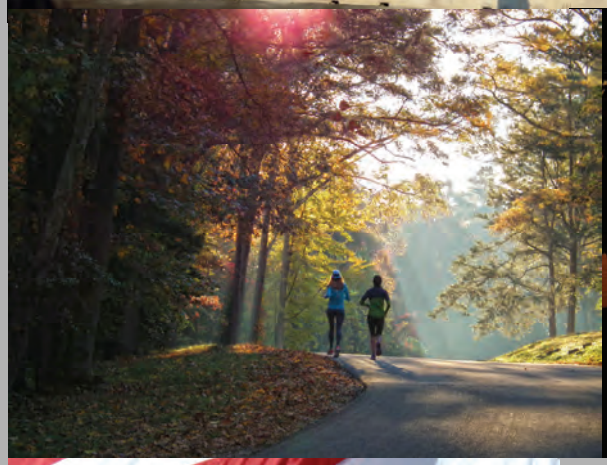
Spotsylvania County, Virginia



Spotsylvania
VIRGINIA
CROSSROADS OF THE CIVIL WAR™

Adopted Budget

Fiscal Year 2017

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Complete budget available on the County's website at:

www.spotsylvania.va.us/budget

Special Appreciation

Spotsylvania County Budget Staff extends special thanks to **Minuteman Press** for providing quality printing services for the FY 2017 Budget document. Minuteman's support and dedication to the citizens of Spotsylvania is greatly appreciated.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the County of Spotsylvania, Virginia, for its annual budget for the fiscal year beginning July 1, 2015.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will submit to GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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For the Fiscal Year Beginning

July 1, 2015

Executive Director

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Guide to Using this Document

Spotsylvania County Government is responsible for many different programs designed and operated to provide quality community services. The oversight of these programs is a daily challenge for County employees, but understanding them can be of equal challenge for citizens. This budget document was developed to provide key information to help the reader understand the work and challenges faced by Spotsylvania County and the decisions that were made to address those challenges in FY 2017. Because of its size, reading the budget document can be a daunting task. However, if it is approached in pieces, it is more easily understood. The Guide to Using this Document section provides readers with a quick overview of the information in the document. For specific page numbers, please refer to the Table of Contents.

Introduction and Overview This section includes information to familiarize readers with the major issues Spotsylvania County faces and the factors that influenced the decisions made in the development of the FY 2017 budget.

- The County Administrator's Budget Message – a statement summarizing the challenges and the strategic priorities and budgetary plans for addressing those challenges;
- The Budget Strategy – a discussion explaining the development of the FY 2017 budget. This section includes short term factors and underlying assumptions that influenced the decisions made in development of the FY 2017 budget;
- The Budget at a Glance – a summary of the highlights of the FY 2017 budget;
- General information about the County and statistical data to help the reader better understand the demographics of Spotsylvania County;
- The County's Mission Statement – a display of the County's mission and vision, and the high-level, long-term goals the County has set to meet its mission. Also included is a matrix showing the links between County-wide long-term goals and goals specific to functions; and
- The Budget Summary – historical and projected revenue and expenditures by function.

Financial Structure, Policies & Processes Includes information to help the reader understand the processes, policies and procedures that guide the decisions of this locality. It includes:

- County Wide Organizational Charts – an illustration of the oversight of County operations, by function and by department;
- Fund Types – a matrix detailing the different types of funds utilized by the County, and a general guide to appropriation;
- Financial controls and policies – a summary of the financial policies adopted by the Board of Supervisors; and

- Budget & Planning Processes – a discussion about the budget process and a matrix showing how the processes the County uses interconnect to guide decisions and to plan for the future.

Financial Summaries Includes several levels of financial summaries to help the reader understand the expenditure, revenue, and fund balance projections included in this budget. It includes:

- Various Graphs and Charts – a visual explanation of the sources and uses of funds;
- Budget Summary by Fund – a chart detailing FY 2017 revenues by type and FY 2017 expenditures by function and category for each fund;
- Individual Fund Summaries – a collection of charts that detail historical and projected revenues by type and expenditures by function and category for each fund;
- Revenue Summaries – A description and display of major revenue sources and explanation of the underlying assumptions used for projecting FY 2017 revenue; and
- Financial Forecast – A five year projection of revenues and expenditures for the County's major funds (General Fund, Transportation and Utilities).

Capital and Debt Includes information related to planned capital projects expenditures and associated debt service obligations of the County. It includes:

- Capital Improvement Plan – charts and narratives that detail the County's five year capital project needs; and
- Debt Service – an explanation of the annual debt service obligations of the County.

Function/Department Budgets Includes function and department level data to help the reader understand the purpose of each County department/office and the costs associated with the work of departments/offices. It includes:

- Personnel Summary – a chart showing historical and approved positions;
- Net Tax Supported Expenditures – a chart showing the tax supported expenditures for each County department/office;
- Regional Agency Funding – a chart showing the level of funding provided by Spotsylvania County for regional agencies;
- Function Narratives – includes challenges and opportunities; accomplishments; goals and objectives; and performance measures for each function;
- Department/Office Summaries – charts, tables and narratives explaining the purpose and the historical and projected funding for each County department/office; and
- Staffing – table listing number of positions, by position title, for each department/office.

Appendix Includes the various budget and tax rate resolutions approved by the Board of Supervisors upon adoption of the FY 2017 Budget, a chart showing the changes made to the FY 2016 Budget to yield the FY 2017 Budget, and a glossary of terms and acronyms.

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 Adopted	FY 2017 Adopted	Difference $	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	31,450,120	30,253,859	-1,196,261	-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	8,712,500	11,740,000	3,027,500	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 FREMS 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	38,733,143
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,

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.

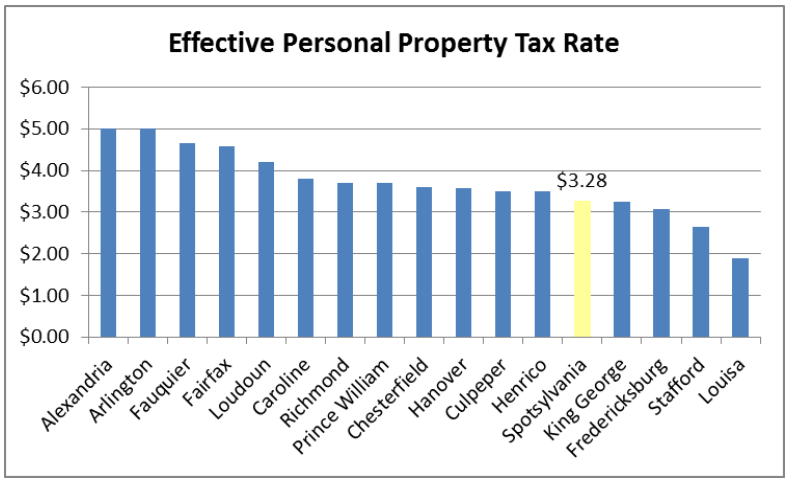
Real Estate Tax Rate Adopted at Nearly 2 Cents Higher Than Equalized Rate
The 2016 real estate rate approved by the Board is $0.85 – nearly two cents higher than the $0.8313 equalized tax rate. The vast majority of the additional $2.6 million in revenue stemming from the two pennies is used in this budget 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.

"A commitment to maintaining reserves at or above policy-determined levels has contributed to the county's overall fiscal stability."

MOODY'S INVESTORS SERVICE

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
FY 2016 Adopted Budget – Revenue (General Fund)	**$245.2**

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	(0.5)
Subtotal Changes	$9.4
Changes in Transfers	
Transfer from Fire/EMS Service Fee Fund	$0.2
Transfer from Utilities Operating Fund	(0.1)
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	(2.5)
Subtotal Changes	$0.5

	$ in millions
FY 2017 Adopted Budget – Revenue (General Fund)	**$255.2**

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	(790,960)
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 FREMS 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 setasides 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
FY 2016 Adopted Budget – Expenditures (General Fund)	**$245.2**
Mandated services[1] (40.6%)	$99.6
Commitments[2] (35.5%)	$87.0
Other services (23.9%)	$58.6
	$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	(0.1)
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	(0.8)
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	0.1
Subtotal Changes	$7.9

	$ in millions
FY 2017 Adopted Budget – Expenditures (General Fund)	**$255.2**

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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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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.

