Aid</i>	<i>\$20,179,518</i>	<i>\$20,244,422</i>	<i>\$20,054,885</i>	<i>\$20,216,422</i>	<i>(\$28,000)</i>	<i>-0.1%</i>

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt)	
					Amount	Percent
<u>Shared Expenses:</u>						
Commonwealth's Attorney	\$797,934	\$841,278	\$841,278	\$827,050	(\$14,228)	-1.7%
Sheriff	\$3,320,823	\$3,401,148	\$3,401,148	\$3,410,103	\$8,955	0.3%
Commissioner of the Revenue	\$264,208	\$269,010	\$269,010	\$272,516	\$3,506	1.3%
Treasurer	\$229,197	\$227,591	\$227,591	\$236,703	\$9,112	4.0%
Registrar/Electoral Board	\$52,988	\$60,000	\$60,000	\$60,000	\$0	0.0%
Clerk of the Circuit Court	\$705,024	\$727,096	\$727,096	\$712,306	(\$14,790)	-2.0%
<i>Subtotal - Shared Expenses</i>	<i>\$5,370,174</i>	<i>\$5,526,123</i>	<i>\$5,526,123</i>	<i>\$5,518,678</i>	<i>(\$7,445)</i>	<i>-0.1%</i>
<u>Social Services:</u>						
Public Assistance/Welfare Admin.	\$6,219,191	\$6,096,068	\$6,657,494	\$6,363,444	\$267,376	4.4%
Children's Services Act	\$3,255,921	\$3,470,598	\$3,505,847	\$3,422,434	(\$48,164)	-1.4%
<i>Subtotal - Social Services</i>	<i>\$9,475,112</i>	<i>\$9,566,666</i>	<i>\$10,163,341</i>	<i>\$9,785,878</i>	<i>\$219,212</i>	<i>2.3%</i>
<u>Other Categorical State Aid:</u>						
Emergency Services	\$7,625	\$0	\$29,747	\$0	\$0	n/a
Litter Control Grant	\$20,766	\$20,766	\$20,766	\$20,966	\$200	1.0%
VOPEX Pass Thru	\$30,000	\$25,000	\$30,000	\$25,000	\$0	0.0%
State Fire Program	\$387,771	\$300,000	\$349,131	\$300,000	\$0	0.0%
Grant Revenue	\$118,425	\$40,000	\$1,134,256	\$79,225	\$39,225	98.1%
License Plates- Dog/Cat Sterilization	\$3,734	\$3,500	\$3,812	\$3,500	\$0	0.0%
Motor Veh Registration 2 for Life	\$120,849	\$115,000	\$115,000	\$115,000	\$0	0.0%
VJCCA Grant	\$112,566	\$115,141	\$115,141	\$115,141	\$0	0.0%
Reimb. Extradition of Prisoners	\$11,692	\$10,000	\$10,000	\$10,000	\$0	0.0%
Victim/Witness Grant	\$26,725	\$106,055	\$125,623	\$109,237	\$3,182	3.0%
Forfeiture/Seizure	\$132,075	\$72,487	\$72,487	\$185,800	\$113,313	156.3%
Wireless E-911 Surcharge	\$178,447	\$155,000	\$155,000	\$160,000	\$5,000	3.2%
Reduce Aid to Localities	-\$221,754	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Other Categorical State Aid</i>	<i>\$928,921</i>	<i>\$962,949</i>	<i>\$2,160,963</i>	<i>\$1,123,869</i>	<i>\$160,920</i>	<i>16.7%</i>
Total State Revenue	\$35,953,725	\$36,300,160	\$37,905,312	\$36,644,847	\$344,687	0.9%
<u>Federal Aid:</u>						
Payments in Lieu of Taxes	\$15,601	\$16,000	\$16,000	\$16,000	\$0	0.0%
Other Federal Grants	\$177,285	\$40,579	\$119,494	\$40,578	(\$1)	0.0%
Forfeiture/Seizure	\$1,815	\$0	\$157,159	\$0	\$0	n/a
Sheriff Overtime Grant	\$122,701	\$0	\$172,944	\$0	\$0	n/a
SAFER Grant	\$535,582	\$613,923	\$640,452	\$69,153	(\$544,770)	-88.7%
Total Federal Revenue	\$852,984	\$670,502	\$1,106,049	\$125,731	(\$544,771)	-81.2%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$23,864,513	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$3,560,657	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$27,425,170	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - GENERAL FUND	\$268,592,147	\$237,983,717	\$244,339,552	\$247,466,165	\$9,482,448	4.0%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Field Rental/Concessions	\$111,681	\$0	\$0	\$95,000	\$95,000	n/a
Miscellaneous	\$43,634	\$0	\$29,966	\$0	\$0	n/a
Interest on Investments	\$67,611	\$0	\$0	\$50,000	\$50,000	n/a
Other Local Revenue	\$0	\$0	\$65,653	\$0	\$0	n/a
Proffers	\$117,745	\$743,307	\$758,307	\$77,331	(\$665,976)	-89.6%
Hunter's Lodge Special Assessment	\$22,872	\$30,000	\$30,000	\$30,000	\$0	0.0%
Total Other Local Revenue	\$363,543	\$773,307	\$883,926	\$252,331	(\$520,976)	-67.4%
<u>State Revenue:</u>						
Grant Revenues	\$13,508	\$105,754	\$209,518	\$150,000	\$44,246	41.8%
Other State Reimbursement	\$896,840	\$380,000	\$5,141,325	\$0	(\$380,000)	-100.0%
Total State Revenue	\$910,348	\$485,754	\$5,350,843	\$150,000	(\$335,754)	-69.1%
<u>Federal Revenue:</u>						
Other Federal Grants	\$66,000	\$0	\$1,277,507	\$0	\$0	n/a
ARRA Funds	\$4,910,836	\$0	\$1,734,400	\$0	\$0	n/a
QECB Subsidy	\$27,772	\$26,938	\$26,938	\$26,104	(\$834)	-3.1%
BAB Subsidy (ARRA)	\$430,223	\$430,223	\$430,223	\$432,544	\$2,321	0.5%
Total Federal Revenue	\$5,434,831	\$457,161	\$3,469,068	\$458,648	\$1,487	0.3%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$11,479,945	\$0	\$17,769,115	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$44,113	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$851,150	\$0	\$1,508,938	\$0	\$0	n/a
Total Debt Proceeds	\$12,375,208	\$0	\$19,278,053	\$0	\$0	n/a
TOTAL REVENUE - CAPITAL PROJECTS	\$19,083,930	\$1,716,222	\$28,981,890	\$860,979	(\$855,243)	-49.8%
ECONOMIC DEVELOPMENT OPP. FUND						
<u>Other Local Revenue:</u>						
Interest on Investments	\$3,819	\$3,000	\$3,000	\$3,000	\$0	0.0%
Rental of General Property	\$70,304	\$70,375	\$70,375	\$69,004	(\$1,371)	-1.9%
Total Other Local Revenue	\$74,123	\$73,375	\$73,375	\$72,004	(\$1,371)	-1.9%
TOTAL REVENUE - EDO FUND	\$74,123	\$73,375	\$73,375	\$72,004	(\$1,371)	-1.9%
FIRE-EMS SERVICE FEE FUND						
<u>Charges for Services</u>						
EMS Rescue Services Fees	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
Total Charges for Services	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
TOTAL REVENUE - FIRE-EMS FEE FUND	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
CODE COMPLIANCE FUND						
<u>Other Local Revenue:</u>						
Development Review Fees	\$2,595,844	\$2,871,300	\$3,009,462	\$2,805,515	(\$65,785)	-2.3%
Code Compliance Admin Charges	\$193,172	\$208,700	\$208,700	\$195,396	(\$13,304)	-6.4%
Other Local Revenue Sources	\$307,325	\$367,200	\$367,200	\$367,200	\$0	0.0%
Total Other Local Revenue	\$3,096,341	\$3,447,200	\$3,585,362	\$3,368,111	(\$79,089)	-2.3%
TOTAL REVENUE - CODE COMPLIANCE	\$3,096,341	\$3,447,200	\$3,585,362	\$3,368,111	(\$79,089)	-2.3%
TRANSPORTATION FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$678,384	\$733,193	\$733,193	\$975,335	\$242,142	33.0%
Penalties	\$1,533	\$0	\$0	\$0	\$0	n/a
Total Property Taxes	\$679,917	\$733,193	\$733,193	\$975,335	\$242,142	33.0%
<u>Other Local Revenue:</u>						
Fuel Tax	\$4,781,983	\$4,406,745	\$4,406,745	\$3,672,032	(\$734,713)	-16.7%
Transportation Review Fees	\$15,050	\$15,315	\$15,315	\$15,315	\$0	0.0%
LH East/West Proffer Fees	\$184,743	\$223,183	\$223,183	\$0	(\$223,183)	-100.0%
Interest on Investments	\$14,374	\$15,000	\$15,000	\$15,000	\$0	0.0%
Total Other Local Revenue	\$4,996,150	\$4,660,243	\$4,660,243	\$3,702,347	(\$957,896)	-20.6%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$9,070,949	\$0	\$0	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$1,353,413	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$10,424,362	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - TRANSPORTATION	\$16,100,429	\$5,393,436	\$5,393,436	\$4,677,682	(\$715,754)	-13.3%
JOINT FLEET MAINTENANCE FUND						
<u>Charges for Services:</u>						
Service Charges	\$2,505,416	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Total Charges for Services	\$2,505,416	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
TOTAL REVENUE - JOINT FLEET MAINT.	\$2,505,416	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
SCHOOL OPERATING FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$3,221,550	\$4,653,485	\$4,653,485	\$4,768,704	\$115,219	2.5%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$3,221,550	\$4,653,485	\$4,653,485	\$4,768,704	\$115,219	2.5%
<u>State Revenue:</u>						
State Sales Tax	\$23,784,356	\$24,600,677	\$24,600,677	\$25,396,738	\$796,061	3.2%
Other State Funds	\$102,816,805	\$102,476,512	\$102,531,783	\$106,690,320	\$4,213,808	4.1%
Total State Revenue	\$126,601,161	\$127,077,189	\$127,132,460	\$132,087,058	\$5,009,869	3.9%
<u>Federal Revenue:</u>						
School Federal Funds	\$9,506,634	\$9,886,987	\$9,886,987	\$10,165,800	\$278,813	2.8%
Total Federal Revenue	\$9,506,634	\$9,886,987	\$9,886,987	\$10,165,800	\$278,813	2.8%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$40,429,538	\$0	\$14,335,000	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$3,247,674	\$0	\$2,175,139	\$0	\$0	n/a
Total Debt Proceeds	\$43,677,212	\$0	\$16,510,139	\$0	\$0	n/a
TOTAL REVENUE - SCHOOL OPERATING	\$183,006,557	\$141,617,661	\$158,183,071	\$147,021,562	\$5,403,901	3.8%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount Percent	
SCHOOL FOOD SERVICE FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$4,696,072	\$4,609,464	\$4,609,464	\$4,799,336	\$189,872	4.1%
Total Other Local Revenue	\$4,696,072	\$4,609,464	\$4,609,464	\$4,799,336	\$189,872	4.1%
<u>State Revenue:</u>						
Other State Funds	\$203,696	\$206,765	\$206,765	\$216,620	\$9,855	4.8%
Total State Revenue	\$203,696	\$206,765	\$206,765	\$216,620	\$9,855	4.8%
<u>Federal Revenue:</u>						
School Federal Funds	\$4,676,955	\$4,391,600	\$4,391,600	\$4,435,700	\$44,100	1.0%
Total Federal Revenue	\$4,676,955	\$4,391,600	\$4,391,600	\$4,435,700	\$44,100	1.0%
TOTAL REVENUE - SCHOOL FOOD SVC.	\$9,576,723	\$9,207,829	\$9,207,829	\$9,451,656	\$243,827	2.6%
SCHOOL CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Interest on Investments	\$12,701	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$12,701	\$0	\$0	\$0	\$0	n/a
<u>Federal Revenue:</u>						
Other Federal Grants	\$0	\$0	\$0	\$0	\$0	n/a
Total Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
<u>Debt Proceeds:</u>						
Bond Proceeds	\$7,708,218	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%
Total Debt Proceeds	\$7,708,218	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%
TOTAL REVENUE - SCHOOL CAPITAL	\$7,720,919	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
UTILITIES OPERATING FUND						
<u>Charges for Services:</u>						
Water User Fees	\$11,712,367	\$12,288,928	\$12,288,928	\$12,205,020	(\$83,908)	-0.7%
Sewer User Fees	\$8,814,154	\$9,300,158	\$9,300,158	\$9,203,356	(\$96,802)	-1.0%
Fredericksburg User Fees - FMC	\$304,999	\$320,000	\$320,000	\$320,000	\$0	0.0%
Fredericksburg User Fees - Motts	\$1,288,803	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
School Board O&M Sewer System	\$24,593	\$75,000	\$75,000	\$75,000	\$0	0.0%
Debt Service Fee	\$4,635,586	\$5,037,670	\$5,037,670	\$6,560,080	\$1,522,410	30.2%
Administrative Fee	\$1,753,622	\$1,754,604	\$1,754,604	\$1,775,244	\$20,640	1.2%
Total Charges for Services	\$28,534,124	\$29,976,360	\$29,976,360	\$31,338,700	\$1,362,340	4.5%
<u>Miscellaneous:</u>						
Interest	\$128,511	\$175,000	\$175,000	\$130,000	(\$45,000)	-25.7%
Penalties	\$576,500	\$515,000	\$515,000	\$550,000	\$35,000	6.8%
Compost Sales	\$195,453	\$315,000	\$315,000	\$200,000	(\$115,000)	-36.5%
Account Transaction Fees	\$81,195	\$80,000	\$80,000	\$80,000	\$0	0.0%
Water Connections	\$23,759	\$45,000	\$45,000	\$30,000	(\$15,000)	-33.3%
Sewer Connections	\$32,754	\$45,000	\$45,000	\$30,000	(\$15,000)	-33.3%
Meter/Other Connections	\$160,665	\$60,000	\$60,000	\$100,000	\$40,000	66.7%
Disposal Tickets	\$130,871	\$60,000	\$60,000	\$100,000	\$40,000	66.7%
Utility Inspection Fees	\$27,357	\$20,000	\$20,000	\$20,000	\$0	0.0%
Reconnection Fees	\$101,700	\$100,000	\$100,000	\$100,000	\$0	0.0%
Multi-Visit Meter Set Fee	\$950	\$1,000	\$1,000	\$1,000	\$0	0.0%
City Water/Sewer Plant Assistance	\$348,997	\$100,000	\$100,000	\$300,000	\$200,000	200.0%
Antenna/Water Tower Rental	\$45,824	\$47,205	\$47,205	\$55,857	\$8,652	18.3%
Miscellaneous	\$91,295	\$28,000	\$28,000	\$106,500	\$78,500	280.4%
Total Other Local Revenue	\$1,945,831	\$1,591,205	\$1,591,205	\$1,803,357	\$212,152	13.3%
<u>Federal Revenue:</u>						
BAB Subsidy (ARRA)	\$499,705	\$499,705	\$499,705	\$502,400	\$2,695	0.5%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - UTILITIES OPERATING	\$30,979,660	\$32,067,270	\$32,067,270	\$33,644,457	\$1,577,187	4.9%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
<u>Charges for Services:</u>						
Sewer Availability Fees	\$1,828,990	\$1,201,230	\$1,201,230	\$1,314,590	\$113,360	9.4%
Water Availability Fees	\$1,843,380	\$1,206,570	\$1,206,570	\$1,323,380	\$116,810	9.7%
Total Charges for Services	\$3,672,370	\$2,407,800	\$2,407,800	\$2,637,970	\$230,170	9.6%
<u>Miscellaneous:</u>						
Interest	\$103,661	\$130,000	\$130,000	\$150,000	\$20,000	15.4%
Interest on Revenue Bond Proceeds	\$45,276	\$0	\$0	\$0	\$0	n/a
F'burg Contribution to Capital Proj.	\$2,248,762	\$569,672	\$4,201,078	\$946,039	\$376,367	66.1%
Other Miscellaneous	\$0	\$0	\$321,870	\$0	\$0	n/a
Total Other Local Revenue	\$2,397,699	\$699,672	\$4,652,948	\$1,096,039	\$396,367	56.7%
<u>State Revenue:</u>						
WQIF Grant	\$0	\$0	\$0	\$0	\$0	n/a
Other Reimbursement State	\$0	\$0	\$0	\$0	\$0	n/a
Total State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - UTILITIES CAPITAL	\$6,070,069	\$3,107,472	\$7,060,748	\$3,734,009	\$626,537	20.2%
Total Revenue - All Funds	\$549,666,736	\$454,726,113	\$509,092,132	\$483,275,716	\$28,549,603	6.3%

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	General Fund:	✓		
	Executive Services			
	☞ Board of Supervisors	\$386,504		
	☞ County Administration	744,752		
	☞ County Attorney	1,044,437		
	☞ Non-Departmental	1,627,451		
	Administrative Services			
	☞ Human Resources	746,734		
	☞ Commissioner of the Revenue	1,368,784		
	☞ Assessment	886,816		
	☞ Treasurer	1,791,972		
	☞ Financial Services	2,506,288		
	☞ Information Services	5,484,282		
	Voter Services			
	☞ Electoral Board/Registrar	381,529		
	Judicial Administration			
	☞ Circuit Court	249,420		
	☞ General District Court	32,056		
	☞ Magistrates	7,538		
	☞ Juvenile Court	45,702		
	☞ Clerk of the Circuit Court	1,498,820		
	☞ Commonwealth's Attorney	2,150,729		
	Public Safety			
	☞ Sheriff	21,534,249		
	☞ Fire/Rescue/Emergency Mgmt.	20,787,338		
	☞ Regional Detention Facilities	6,451,379		
	☞ Court Services Unit	535,911		
	☞ Medical Examiner	500		
	Public Works			
	☞ Facilities Management (Bldg & Grounds)	4,683,367		
☞ Refuse Management	4,510,790			

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 (continued)	Health & Welfare				
	☞ Local Health Department	\$647,569			
	☞ Rapp Area Comm. Svcs. Bd.	365,045			
	☞ Social Services	9,685,040			
	☞ Children’s Services Act	8,154,838			
	☞ Community Colleges	229,395			
	Parks, Recreation & Cultural				
	☞ Parks & Recreation	2,964,991			
	☞ County Museum	86,833			
	☞ Regional Library	4,066,736			
	Community Development				
	☞ Planning	966,812			
	☞ Economic Development	1,117,442			
	☞ Tourism	577,022			
	☞ Extension Agents	174,338			
	Debt Service		10,243,879		
		GENERAL FUND TOTAL	\$118,737,288		
		Capital Projects Fund:	✓	✓	
		Capital Projects			
		☞ Capital Projects Management	\$157,620		
		☞ Capital Projects		\$12,954,795	
		CAPITAL PROJECTS FUND TOTAL	\$157,620	\$12,954,795	
		Economic Development Opp. Fund:	✓		
		Community Development	\$1,062,940		
		EDO FUND TOTAL	\$1,062,940		
		Fire/EMS Service Fee Fund:			✓
		Public Safety			\$0
		FIRE/EMS SERVICE FEE FUND TOTAL			\$0
	Code Compliance Fund:	✓			
	Community Development				
	☞ Zoning	\$1,778,737			
	Public Safety				
	☞ Building	2,226,742			
	CODE COMPLIANCE FUND TOTAL	\$4,005,479			

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)	Transportation Fund:	✓		
	Transportation	\$8,346,579		
	TRANSPORTATION FUND TOTAL	\$8,346,579		
	School Operating Fund:	✓		
	Education	\$268,333,007		
	SCHOOL OPERATING FUND TOTAL	\$268,333,007		
	School Food Service Fund:	✓		
	School Food Service	\$9,515,526		
	SCHOOL FOOD SERVICE FUND TOTAL	\$9,515,526		
	School Capital Projects Fund:		✓	
	Capital Projects		\$27,611,024	
	SCHOOL CAP. PROJECTS FUND TOTAL		\$27,611,024	
	Proprietary	Joint Fleet Maintenance Fund*:	✓	
Transportation		\$2,618,067		
JOINT FLEET MAINT. FUND TOTAL		\$2,618,067		
Utilities Operating Fund:		✓		
Public Works				
☞ Water & Sewer		\$30,253,859		
UTILITIES OPERATING FUND TOTAL		\$30,253,859		
Utilities Capital Projects Fund:			✓	
Public Works				
☞ Capital Projects			\$11,740,000	
UTILITIES CAP. PROJ. FUND TOTAL		\$11,740,000		
APPROPRIATION TOTAL – ALL FUNDS*			\$495,336,184	

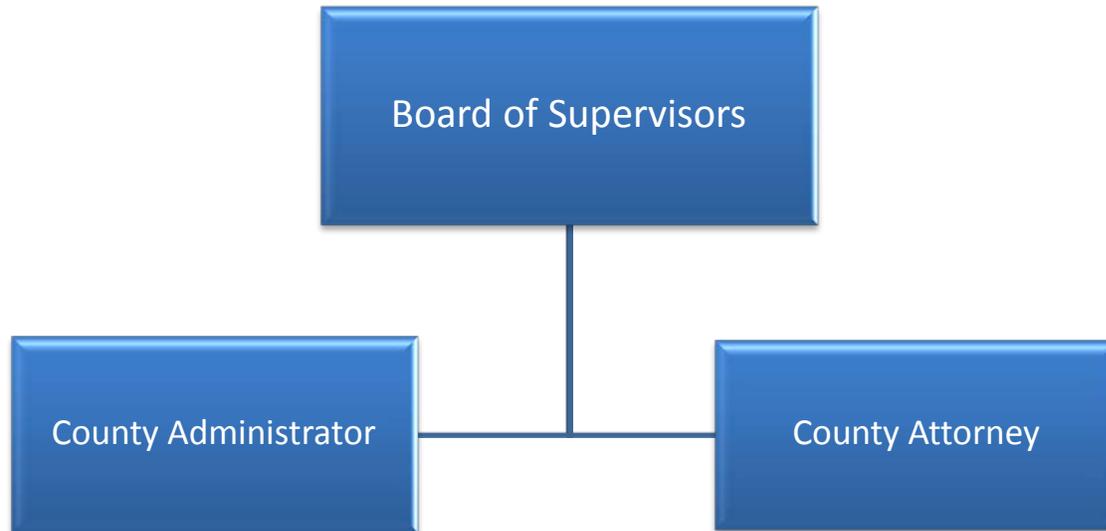
*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 21, 23, and 27 exclude the Joint Fleet Maintenance Fund. The Joint Fleet Maintenance Fund figures are excluded from the total budget calculation so as not to double-count the revenues and expenditures associated with fleet maintenance since this fund charges other funds for costs, and the expenditures show in the funds being charged. Also, excludes \$992,774 in tax relief expenditures which are not appropriated.