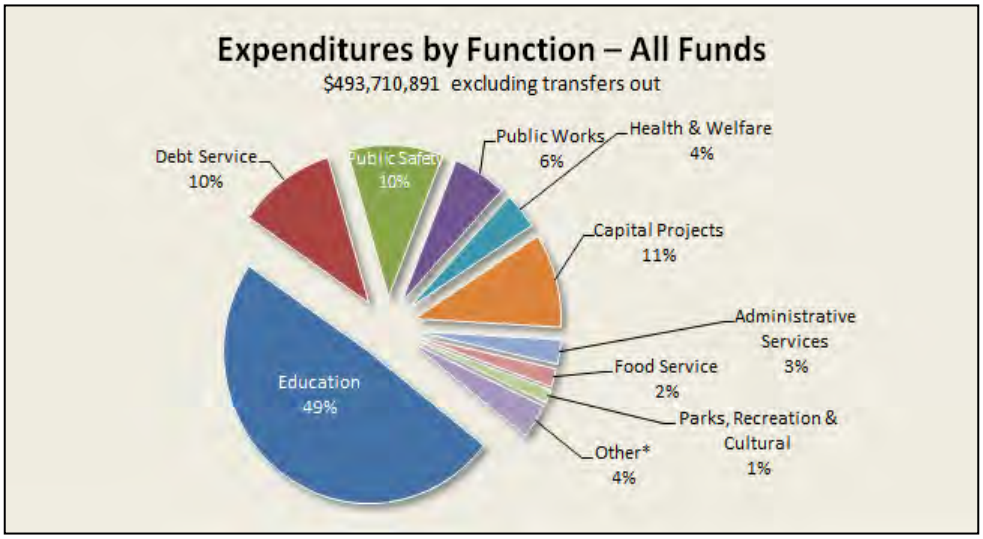
Staff –

- 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.

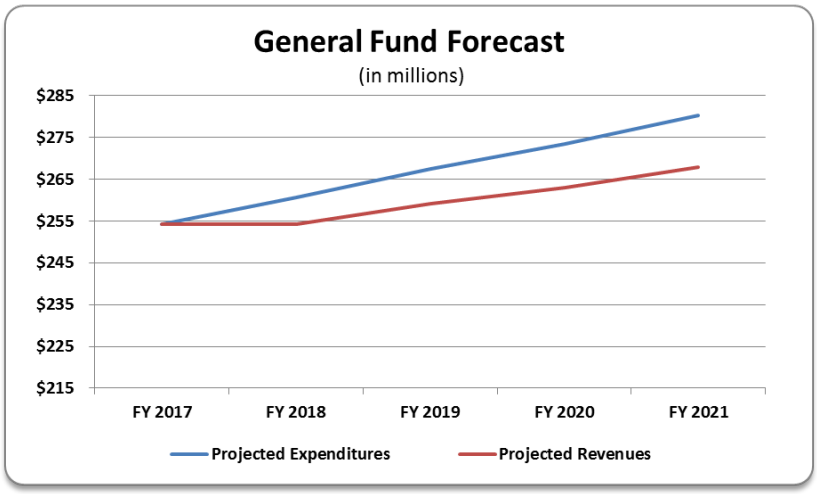
Capital Projects –

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

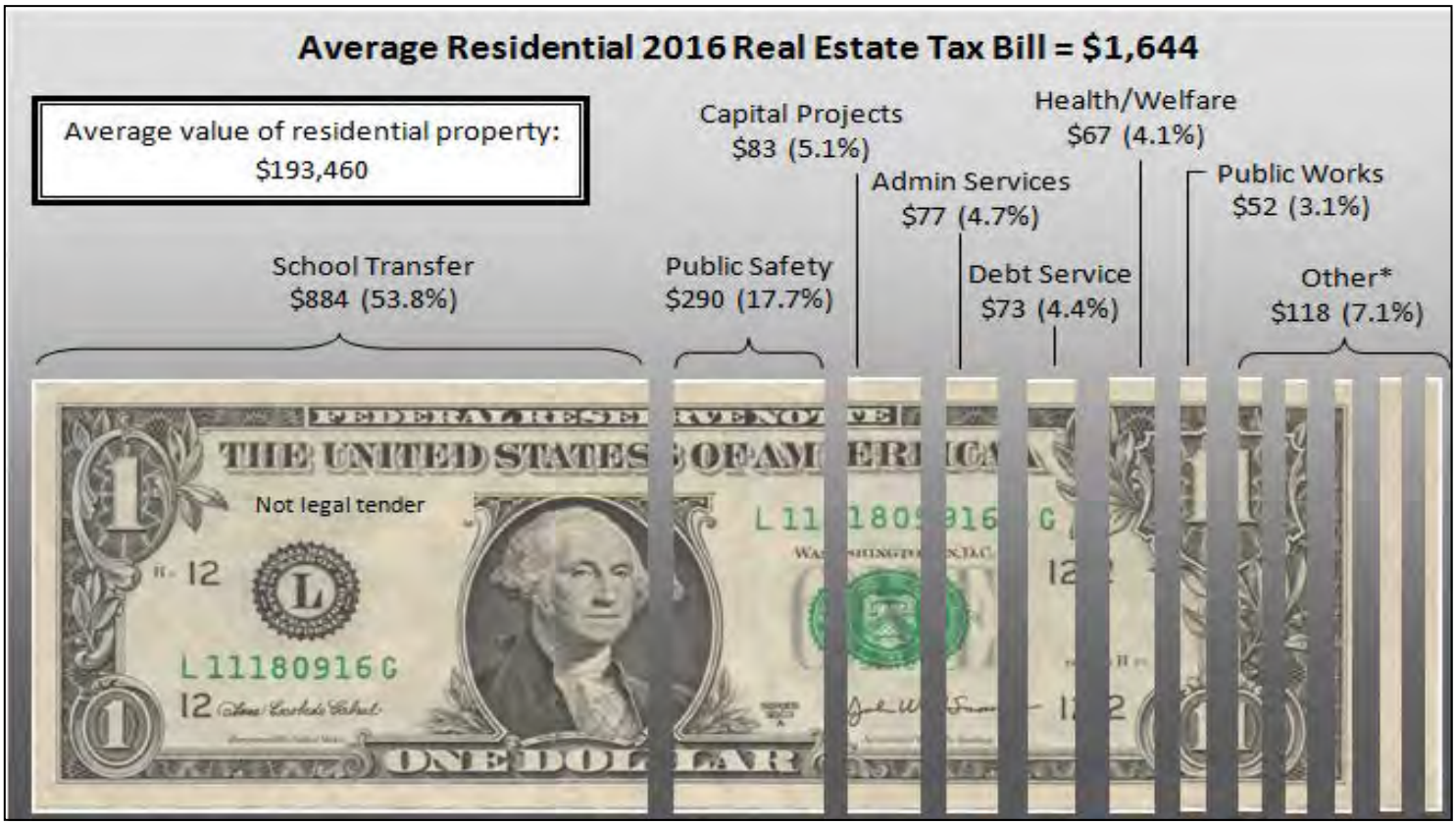
	FY 2016 Adopted	FY 2017 Adopted	Difference $	Difference %
General Fund	$117,772,697	$119,730,062	$1,957,365	1.7%
Economic Dev. Opportunities Fund	575,338	1,062,940	487,602	84.8%
Code Compliance Fund	3,609,108	4,005,479	396,371	11.0%
Transportation Fund	8,245,616	8,346,579	100,963	1.2%
School Operating	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	31,450,120	30,253,859	-1,196,261	-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	8,712,500	11,740,000	3,027,500	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

Overview of Spotsylvania County

Spotsylvania County contains a mix of beautiful rural and urban landscapes and is one of Virginia's fastest-growing counties. Within its boundaries, the County possesses the scenic beauty of Lake Anna, rural vistas, suburban amenities and a wealth of historical attractions from the Colonial and Civil War eras. The growing Spotsylvania community has attracted many dynamic commercial and retail businesses which serve area residents and visitors. These resources also make the County a favorite tourist destination.

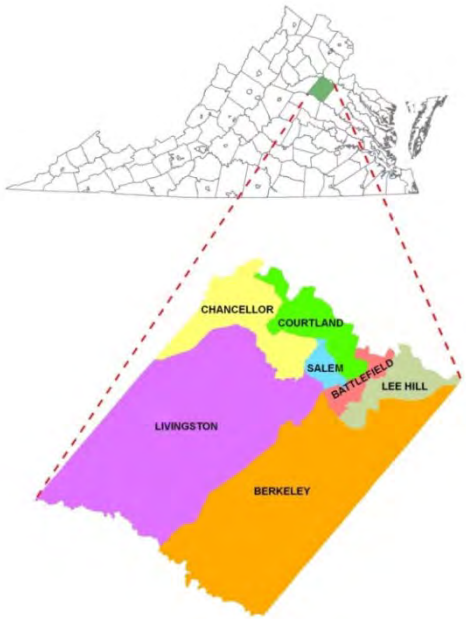
History

In 1721, a vast new county was formed in the young colony of Virginia. Extending far beyond the Blue Ridge Mountains, this frontier outpost was named for Alexander Spotswood, Colonial Governor of Virginia. Much of the County's early development is attributed to Spotswood's ironworks that he founded in the early 1700's. His "'Iron Mines Company", a mining and smelting operation, was founded in 1725 at Germanna. A blast furnace, also founded by Spotswood, was operated in this area from 1730 through 1785. Remnants of the ironworks are still found in the County.

Known as the "Crossroads of the Civil War", four major Civil War battles were fought on Spotsylvania soils including one of the bloodiest of the war, the Battle of Spotsylvania Courthouse, in May 1864. It was during this battle that the clash between the armies of Ulysses S. Grant and Robert E. Lee known as the "Bloody Angle" took place and at Chancellorsville, Stonewall Jackson fell to the mistaken fire of his own men.

The National Park Service maintains more than 4,400 acres of Civil War battlefields in various locations throughout the County.

Geography



Spotsylvania County is located along Interstate 95, midway between the Nation's capital of Washington D.C. and the State's capital of Richmond.

The County is bounded by Caroline County on the east; Louisa and Hanover counties along the North Anna River on the south; Culpeper and Stafford counties and the City of Fredericksburg on the north along the Rappahannock and Rapidan rivers; and Orange County on the west.

About 65% of the County is located in Virginia's Piedmont physiographic province and about 35% is in the Coastal Plain.

The County's area is 414.25 square miles and elevations range from sea level to 540 feet.

Government

Spotsylvania County is governed by a seven-member Board of Supervisors, elected for staggered four-year terms. The terms of three current members expires on December 31, 2017, with the terms of the remaining four members expiring on December 31, 2019. The Board of Supervisors sets county policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the zoning ordinance, and carries out other responsibilities set forth by the State and County code.

The County functions under the traditional form of government with a Board-appointed County Administrator who acts as the Board's agent in the administration and operation of the departments and agencies. Additionally, County citizens elect and are served by five constitutional officers: Treasurer, Commissioner of Revenue, Sheriff, Clerk of the Circuit Court, and Commonwealth's Attorney.

The Health Department and the court system are under the control of the Commonwealth of Virginia, while mental health services are provided by the Rappahannock Area Community Services Board.

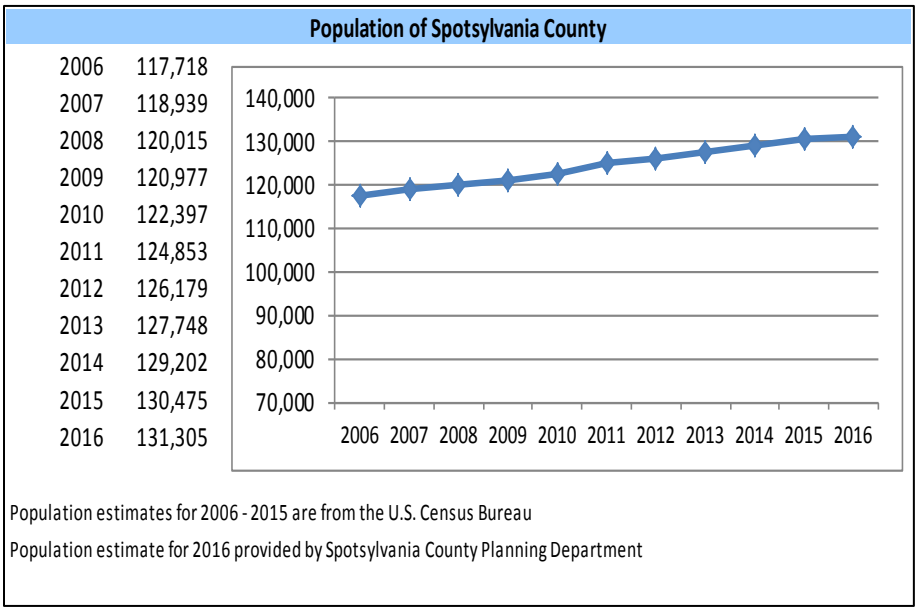
Spotsylvania County Public Schools are governed by a seven-member elected School Board.

The County provides general governmental services for its citizens including emergency medical services and fire protection, collection and disposal of refuse, water and sewer services, parks and recreation, libraries, and detention centers. Other services provided by the County for

which partial funding is received from the State include public education in grades preK-12 and certain technical, vocational and special education, mental health assistance, agricultural services, law enforcement, health and social services, and judicial activities.

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

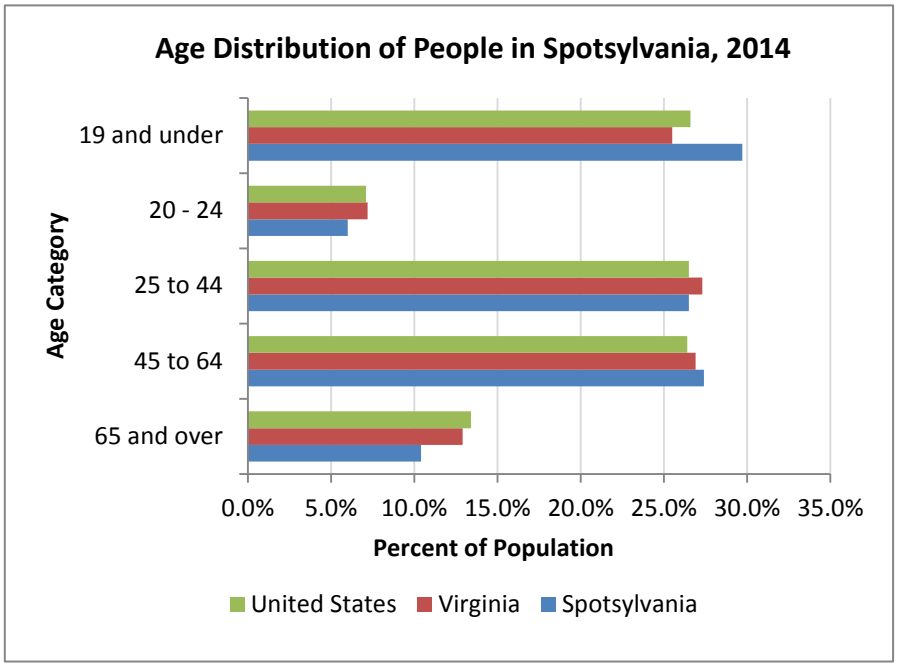
Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	130,475	
Planning Department Projections		
Year	**1% Growth Rate**	**2% Growth Rate**
2020	137,131	144,055
2025	144,126	159,048
2030	151,477	175,602
2035	159,204	193,879
2040	167,325	214,058