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

DEPARTMENT	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	\$116,239,425	\$116,432,747	\$121,375,315	58.37%
Fire, Rescue, & Emergency Mgmt	13,750,492	16,060,708	17,218,336	8.28%
Sheriff	15,054,833	15,695,221	15,338,617	7.38%
Transfer to Capital Projects	8,710,226	7,096,792	11,458,553	5.51%
Debt Service	8,703,466	9,252,186	9,961,365	4.79%
Social Services/CSA	6,392,263	8,171,779	8,054,000	3.87%
Regional Detention Facilities	5,672,153	5,832,499	6,451,379	3.10%
Information Services	4,093,566	4,933,459	4,796,775	2.31%
Facilities Management	4,234,845	4,645,095	4,472,439	2.15%
Regional Library	3,986,678	4,004,736	4,066,736	1.96%
Refuse Management	1,799,572	2,409,585	2,495,324	1.20%
Parks and Recreation	2,168,070	2,265,511	2,351,776	1.13%
Financial Services	1,631,546	1,878,779	2,106,292	1.01%
Non-Departmental	862,670	1,700,676	1,627,451	0.78%
Commonwealth's Attorney	1,069,670	1,085,374	1,149,442	0.55%
Economic Development	607,100	743,814	1,117,442	0.54%
Commissioner of Revenue	1,057,798	1,107,632	1,095,268	0.53%
Transfer to Code Compliance	501,232	1,003,615	1,067,633	0.51%
County Attorney	695,743	1,070,133	1,044,437	0.50%
Assessment	805,580	975,002	886,816	0.43%
Treasurer	751,408	798,109	873,529	0.42%
Human Resources	674,478	705,449	746,734	0.36%
County Administration	905,806	960,191	744,752	0.36%
Transfer to Transportation	0	0	700,000	0.34%
Transfer to ED Opportunities Fund	503,634	384,497	674,000	0.32%
Clerk of Circuit Court	580,301	695,168	623,182	0.30%
Local Health Department	616,044	621,569	617,569	0.30%
Planning	296,855	376,305	445,097	0.21%
Court Services Unit	195,308	226,167	420,770	0.20%
Rapp Area Community Svcs Board	320,368	320,368	365,045	0.18%
Registrar/Electoral Board	216,099	283,597	321,529	0.15%
Board of Supervisors	273,285	268,356	266,702	0.13%
Circuit Court	222,181	224,540	249,420	0.12%
Germanna Community College	229,457	229,582	229,395	0.11%
Virginia Cooperative Extension	153,080	170,384	174,338	Less than 1/10 of 1%
Transfer to Utilities	120,444	0	120,000	Less than 1/10 of 1%
BOS Regional Agencies	109,408	113,158	119,802	Less than 1/10 of 1%
Juvenile & Domestic Relations Court	35,013	44,603	45,702	Less than 1/10 of 1%
General District Court	18,314	31,880	32,056	Less than 1/10 of 1%
Magistrate	6,050	6,991	7,538	Less than 1/10 of 1%
Medical Examiner	280	500	500	Less than 1/10 of 1%
Museum	0	615	0	Less than 1/10 of 1%
Tourism	(97,062)	(188,544)	(129,770)	Less than 1/10 of 1%
Sub Total	<u>204,167,679</u>	<u>212,638,828</u>	<u>225,783,286</u>	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(11,206,830)	(13,429,110)	(17,849,964)	
	<u>192,960,849</u>	<u>199,209,718</u>	<u>207,933,322</u>	

Executive Services

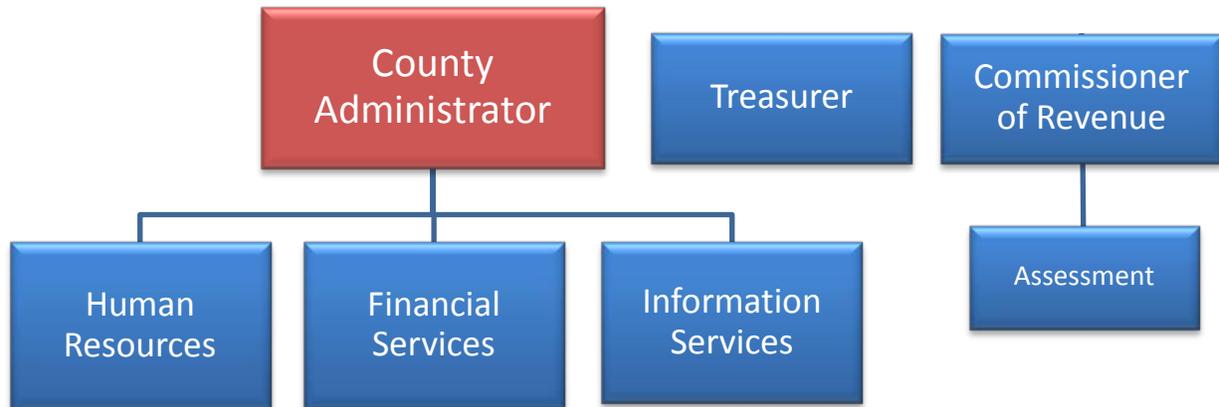
Mission – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
EXPENDITURES: (by department)					
Board of Supervisors	\$310,350	\$273,285	\$268,356	\$268,356	\$266,702
BOS Regional Agencies	\$111,158	\$109,408	\$113,158	\$118,240	\$119,802
County Administration	\$824,360	\$905,806	\$960,191	\$975,760	\$744,752
County Attorney	\$957,715	\$695,743	\$1,070,133	\$1,126,167	\$1,044,437
Non-Departmental	\$1,159,720	\$862,670	\$2,150,676	\$1,509,761	\$1,627,451
TOTAL EXPENDITURES	\$3,363,303	\$2,846,912	\$4,562,514	\$3,998,284	\$3,803,144
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,393,186	\$2,721,271	\$2,830,867	\$2,844,470	\$2,772,397
Operating	\$1,078,770	\$122,887	\$1,731,647	\$1,153,021	\$1,030,747
Capital	\$0	\$2,754	\$0	\$793	\$0
TOTAL APPROPRIATED EXPENDITURES	\$3,471,956	\$2,846,912	\$4,562,514	\$3,998,284	\$3,803,144
NET TAX SUPPORT	\$3,363,303	\$2,846,912	\$4,562,514	\$3,998,284	\$3,803,144

Administrative Services

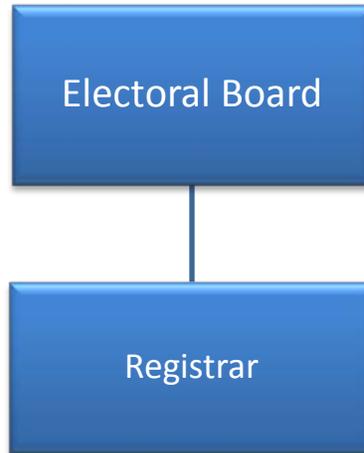
Mission – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
TOTAL REVENUES	\$2,008,848	\$2,314,688	\$2,183,444	\$2,183,444	\$2,279,462
EXPENDITURES: (by department)					
Human Resources	\$737,932	\$674,478	\$705,449	\$752,570	\$746,734
Commissioner of Revenue	\$1,378,769	\$1,322,843	\$1,377,642	\$1,399,550	\$1,368,784
Assessment	\$909,371	\$805,580	\$975,002	\$984,172	\$886,816
Treasurer	\$1,860,853	\$1,723,077	\$1,700,903	\$1,715,461	\$1,791,972
Financial Services	\$2,230,244	\$2,031,020	\$2,255,222	\$2,371,055	\$2,506,288
Information Services	\$5,252,466	\$4,772,066	\$5,567,656	\$5,968,841	\$5,484,282
TOTAL EXPENDITURES	\$12,369,635	\$11,329,064	\$12,581,874	\$13,191,649	\$12,784,876
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$8,144,770	\$7,643,396	\$8,609,867	\$8,665,228	\$8,983,764
Operating	\$4,011,473	\$3,531,091	\$3,893,857	\$4,403,472	\$3,776,312
Capital	\$213,392	\$154,577	\$78,150	\$122,949	\$24,800
TOTAL APPROPRIATED EXPENDITURES	\$12,369,635	\$11,329,064	\$12,581,874	\$13,191,649	\$12,784,876
NET TAX SUPPORT	\$10,360,787	\$9,014,376	\$10,398,430	\$11,008,205	\$10,505,414

Voter Services

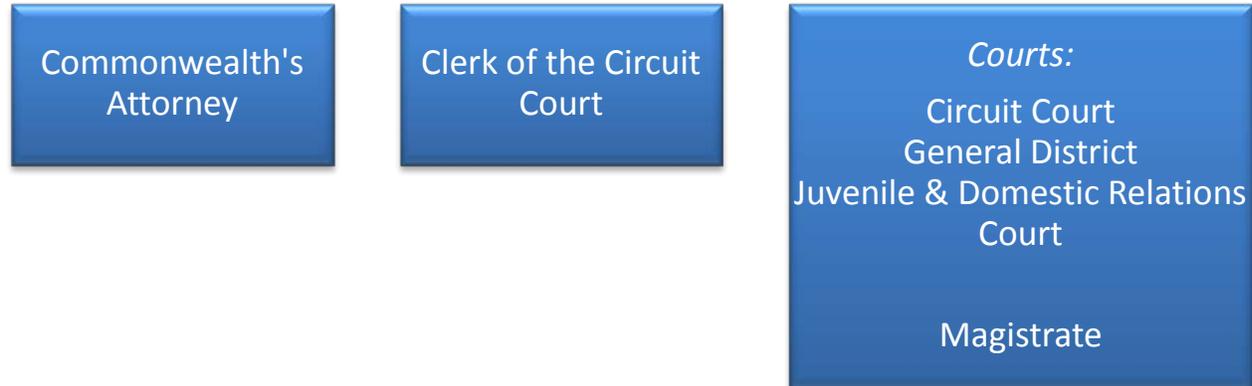
Mission – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
State Funding	\$60,000	\$52,988	\$60,000	\$60,000	\$60,000
TOTAL REVENUES	\$60,000	\$52,988	\$60,000	\$60,000	\$60,000
EXPENDITURES: (by department)					
Electoral Board/Registrar	\$371,626	\$269,087	\$343,597	\$416,140	\$381,529
TOTAL EXPENDITURES	\$371,626	\$269,087	\$343,597	\$416,140	\$381,529
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$236,521	\$212,190	\$239,721	\$241,298	\$244,779
Operating	\$102,460	\$53,733	\$103,876	\$174,842	\$130,117
Capital	\$32,645	\$3,164	\$0	\$0	\$6,633
TOTAL APPROPRIATED EXPENDITURES	\$371,626	\$269,087	\$343,597	\$416,140	\$381,529
NET TAX SUPPORT	\$311,626	\$216,099	\$283,597	\$356,140	\$321,529

Judicial Administration

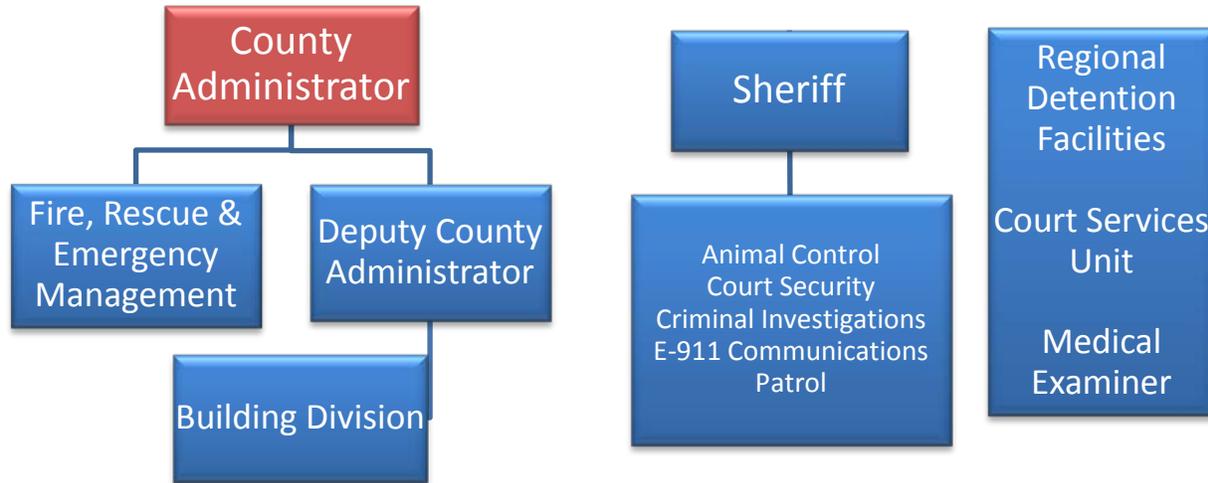
Mission – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$1,862,273	\$1,892,290	\$1,943,810	\$1,968,378	\$1,876,925
TOTAL REVENUES	\$1,862,273	\$1,892,290	\$1,943,810	\$1,968,378	\$1,876,925
EXPENDITURES: (by department)					
Circuit Court	\$256,152	\$222,181	\$224,540	\$241,647	\$249,420
General District Court	\$69,984	\$18,314	\$31,880	\$31,880	\$32,056
Magistrate	\$6,591	\$6,050	\$6,991	\$8,952	\$7,538
Juvenile & Domestic Relations Court	\$40,603	\$35,013	\$44,603	\$44,603	\$45,702
Clerk of the Circuit Court	\$1,614,944	\$1,465,596	\$1,585,596	\$1,595,843	\$1,498,820
Commonwealth's Attorney	\$2,265,386	\$2,076,665	\$2,138,756	\$2,274,438	\$2,150,729
TOTAL EXPENDITURES	\$4,253,660	\$3,823,819	\$4,032,366	\$4,197,363	\$3,984,265
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$3,575,680	\$3,367,628	\$3,564,417	\$3,615,063	\$3,502,160
Operating	\$667,310	\$453,073	\$467,949	\$575,164	\$482,105
Capital	\$10,670	\$3,118	\$0	\$7,136	\$0
TOTAL APPROPRIATED EXPENDITURES	\$4,253,660	\$3,823,819	\$4,032,366	\$4,197,363	\$3,984,265
NET TAX SUPPORT	\$2,391,387	\$1,931,529	\$2,088,556	\$2,228,985	\$2,107,340

Public Safety

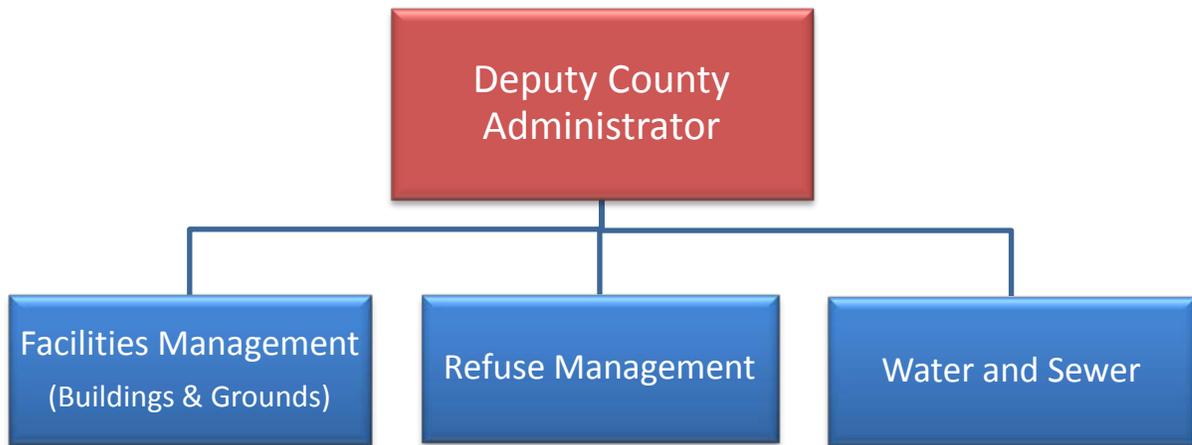
Mission – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$12,166,394	\$12,329,577	\$12,011,515	\$12,693,509	\$12,186,366
Transfers from Other Funds	\$3,257,023	\$3,316,221	\$3,158,352	\$3,158,352	\$3,340,295
TOTAL REVENUES	\$15,423,416	\$15,645,798	\$15,169,867	\$15,851,861	\$15,526,661
EXPENDITURES: (by department)					
Sheriff	\$23,582,112	\$21,379,195	\$21,745,611	\$23,316,168	\$21,534,249
Fire, Rescue & Emergency Management	\$19,432,499	\$17,966,873	\$19,993,104	\$21,257,397	\$20,787,338
Regional Detention Facilities	\$5,617,505	\$5,678,914	\$5,837,844	\$5,844,061	\$6,451,379
Court Services Unit	\$331,494	\$307,874	\$335,963	\$336,904	\$535,911
Medical Examiner	\$500	\$280	\$500	\$500	\$500
Building Division	\$1,951,834	\$1,771,602	\$1,949,036	\$2,095,035	\$2,226,742
SUBTOTAL - APPROPRIATED EXPENDITURES	\$50,915,944	\$47,104,738	\$49,862,058	\$52,850,065	\$51,536,119
Fire/EMS Service Fee Transfers Out	\$2,731,737	\$2,957,048	\$2,744,308	\$2,744,308	\$2,896,646
Transfer to General Fund - Building Div	\$219,116	\$257,078	\$378,596	\$378,596	\$459,498
Transfer to Capital Projects Fund	\$0	\$0	\$0	\$0	\$64,000
TOTAL EXPENDITURES	\$53,866,797	\$50,318,864	\$52,984,962	\$55,972,969	\$54,956,263
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$35,585,831	\$33,900,716	\$36,417,867	\$37,177,605	\$37,999,468
Operating	\$13,354,446	\$11,527,592	\$12,330,389	\$14,099,476	\$13,033,177
Capital	\$1,975,667	\$1,676,430	\$1,113,802	\$1,572,984	\$503,474
TOTAL APPROPRIATED EXPENDITURES	\$50,915,944	\$47,104,738	\$49,862,058	\$52,850,065	\$51,536,119
NET TAX SUPPORT	\$38,749,551	\$34,775,161	\$37,850,543	\$40,156,556	\$39,413,753

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.