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

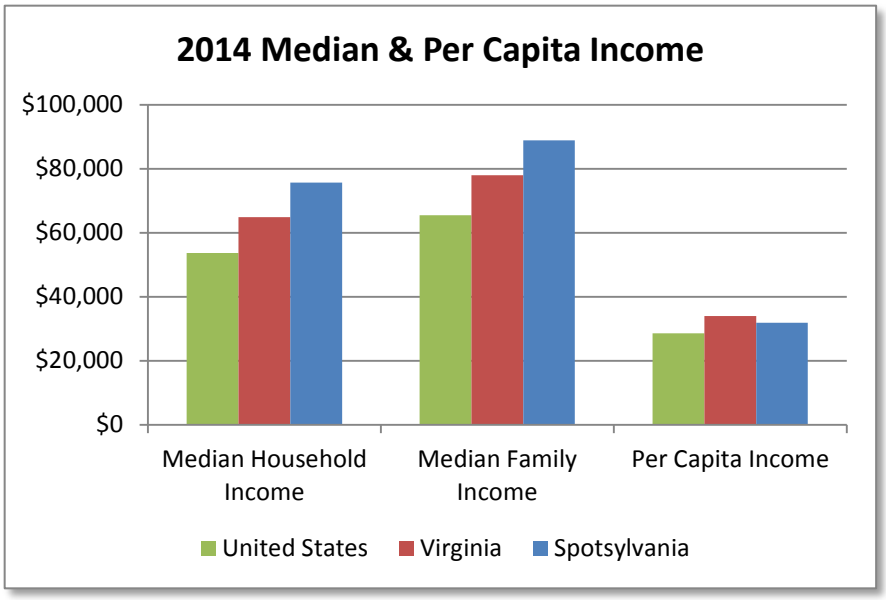
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,285	78.7%	2,047,106	67.3%	76,958,064	66.2%
With own children under 18 years	15,503	36.7%	901,736	29.6%	33,917,911	29.2%
Married-couple families	26,234	62.0%	1,542,174	50.7%	56,270,862	48.4%
Male householder; no wife families	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.

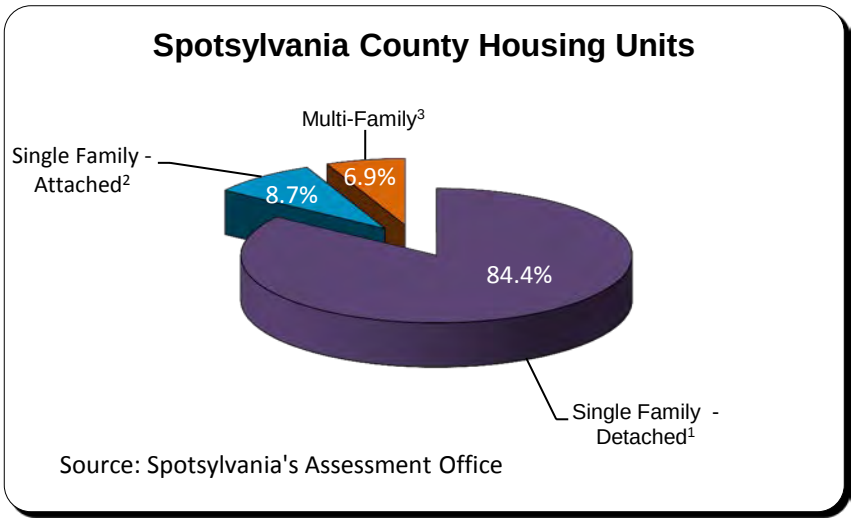
The estimated 2014 per capita income for Spotsylvania County is approximately 6% less than the state amount and approximately 12% higher than the national amount.



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%.



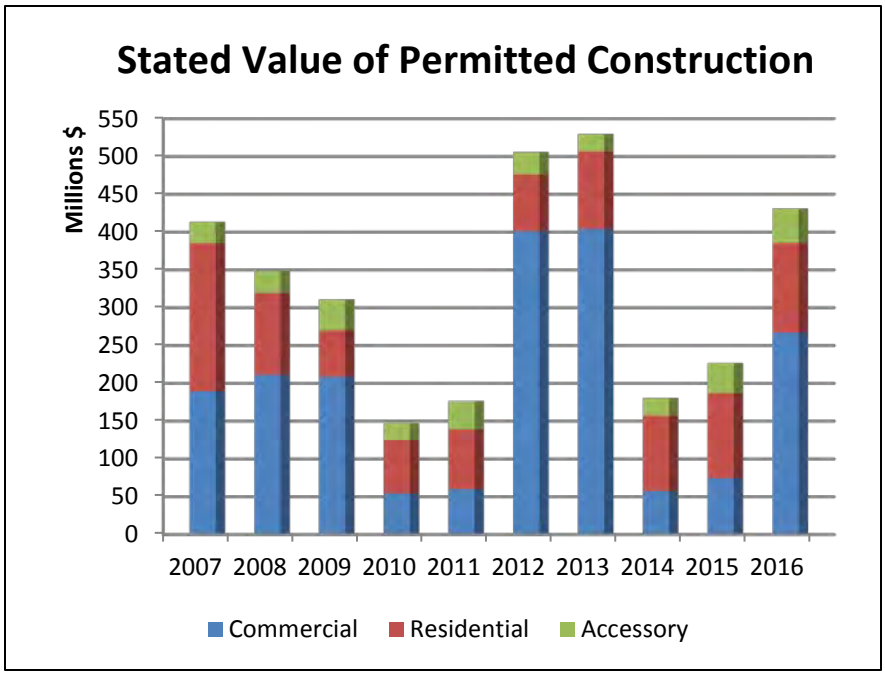
[1] Includes trailers, manufactured homes and mobile homes
[2] Consists of duplexes and townhouses
[3] Consists of apartments and condominiums and assisted living housing units

Housing Units

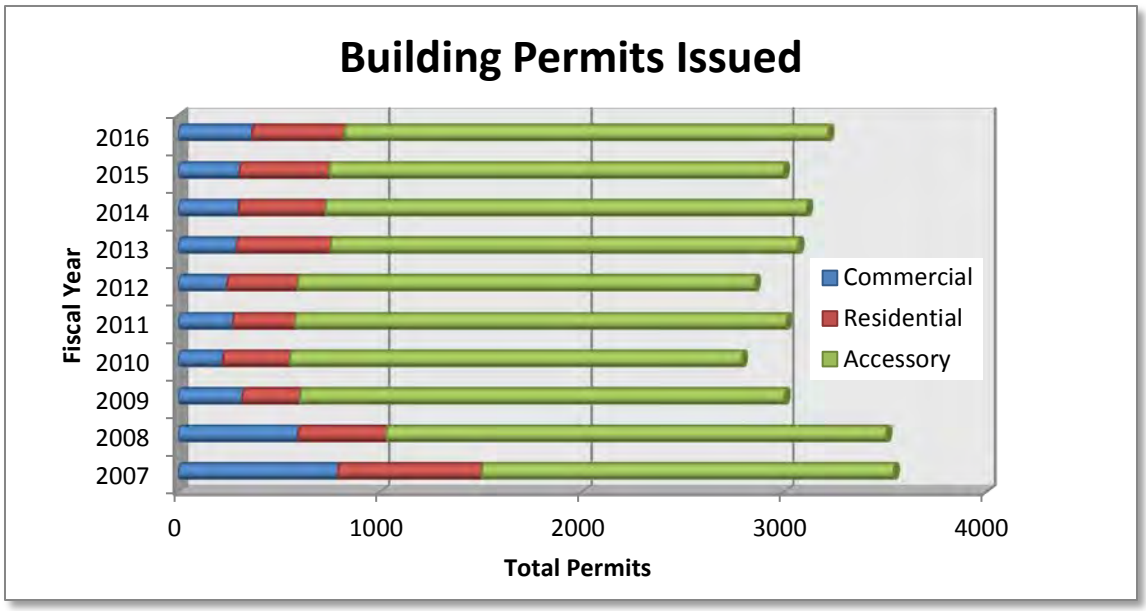
Housing Unit Type	2000	2010	2016
Single Family – Detached	28,804	37,141	39,203
Single Family - Attached	2,522	2,730	4,064
Multi-Family	1,983	3,136	3,194
Totals	33,309	43,007	46,461

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.

Approved Development

As of January 2016, the following development has been approved by the Board of Supervisors, but is not yet constructed:

Approved Developments with Unbuilt Units

Development	SFD	SFA	MF	AR	Total	Development	SFD	SFA	MF	AR	Total
Fawn Lake	569	0	0	0	569	Lakeside	0	83	0	0	83
Estates of Chancellorsville	90	0	0	0	90	Brooks	0	4	0	0	4
Estates of Elys Ford	231	0	0	0	231	Estates at Terry's Run	10	0	0	0	10
Saw Hill	71	0	0	0	71	Woods of Catharpin	15	0	0	0	15
Pelhams East	43	0	0	0	43	Spotsylvania Courthouse Village	395	205	834	50	1,484
Whitehall	60	0	0	0	60	Crossroads Station	0	0	610	0	610
Tanglewood Estates	19	0	0	0	19	New Post	219	104	102	0	425
Estates at Kingswood	35	0	0	0	35	Fortune's Landing	49	0	0	0	49
Breckenridge Farms	52	0	0	0	52	Silver Collection Apartments	0	0	274	0	274
Pamunkey Point	21	0	0	0	21	Villas at Harrison Crossing	0	0	0	130	130
Lee's Parke	586	0	0	227	813	Heritage Woods	697	180	183	0	1,060
Sunrise Bay	36	0	0	0	36	Ni River Community Church	89	0	0	0	89
Regency at Chancellorsville	0	0	0	189	189	Southpoint Landing	0	0	830	0	830
Glen Haven/ River Glen	43	0	0	0	43	Benchmark	0	98	0	0	98
Reserve at Chancellorsville	122	0	0	0	122	Legends of Chancellorsville	218	0	0	0	218
Lafayette Crossing	21	0	0	0	21	Wheatland	0	98	0	0	98
Mallard Landing	130	0	0	0	130	Thorburn Estates	59	0	0	0	59
Spring Arbor	61	0	0	0	61	Jackson Village	0	695	1,190	385	2,270
Summerfield	78	41	0	0	119	Retreat at Chancellorsville	0	0	0	192	192
Station Square/ Overlook Apt	0	0	340	0	340	Alexander's Crossing	518	971	888	230	2,607
Keswick	150	90	240	184	664	Avalon Woods	98	0	0	0	98
Ni Village	0	164	773	0	937	Plantation Woods	132	0	0	0	132
Total of all units approved but not yet built							**15,501**				

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

Community Facilities

- 31 Schools
- 12 Parks[2]
- 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 Stations[1]
- 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

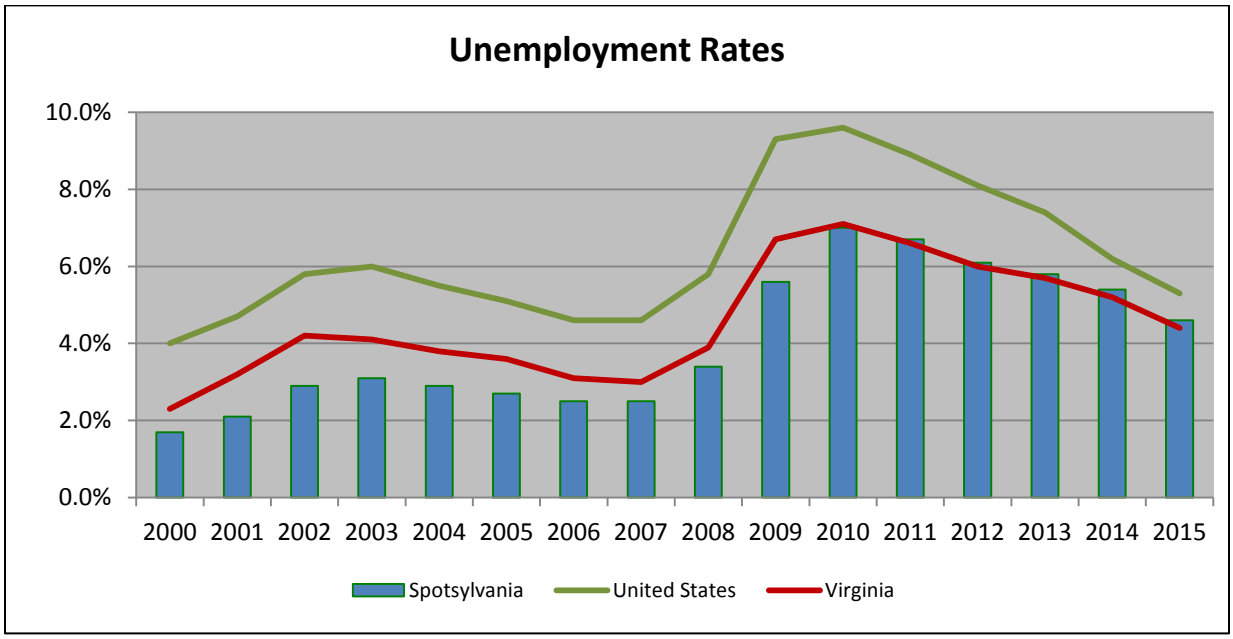
Source: Virginia Employment Commission, Quarterly Census of Employment and Wages as of 4th Quarter 2015

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
McDonalds'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

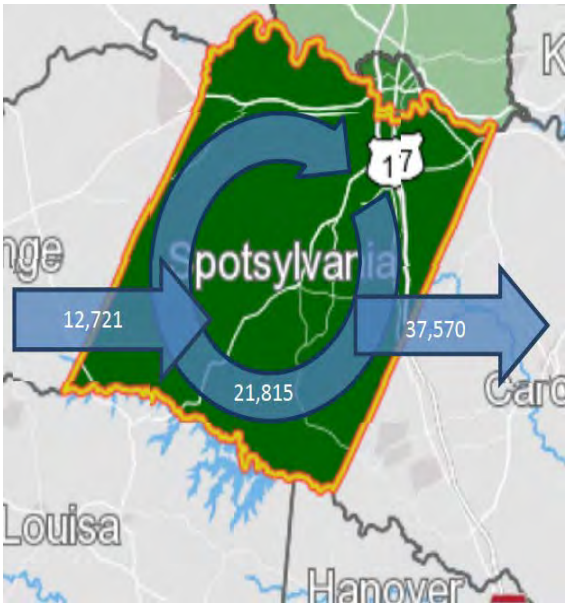
Other Public & Private Major Employers in Surrounding Area (as of December 2015)

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

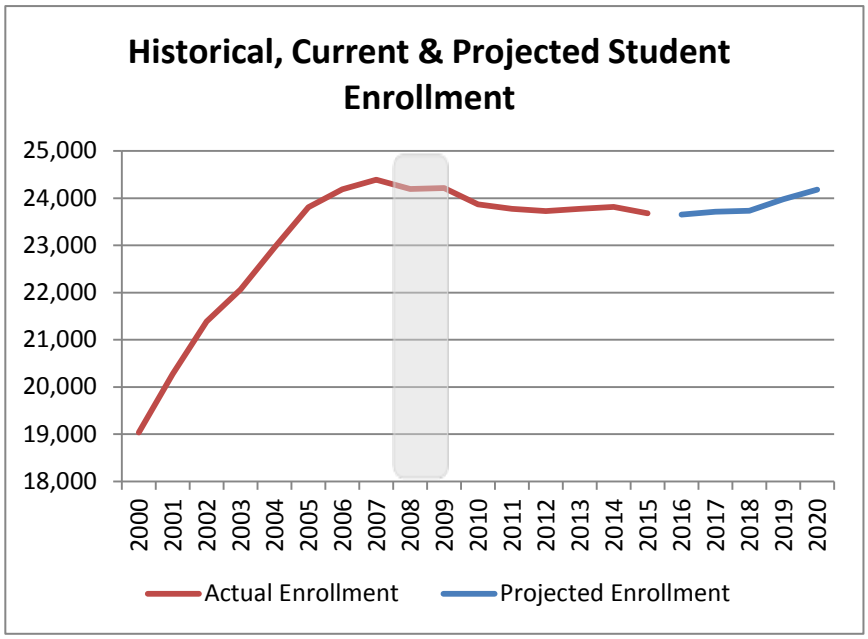
Source: U.S. Census Bureau

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.