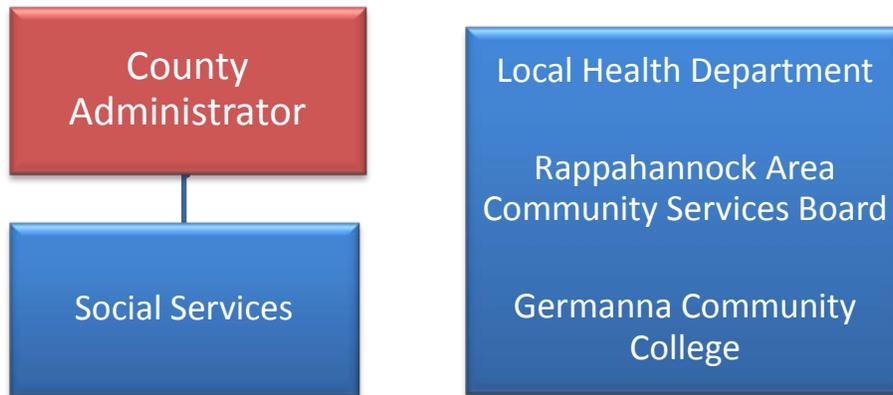


	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$34,070,931	\$29,670,893	\$35,228,944	\$37,176,256	\$39,735,047
TOTAL REVENUES	\$34,070,931	\$29,670,893	\$35,228,944	\$37,176,256	\$39,735,047
EXPENDITURES: (by department)					
Facilities Management (Bldg & Grnds)	\$5,123,611	\$4,356,762	\$4,816,023	\$5,029,858	\$4,683,367
Refuse Management	\$4,264,871	\$4,122,742	\$4,696,351	\$4,722,704	\$4,510,790
Water & Sewer	\$30,893,911	\$27,040,304	\$31,450,120	\$32,312,125	\$30,253,859
SUBTOTAL - APPROPRIATED EXPENDITURES	\$40,282,393	\$35,519,808	\$40,962,494	\$42,064,687	\$39,448,016
Water & Sewer Transfers Out	\$641,840	\$185,502	\$1,321,130	\$2,019,543	\$7,254,794
TOTAL EXPENDITURES	\$40,924,233	\$35,705,310	\$42,283,624	\$44,084,230	\$46,702,810
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$14,380,732	\$12,574,253	\$14,689,829	\$14,786,390	\$14,957,781
Operating	\$13,580,487	\$11,942,146	\$13,603,040	\$13,926,794	\$13,458,198
Capital	\$689,046	\$425,179	\$594,091	\$692,844	\$440,007
Debt Service	\$10,632,128	\$10,578,230	\$11,075,534	\$11,658,659	\$10,592,030
Depreciation	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0
TOTAL APPROPRIATED EXPENDITURES	\$40,282,393	\$35,519,808	\$40,962,494	\$42,064,687	\$39,448,016
NET TAX SUPPORT *	\$6,853,302	\$6,034,417	\$7,054,680	\$6,907,974	\$6,967,763

*Applies to General Services 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.

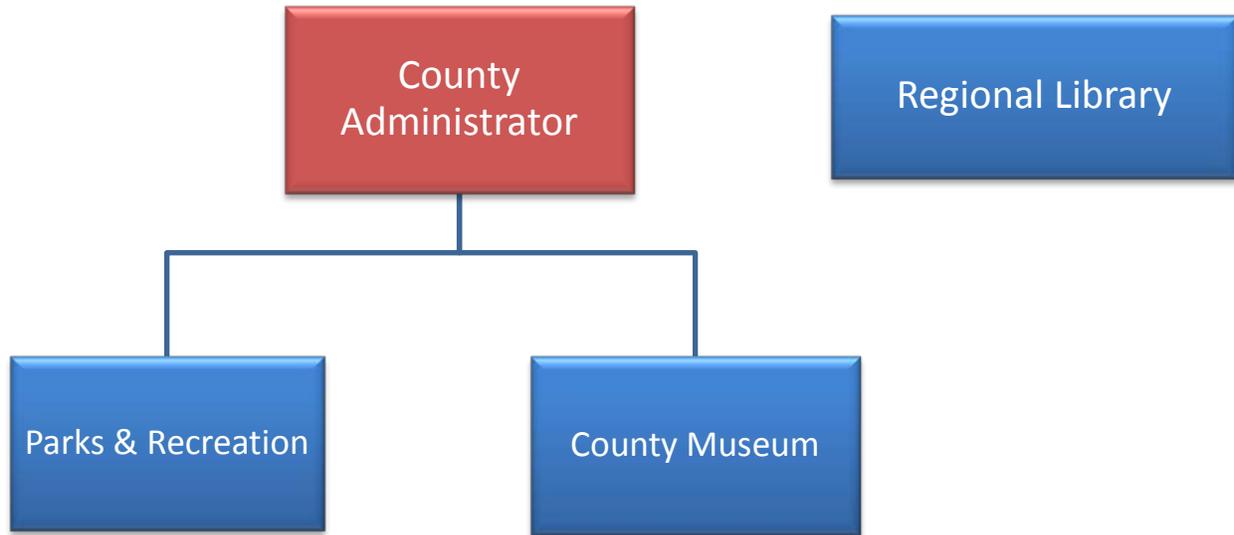


	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$9,071,500	\$9,509,893	\$9,592,666	\$9,902,163	\$9,815,878
TOTAL REVENUES	\$9,071,500	\$9,509,893	\$9,592,666	\$9,902,163	\$9,815,878
EXPENDITURES: (by department)					
Local Health Department	\$647,569	\$647,569	\$647,569	\$647,569	\$647,569
Rappahannock Area Community Services Board	\$320,368	\$320,368	\$320,368	\$320,368	\$365,045
Social Services	\$9,254,739	\$8,680,615	\$9,585,643	\$9,719,523	\$9,685,040
Children's Services Act	\$7,140,723	\$7,190,016	\$8,152,802	\$8,153,162	\$8,154,838
Tax Relief for Elderly/Disabled	\$941,735	\$996,910	\$955,181	\$955,181	\$992,774
Community Colleges	\$229,457	\$229,457	\$229,582	\$229,582	\$229,395
TOTAL EXPENDITURES	\$18,534,591	\$18,064,935	\$19,891,145	\$20,025,385	\$20,074,661
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$5,853,043	\$5,274,222	\$5,950,828	\$6,005,508	\$5,976,993
Operating	\$11,718,579	\$11,770,726	\$12,964,167	\$13,041,898	\$13,061,384
Capital	\$21,234	\$23,077	\$20,969	\$22,798	\$43,510
TOTAL APPROPRIATED EXPENDITURES*	\$17,592,856	\$17,068,025	\$18,935,964	\$19,070,204	\$19,081,887
NET TAX SUPPORT	\$9,463,091	\$8,555,042	\$10,298,479	\$10,123,222	\$10,258,783

* Does not include Tax Relief for Elderly/Disabled

Parks, Recreation & Cultural

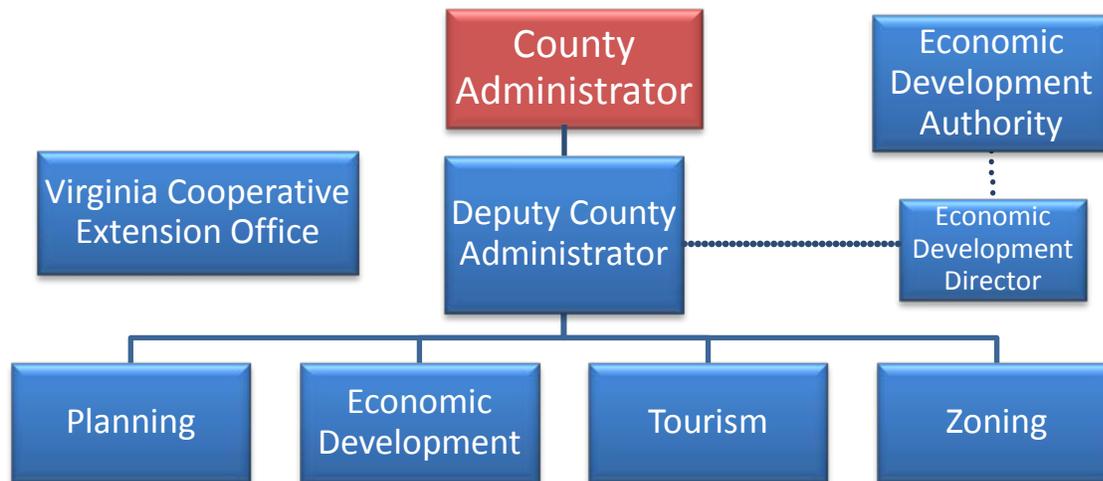
Mission – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$698,043	\$693,462	\$690,229	\$690,476	\$700,048
TOTAL REVENUES	\$698,043	\$693,462	\$690,229	\$690,476	\$700,048
EXPENDITURES: (by department)					
Parks & Recreation	\$2,952,186	\$2,798,178	\$2,893,236	\$2,910,002	\$2,964,991
County Museum	\$64,640	\$63,354	\$62,504	\$62,751	\$86,833
Regional Library	\$3,986,678	\$3,986,678	\$4,004,736	\$4,004,736	\$4,066,736
TOTAL EXPENDITURES	\$7,003,504	\$6,848,210	\$6,960,476	\$6,977,489	\$7,118,560
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,031,225	\$1,922,822	\$2,041,231	\$2,061,244	\$2,084,591
Operating	\$4,883,058	\$4,836,334	\$4,858,522	\$4,852,482	\$4,936,823
Capital	\$89,221	\$89,054	\$60,723	\$63,763	\$97,146
TOTAL APPROPRIATED EXPENDITURES	\$7,003,504	\$6,848,210	\$6,960,476	\$6,977,489	\$7,118,560
NET TAX SUPPORT	\$6,305,461	\$6,154,748	\$6,270,247	\$6,287,013	\$6,418,512

Community Development

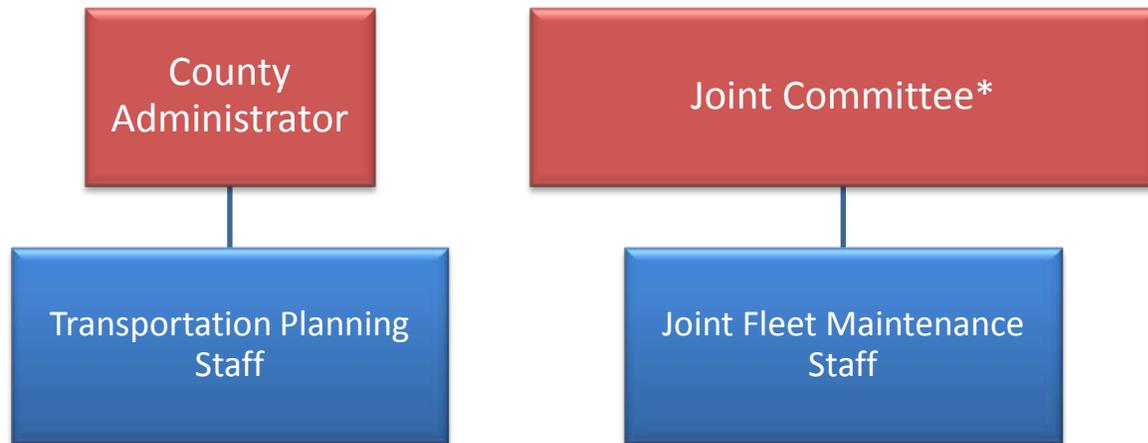
Mission – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable tourist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



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
Transfer from General Fund	\$1,263,989	\$1,086,283	\$974,068	\$4,184,068	\$1,297,984
TOTAL REVENUES	\$3,998,417	\$3,709,400	\$3,953,137	\$7,378,189	\$4,445,468
EXPENDITURES: (by department)					
Planning	\$1,039,611	\$915,628	\$957,939	\$963,953	\$966,812
Economic Development	\$852,462	\$607,100	\$743,814	\$862,195	\$1,117,442
Economic Development Opportunities Fund	\$762,930	\$672,809	\$575,338	\$3,785,338	\$1,062,940
Tourism	\$671,529	\$648,949	\$570,007	\$573,693	\$577,022
Extension Agents (VA Cooperative)	\$167,901	\$153,080	\$170,384	\$171,048	\$174,338
Zoning Division	\$1,712,786	\$1,298,295	\$1,660,072	\$1,659,968	\$1,778,737
SUBTOTAL - APPROPRIATED	\$5,207,219	\$4,295,861	\$4,677,554	\$8,016,195	\$5,677,291
Transfer to General & Capital Projects Fund	\$348,733	\$373,512	\$428,057	\$643,460	\$375,284
TOTAL EXPENDITURES	\$5,555,952	\$4,669,373	\$5,105,611	\$8,659,655	\$6,052,575
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$2,941,842	\$2,721,530	\$2,759,493	\$2,801,545	\$2,848,986
Operating	\$2,194,197	\$1,504,489	\$1,856,313	\$5,144,902	\$2,766,557
Capital	\$12,017	\$8,094	\$0	\$8,000	\$0
Debt Service	\$59,163	\$61,748	\$61,748	\$61,748	\$61,748
TOTAL APPROPRIATED EXPENDITURES	\$5,207,219	\$4,295,861	\$4,677,554	\$8,016,195	\$5,677,291
NET TAX SUPPORT	\$2,472,791	\$1,672,744	\$1,698,485	\$4,822,074	\$2,529,807

Transportation

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



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,218,386
TOTAL REVENUES	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,218,386
EXPENDITURES: (by department)					
Transportation Fund	\$17,822,988	\$16,451,389	\$8,245,616	\$7,849,834	\$8,346,579
Joint Fleet Maintenance Fund	\$2,551,884	\$2,894,710	\$2,584,155	\$2,584,155	\$2,618,067
SUBTOTAL - APPROPRIATED	\$20,374,872	\$19,346,099	\$10,829,771	\$10,433,989	\$10,964,646
Transfers Out	\$404,919	\$634,226	\$210,860	\$181,693	\$253,740
TOTAL EXPENDITURES	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,218,386
APPROPRIATED EXPENDITURES: (by category)					
Personnel	\$1,640,549	\$1,687,468	\$1,615,906	\$1,618,058	\$1,717,189
Operating	\$1,648,324	\$1,577,467	\$1,658,894	\$1,656,742	\$1,598,291
Capital	\$32,000	\$349,328	\$61,529	\$61,529	\$50,869
Debt Service	\$14,270,611	\$14,246,354	\$4,817,292	\$4,567,143	\$4,751,152
Reserves	\$2,783,388	\$1,485,482	\$2,676,150	\$2,530,517	\$2,847,145
TOTAL APPROPRIATED EXPENDITURES	\$20,374,872	\$19,346,099	\$10,829,771	\$10,433,989	\$10,964,646

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

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.

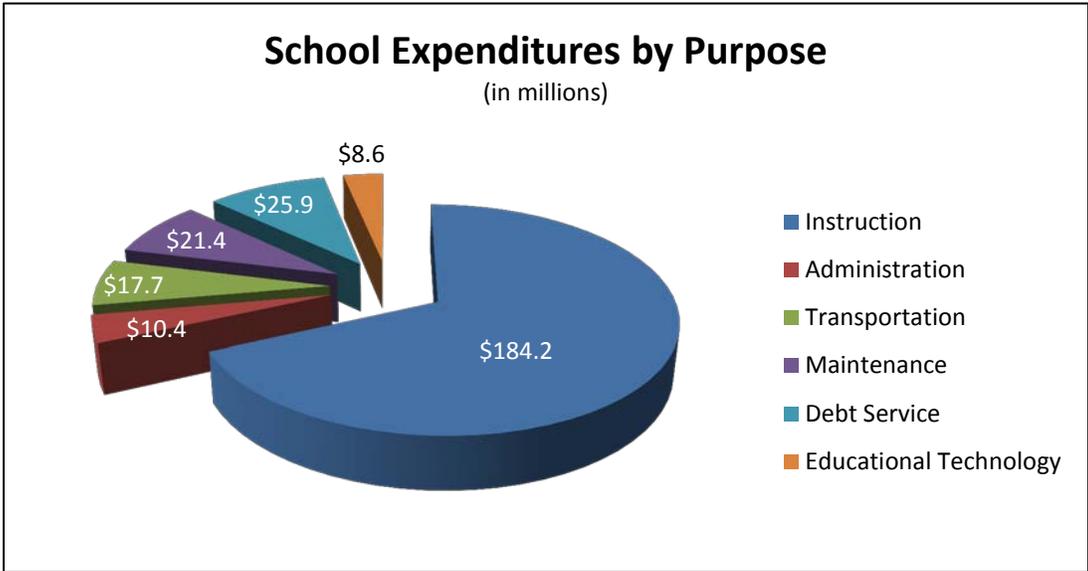
The School Board adopted its FY 2017 Budget on May 23, 2016. More detailed information on the School Board's Adopted Budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

School Operating Fund

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
State & Federal	\$135,000,136	\$134,873,260	\$136,964,176	\$137,019,447	\$142,252,858
Local Transfer	\$118,754,276	\$116,239,425	\$116,432,747	\$119,070,288	\$121,375,315
Local	\$3,859,654	\$4,381,770	\$4,653,485	\$4,653,485	\$4,768,704
Bond Proceeds	\$43,704,968	\$43,677,212	\$0	\$16,510,139	\$0
Proffers	\$0	\$74,316	\$0	\$0	\$0
Use of (Addition to) Fund Balance	\$10,699	\$10,698	\$0	\$0	\$0
TOTAL REVENUES	\$301,329,733	\$299,256,681	\$258,050,408	\$277,253,359	\$268,396,877
APPROPRIATED EXPENDITURES: (by category)					
Instruction	\$179,941,305	\$179,084,434	\$178,395,944	\$181,661,712	\$184,226,089
Administration/Health	\$9,581,170	\$9,369,637	\$9,850,859	\$10,071,356	\$10,437,696
Transportation	\$17,115,098	\$16,823,068	\$17,320,304	\$17,226,851	\$17,706,316
Maintenance	\$21,184,485	\$20,683,289	\$21,504,375	\$21,304,375	\$21,433,756
Debt Service	\$65,947,572	\$65,870,221	\$23,216,302	\$39,226,441	\$25,922,930
Technology	\$7,421,917	\$7,287,846	\$7,698,754	\$7,698,754	\$8,606,220
TOTAL APPROPRIATED EXPENDITURES	\$301,191,547	\$299,118,495	\$257,986,538	\$277,189,489	\$268,333,007
Transfer to School Food Service Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
Transfer to School Capital Projects Fund	\$74,316	\$74,316	\$0	\$0	\$0
TOTAL EXPENDITURES	\$301,329,733	\$299,256,681	\$258,050,408	\$277,253,359	\$268,396,877

Per Pupil Cost	FY 2016 Adopted Budget	FY 2017 Adopted Budget
Student enrollment	24,085	23,655
Total School Operating Budget per Pupil	\$10,712	\$11,344
Local Transfer per pupil – Operating	\$3,870	\$4,035
Local Transfer per pupil – Debt Service	<u>\$964</u>	<u>\$1,096</u>
Total Local Transfer per pupil	\$4,834	\$5,131

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			2016–2017 Projection
		2013-2014	2014-2015	2015-2016	
Elementary (grades preK-5):					
Battlefield	833	644	658	645	634
Berkeley	353	306	281	255	252
Brock Road	907	753	720	693	716
Cedar Forest	936	771	757	727	712
Chancellor	455	387	401	418	440
Courthouse Road	907	829	832	828	786
Courtland	789	564	539	563	555
Harrison Road	936	822	818	806	772
Lee Hill	807	702	691	648	660
Livingston	504	444	421	433	429
Parkside	936	728	755	765	760
Riverview	907	712	717	696	702
Robert E. Lee	585	502	506	519	533
Salem	815	635	690	666	645
Smith Station	986	762	759	716	699
Spotswood	641	537	556	528	527
Wilderness	936	763	761	736	746
	13,233	10,861	10,862	10,642	10,568
Middle (grades 6-8):					
Battlefield	807	798	792	817	808
Chancellor	857	858	813	825	827
Freedom	948	883	844	824	833
Ni River	774	715	749	745	749
Post Oak	948	781	765	747	750
Spotsylvania	907	805	780	800	820
Thornburg	790	691	693	708	710
	6,031	5,531	5,436	5,466	5,497
Secondary (grades 9-12):					
Chancellor	1,427	1,342	1,330	1,304	1,308
Courtland	1,265	1,190	1,176	1,173	1,193
Massaponax	1,830	1,829	1,925	1,964	1,961
Riverbend	1,995	1,866	1,942	1,933	1,950
Spotsylvania	1,611	1,123	1,121	1,163	1,145
John J. Wright Center (preK-12)					
Preschool	(1)	(1)	(1)	(1)	(1)
Alt Education	90	31	25	33	33
	8,218	7,381	7,519	7,570	7,590
TOTAL	27,482	23,773	23,817	23,678	23,655

⁽¹⁾ Pre-K enrollment is counted at the home elementary schools above. However, the 9/30/2015 enrollment was 360 for the 2015 – 2016 school year and is projected at 360 for the 2016 – 2017 school year.