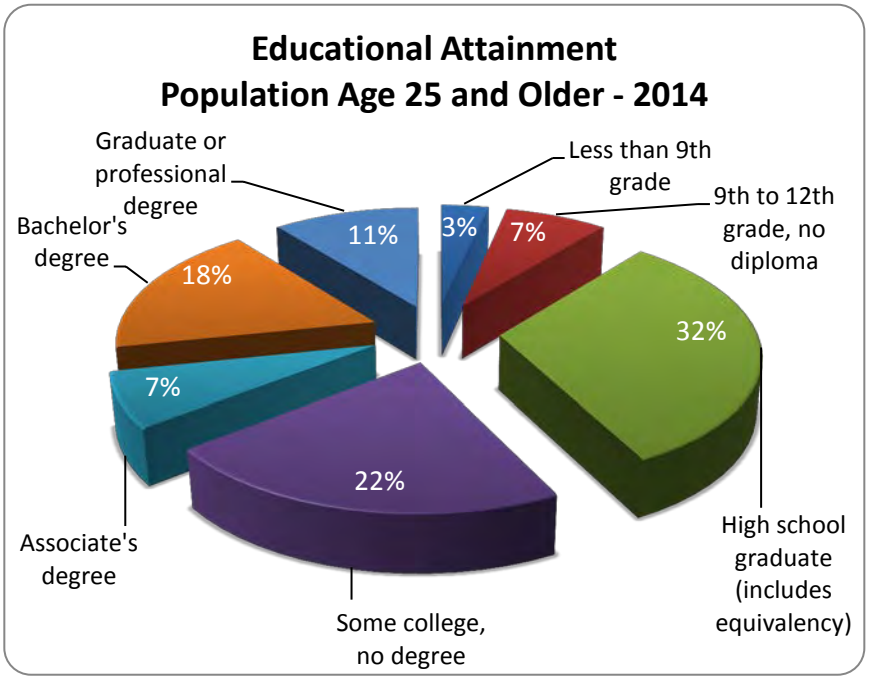
Enrollment is projected to continue to increase as the result of new residential housing developments.



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

Supplemental Information

This section contains various statistics which may be of interest to the reader.

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 Rates[1]

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 History[1]

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

COUNTY OF SPOTSYLVANIA · VIRGINIA
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County Vision, Mission, & Goals

The County's vision is to "be a leading Virginia community in quality of living and a leader in the region in sustained economic development. The County will embrace as its highest purpose the promotion of the common good through ethical and visionary leadership and through motivated and skilled employees." The poster below is displayed in County offices to serve as employees' daily reminder of the County's vision, mission, and values. Representing the County focus, the vision is at the center of the display surrounded by five County values or objectives.

The County's four primary goals of promoting effective governmental, public safety and transportation programs and managing growth are shown below.

General Government

- Provide effective programs, efficiently managed and professionally delivered

Public Safety

- Protect persons and property through effective enforcement of laws; delivery of services; and efficient functioning of the criminal justice system.

Transportation

- Develop and maintain a seamless and smart multi-modal system that moves people and goods through the County safely and efficiently

Growth Management

- Plan for and manage residential growth and future development

Linking County-Wide & Functional Goals

The following chart displays the links between long-term functional and County-wide goals. Additional information related to the functional goals and performance measures may be found in the Function/Department Budgets section of this document beginning on page 250.

Functional Goals	County-wide Goals			
	General Gov't	Public Safety	Transpor-tation	Growth Mgmt
Executive Services				
• Promote a safe, healthy and prosperous community	✓	✓	✓	✓
• Maintain a customer-focused government	✓	✓	✓	✓
• Support a strong sense of community	✓	✓	✓	✓
• Implement County policy	✓	✓	✓	✓
Administrative Services				
• Provide accurate real property assessments & financial information	✓			
• Provide technical oversight and financial support to County departments	✓			
• Ensure accountability	✓			
• Provide range of technology services	✓	✓		
• Achieve AAA bond rating	✓	✓	✓	
Voter Services				
• Provide registration and voting opportunities	✓			
• Ensure proper operation and direction of all elections	✓			
• Satisfy internal and external reporting requirements and requests	✓			
Judicial Administration				
• Prosecute criminal cases		✓		
• Maintain comprehensive law library		✓		
• Provide Victim-Witness program		✓		
• Maintain court of record, deeds and probate	✓	✓		
Public Safety				
• Protect life and property, and reduce the fear of crime		✓		
• Provide 24/7 Fire/EMS service		✓		
• Ensure the humane treatment of animals		✓		
• Provide services to juveniles		✓		
Public Works				
• Provide well-maintained facilities	✓	✓		
• Preserve water quality and environment	✓	✓		✓

Functional Goals	County-wide Goals			
	General Gov't	Public Safety	Transpor-tation	Growth Mgmt
Health & Welfare				
• People helping people	✓	✓		
• Strengthen family units	✓	✓		
• Ensure safety and well-being of children in agency custody	✓	✓		
• Investigate report of abuse and neglect	✓	✓		
• Build cooperative and productive relationships with stakeholders	✓	✓		
Parks, Recreation & Cultural				
• Enhance quality of life for Spotsylvanians	✓			
• Provide sustainable recreational programs	✓			
• Provide visitor services to local residents as well as to travelers	✓			
Community Development				
• Contribute to a high quality of life	✓	✓	✓	✓
• Promote business growth and development	✓		✓	✓
• Promote tourism	✓			
• Provide learning opportunities	✓			
Transportation				
• Partner with State and Federal governments to provide safe and appropriate means of transportation to County citizens		✓	✓	✓
• Ensure government vehicles and equipment are maintained in safe operating condition		✓	✓	✓
Education				
• Provide effective instructional services	✓			
• Promote a positive and effective learning environment	✓			
• Encourage parent engagement and dynamic community partnerships	✓			
• Ensure a supportive organizational structure	✓			
School Food Service				
• Support the learning experience	✓			
Capital Projects				
• Ensure the County maintains effective current and future levels of service for its citizens	✓	✓	✓	✓
Debt Service				
• Maintain compliance with adopted debt policies	✓	✓	✓	✓