School Food Service

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 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
Local	\$4,859,464	\$4,696,072	\$4,609,464	\$4,609,464	\$4,799,336
State & Federal	\$4,606,879	\$4,880,651	\$4,598,365	\$4,598,365	\$4,652,320
Transfer from School Operating Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
Use of (Addition to) Fund Balance	\$0	(\$1,015,027)	\$0	\$0	\$0
TOTAL REVENUES	\$9,530,213	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526
EXPENDITURES: (by category)					
School Food Service	\$9,530,213	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526
TOTAL EXPENDITURES	\$9,530,213	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2015 Actuals	FY 2016 Adopted	FY 2017		Change from FY 2016 Adopted	
			Agency Request	Adopted Budget	Dollar	Percentage
4-H Educational Center	2,000	2,000	2,000	2,000	0	0.0%
American Red Cross	0	2,000	2,000	0	(2,000)	(100.0%)
Boys & Girls Club of the Rappahannock Region	11,000	0	11,000	0	0	N/A
Capital Care Hospice	0	0	11,200	0	0	N/A
disAbility Resource Center	27,720	27,720	29,106	29,106	1,386	5.0%
Empowerhouse	36,162	66,243	49,808	69,808	3,565	5.4%
Fredericksburg Regional Food Bank	0	0	49,632	0	0	N/A
Forest Fire Extension Service	12,024	12,024	12,024	12,024	0	0.0%
Germanna Community College	229,457	229,582	229,395	229,395	(187)	(0.1%)
Greater Fredericksburg Habitat for Humanity	10,000	7,000	7,000	7,000	0	0.0%
Health Department	647,569	647,569	647,569	647,569	0	0.0%
Historical Smithfield Brooke Foundation	0	0	25,000	0	0	N/A
Lake Anna Advisory Committee	1,750	1,750	2,976	1,925	175	10.0%
Lake Anna Civic Association	4,300	4,300	7,000	5,730	1,430	33.3%
Mental Health America of Fredericksburg	23,748	23,000	24,746	24,746	1,746	7.6%
Micah Ministries	13,800	20,000	20,000	20,000	0	0.0%
Moss Free Clinic	22,800	22,800	26,520	26,520	3,720	16.3%
Piedmont Dispute Resolution Center	0	0	1,152	1,152	1,152	N/A
Rappahannock Area Agency on Aging	31,884	31,885	31,885	31,885	0	0.0%
Rappahannock Area Community Services Board (RACSB)	320,368	320,368	365,045	365,045	44,677	13.9%
Rappahannock Area Court App Special Advocates (CASA)	20,000	20,000	20,000	20,000	0	0.0%
Rappahannock Area Healthy Families	16,800	16,000	16,400	16,400	400	2.5%
Rappahannock Area Youth Services & Group Home Comr	199,620	232,253	279,527	279,527	47,274	20.4%
Rappahannock Big Brothers/Big Sisters	5,000	5,000	5,500	5,500	500	10.0%
Rappahannock Council Against Sexual Assault	21,000	21,000	21,000	21,000	0	0.0%
Rappahannock Emergency Medical Services	12,000	12,000	36,638	12,000	0	0.0%
Rappahannock Legal Services	28,684	28,684	28,684	28,684	0	0.0%
Rappahannock Refuge/Loisann's Hope House	16,500	16,500	20,000	20,000	3,500	21.2%
Rappahannock United Way Vol/Info Prog	3,000	0	3,000	4,000	4,000	N/A
Rebuilding Together - Fredericksburg	7,500	7,000	7,000	7,000	0	0.0%
Safe Harbor Child Advocacy Center	6,000	7,000	7,000	7,000	0	0.0%
Spotsylvania Emergency Concerns Assoc (SECA)	10,500	12,000	12,000	12,000	0	0.0%
Spotsylvania Historical Association	18,720	18,720	23,520	23,520	4,800	25.6%
Thurman Brisben Center	52,250	64,675	69,849	69,849	5,174	8.0%

Other Regional Agencies

Local funding only - grant funding NOT included

	FY 2015 Actuals	FY 2016 Adopted	FY 2017		Change from FY 2016 Adopted	
			Agency Request	Adopted Budget	Dollar	Percentage
Central Rappahannock Regional Library	3,986,678	4,004,736	4,191,317	4,066,736	62,000	1.5%
Fredericksburg Regional Transit (FRED)	405,724	400,041	399,369	399,369	(672)	(0.2%)
Fredericksburg Regional Alliance (FRA)	107,497	107,497	126,337	126,337	18,840	17.5%
George Washington Regional Commission (GWRC)	85,108	85,108	86,273	86,273	1,165	1.4%
Greater Fredericksburg Tourism Partnership	175,000	175,000	175,000	175,000	0	0.0%
John J. Wright Educational & Cultural Ctr Museum	20,000	22,000	28,000	24,200	2,200	10.0%
Rappahannock Juvenile Center	1,365,827	1,455,535	1,543,817	1,543,817	88,282	6.1%
Rappahannock Regional Jail	4,190,491	4,230,315	4,907,562	4,907,562	677,247	16.0%
Rappahannock River Basin Commission	1,000	1,000	1,000	1,000	0	0.0%
Regional Med-Flight	0	0	4,100	0	0	N/A
Spotsylvania Towne Centre Holiday Light Show	0	3,000	0	0	(3,000)	(100.0%)
Tri-County Soil & Water Conservation District (SWCD)	22,792	22,792	25,071	26,571	3,779	16.6%
TOTAL ALL AGENCIES FUNDED	12,172,273	12,386,097	13,593,022	13,357,250	971,153	7.8%



Total Full-time Equivalents (FTE)

	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Executive Services	24.00	24.00	24.00	23.00
Administrative Services	107.54	106.91	108.04	113.78
Voter Services	3.50	3.50	3.50	3.50
Judicial Administration	40.39	40.89	40.89	40.89
Public Safety	458.86	472.86	476.36	484.06
Public Works	195.19	196.49	199.34	200.34
Health & Welfare	88.52	88.52	88.65	91.65
Parks, Recreation & Cultural	26.78	26.78	26.78	26.78
Community Development	32.13	32.13	32.13	32.13
Transportation	5.00	5.00	4.00	4.00
Capital Projects	3.00	3.00	4.00	2.00
TOTAL FTEs*	984.91	1,000.08	1,007.69	1,022.13
TOTAL FULL-TIME FTEs	915.00	929.00	931.00	946.00
TOTAL PART-TIME FTEs*	69.91	71.08	76.69	76.13

* Regular part-time positions only, excludes seasonal and temporary part-time

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

Salary and Benefits

The FY 2017 Adopted 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.

- A 2% merit increase effective July 18, 2016 for employees hired before 12/1/2015 and achieving a satisfactory or better performance evaluation. Employees hired during 2015 and having a satisfactory or better performance evaluation will receive a prorated raise based on the number of full months worked in 2015.
- Full-time employees hired before July 1, 2012 will receive a 1% salary increase effective July 1, 2016 to offset the additional 1% VRS contribution they will pay beginning July 1. The 1% salary increase will result in a net loss to the employee and the County, as both will be paying their share of taxes on the increased salary.

The changes to the VRS plan began in FY 2013 when the General Assembly required current VRS-eligible employees, whose employers have previously paid all or part of the 5% contribution on their behalf, to begin paying the employee contribution. FY 2017 will be the fifth and final year of a five year phase-in. Employers had the option to phase in the change at a minimum level of 1% in each of the next five years, but employers must provide employees with an offsetting salary increase in the same year. In addition to the change for current employees, the General Assembly requires that all employees hired or re-employed on or after July 1, 2012 pay the entire 5% VRS member contribution with no phase-in option.

- A decrease in the Virginia Retirement System (VRS) rate from 10.58% to 9.51%.
- An increase in the VRS Life Insurance rate from 1.19% to 1.31%.
- An increase in workers compensation rates - increases vary for each rate classification.
- There is no estimated increase in overall health insurance costs. There is also no change in the current health insurance employer/employee split.

Personnel Changes

The table below outlines position additions and changes in FY 2017.

Function	FTE Count	Position	Funding: Full-year	Funding: Half-year	Unfunded: Full-year	Deleted	Requested – Not Approved
Executive Services	(1)	Internal Auditor				✓	
		Assistant County Administrator			✓		
Administrative Services	2	Account Clerk I (convert two part-time positions to full-time)	✓				
		(1.26) Two Account Clerk I (convert two part-time positions to full-time)				✓	
	1	Senior Accountant	✓				
	1	Senior Accountant (Internal Auditor)	✓				
	1	Network Database Administrator	✓				
	1	Administrative Assistant	✓				
		Application Development Manager (previously unfunded position)	✓				
	1	Procurement Officer I					
		Personal Property Clerk			✓		
		GIS Technician			✓		
		Part-time Assessment Technician					✓
		Part-time Accounting Technician I (Grants)					✓
		Cable Franchise Manager					✓
		Radio Tower Manager					✓
		Network Security Administrator					✓
		Two Program Manager positions					✓
		Network Engineer					✓
	Webmaster					✓	
Public Safety	2	Deputy Sheriff - DARE Officer	✓				
	2	Deputy Sheriff - Patrol Division (½ year)		✓			
	3	Firefighter/Medic 24/7 – Co 11	✓				
	.70	Part-time Fire Inspector	✓				
		Building Office Assistant (Building Division)			✓		
		Three Deputy Sheriff positions - Patrol Division (Traffic Safety Unit)					✓
		Five Deputy Sheriff positions - Court Transports					✓
		Deputy Sheriff - Desk					✓
		Deputy Sheriff - SRO					✓
		Two Detective positions					✓
		Crime Analyst (convert part-time position to full-time)					✓
	Program Assistant (Grants) (convert part-time position to full-time)					✓	
	Program Assistant (Motor Pool Director/ Building Maint) (convert part-time position to full-time)					✓	
	E911 Training Supervisor					✓	
	Two E911 Officer positions					✓	

Function	FTE Count	Position	Funding: Full-year	Funding: Half-year	Unfunded: Full-year	Deleted	Requested – Not Approved
		Two E911 Operator positions					✓
		Three Animal Shelter Assistant positions (convert three part-time positions to full-time)					✓
		Part-time Fire Inspector					✓
		Three EMS Supervisor 24/7 positions					✓
		Public Education Specialist					✓
		EMS Training Coordinator					✓
		Part-time Permit Technician (convert temporary part-time position to full-time)					✓
Public Works	1	Utilities Worker	✓				
	1	Administrative Assistant	✓				
	(1)	Procurement Officer I					
		Director Utilities/Public Works			✓		
Health & Welfare	2	Family Services Worker II - Child Protective Services (CPS)	✓				
	1	Family Services Worker II - Foster Care	✓				
		Eligibility Worker II					✓
		Eligibility Supervisor					✓
Parks & Recreation		Maintenance Worker			✓		
		Program Assistant			✓		
Community Development		Planner I			✓		
Capital Projects Management	(2)	Administrative Assistant (Positions moved from Capital Projects Fund to other County functions, as shown above)					
	15.00	TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS					
	(0.56)	TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs					

Bold = new position

Capital Improvement Plan

FY 2017 – FY 2021 CIP Development Calendar

July 2015	Project managers submit project requests/revisions to Finance Department
August – September 2015	County Administrator and staff review and prioritize CIP requests
September 2015	Planning Department reviews draft CIP to ensure projects conform with Comprehensive Plan
October 7 & 21, 2015	Planning Commission reviews potential projects within the CIP for conformance with Comprehensive Plan
October 13, 2015	Presentation of County Administrator’s Recommended FY 2017 – FY 2021 CIP to Board of Supervisors
October 27, 2015	Public hearing on Recommended CIP & CIP work session
November 12, 2015	CIP work session – cancelled
November 24, 2015	Schools submit Schools’ CIP to Finance – Schools’ CIP presentation was delayed until January 11, 2016, but placeholder numbers were provided to County
November 24, 2015	Board adoption of FY 2017 – FY 2021 CIP
December/January 2015/2016	Ensure debt service and operating costs for FY 2017 projects are included in Recommended Budget
February 9, 2016	Presentation of County Administrator’s FY 2017 Recommended Budget and revised CIP to Board of Supervisors
March 8, 2016	Board of Supervisors budget work session
March 31, 2016	Tax Rate and tax rate public hearings
April 5 & 7, 2016	Board of Supervisors budget work sessions
April 12, 2016	Adoption of FY 2017 Budget, tax rates, and revised CIP

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 the locality's 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:

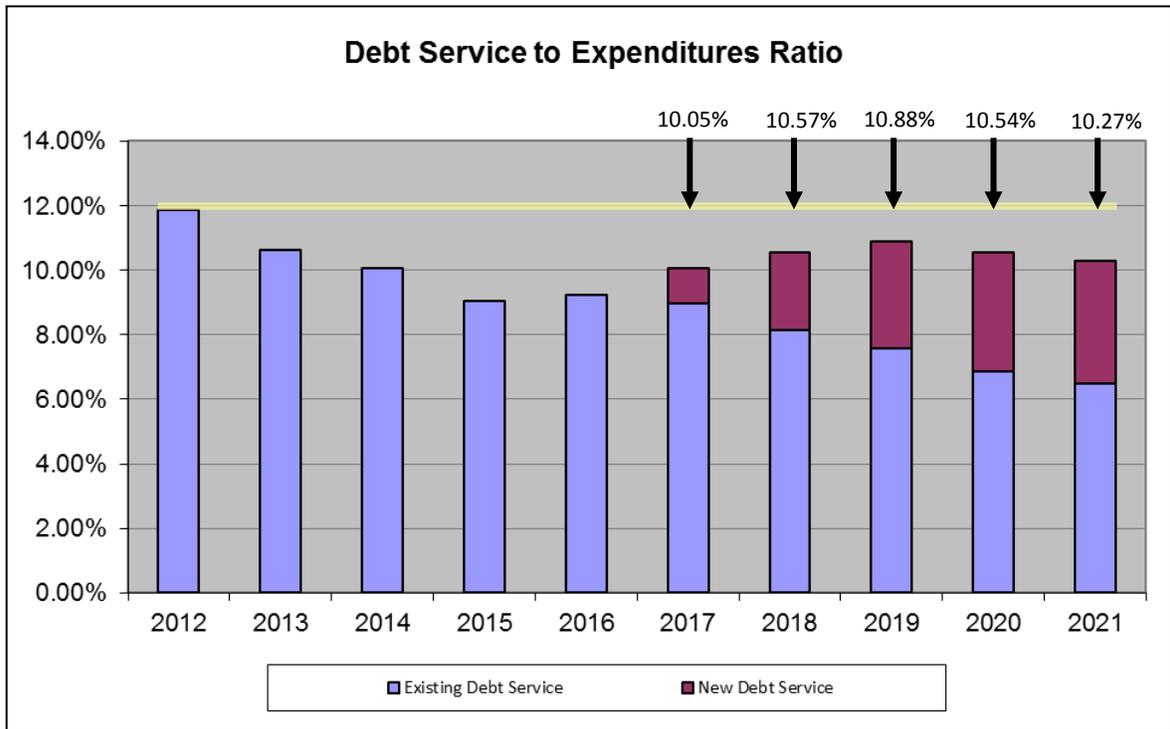
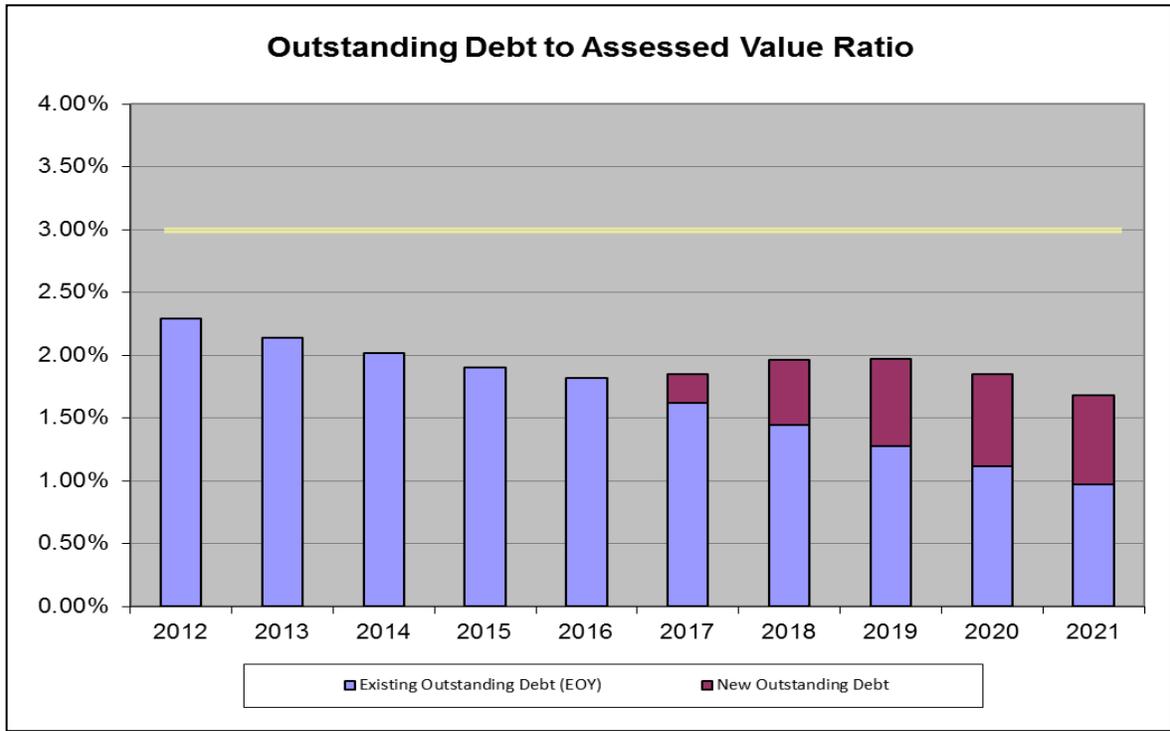
- Net debt as a percentage of estimated market value taxable should not exceed 3%.
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends 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:

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 each year.
 - The interest rate paid on borrowed funds is fixed at 2.0%/2.75%/3.75% for 7/12/20 year bonds for the Summer 2016 issuance and is fixed at 3.0%/3.75%/4.75% for each 7/12/20 year issuance thereafter.
-

The graphs on the following page indicate that the revised FY 2017 – FY 2021 Adopted CIP is in compliance with the Board's adopted fiscal policy guidelines. 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 2017, including the financings to be issued in Summer 2016, total general debt outstanding is estimated at \$303.8 million. At the end of FY 2026 – ten fiscal years beyond FY 2017 – the County will have repaid \$231.4 million (76.2%) of the debt outstanding at the beginning of FY 2017.

10-Yr Payout Ratio (must be > 65%)	
FY	Payout Ratio
FY 2017	76.2%
FY 2018	77.6%
FY 2019	77.9%
FY 2020	80.0%
FY 2021	82.3%

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 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 Funds at 1%, with an additional 0.25% to be added each year thereafter. In FY 2017, the transfer from the General Fund to the Capital Projects Fund is budgeted at \$8.0 million, or 3.25% of General Fund revenues. Additionally, \$3.5 million is transferred from the General Fund balance to the Capital Projects Fund to fund the tone paging system; the final portion of the public safety radio system; Next Generation 911; the local portion of the E911 call handling system; E911 phone equipment; and a portion of the CAD system replacement.

Operating Impact

The table below shows the anticipated budgetary impacts that implementation of projects in the FY 2017 – FY 2021 CIP may have in the near future.

Projects/Type	FY 2018	FY 2019	FY 2020	FY 2021
General Government Projects				
Debt Service	\$1,004,436	\$981,832	\$959,228	\$936,625
Utilities/Maintenance/Insurance/Fuel	265,379	274,406	275,998	277,658
Parks & Recreation Projects				
Utilities/Maintenance/Insurance/Fuel	23,534	45,104	65,242	161,613
Fire & Rescue Projects				
Debt Service	1,008,941	985,514	1,306,592	1,274,365
Utilities/Maintenance/Insurance/Fuel	0	50,288	52,198	54,189
Transportation Projects				
Debt Service	1,889,381	2,855,501	2,968,221	2,893,301
School Projects				
Debt Service	6,046,106	8,886,234	10,196,419	11,166,804
Total				
Debt Service	9,948,864	13,709,081	15,430,460	16,271,095
Utilities/Maintenance/Insurance/Fuel	<u>288,913</u>	<u>369,798</u>	<u>393,438</u>	<u>493,460</u>
Total	\$10,237,777	\$14,078,879	\$15,823,898	\$16,764,555

The table below shows the potential impact that implementation of the FY 2017 – FY 2021 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 current real estate tax rate of \$0.85 per \$100 of assessed value is equalized in the out-years, as well.

The “Additional D.S. Budget Needed” column represents the net new debt service that is over and above the debt service budgeted in FY 2017, 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 revised Adopted CIP beyond what is included in the FY 2017 Budget.

FY 2017 – FY 2021 CIP’s Potential Impact on Tax Rate

*Appears to add incorrectly due to rounding

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
2017	1,318,035	\$0	\$0.000	\$0.000	\$0	\$0.000	\$0.000	\$0.000	\$0.000
2018	1,337,806	2,849,975	0.021	0.021	288,913	0.002	0.002	0.023	0.023
2019	1,357,873	4,849,555	0.036	0.014	369,798	0.003	0.001	0.038	0.015
2020	1,378,241	4,172,400	0.030	\$0.008	393,438	0.003	\$0.004	0.033	\$0.005
2021	1,398,915	3,916,600	0.028	-0.002	493,460	0.004	0.001	0.032	-0.002

Given the projected CIP expenditures for the next five years, revenues will need to increase by the equivalent of 3.8 cents on the real property tax rate by FY 2019 to pay the costs of added debt service and operating costs, with the rate then dropping by the equivalent of 0.6 cents by FY 2021 due to the payoff of existing debt service. Over the five year period, 88% of the added costs are associated with debt service while the remaining 12% is associated with on-going operating costs related to the projects. Debt service and annual operating costs related to the CIP have been factored into the five-year financial forecast which begins on page 113.

FY 2017 Capital Projects

The capital projects budgets for FY 2017 total \$53.0 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 the Summer of 2016 to fund certain County and Schools capital projects for FY 2017. Due to the close proximity of time between budget approval and the start of school capital projects, the debt proceeds and project expenditures are included in the budget for the Schools Capital Projects Funds. However, neither debt proceeds nor project expenditures associated with the financings for County capital projects are included in the FY 2017 Adopted Budget. Upon finalizing the financing of the FY 2017 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 2017 General Fund, Transportation Fund and School Operating Fund budgets.

The following table lists the capital projects, reserves and transfers, and staffing funds that are adopted for FY 2017:

Project	FY 2017 Project Cost	FY 2017 Budget	To Be Financed
General Government Facilities:			
Facility Asset Management Program	\$1,404,593	\$1,404,593	\$0
Major Maintenance/Renov. at Holbert Bldg.	350,000	350,000	0
Animal Shelter Improvements	3,464,099	0	3,464,099
Replacement Vehicles	1,313,709	1,313,709	0
General Government Facilities Total	\$6,532,401	\$3,068,302	\$3,464,099
Information Technology:			
Computer Aided Dispatch System Replacement	\$1,750,000	\$508,924	\$1,241,076
Completion of Radio System	1,250,000	1,250,000	0
Next Generation 911 (NG911)	200,000	200,000	0
Digital Alerting System (Tone Paging)	1,000,000	1,000,000	0
E-911 Call Handling System Upgrade	400,000	400,000	0
E-911 Phone System Equipment Upgrade	250,000	250,000	0
Replacement Computers & Servers	657,000	657,000	0
Replacement of Treasurer's Legacy System	400,000	400,000	0
VoIP Telephony System Enhancements	200,000	200,000	0
Financial System Upgrade	250,000	250,000	0
Information Technology Total	\$6,357,000	\$5,115,924	\$1,241,076
Solid Waste:			
Convenience Center Paving	\$130,000	\$130,000	\$0
Livingston Landfill Development	2,183,000	2,183,000	0
Livingston Landfill Green Waste Composting	300,000	300,000	0
Refuse Disposal Equip Replacement	290,000	290,000	0
Refuse Collection Equip Replacement	603,000	603,000	0
Single Stream Compactor Conversion	59,050	59,050	0
Solid Waste Total	\$3,565,050	\$3,565,050	\$0
Parks & Recreation:			
Marshall Park Upgrades	\$570,000	\$570,000	\$0
Patriot Park Field Lighting	460,000	460,000	0
Parks & Recreation Total	\$1,030,000	\$1,030,000	\$0
Fire/Rescue:			
Fire Training Ctr. – Classrooms & Concrete Apron	\$250,000	\$24,442	\$225,558
Replacement Fire Equipment	2,215,470	65,577	2,149,893
Fire Equipment Reserve	500,000	0	500,000
Replacement EMS Equipment	764,703	0	764,703
CPR Delivery Devices	65,500	65,500	0
Fire/Rescue Total	\$3,795,673	\$155,519	\$3,640,154
Transportation:			
Hickory Ridge/Rt 1 Intersection	\$645,000	\$0	\$645,000
Improvements at Exit 118	375,000	0	375,000
General Engineering Consultant	20,000	20,000	0
Transportation Total	\$1,040,000	\$20,000	\$1,020,000

Project	FY 2017 Project Cost	FY 2017 Budget	To Be Financed
Schools:			
Transportation Buses	\$4,304,190	\$0	\$4,304,190
Capital Maintenance	13,512,500	0	13,512,500
Technology Replacements/Upgrades	9,794,334	0	9,794,334
Schools Total	\$27,611,024	\$0	\$27,611,024
Utilities:			
Telemetry/SCADA	\$200,000	\$200,000	\$0
Manhole Rehabilitation Program	50,000	50,000	0
CMMS & Asset Management Upgrade	50,000	50,000	0
System Improvement Opportunities	200,000	200,000	0
Motts Solids Dewatering System	1,500,000	1,500,000	0
Southpoint 12" Waterline Replacement	275,000	275,000	0
Ni River Treatment Plant Improvements	4,000,000	4,000,000	0
Future Water Source (Ni River/ Hunting Run)	750,000	750,000	0
Country Club Estates System Improvements	150,000	150,000	0
Rappahannock Raw Water PS Improvements	600,000	600,000	0
Harrison Road/Rt. 1 Waterline Improvements	950,000	950,000	0
GPS Mapping	150,000	150,000	0
Collection System Extensions	50,000	50,000	0
Old Greenwich Sewer Replacement	600,000	600,000	0
Fawn Lake Pump Stations 27 & 58	500,000	500,000	0
Maple Grove Rehab	215,000	215,000	0
Wastewater Collection Extensions	50,000	50,000	0
Pump Station 24	350,000	350,000	0
Replacement Equipment – Field Services	450,000	450,000	0
Replacement Equipment & Asphalt – Composting	650,000	650,000	0
Utilities Total	\$11,740,000	\$11,740,000	\$0
Other:			
Capital Projects Management (personnel & op.)	\$157,620	\$157,620	\$0
Transfer to General Fund	282,514	282,514	0
Transfer to Utilities Operating Fund	34,341	34,341	0
Transfer to School Capital Projects	0	0	0
Transfer to Transportation Fund	176,134	176,134	0
Other Total*	\$650,609	\$650,609	\$0
Total FY 2017 Capital Projects Funds	\$62,321,757	\$25,345,404	\$36,976,353
FY 2017 Capital Budget Including Schools' & Utilities Financed Projects			\$52,956,428

*Items in "Other" category are excluded from the reports on pages 96 – 105.

Out-year Impacts of Approved Developments

Although specific projects related to growth are not yet shown in the CIP, 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 2016 analysis of future impacts on school capacity and Fire & Rescue call volumes is shown below. 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. Upon full build-out of the potential new development, staff from Company 1 and Company 4 is projected to respond to an additional 2,252 calls. A new station – Company 11 – is currently under construction to relieve some of the call volume at Company 1 and Company 4. Once the approved development is at full build-out and Company 11 is operating, all else being equal, capacity will be available at all stations except Company 4 and Company 6. These two stations will exceed the 2,500 calls per station capacity by 1,073 calls, and 1,035 calls respectively.
- Currently, all but two of the 24 schools that are expected to be impacted by previously approved residential developments have student capacity available. Upon build-out of the developments, 13 of the schools are expected to be over capacity. County-wide, elementary schools will be short by 117 seats; middle schools will be short by 674 seats; and high schools will be short by 966 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	569	0	0	0	325 / 211	Brock Rd.	Ni River	Riverbend	7
Estates of Chancellorsville	90	0	0	0	51 / 33	Chancellor	Ni River	Riverbend	5
Estates of Elys Ford	231	0	0	0	132 / 86	Chancellor	Ni River	Riverbend	5
Saw Hill	71	0	0	0	40 / 26	Wilderness	Ni River	Riverbend	5
Pelhams East	43	0	0	0	25 / 16	Lee Hill / Cedar Forest	Thornburg	Massaponax	4
Whitehall	60	0	0	0	34 / 22	Brock Rd.	Ni River	Riverbend	7
Tanglewood Estates	19	0	0	0	10 / 7	Riverview	Thornburg	Massaponax	8
Estates at Kingswood	35	0	0	0	20 / 13	Battlefield	Chancellor	Chancellor	6
Breckenridge Farms	52	0	0	0	30 / 19	Courthouse	Freedom	Chancellor	1
Pamunkey Point	21	0	0	0	12 / 8	Livingston	Post Oak	Spotsylvania	9
Lee's Parke	586	0	0	227	389 / 258	Parkside	Spotsylvania	Courtland	1, 4, 8
Sunrise Bay	36	0	0	0	21 / 13	Livingston	Post Oaks	Spotsylvania	9
Regency at Chancellorsville	0	0	0	189	0 / 34	n/a	n/a	n/a	5

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
Glenhaven/ River Glen	43	0	0	0	25 / 16	Chancellor	Chancellor	Riverbend	5
Reserve at Chancellorsville	122	0	0	0	69 / 45	Chancellor	Chancellor	Riverbend	5
Lafayette Crossing	21	0	0	0	12 / 6	Spotswood	Battlefield	Massaponax	4
Mallard Landing	130	0	0	0	76 / 38	Cedar Forest	Freedom	Massaponax	4
Spring Arbor	61	0	0	0	0 / 11	n/a	n/a	n/a	6
Summerfield	78	41	0	0	68 / 41	Spotswood	Battlefield	Chancellor	4
Station Square / Overlook Apt	0	0	340	0	62 / 62	Riverview	Freedom	Massaponax	4
Keswick	150	90	240	184	182 / 159	R.E. Lee	Spotsylvania	Spotsylvania	1
Ni Village	0	164	773	0	237 / 188	Riverview	Spotsylvania	Massaponax	8
Lakeside	0	83	0	0	48 / 24	Spotswood	Battlefield	Massaponax	4
Brooks	0	4	0	0	3 / 1	Cedar Forest	Freedom	Massaponax	4
Estates at Terry's Run	10	0	0	0	6 / 4	Livingston	Post Oak	Spotsylvania	9
Woods of Catharpin	15	0	0	0	9 / 6	Wilderness	Ni River	Riverbend	2
Spotsylvania Courthouse Vil.	395	205	834	50	497 / 367	R.E. Lee/ Courtland	Spotsylvania	Courtland	1
Crossroads Station	0	0	610	0	112 / 111	Cedar Forest	Freedom	Massaponax	4
New Post	219	104	102	0	200 / 130	Cedar Forest	Freedom	Massaponax	4
Fortune's Landing	49	0	0	0	28 / 18	Wilderness	Ni River	Spotsylvania	1, 5
Silver Collection Apt	0	0	274	0	51 / 50	Riverview	Thornburg	Massaponax	4
Villas at Harrison Crossing	0	0	0	130	0 / 24	n/a	n/a	n/a	5
Heritage Woods	697	180	183	0	537 / 344	Parkside	Spotsylvania	Courtland	1, 8
Ni River Community Church	89	0	0	0	51 / 33	Courtland	Spotsylvania	Courtland	1
Southpoint Landing	0	0	830	0	152 / 151	Parkside	Thornburg	Massaponax	4

Approved Development Inputs (continued):

Development	Units Approved but Unbuilt				Future Students / F&R Calls SFD	Impacted Schools & F&R Stations			
	SFD	SFA	MF	AR		Elem.	Middle	High	F&R Station
Benchmark	0	98	0	0	57 / 29	Lee Hill	Thornburg	Massaponax	4
Legends of Chancellorsville	218	0	0	0	124 / 81	Brock Rd./ Chancellor	Ni River	Riverbend	5, 7
Wheatland	0	98	0	0	57 / 29	Lee Hill	Thornburg	Massaponax	4
Thorburn Estates	59	0	0	0	34 / 22	Wilderness	Freedom	Riverbend	10
Jackson Village	0	695	1190	385	621 / 490	Lee Hill	Thornburg	Massaponax	4, 8
Retreat at C'ville	0	0	0	192	0 / 35	n/a	n/a	n/a	2
Alexander's Crossing	518	971	888	230	1023 / 680	Riverview	Thornburg	Massaponax	4/8
Avalon Woods	98	0	0	0	56 / 36	Salem	Chancellor	Chancellor	6
Plantation Woods	132	0	0	0	75 / 49	Courtland	Spotsylvania	Massaponax	1
Total	15,501				5,561 / 4,026				

SFD = Single Family Detached SFA = Single Family Attached MF = Multi-Family (apartments) AR = Age Restricted Units
 *Units Approved but Unbuilt figures updated through October 2015, all other figures updated through January 2016.

Approved Development Impacts:

School	Capacity	2015 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Elementary					
Battlefield	833	645	9	654	179
Brock Road	907	693	190	883	24
Cedar Forest	936	727	201	928	8
Chancellor	455	418	153	571	-116
Courthouse Road	907	828	13	841	66
Courtland	789	563	179	742	47
Lee Hill	807	648	390	1,038	-231
Livingston	504	433	17	450	54
Parkside	936	765	505	1270	-334
Riverview	907	696	701	1397	-490
Robert E. Lee	585	519	210	730	-145
Salem	815	666	25	691	124
Spotswood	641	528	65	592	49
Wilderness	936	736	50	786	150
Subtotal	10,958	8,865	2,708	11,573	-615
Countywide Elementary	13,233	10,642	2,708	13,350	-117

Approved Development Impacts (continued):

School	Capacity	2015 Enrollment	Anticipated New Students	Enroll. with New Students	Seats Avail w/New Students
Middle					
Battlefield	807	817	29	846	-39
Chancellor	857	825	40	865	-8
Freedom	948	824	112	936	12
Ni River	774	745	169	914	-140
Post Oak	948	747	11	758	190
Spotsylvania	907	800	441	1,241	-334
Thornburg	790	708	437	1,145	-355
Subtotal	6,031	5,466	1,239	6,705	-674
Countywide Middle	6,031	5,466	1,239	6,705	-674
High					
Chancellor	1,427	1,304	54	1,358	69
Courtland	1,265	1,173	448	1,621	-356
Massaponax	1,830	1,964	764	2,728	-898
Riverbend	1,995	1,933	270	2,203	-208
Spotsylvania	1,611	1,163	78	1,241	370
Subtotal	8,128	7,537	1,614	9,151	-1,023
Countywide High	8,218	7,570	1,614	9,184	-966

Station	Capacity	2015 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1 - Courthouse	2,500	1,790	894	2,684	-184
2 - Brokenburg	2,500	671	41	712	1,788
4 - Four Mile Fork	2,500	4,531	1,358	5,889	-3,389
5 - Chancellor	2,500	1,466	314	1,780	720
6 - Salem Church	2,500	3,475	60	3,535	-1,035
7 - Wilderness	2,500	653	274	927	1,573
8 - Thornburg	2,500	1,141	1,038	2,179	321
9 - Belmont	2,500	425	25	450	2,050
10 - Salem Fields	2,500	1,058	22	1,080	1,420
Subtotal	22,500	15,210	4,026	19,236	3,264
Countywide F&R*	27,500	15,738	4,026	19,764	7,736

*Countywide total includes the 2,500 call capacity for F&R 11, anticipated opening July 2016

The analysis shows that should these projections become reality there will be a shortage of capacity countywide at the elementary, middle, and high schools. 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.

FY 2017 – FY 2021 CIP Summary

The spreadsheets on the following pages summarize the projects included in the FY 2017 – FY 2021 CIP. The spreadsheets on pages 96 – 105 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 96 – 105 by the following codes:

Code	Description
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
FRED	Fredericksburg share of certain Utilities projects
G	Grants
IE	Interest earnings
L	Lease-purchase financing
P	Proffer
U	Transfer from Utilities Fund

Spotsylvania County, Virginia FY 2017 - FY 2021 Capital Improvement Plan Project Summary By Fund

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2017 - FY 2021 Total
General Government Projects:						
General Government and Judicial Facilities	12,889,401	10,154,429	3,431,990	3,033,117	4,445,392	33,954,329
Solid Waste	3,565,050	1,169,000	833,000	3,364,000	1,347,600	10,278,650
Parks and Recreation	1,030,000	981,322	1,057,700	3,597,500	367,100	7,033,622
Fire and Rescue Services	3,795,673	4,825,252	3,000,972	2,596,968	3,768,901	17,987,766
General Government Total	21,280,124	17,130,003	8,323,662	12,591,585	9,928,993	69,254,367

Transportation Total	1,040,000	18,502,500	10,398,750	2,898,750	20,000	32,860,000
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Schools Total	27,611,024	24,818,256	26,683,129	12,720,486	11,250,466	103,083,361
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Utility Projects:						
General Utility Projects	500,000	4,475,000	500,000	50,000	50,000	5,575,000
Water Projects	8,375,000	18,415,000	24,400,000	8,450,000	350,000	59,990,000
Sewer Projects	2,865,000	5,395,000	4,370,000	2,025,000	860,000	15,515,000
Utilities Total	11,740,000	28,285,000	29,270,000	10,525,000	1,260,000	81,080,000

CIP Total, All Funds	61,671,148	88,735,759	74,675,541	38,735,821	22,459,459	286,277,728
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

GENERAL GOV'T EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Gen. Gov't Facilities & Equip									
Judicial Center Renovation	9,606,006	C	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,000
Facility Asset Management Program	on-going	C, U	\$1,404,593	\$2,470,333	\$631,990	\$1,333,117	\$2,396,592	\$8,236,625	\$0
Major Maintenance/Renov. at Marshall Center	-	C	\$0	\$0	\$0	\$0	\$348,800	\$348,800	\$9,363,640
Major Maintenance/Renov. at Holbert Building	-	C, L	\$350,000	\$3,534,096	\$0	\$0	\$0	\$3,884,096	\$0
Animal Shelter	325,901	B-PS	\$3,464,099	\$0	\$0	\$0	\$0	\$3,464,099	\$0
Replacement Vehicles	on-going	C	\$1,313,709	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,113,709	\$0
Subtotal - Gen. Gov't Facilities & Equip	9,931,907		\$6,532,401	\$7,204,429	\$1,831,990	\$2,533,117	\$3,945,392	\$15,933,620	\$0

Information Technology

Public Safety System Improvements:

Computer Aided Dispatch System Replacement	1,350,000	B-PS, C	\$1,750,000	\$2,100,000	\$0	\$0	\$0	\$3,850,000	\$0
Completion of Radio System	19,926,663	C, IE	\$1,250,000	\$0	\$0	\$0	\$0	\$1,250,000	\$0
Replacement of Chancellor Tower		C	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$0
Citizen Alert/Notification System Replacement	-	C	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0
Next Generation 911 (NG911)	-	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Digital Alerting System (Tone Paging)	-	C	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0
E-911 Call Handling System Upgrade	-	C, G	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0
E-911 Phone System Equipment Upgrade	-	C	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0

Other System Improvements:

Parks and Recreation System Upgrade	-	C	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0
Replacement Computers and Servers	on-going	C	\$657,000	\$550,000	\$500,000	\$500,000	\$500,000	\$2,707,000	\$0
Replacement of Treasurer's Legacy System	1,484,364	C	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0
VoIP Telephony System Enhancements	-	C	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Financial System Upgrade	718,300	C	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0
State Income Tax Program Replacement	-	C	\$0	\$0	\$100,000	\$0	\$0	\$100,000	\$0
Subtotal - Information Technology	23,479,327		\$6,357,000	\$2,950,000	\$1,600,000	\$500,000	\$500,000	\$11,907,000	\$0

TOTAL GENERAL GOV'T EXPENDITURES	33,411,234		\$12,889,401	\$10,154,429	\$3,431,990	\$3,033,117	\$4,445,392	\$33,954,329	\$0
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

GENERAL GOV'T REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$7,816,724	\$5,975,704	\$3,298,851	\$2,814,148	\$3,811,444	\$23,716,871	\$0
Grant		G	\$150,000						
Interest Earnings		IE	\$6,669	\$0	\$0	\$0	\$0	\$6,669	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$4,705,175	\$2,100,000	\$0	\$0	\$0	\$6,805,175	\$0
Lease-Purchase		L	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0
Transfer from Utilities Fund		U	\$210,833	\$578,725	\$133,139	\$218,969	\$633,948	\$1,775,614	\$0
TOTAL GENERAL GOV'T REVENUES			\$12,889,401	\$10,154,429	\$3,431,990	\$3,033,117	\$4,445,392	\$33,954,329	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

SOLID WASTE EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
<i>SOLID WASTE - Construction/Closing of Landfill Cells & Facilities</i>									
Active Gas Collection System - Cells 3 & 4	-	C	\$0	\$200,000	\$0	\$0	\$0	\$200,000	\$0
Convenience Center Paving	on-going	C	\$130,000	\$45,000	\$45,000	\$45,000	\$45,000	\$310,000	\$0
Livingston Landfill Development (MANDATE)	79,200	C	\$2,183,000	\$309,000	\$143,000	\$2,169,000	\$402,600	\$5,206,600	\$8,978,000
Livingston Landfill Green Waste Composting	330,495	C	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0
Subtotal - Construction/Closing Cells & Facilities	409,695		\$2,613,000	\$554,000	\$188,000	\$2,214,000	\$447,600	\$6,016,600	\$8,978,000

SOLID WASTE - Equipment Replacement

Refuse Disposal Equip Replacement	on-going	C	\$290,000	\$210,000	\$280,000	\$480,000	\$500,000	\$1,760,000	on-going
Refuse Collection Equip Replacement	on-going	C	\$603,000	\$405,000	\$365,000	\$670,000	\$400,000	\$2,443,000	on-going
Single Stream Compactor Conversion	300,000	C	\$59,050	\$0	\$0	\$0	\$0	\$59,050	\$0
Subtotal - Solid Waste Equipment Replacement	300,000		\$952,050	\$615,000	\$645,000	\$1,150,000	\$900,000	\$4,262,050	\$0
TOTAL SOLID WASTE EXPENDITURES	709,695		\$3,565,050	\$1,169,000	\$833,000	\$3,364,000	\$1,347,600	\$10,278,650	\$8,978,000

SOLID WASTE REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$3,565,050	\$1,169,000	\$833,000	\$3,364,000	\$1,347,600	\$10,278,650	on-going
TOTAL SOLID WASTE REVENUES			\$3,565,050	\$1,169,000	\$833,000	\$3,364,000	\$1,347,600	\$10,278,650	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