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%**

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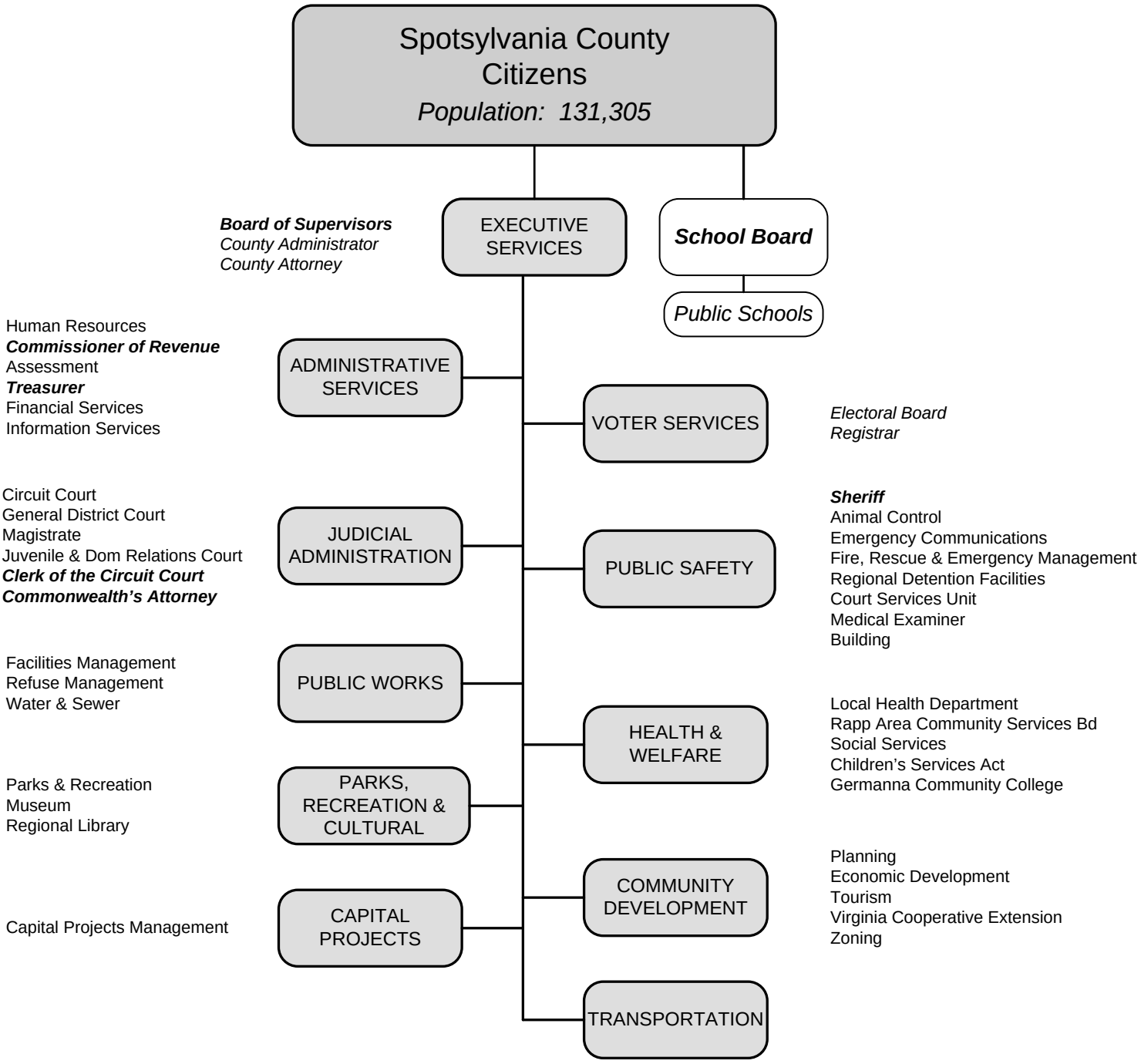
County Organization by Function

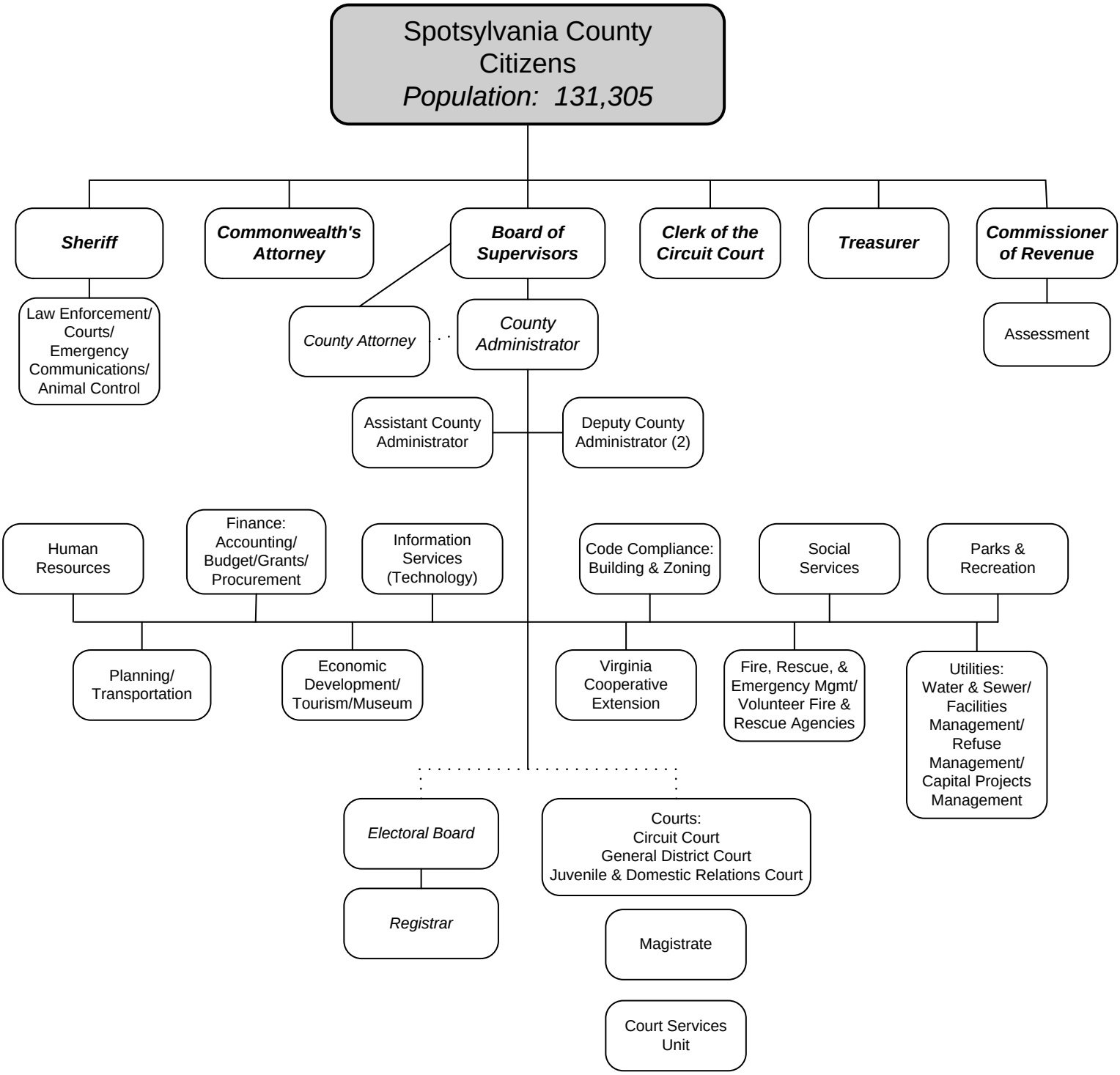


LEGEND

Elected Official/Constitutional Officer

Appointed Official

County Organization by Departments



LEGEND

Elected Official/Constitutional Officer

Appointed Official

⋯⋯ *Does not report directly to County Administration*

Fund Structure & Basis of Budgeting

The County's financial operations are accounted for by funds. A fund is a separate and self-balancing accounting unit with its own specific revenues and expenditures. Included in the budget are governmental and proprietary funds. Governmental funds are the funds through which most governmental functions are typically paid. Proprietary funds are used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services. The separate funds used by the County include:

Fund Type	Fund	Description
Governmental	**General Fund**	Used to account for general operating expenditures and revenues.
	Capital Projects Fund	Used to account for major general capital expenditures that extend beyond a single fiscal year and related financing sources.
	Economic Development Opportunities Fund	Used to account for expenditures and revenues related to the County's Economic Development Authority and to provide incentive loans for start-up or expansion to businesses or corporations meeting specific criteria.
	Fire/EMS Service Fee Fund	Used to account for revenues provided by the third party billing program.
	Code Compliance Fund	Used to account for revenues and expenditures related to the enforcement of Federal, State and local laws related to Building, Zoning and Environmental Engineering.
	Transportation Fund	Used to account for revenues and expenditures related to transportation.
	School Operating Fund	Used to account for school operating and debt service expenditures and revenues.
	School Food Service Fund	Used to account for school food service including both breakfast and lunch programs.
	School Capital Projects Fund	Used to account for all school capital expenditures that extend beyond a single fiscal year and related financing sources.