PARKS & RECREATION EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
<i>PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities</i>									
Hunting Run Park, Phase II	75,408	C	\$0	\$797,572	\$0	\$0	\$0	\$797,572	\$0
Belmont Passive Park	52,987	C	\$0	\$0	\$403,700	\$0	\$0	\$403,700	\$0
Livingston Community Center	-	C	\$0	\$0	\$0	\$577,500	\$0	\$577,500	\$0
Marshall Center Auditorium Upgrades	567,248	C, D	\$0	\$0	\$304,000	\$0	\$0	\$304,000	\$0
Marshall Park Upgrades	1,531	C	\$570,000	\$0	\$0	\$0	\$0	\$570,000	\$0
Ni River Park	3,061	C, P	\$0	\$0	\$350,000	\$3,020,000	\$0	\$3,370,000	\$0
Regrading & Fence Replacement at Parks	-	C	\$0	\$0	\$0	\$0	\$367,100	\$367,100	\$0
Patriot Park Field Lighting	487,236	C, CR	\$460,000	\$0	\$0	\$0	\$0	\$460,000	\$0
Patriot Park Playground	-		\$0	\$183,750	\$0	\$0	\$0	\$183,750	\$0
TOTAL PARKS & REC EXPENDITURES	1,187,471		\$1,030,000	\$981,322	\$1,057,700	\$3,597,500	\$367,100	\$7,033,622	\$0

PARKS & RECREATION REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$830,000	\$981,322	\$1,037,400	\$3,597,500	\$367,100	\$6,813,322	\$0
Concession Receipts		CR	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Donations		D	\$0	\$0	\$5,300	\$0	\$0	\$5,300	\$0
Proffers		P	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$0
TOTAL PARKS & REC REVENUES			\$1,030,000	\$981,322	\$1,057,700	\$3,597,500	\$367,100	\$7,033,622	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

FIRE & RESCUE SERVICES EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
<i>FIRE/RESCUE SERVICES - Construction Projects</i>									
Fire Training Center - Classrooms and Concrete Apron	-	P, B-PS	\$250,000	\$1,000,000	\$0	\$0	\$0	\$1,250,000	\$0
Site Acquisition & Design of Co. 12	-	C	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0
Subtotal Fire/Rescue construction	-		\$250,000	\$1,000,000	\$0	\$0	\$1,000,000	\$2,250,000	\$0

FIRE/RESCUE SERVICES - Equipment

Replacement Fire Equipment	on-going	B-PS, C, IE, P	\$2,215,470	\$3,224,460	\$2,360,314	\$2,006,808	\$1,839,399	\$11,646,451	\$0
Fire Equipment Reserve	-	B-PS	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0
Replacement EMS Equipment	on-going	B-PS, C	\$764,703	\$535,292	\$562,058	\$590,160	\$929,502	\$3,381,715	\$0
CPR Delivery Devices	65,500	C	\$65,500	\$65,500	\$78,600	\$0	\$0	\$209,600	\$0
Subtotal Fire/Rescue equipment	1,065,500		\$3,545,673	\$3,825,252	\$3,000,972	\$2,596,968	\$2,768,901	\$15,737,766	\$0
TOTAL FIRE/RESCUE SVCS EXPENDITURES	1,065,500		\$3,795,673	\$4,825,252	\$3,000,972	\$2,596,968	\$3,768,901	\$17,987,766	\$0

FIRE & RESCUE SERVICES REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$65,500	\$65,500	\$3,000,972	\$0	\$3,768,901	\$6,900,873	\$0
Interest Earnings		IE	\$12,688	\$0	\$0	\$0	\$0	\$12,688	\$0
Proffers		P	\$77,331	\$0	\$0	\$0	\$0	\$77,331	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$3,640,154	\$4,759,752	\$0	\$2,596,968	\$0	\$10,996,874	\$0
TOTAL FIRE/RESCUE SVCS REVENUES			\$3,795,673	\$4,825,252	\$3,000,972	\$2,596,968	\$3,768,901	\$17,987,766	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

TRANSPORTATION EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
TRANSPORTATION									
Hickory Ridge/Rt 1 Intersection	800,000	B-T	\$645,000	\$0	\$0	\$0	\$0	\$645,000	\$0
Improvements at Exit 118	6,950,050	B-T	\$375,000	\$5,225,000	\$0	\$0	\$0	\$5,600,000	\$0
Improvements at Exit 126 - J-Ramp	-	B-T	\$0	\$7,500,000	\$7,500,000	\$0	\$0	\$15,000,000	\$0
Implementation of Findings from Corridor Study - Rt 1 & Rt 208	-	B-T	\$0	\$5,757,500	\$0	\$0	\$0	\$5,757,500	\$0
Implementation of Findings from Corridor Study - Rt 2 & Rt 17	-	B-T, C	\$0	\$2,878,750	\$2,878,750	\$2,878,750	\$0	\$5,757,500	\$0
General Engineering Consultant	on-going	C	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	\$0
TOTAL TRANSPORTATION EXPENDITURES	7,750,050		\$1,040,000	\$18,502,500	\$10,398,750	\$2,898,750	\$20,000	\$32,860,000	\$0

TRANSPORTATION REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$20,000	\$20,000	\$20,000	\$1,020,000	\$20,000	\$1,100,000	\$0
Interest Earnings		IE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nov 2014 Bond Referendum		B-T	\$1,020,000	\$18,482,500	\$10,378,750	\$1,878,750	\$0	\$31,760,000	\$0
TOTAL TRANSPORTATION REVENUES			\$1,040,000	\$18,502,500	\$10,398,750	\$2,898,750	\$20,000	\$32,860,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

SCHOOL CAPITAL EXPENDITURES

Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
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SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS

Renovate & Expand Courtland High School	-							\$0
Subtotal - School Construction	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS

Transportation Buses	on-going	\$4,304,190	\$4,147,180	\$4,225,545	\$3,721,306	\$3,585,659	\$19,983,880	\$0
Capital Maintenance	on-going	\$13,512,500	\$16,182,136	\$18,825,000	\$6,472,500	\$4,907,500	\$59,899,636	\$0
Technology Replacements/Upgrades	on-going	\$9,794,334	\$4,488,940	\$3,632,584	\$2,526,680	\$2,757,307	\$23,199,845	\$0
Subtotal - School Non-Construction	-	\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$11,250,466	\$103,083,361	\$0

TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	-	\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$11,250,466	\$103,083,361	\$0
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SCHOOL CAPITAL REVENUES

Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
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Cash from General Fund	C	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0
Nov 2006/2014 School Bond Referenda	B-S	\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$10,250,466	\$102,083,361	\$0
TOTAL SCHOOL CAPITAL PROJECTS REVENUES		\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$11,250,466	\$103,083,361	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

UTILITIES CAPITAL EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
General Utilities Projects									
Utility Lab/Office Expansion	1,250,000	B	\$0	\$4,225,000	\$0	\$0	\$0	\$4,225,000	\$0
Telemetry/SCADA	826,708	C	\$200,000	\$200,000	\$200,000	\$0	\$0	\$600,000	\$0
Manhole Rehabilitation Program	on-going	C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$0
CMMS & Asset Management Upgrade	185,618	C	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0
System Improvement Opportunities with Developers	2,235,077	C	\$200,000	\$0	\$250,000	\$0	\$0	\$450,000	\$0
SUBTOTAL GENERAL UTILITIES PROJECTS	4,497,403		\$500,000	\$4,475,000	\$500,000	\$50,000	\$50,000	\$5,575,000	\$0

Water Projects

Motts Solids Dewatering System	100,000	B, C, FRED	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000	\$0
Southpoint 12" Waterline Replacement	-	C	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$0
Ni River Water Treatment Plant Improvements	14,900,037	B, C	\$4,000,000	\$6,740,000	\$10,000,000	\$0	\$0	\$20,740,000	\$0
Thornburg Water Transmission Facilities Improvements	2,860,491	B, C	\$0	\$1,375,000	\$2,600,000	\$600,000	\$0	\$4,575,000	\$0
Loren Drive/Harrison Rd (formerly known as Falcon Drive Extension)	-	C	\$0	\$400,000	\$0	\$0	\$0	\$400,000	\$0
Connect Hunting Run & Ni River for Future Water Source	1,050,000	B, C	\$750,000	\$5,000,000	\$10,000,000	\$5,000,000	\$0	\$20,750,000	\$0
Country Club Estates System Improvements	-	C	\$150,000	\$0	\$350,000	\$0	\$0	\$500,000	\$0
16" Waterline - Andora Dr. to Sawhill	75,000	B	\$0	\$0	\$500,000	\$2,500,000	\$0	\$3,000,000	\$0
Water Meter Replacement Program	on-going	C	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000	\$0
Brock Road 16" Waterline Extension	135,000	C	\$0	\$350,000	\$350,000	\$0	\$0	\$700,000	\$0
Rappahannock Raw Water PS Improvements	100,000	B, C, FRED	\$600,000	\$600,000	\$0	\$0	\$0	\$1,200,000	\$0
Salem Church to Leavells 16" Waterline	50,000	C	\$0	\$500,000	\$0	\$0	\$0	\$500,000	\$0
Old Greenwich 2" Line Upgrade	-	C	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0
Rt 606 East of I-95 Improvements	-	B	\$0	\$250,000	\$250,000	\$0	\$0	\$500,000	\$0
Harrison Road/Rt 1 Waterline Improvements	1,150,000	B, C	\$950,000	\$0	\$0	\$0	\$0	\$950,000	\$0
Spotswood 2" Line Upgrade	-	B	\$0	\$250,000	\$0	\$0	\$0	\$250,000	\$0
12" AC Line Replacements	50,000	B	\$0	\$700,000	\$0	\$0	\$0	\$700,000	\$0
GPS Mapping	280,000	C	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	\$0
Waverly Village 2" Line Upgrade	-	B	\$0	\$150,000	\$0	\$0	\$0	\$150,000	\$0
SUBTOTAL WATER PROJECTS	20,750,528		8,375,000	18,415,000	24,400,000	8,450,000	350,000	\$59,990,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Sewer Projects									
Phase II - I-95 to Woodland Drive	203,603	B, C	\$0	\$400,000	\$400,000	\$400,000	\$0	\$1,200,000	\$0
Collection System Extensions	on-going	B, C	\$50,000	\$100,000	\$100,000	\$50,000	\$50,000	\$350,000	\$0
Elimination of Pump Stations 3 & 6	70,000	B	\$0	\$350,000	\$0	\$0	\$0	\$350,000	\$0
Old Greenwich Sewer Replacement	1,185,957	B, C	\$600,000	\$600,000	\$600,000	\$0	\$0	\$1,800,000	\$0
Fawn Lake Pump Stations 27 & 58	500,000	B, C	\$500,000	\$1,000,000	\$0	\$0	\$0	\$1,500,000	\$0
Maple Grove Rehab	710,797	C	\$215,000	\$0	\$0	\$0	\$0	\$215,000	\$0
Wastewater Collection Extensions to Existing Developments	on-going	B, C	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$0
Thornburg Wastewater Transmission Improvements	1,599,586	B	\$0	\$1,900,000	\$1,900,000	\$0	\$0	\$3,800,000	\$0
Piedmont Drive - PS 43 & 16 Abandonment	50,000	C	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$0
PS 24	450,000	B, C	\$350,000	\$400,000	\$950,000	\$800,000	\$0	\$2,500,000	\$0
Lafayette Crossing PS Abandonment	-	C	\$0	\$0	\$0	\$300,000	\$100,000	\$400,000	\$0
Replacement Equipment - Field Services	on-going	B, C	\$450,000	\$95,000	\$120,000	\$425,000	\$110,000	\$1,200,000	\$0
Replacement Equipment & Asphalt - Composting	on-going	B, C, FRED	\$650,000	\$500,000	\$0	\$0	\$550,000	\$1,700,000	\$0
SUBTOTAL SEWER PROJECTS	4,769,943		\$2,865,000	\$5,395,000	\$4,370,000	\$2,025,000	\$860,000	\$15,515,000	\$0
TOTAL UTILITIES EXPENDITURES	30,017,874		11,740,000	28,285,000	29,270,000	10,525,000	1,260,000	\$81,080,000	0

UTILITIES REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$10,793,961	\$2,000,000	\$2,000,000	\$3,000,000	\$1,199,891	\$18,993,852	\$0
Fredericksburg Share of Certain Projects		FRED	\$946,039	\$929,645	\$0	\$0	\$60,110	\$1,935,793	\$0
Revenue Bonds		B	\$0	\$25,355,355	\$27,270,000	\$7,525,000	\$0	\$60,150,356	\$0
TOTAL UTILITIES REVENUES			\$11,740,000	\$28,285,000	\$29,270,000	\$10,525,000	\$1,260,000	\$81,080,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

CIP EXPENDITURES SUMMARY

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
TOTAL FY 2017 - FY 2021 CIP			\$61,671,148	\$88,735,759	\$74,675,541	\$38,735,821	\$22,459,459	\$286,277,728	\$8,978,000

CIP REVENUE SUMMARY

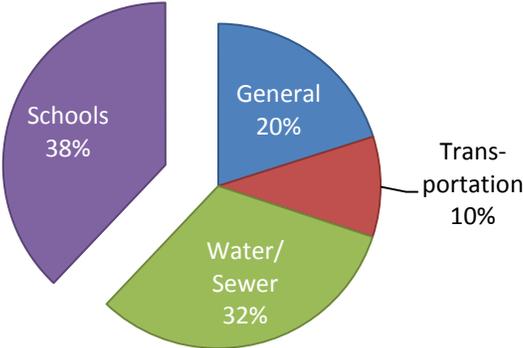
	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$23,091,235	\$10,211,526	\$10,190,223	\$13,795,648	\$11,514,936	\$68,803,568	\$0
Interest Earnings		IE	\$19,357	\$0	\$0	\$0	\$0	\$19,357	\$0
Fredericksburg Share of Certain Projects		FRED	\$946,039	\$929,645	\$0	\$0	\$60,110	\$1,935,793	\$0
Concession Receipts		CR	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Donations		D	\$0	\$0	\$5,300	\$0	\$0	\$5,300	\$0
Grant		G	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0
Proffers		P	\$77,331	\$0	\$15,000	\$0	\$0	\$92,331	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$8,345,329	\$6,859,752	\$0	\$2,596,968	\$0	\$17,802,049	\$0
Nov 2006/2014 Bond Referenda - Schools		B-S	\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$10,250,466	\$102,083,361	\$0
Nov 2014 Bond Referendum - Transportation		B-T	\$1,020,000	\$18,482,500	\$10,378,750	\$1,878,750	\$0	\$31,760,000	\$0
Lease-Purchase		L	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0
Revenue Bonds - Utilities		B	\$0	\$25,355,355	\$27,270,000	\$7,525,000	\$0	\$60,150,356	\$0
Transfer from Utilities Fund		U	\$210,833	\$578,725	\$133,139	\$218,969	\$633,948	\$1,775,614	\$0
TOTAL FY 2017 - FY 2021 CIP			\$61,671,148	\$88,735,759	\$74,675,541	\$38,735,821	\$22,459,459	\$286,277,728	\$0



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, 2016 is \$392.2 million and is broken down as follows:

Debt Type	Balance – June 30, 2016
General projects	\$78.8 M
Transportation projects*	\$39.2 M
Water and sewer projects	\$125.4 M
School projects	\$148.8 M
Total	\$392.2 M



* 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 Adopted CIP begins on page 83.

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. At the end of FY 2017, \$259.9 million will have been borrowed against this referenda authority. The balance - \$112.2 million – will remain unissued because the time will have expired for legal issuance.

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 2017, it is estimated that \$39.2 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:

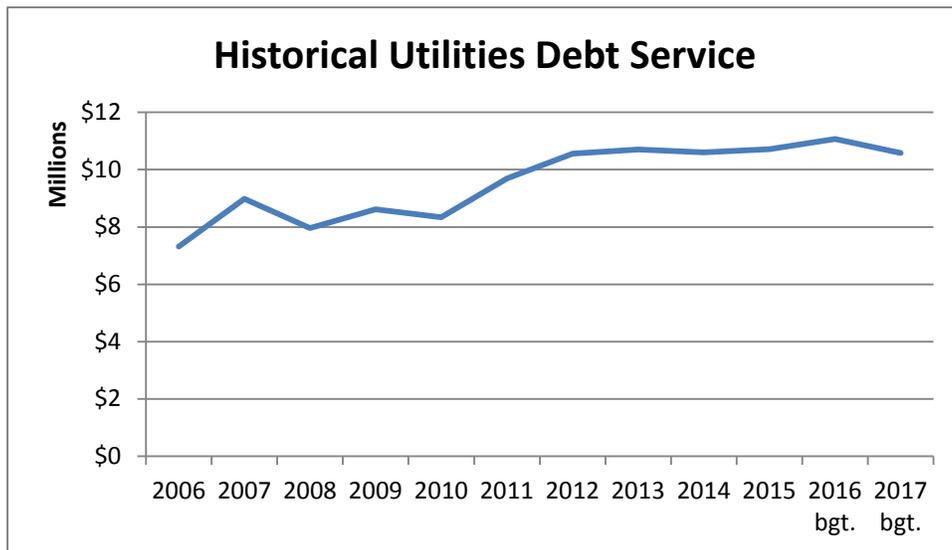
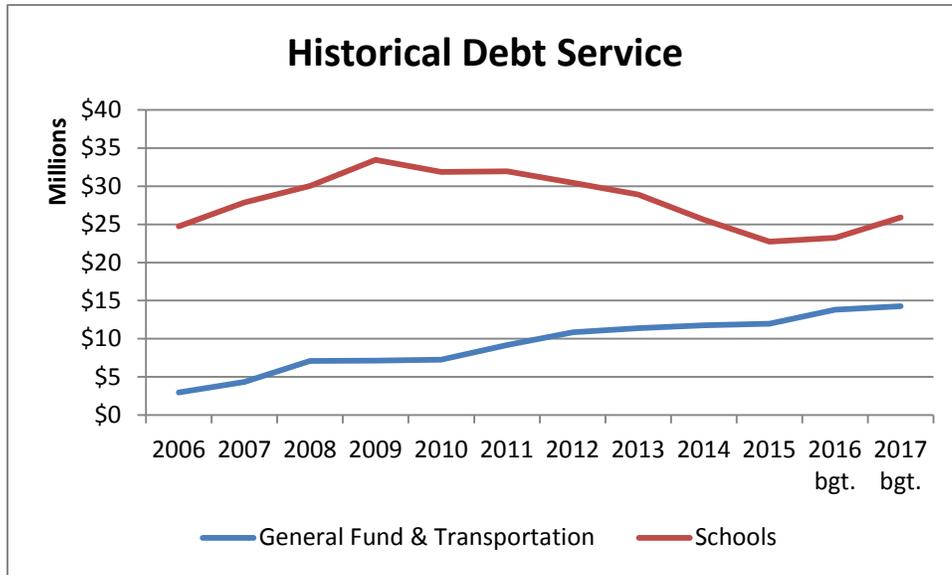
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation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

* 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 debt service. This 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 include the debt service associated with a combined \$37.0 million planned for issuance in Summer 2016 for the animal shelter improvements; multiple public safety technology projects; fire and EMS equipment replacements; transportation projects; and various school capital maintenance, technology and bus replacements.

General and Transportation Debt

TOTAL GENERAL & TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt¹		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$8,364,898	\$4,872,784	\$742,847	\$289,600	\$9,107,745	\$5,162,384
2018	8,487,275	4,572,438	742,847	268,966	9,230,122	4,841,403
2019	8,415,331	4,257,918	742,847	248,332	9,158,178	4,506,250
2020	8,378,679	3,919,113	742,847	227,698	9,121,527	4,146,811
2021	8,468,588	3,573,553	742,847	207,063	9,211,435	3,780,616
2022	8,581,894	3,189,465	742,847	186,429	9,324,741	3,375,895
2023	8,715,871	2,794,343	742,847	165,795	9,458,718	2,960,138
2024	8,680,437	2,391,717	456,307	145,161	9,136,744	2,536,878
2025	8,377,240	1,982,662	456,307	130,258	8,833,547	2,112,920
2026	8,395,760	1,663,732	456,307	115,355	8,852,067	1,779,087
2027	8,420,089	1,349,253	456,307	100,451	8,876,397	1,449,705
2028	4,746,275	1,013,330	456,307	85,548	5,202,583	1,098,878
2029	4,756,275	801,927	235,483	70,645	4,991,758	872,572
2030	4,771,275	588,063	235,483	61,814	5,006,758	649,878
2031	2,911,275	402,286	235,483	52,984	3,146,758	455,270
2032	2,606,698	290,695	235,483	44,153	2,842,181	334,848
2033	2,016,698	191,567	235,483	35,322	2,252,181	226,890
2034	1,729,814	112,948	235,483	26,492	1,965,297	139,440
2035	1,229,456	40,630	235,483	17,661	1,464,939	58,291
2036	0	0	235,483	8,831	235,483	8,831
2037	0	0	0	0	0	0
	\$118,053,829	\$38,008,424	\$9,365,329	\$2,488,558	\$127,419,158	\$40,496,982

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

School Debt

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY						
	<u>Existing Debt</u>		<u>New Debt</u>		<u>Total Debt</u>	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$16,768,944	\$5,867,516	\$2,433,498	\$820,971	\$19,202,442	\$6,688,487
2018	14,833,799	5,168,656	2,433,498	757,787	17,267,297	5,926,443
2019	14,088,263	4,540,018	2,433,498	694,604	16,521,761	5,234,621
2020	12,637,780	3,967,425	2,433,498	631,420	15,071,278	4,598,845
2021	12,335,386	3,429,036	2,433,498	568,237	14,768,884	3,997,273
2022	11,969,106	2,891,846	2,433,498	505,053	14,402,604	3,396,899
2023	10,621,128	2,374,757	2,433,498	441,870	13,054,626	2,816,627
2024	8,752,563	1,938,235	1,034,308	378,686	9,786,871	2,316,921
2025	8,978,760	1,588,625	1,034,308	343,486	10,013,068	1,932,111
2026	8,844,240	1,289,595	1,034,308	308,287	9,878,548	1,597,881
2027	8,890,911	1,031,942	1,034,308	273,087	9,925,219	1,305,029
2028	6,204,724	620,633	1,034,308	237,887	7,239,032	858,520
2029	5,142,724	429,915	675,625	202,688	5,818,349	632,602
2030	3,709,724	273,714	675,625	177,352	4,385,349	451,065
2031	2,893,724	161,621	675,625	152,016	3,569,349	313,637
2032	728,302	68,389	675,625	126,680	1,403,927	195,069
2033	728,302	46,054	675,625	101,344	1,403,927	147,397
2034	455,186	23,720	675,625	76,008	1,130,811	99,728
2035	230,544	8,069	675,625	50,672	906,169	58,741
2036	0	0	675,625	25,336	675,625	25,336
2037	0	0	0	0	0	0
	\$148,814,109	\$35,719,765	\$27,611,024	\$6,873,468	\$176,425,133	\$42,593,233

Utilities Debt

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$5,242,000	\$5,336,905	\$0	\$0	\$5,242,000	\$5,336,905
2018	5,471,000	5,130,574	0	0	5,471,000	5,130,574
2019	5,680,000	4,895,872	0	0	5,680,000	4,895,872
2020	5,903,000	4,665,387	0	0	5,903,000	4,665,387
2021	6,111,000	4,423,302	0	0	6,111,000	4,423,302
2022	6,383,000	4,149,217	0	0	6,383,000	4,149,217
2023	6,650,000	3,859,794	0	0	6,650,000	3,859,794
2024	6,937,000	3,556,279	0	0	6,937,000	3,556,279
2025	7,233,000	3,249,648	0	0	7,233,000	3,249,648
2026	7,522,000	2,928,379	0	0	7,522,000	2,928,379
2027	5,270,000	2,572,192	0	0	5,270,000	2,572,192
2028	5,457,000	2,362,094	0	0	5,457,000	2,362,094
2029	5,657,000	2,144,132	0	0	5,657,000	2,144,132
2030	5,845,000	1,922,808	0	0	5,845,000	1,922,808
2031	6,052,000	1,694,288	0	0	6,052,000	1,694,288
2032	6,272,000	1,452,213	0	0	6,272,000	1,452,213
2033	4,670,000	1,205,880	0	0	4,670,000	1,205,880
2034	4,819,000	1,027,587	0	0	4,819,000	1,027,587
2035	4,977,000	843,344	0	0	4,977,000	843,344
2036	3,815,000	647,642	0	0	3,815,000	647,642
2037	3,955,000	479,691	0	0	3,955,000	479,691
2038	1,750,000	305,573	0	0	1,750,000	305,573
2039	1,815,000	207,363	0	0	1,815,000	207,363
2040	1,880,000	105,506	0	0	1,880,000	105,506
2041	0	0	0	0	0	0
2042	0	0	0	0	0	0
2043	0	0	0	0	0	0
2044	0	0	0	0	0	0
2045	0	0	0	0	0	0
2046	0	0	0	0	0	0
2047	0	0	0	0	0	0
	\$125,366,000	\$59,165,671	\$0	\$0	\$125,366,000	\$59,165,671

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 below 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 2017 Adopted General Fund budget over the course of the next four years. Projected costs are compared to projected revenues to arrive at an estimate of annual budgetary deficits or surpluses. This analysis assumes no new operating initiatives for the out-years.

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 2017, and assume that the transfer to the Transportation Fund of the vehicle license fee (formerly decals) and set-aside revenue resumes in FY 2018.

Unless revenue projections significantly improve, the budget deficits shown for FY 2018 – FY 2021 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.

<p>Included in the General Fund Forecast:</p> <p><u>Current Programs & Services</u> (adjustments below are made beginning with the FY 2018 forecast)</p> <ul style="list-style-type: none">• Annual adjustments for inflation in materials and supplies (1.4%)• Annual compensation adjustment (2.0%)• Transfers to other funds based upon current practices and upon fiscal policies• Transfer of the decal and set-asides to the Transportation Fund resumes in FY 2018 <p><u>School Funding</u></p> <ul style="list-style-type: none">• 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% COLA and 1.4% CPI <p><u>Capital Improvement Plan (CIP)</u></p> <ul style="list-style-type: none">• Funding for debt service on \$9.5 million in costs associated with County general capital projects within the Adopted CIP in FY 2018 – FY 2021 (see pgs 96 – 100)• Within the projected local transfer, Schools will fund debt service on \$74.5 million in costs associated with Schools’ capital projects in the Adopted CIP in FY 2018 – FY 2021 (see pg 102)
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General Fund Forecast

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Fund Revenue	(\$ in millions)				
Real Property Taxes	\$117.7	\$119.5	\$122.4	\$124.3	\$127.4
Other General Property Taxes	43.0	43.8	44.4	45.0	45.6
Other Local Taxes & Receipts	53.8	54.8	55.8	56.9	58.0
State & Federal Revenues	32.0	32.0	32.1	32.2	32.3
Use of (addition to) Fund Balance	3.7	0.0	0.0	0.0	0.0
Transfer from Other Funds	4.0	4.2	4.4	4.5	4.7
General Fund Revenue Total	\$254.2	\$254.2	\$259.0	\$262.9	\$268.0
General Fund Expenditures					
Current Programs & Services	\$108.5	\$111.0	\$113.6	\$116.4	\$119.3
School Funding	121.4	123.6	127.0	129.3	132.2
Debt Service	10.2	11.2	10.9	10.8	10.6
New Capital Projects Operating	0.0	0.3	0.4	0.4	0.5
Transfers/Fiscal Policy	14.1	14.6	15.6	16.6	17.6
General Fund Expenditures Total	\$254.2	\$260.7	\$267.5	\$273.4	\$280.1
Budget Surplus/(Deficit)	\$0.0	(\$6.5)	(\$8.4)	(\$10.5)	(\$12.2)
Incremental Tax Rate to Balance	\$0.000	\$0.049	\$0.014	\$0.014	\$0.011

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 2017 fuel tax revenue to be \$3.7 million. When combined with approximately \$3.0 million 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 2017 transportation operation expenditures. Consequently, the transfer of license fee and set-aside revenue is suspended again in FY 2017, allowing a total of \$3.4 million to remain in the General Fund to balance the General Fund budget without inhibiting the operations of the Transportation Fund. It is assumed that the transfer of decal and set-aside revenue from the General Fund to the Transportation Fund is resumed in FY 2018 to balance the Transportation Fund.

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 2.0%, and inflation in materials and supplies is assumed at 1.4%.

The Transportation Fund forecast below represents the costs of the FY 2017 Adopted 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 Adopted CIP. Given this forecast, it appears that the Transportation Fund balance will be sufficient to support Transportation Fund expenditures through FY 2017 while the transfer from the General Fund is suspended.

Transportation Fund Forecast

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Transportation Fund Revenue*					
	(\$ in millions)				
VRE - Fuel Tax	\$3.7	\$3.8	\$4.0	\$4.2	\$4.3
Transfer from General Fund	0.7	3.4	3.4	3.7	3.7
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	<u>1.4</u>	<u>0.8</u>	<u>1.3</u>	<u>1.1</u>	<u>1.2</u>
Transportation Fund Revenue Total	\$5.9	\$8.1	\$8.8	\$9.1	\$9.2
Transportation Fund Expenditures*					
Personnel	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
FRED	0.4	0.4	0.4	0.4	0.4
Debt Service	3.4	5.1	6.0	6.1	6.0
VRE/PRTC Subsidies & Reserves	1.5	1.9	1.7	1.9	2.2
Transfer to Other Funds	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>
Transportation Fund Expenditures Total	\$5.9	\$8.1	\$8.8	\$9.1	\$9.2
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Incremental Tax Rate to Balance					
Transportation Fund Balance	\$6.9	\$6.1	\$4.7	\$3.6	\$2.4

*Excludes Special Service District taxes, expenditures and reserves.

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).

After reviewing current and out-year operating costs and capital needs of the water and sewer facilities, staff is prepared to recommend to the Board in Fall 2016 the financial plan for the Utilities Funds. This plan will include changes in user rates and fees over the course of the next three fiscal years. The FY 2017 Adopted Budget no increased rates/fees as no changes to rates are anticipated to occur for FY 2017. Revisions will be planned for out-year rates/fees to ensure the utility can continue operations while meeting the expectations of the County’s fiscal policies and of bondholders. The Utilities Fund forecast that follows represents the costs of the FY 2017 Adopted Utilities Operating Fund and Utilities Capital Fund budgets over the course of the next four years, including planned capital projects in the Adopted CIP. Forecasted revenues assume conservative estimates of growth in the number of water and sewer connections and assume adjustments in user rates and fees to fund anticipated increases in Utilities operating costs and Utilities debt service associated with the FY 2017 – FY 2021 CIP. Like the General Fund and Transportation Fund forecasts, out-year compensation adjustments are assumed at 2.0%, while inflation in materials and supplies is assumed at 2.0% for Utilities.

Based on the projections for FY 2017 – FY 2021, 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 2017	FY 2018	FY 2019	FY 2020	FY 2021
Utilities Revenue					
User Fees	\$32.2	\$33.2	\$33.6	\$36.8	\$36.9
Availability Fees	2.6	2.6	2.6	2.6	2.6
Interest Earnings	0.3	0.3	0.3	0.3	0.3
Miscellaneous	1.7	1.7	1.7	1.7	1.7
Bond Proceeds	0.0	25.4	27.3	7.5	0.0
Transfers from Other Funds	0.0	0.0	0.0	0.0	0.0
Use of Fund Balance	4.9	(2.5)	(2.2)	(3.5)	(4.5)
Utilities Revenue Total	\$41.7	\$60.7	\$63.4	\$45.6	\$37.1
Utilities Expenditures					
Personnel	\$10.5	\$10.8	\$11.0	\$11.2	\$11.4
Operating (other than debt)	8.7	8.9	9.1	9.3	9.5
Capital (operating)	0.4	0.4	0.4	0.4	0.4
Debt Service	10.1	11.7	13.5	14.0	13.9
Capital Projects	11.7	28.3	29.3	10.5	1.3
Transfer to Capital Projects Fund	0.2	0.6	0.1	0.2	0.6
Utilities Expenditures Total	\$41.7	\$60.7	\$63.4	\$45.6	\$37.1
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Utilities Fund Balances	\$35.1	\$38.0	\$40.5	\$44.3	\$49.1
Coverage Ratio ¹	1.64	1.46	1.35	1.50	1.48
County Policy Coverage Ratio ²	1.38	1.24	1.15	1.31	1.29
Op. Rev. as % of Op. Exp. ³	111%	106%	105%	111%	109%
FB as % of Prior 3 Years Rev. ⁴	100%	105%	108%	113%	120%
	Rates to be Adopted Late 2016			Rates TBD	

¹ 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.

² 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.

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

⁴ 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

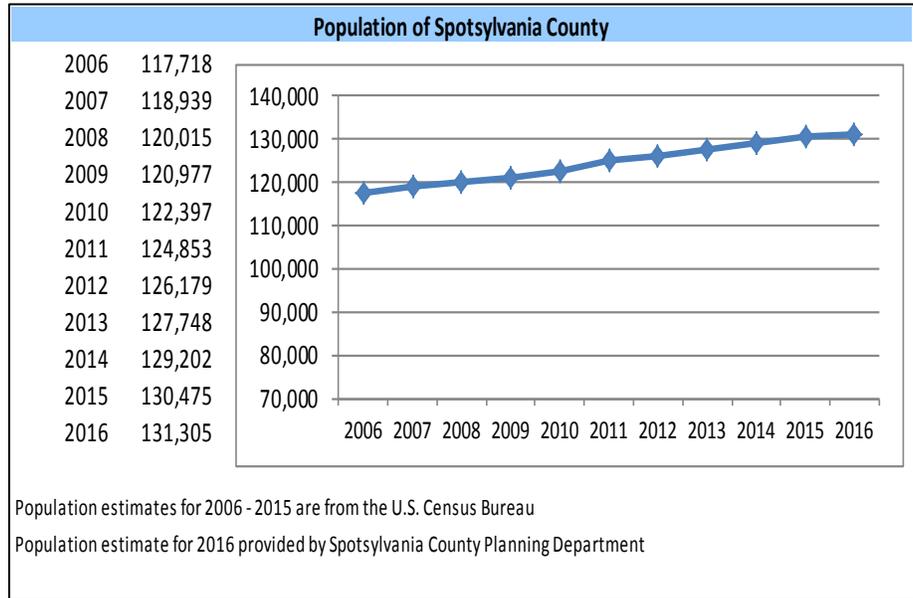
Population

The Planning Department estimates Spotsylvania’s 2016 population to be 131,305.

The County’s population has grown each of the past ten years. Population growth rates were between 3.7% and 5.7% from 2000 through 2005, peaking in 2002 at 5.7%. Beginning in 2006 and corresponding with the Board’s desire to curb

residential growth in the County, growth rates declined. The rate of population growth between 2015 and 2016 is estimated at 0.6%.

The County’s 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

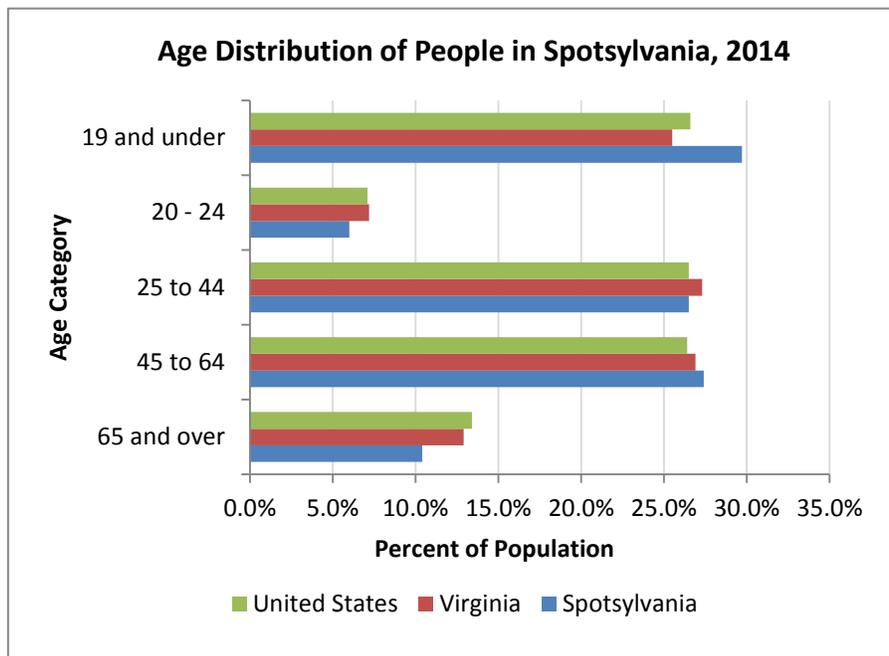
Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	130,475	
Year	Planning Department Projections	
Year	1% Growth Rate	2% Growth Rate
2020	137,131	144,055
2025	144,126	159,048
2030	151,477	175,602
2035	159,204	193,879
2040	167,325	214,058

The U.S. Census Bureau estimates that in 2014, just under three-quarters of the population of Spotsylvania County was white and slightly less than one-sixth of the population was black or African-American.

2014 Population by Racial/Ethnic Group

Group	Spotsylvania	Virginia	United States
White	70.1%	63.1%	62.1%
Black or African American	16.1%	19.7%	13.2%
Hispanic or Latino	8.7%	8.9%	17.4%
Asian	2.7%	6.3%	5.4%
American Indian or Alaska Native	0.4%	0.5%	1.2%
Native Hawaiian or Pacific Islander	0.2%	0.1%	0.2%
Other	1.8%	1.4%	0.5%

The majority of the County’s population (65%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 29% 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.

2014 Household Composition

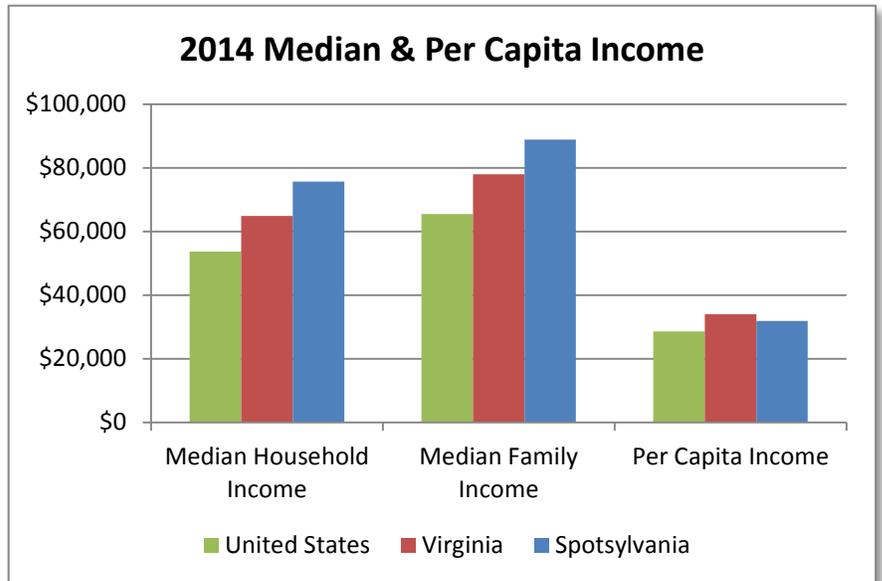
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,285	78.7%	2,047,106	67.3%	76,958,064	66.2%
With own children under 18 years	15,503	36.7%	901,736	29.6%	33,917,911	29.2%
Married-couple families	26,234	62.0%	1,542,174	50.7%	56,270,862	48.4%
Male householder; no wife families	1,843	4.4%	129,210	4.2%	5,543,754	4.8%
Female householder; no husband families	5,208	12.3%	375,722	12.4%	15,143,448	13.0%
Without children under 18 years	17,782	42.1%	1,145,370	37.7%	43,040,153	37.0%
Nonfamily Households	8,995	21.3%	994,604	32.7%	39,253,028	33.8%
Total Households	42,280	100%	3,041,710	100%	116,211,092	100%

Source: U.S. Census Bureau

Personal Income

According to the U.S. Census Bureau, Spotsylvania’s 2014 median household income was estimated at \$75,714 and median family income was estimated at \$88,880.

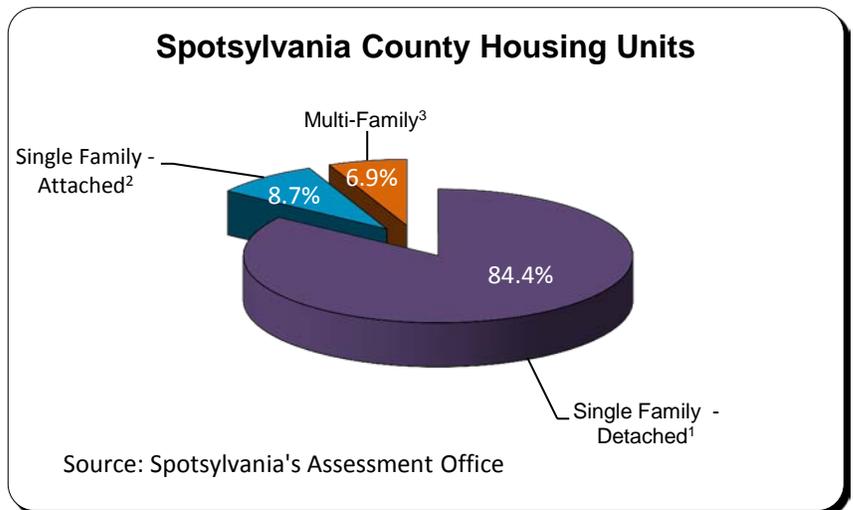
The estimated 2014 per capita income for Spotsylvania County is approximately 6% less than the state amount and approximately 12% higher than the national amount.



Source: U.S. Census Bureau

Housing

As of December 31, 2015 there are 46,461 housing units in Spotsylvania County. A housing unit can be multi-family or single-family, attached or detached. The majority (84.4%) of the housing units in Spotsylvania are single-family detached units. Since 2000, the number of housing units in the County has increased by 39.5%.



Source: Spotsylvania's Assessment Office

¹ Includes trailers, manufactured homes and mobile homes

² Consists of duplexes and townhouses

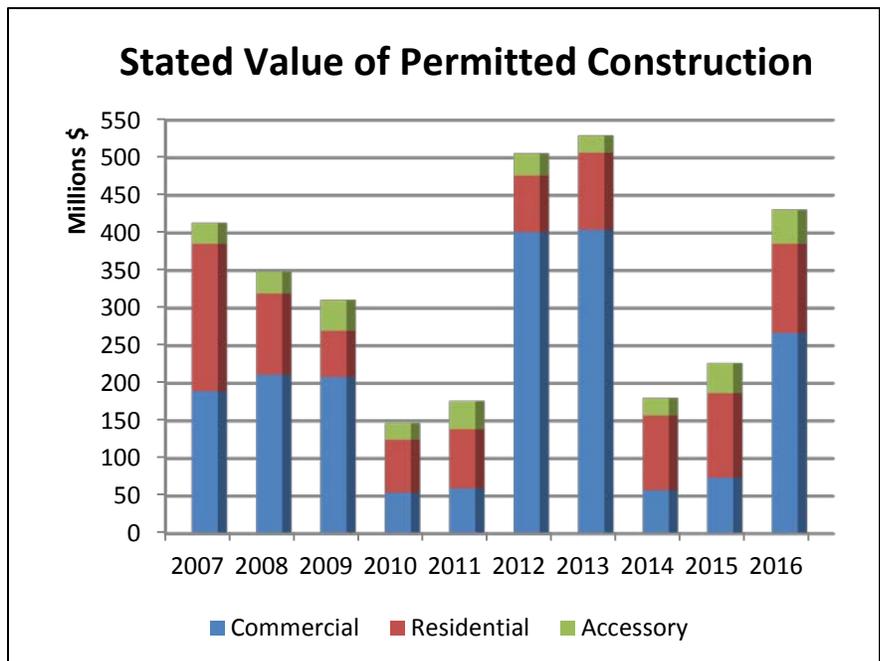
³ Consists of apartments and condominiums and assisted living housing units

Housing Units

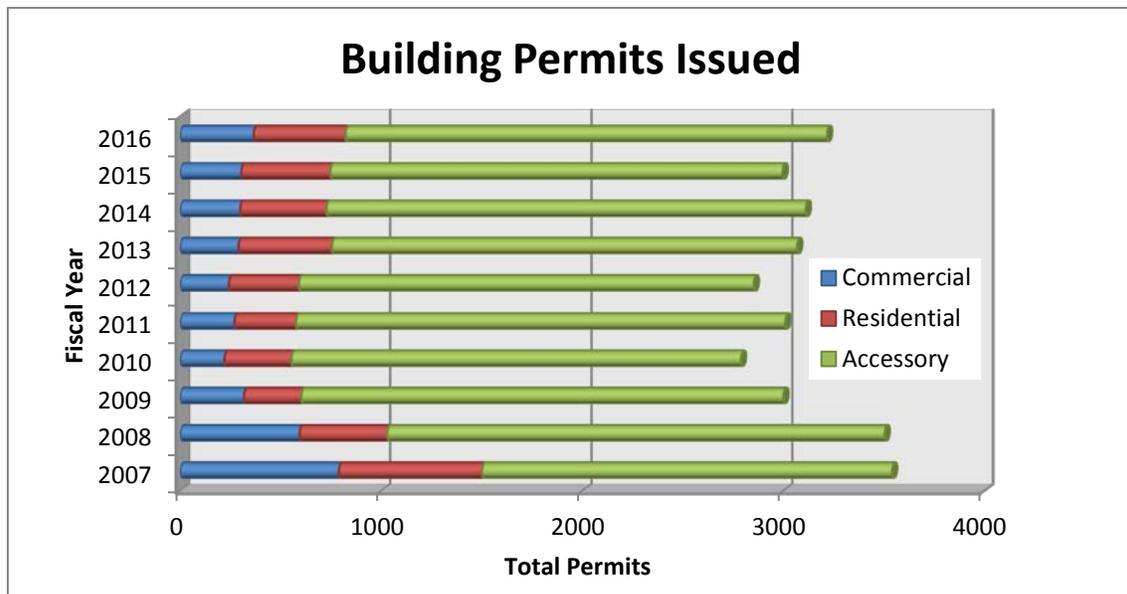
Housing Unit Type	2000	2010	2016
Single Family – Detached	28,804	37,141	39,203
Single Family - Attached	2,522	2,730	4,064
Multi-Family	1,983	3,136	3,194
Totals	33,309	43,007	46,461

The accompanying graphs illustrate construction activity within Spotsylvania during the past 10 years. The number and stated value of residential permitting grew annually from 2000 through 2005, and then began contracting. Commercial growth tends to lag behind shifts in residential growth, and that tendency is evident from historical permitting figures. An increase in the number of commercial permits continued through 2007. Commercial permitting then began declining in 2008, but bolstered by the value of permitted construction for the new Spotsylvania Regional Medical Center, permitted commercial values did not begin a noticeable decline until 2010.

In 2012 and 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 building/renovation projects where the stated value of each project was significant. Similar activity occurred in FY 2016 with the submission of several large commercial applications with sizeable stated values, including a substantial site plan for the Lidl grocery distribution center.



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 2016 figures are through May 31, 2016 .



The 2016 building permit figures are through May 31, 2016.

Community Facilities

- 31 Schools
- 12 Parks²
- 1 Outdoor Amphitheatre
- 5 Community Centers
- 1 Senior Center
- 1 Visitors Center
- 1 County Museum
- 1 Swimming Pool
- 73 Multipurpose Fields
- 46 Tennis Courts
- 50 Baseball/Softball Diamonds
- 7 Basketball Courts
- 130.7 miles of Trails
- 1 Animal Shelter
- 13 Convenience Centers
- 1 Landfill
- 11 Fire/Rescue Stations¹
- 2 Dams and Reservoirs
- 56 Pump Stations
- 2 Water Treatment Plants (WTP)
- 3 Wastewater Treatment Plants (WWTP)
- 900 + miles water/sewer infrastructure

¹ Fire/Rescue Company 11 to open in FY 2017

² Includes parks at the County's two reservoirs

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
Retail Trade	378	7,355	\$600
Educational Services	35	4,806	\$770
Health Care and Social Assistance	727	4,649	\$817
Accommodation and Food Service	192	4,160	\$310
Construction	305	2,208	\$935
Professional, Scientific, and Technical Services	275	1,960	\$2,007
Other Services (except Public Administration)	259	1,474	\$571
Transportation and Warehousing	75	1,425	\$875
Administrative and Support Waste Management	132	1,258	\$586
Manufacturing	61	1,160	\$1,525
Public Administration	37	1,104	\$988
Wholesale Trade	118	1,091	\$1,112
Arts, Entertainment, and Recreation	34	836	\$312
Finance and Insurance	100	498	\$923
Management of Companies and Enterprises	20	370	\$1,572
Real Estate and Rental and Leasing	110	401	\$788
Information	31	318	\$1,100
Utilities	7	82	\$1,090
Agriculture, Forestry, Fishing & Hunting	8	53	\$449
Mining, Quarrying, and Oil and Gas Extraction	2	N/A	N/A

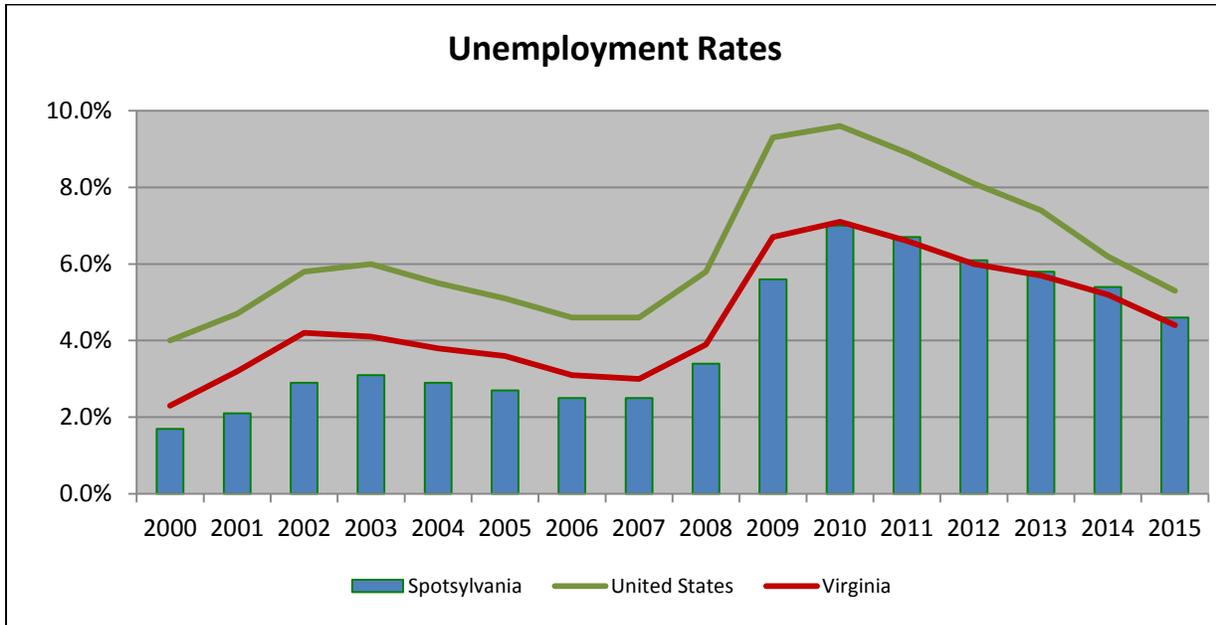
Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 4th Quarter 2015

Employment Status within Spotsylvania

Employment Status	2000	2014	% Change
Population 16 years old or older	66,138	97,134	46.9%
In labor force	47,747	66,296	38.8%
- Employed - civilian	45,651	61,367	34.4%
- Employed - armed forces	595	653	9.7%
- Unemployed	1,501	4,276	184.9%
Not in labor force	18,391	30,838	67.7%

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’s unemployment rate ranks 54 out of 133 counties and cities within Virginia, as reported by the Virginia Employment Commission in 2015.



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 (as of December 2015)

Name	Nature of Business	Employee Range
Spotsylvania County Schools	Education	1,000+
Spotsylvania County Government	Local Government	1,000+
HCA Virginia Health System	Hospital	500-999
Wal-Mart	Retail	250-499
Food Lion	Grocery	250-499
CVS Pharmacy	Pharmacy Distribution Warehouse	250-499
Germanna Community College	Education	250-499
Rappahannock Goodwill Industries	Rehabilitation Services	250-499
United Parcel Service	Parcel Delivery	100-249
Temporary Solutions	Employment Agency	250-499
Spirit Halloween Superstore	Retail	100-249
McDonald’s	Restaurant	100-249
Carmax	Automotive Dealer	100-249
Home Instead Senior Care	Senior Home Care Services	100-249
A-T Solutions	Support to Counterterrorist Activities	100-249
Giant Food	Grocery	100-249
Costco	Retail	100-249
Professional Employer Resource	Professional Employer Organization	100-249
Target Corporation	Retail	100-249
Kaeser Compressors	Manufacturer of Air Compressors	100-249

Source: Virginia Employment Commission

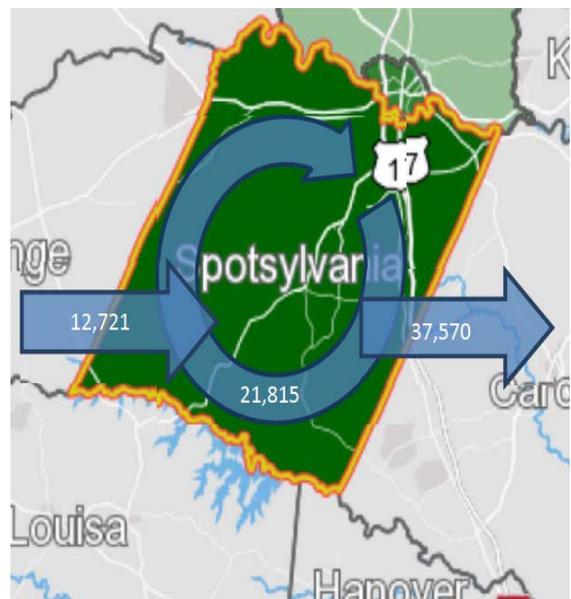
Other Public & Private Major Employers in Surrounding Area (as of December 2015)

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+
Caroline County Schools	Education	500-999
Fredericksburg City Schools	Education	500-999
King George County Schools	Education	500-999
City of Fredericksburg	Local Government	500-999
McLane Mid Atlantic	Distributor for Convenience Stores	500-999
Medicorp Health System	Healthcare	500-999
Stafford Hospital Center	Hospital	500-999
Rappahannock Area Community Services Board	Social Services Provider	250-499
United States Postal Service	Federal Government Agency	250-499
Snowden Services	Healthcare	250-499
First Market Bank	Banking Services	250-499
Rappahannock Regional Jail	Justice, Public Order, and Safety Activities	250-499
United States Postal Service	Federal Government Agency	250-499
Virginia Department of Transportation	State Government Agency	250-499

Source: Virginia Employment Commission

Spotsylvania Commuting Patterns - 2013

Commuting From	Area	Commuting To
-	Arlington County, VA	1,268
1,760	Caroline County, VA	447
510	Culpeper County, VA	572
304	Fairfax County, VA	4,275
1,917	Fredericksburg, VA	9,281
827	King George County, VA	1,516
1,336	Orange County, VA	516
644	Prince William County, VA	4,093
91	Richmond, VA	601
3,130	Stafford County, VA	7,558
36	Washington, D.C.	3,010
2,166	All Other Locations	4,433
12,721	Total Commuters	37,570



Spotsylvania County Workers	
Live and Work in Spotsylvania	21,815

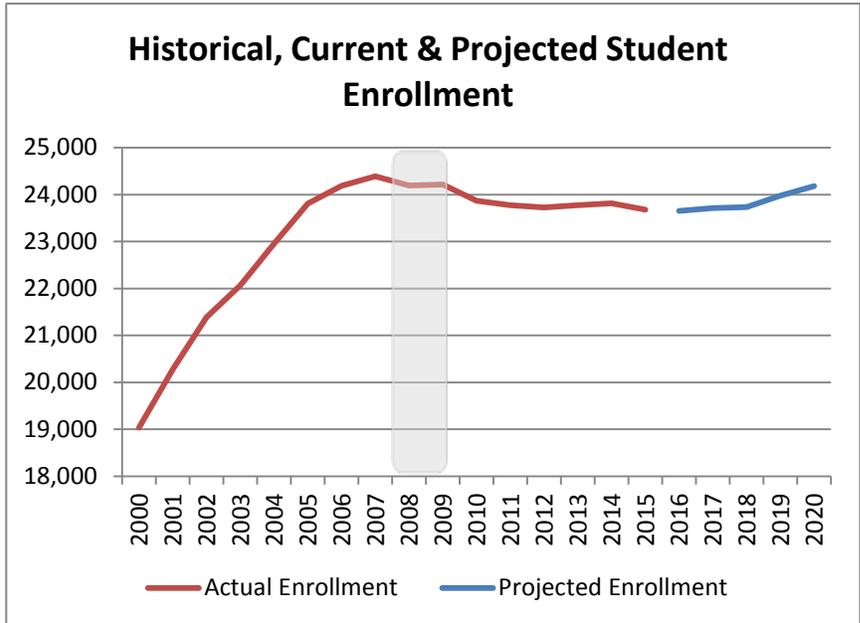
Source: U.S. Census Bureau

Education

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

Actual public school enrollment for the 2015-2016 school year was 23,678. Enrollment is projected to be 24,185 by the 2020-2021 school year.

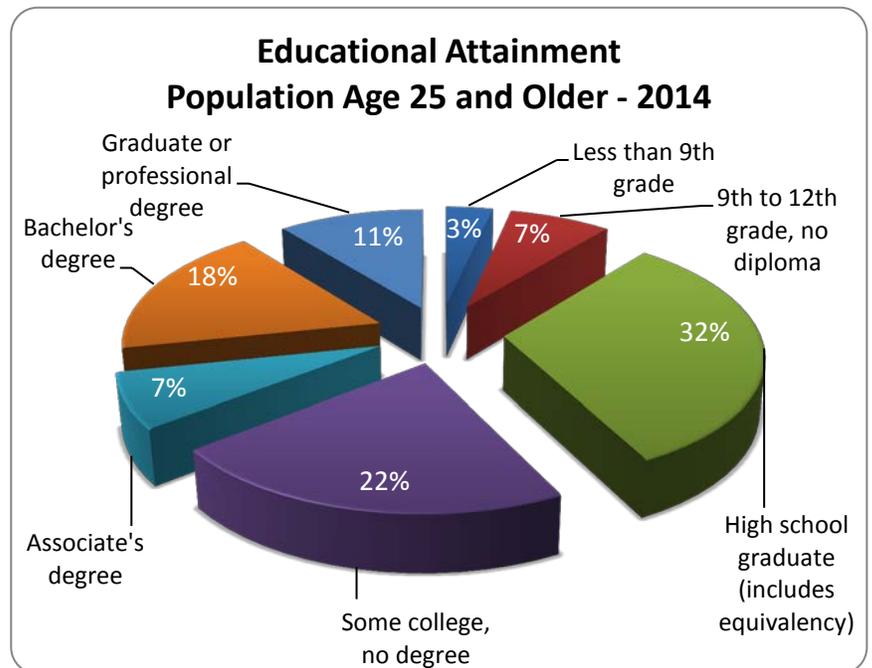
Enrollment is projected to continue to increase as the result of new residential housing developments.



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 an associate's, or higher, degree, while 89% of residents are high school graduates or higher.

Spotsylvania County's educational attainment is comparable to national percentages, but with achievement of Bachelor's and graduate/professional degrees being eight 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

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

General Property Tax Rates¹

Calendar Year	Real Estate & Mobile Home	Personal Property ²	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
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
2005	0.89	5.00	5.00	2.50	2.00
2004	0.86	5.00	5.00	2.50	2.00
2003	1.01	5.00	5.00	2.50	2.00
2002	1.01	5.00	5.00	2.50	2.00
2001	1.07	5.00	5.00	2.50	2.00

¹ 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.

² For years 2000 – 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.

Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population ¹	Tax Year 2015 Rate	Tax Year 2016 Rate	Change
Richmond City	220,289	\$1.2000	\$1.2000	-
Prince William	451,721	1.1936	1.1950	0.0014
Loudoun	375,629	1.1350	1.1450	0.0100
Fairfax	1,142,234	1.1160	1.1585	0.0425
Alexandria	153,511	1.0430	1.0730	0.0300
Stafford	142,003	1.0190	0.9900	(0.0290)
Fauquier	68,782	0.9990	1.0390	0.0400
Arlington	229,164	0.9960	0.9910	(0.0050)
Chesterfield	335,687	0.9600	0.9600	-
Henrico	325,155	0.8700	0.8700	-
Spotsylvania	130,475	0.8600	0.8500	(0.0100)
Caroline	29,984	0.8300	0.8200	(0.0100)
Fredericksburg	28,118	0.8200	0.7700	(0.0500)
Hanover	103,227	0.8100	0.8100	-
Culpeper	49,432	0.7300	0.7300	-
King George	25,515	0.6100	0.6800	0.0700

¹ Population figures from the U.S. Census Bureau (Estimate as of July 1, 2015).

Real Estate Tax Bill History¹

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV ²	Annual Tax Bill Based on Example AV ²	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	\$168	11.8%
2009	\$0.62		\$256,367	\$1,589	\$0	0.0%
2010	\$0.86	\$0.83	\$185,200	\$1,593	\$3	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	\$192,830	\$1,658	\$56	3.5%
2015	\$0.86		\$192,830	\$1,658	\$0	0.0%
2016	\$0.85	\$0.8313	\$207,794	\$1,766	\$108	6.5%
					\$476	

¹ 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 \$207,794 in 2016. At the adopted \$0.85 rate for 2016, the real estate taxes on this *example* residential property would have increased by \$476 since 2004 – an average annual increase of 2.7%.

² AV = assessed value

Principal Property Taxpayers

As of December 31, 2015

Name	Type of Business	Assessed Value ¹	Amount of Tax	Percent of Total Taxable AV ²
Spotsylvania Mall Company	Shopping Mall	\$192,844,843	\$1,676,553	1.39%
Dominion Virginia Power	Public Utility	129,514,739	1,113,827	0.93%
Spotsylvania Regional Medical Center	Hospital	80,127,692	1,082,963	0.58%
Rappahannock Electric	Public Utility	76,248,952	699,055	0.55%
CVS VA Distribution	Warehousing	9,119,992	542,639	0.07%
Comcast of VA	Public Utility	8,482,416	504,704	0.06%
Verizon VA	Public Utility	47,910,169	436,995	0.35%
Lee Prop Harrison Crossing	Developer	34,831,100	299,547	0.25%
GLL BVK Properties	Developer	33,994,200	292,350	0.25%
Station Sq. at Cosner's Corner	Apartments	31,801,923	276,939	0.23%

Source: Treasurer, Spotsylvania County, Virginia

¹ 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.

² AV = assessed value