Fund Type	Fund	Description
Proprietary	**Joint Fleet Maintenance Fund**	Used to account for revenues and expenditures related to maintenance of County and School fleets.
	Utilities Operating Fund	Used to account for operations of the public water and sewer system financed through user charges and other system revenues.
	Utilities Capital Projects Fund	Used to account for infrastructure improvements and expansions to the water and sewer system and related financing sources.

Basis of Accounting

The County's accounting records are maintained on either the accrual or modified accrual basis of accounting, as appropriate for each fund type, in accordance with the U.S. Generally Accepted Accounting Principles (GAAP).

Governmental Funds

Governmental Funds use the modified accrual basis of accounting, a basis focused on current financial resources and their near term impact. Unlike proprietary funds discussed below, Governmental Fund revenues are recognized only when they are both measurable *and available* to pay liabilities of the current period. For this purpose, property taxes, franchise taxes, and various charges for services, associated with the current fiscal period, are recognized as revenues if they are collected within 45 days after fiscal year end (June 30). Grants are recognized as revenues when qualifying expenditures have been incurred, all other eligibility requirements are met, and reimbursements are received within the 45 day availability period. Local sales and use taxes are reported when received within 30 days after fiscal year end. Expenditures, in general, are recorded when a liability is incurred, similar to accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments are recorded only when payment is due.

Proprietary Funds

Proprietary Funds use the accrual basis of accounting similar to a private business. Transactions are reported when they occur (services are provided), regardless of when cash is received or disbursed.

Basis of Budgeting

The County's budget is prepared on the same basis of accounting used in preparing the County's Comprehensive Annual Financial Report (CAFR), with the following exceptions:

General Fund

- Under Virginia law, school boards may not incur debt. Rather the local government incurs debt on behalf of the local school board, resulting in the Schools' debt service reported as an education expenditure of the General Fund in the CAFR. In comparison, these funds are budgeted and appropriated within the School Operating Fund.

- The Economic Development Opportunity Fund (EDO), a special revenue fund, does not meet the requirements for separate reporting in the CAFR and is consolidated with the General Fund. For budgetary purposes these funds are presented separately.
- Central service overhead costs charged to the Utilities Operating Fund are recorded as reimbursements (reduction of expenditures) in the General Fund of the CAFR, versus revenues in the County's budget.

Utilities Operating and Utilities Capital Projects Funds

- The Utilities Operating and Utilities Capital Projects Funds reflected in the budget are consolidated in the CAFR and reported as the Water & Sewer Fund.
- The following chart provides the key differences between the budgetary basis and GAAP:

Item	Budgetary Basis	Accounting Basis
Inventory & other prepaid costs	Expensed when paid	Recorded as an asset and expensed when used
Capital outlays	Expensed when paid	Recorded as an asset and expensed as depreciation over its useful life
Debt proceeds and related principal payments	Proceeds are reported as revenues when received and payments reported as expenses when due	Activity reported as an increase or decrease to long-term debt on the balance sheet
Accruals for other long-term liabilities (e.g. pension & OPEB)	Expensed when paid	Expensed when incurred
Developer donated assets	Not budgeted	Recognized as revenue upon receipt

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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 *(Budget lapses at end of year)*	Annual Appropriations *(Budget does not lapse at end of year)*	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 *(Budget lapses at end of year)*	Annual Appropriations *(Budget does not lapse at end of year)*	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 27, 49, 79 and 83 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.

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Spotsylvania County Fiscal Policies

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

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

POLICIES FOR FINANCIAL PLANNING

A. BALANCED BUDGET

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

B. LONG-RANGE PLANNING

1. Multi-Year Forecasts

a. The Board of Supervisors will annually review the County's multi-year financial plan covering a minimum of three years. The Board recognizes the multiple benefits of long-range forecasting including:
   1. Early identification of potential fiscal constraints and/or trends.
   2. Recognition of the impact of capital projects on the operating budget, and
   3. Anticipation of the need for future Board actions to maintain a balanced budget in future years.

b. At a minimum, annual long-range forecast will provide revenue and expenditure projections for the General Fund, Transportation Fund and Utilities funds, and will include the operating budget impacts of all planned capital expenditures.

2. Capital Improvement Budget Policies

a. The Board of Supervisors will adopt a five-year Capital Improvement Plan (CIP) and update it annually.

b. The Board will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, economic base, and/or real estate development, as well as those necessary to meet level of service standards will be calculated and included in capital budget projections.

c. Future operating and maintenance costs associated with new capital improvements will be projected and included in out-year operating budget forecasts.

d. The Board will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

e. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.

f. The County will attempt to determine and make use of the least costly financing method for all new projects.

g. Savings on general capital projects will be transferred to the Capital Projects Fund balance upon project completion to be used on future capital projects approved by the Board. Likewise, savings on Utilities capital projects will be transferred to the Utilities Capital Projects Fund balance to be used on future Utilities capital projects approved by the Board. Finance staff will ensure that savings on any bond-funded capital project line item will be used only for other similar capital projects in accordance with the language in the referendum question(s) or Board bond resolution which originally authorized the County's issuance of bonds, where applicable.

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

   The County Treasurer is responsible for all County investments. The complete detailed investment policy is available on the County website.

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

allow, with contributions increasing incrementally each year until the annual contribution equals 100 % of the ARC. The County's goal will be to reach 100% of the ARC no more than eight years from the beginning of the General Fund phase-in period.

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

C. Asset Inventory

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

I. *REVENUE POLICIES*

A. Revenue Budgets

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

B. Fees and Charges

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

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

C. USE OF ONE-TIME REVENUES

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

D. USE OF UNPREDICTABLE REVENUES

1. Proffer Policy

a. Land use proffers are negotiated in accordance with proffer policy guidelines, reviewed by Planning Commission, and approved by the Board of Supervisors. Staff ensures enforcement capability and standardized language in proffer statements.

b. Annually, as part of the process of developing the Recommended Budget, the County will determine the applicability of any cash proffers received to help offset all or a portion of the anticipated cash or debt issuance and shall incorporate these funds into the budget recommendation. Additionally, any cash proffers received throughout the course of a fiscal year prior to the issuance of any debt pertaining thereto shall be applied to reduce the amount of debt to be borrowed.

II. *EXPENDITURE POLICIES*

A. DEBT CAPACITY, ISSUANCE AND MANAGEMENT

1. The County will finance capital projects only when current (non-borrowed) sources of funding are unavailable.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy. Target debt ratios will be annually calculated, reviewed, and included in the capital improvement plan.
   a. Net debt as a percentage of estimated market value taxable should not exceed 3%.
   b. The ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.

c. The County's 10-year tax-supported debt and lease payout ratio should be maintained at or above 65% at the end of each adopted five-year CIP.
d. Debt on special service districts for which the County can demonstrate revenue from special taxes is available to pay 100% of the associated debt service will be excluded from the calculation of these target debt ratios.

4. The County's goal is to budget an amount of cash (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, in FY 2008 the County transferred 1% to the Capital Projects Fund and has increased that transfer by 0.25% each year such that the FY 2016 transfer is budgeted at the minimum policy level of 3%. An additional 0.25% will be transferred each year until at least the 5% target is met. While it is the County's full intent to use this pay-as-you-go funding annually for capital projects, should revenue shortfalls or unanticipated operating expenditures occur in the General Fund, this funding may be used as a source of budgetary flexibility.
5. The County will maintain regular communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report including the Official Statements related to bond issues.
6. The County recognizes the importance of overlapping debt in analyzing its financial condition. The County will regularly analyze total indebtedness including overlapping debt.
   a. Any County indirect debt issuance for public services such as regional jail or other regional project, special assessment district, community development authority, tax increment district, or other similar type of overlapping debt – either individually or when considered in aggregate with previously issued overlapping debt – shall not have a negative impact upon the County's debt capacity or credit rating.
   b. In order to protect the County's long term fiscal stability and credit standing, the total aggregate outstanding amount of overlapping debt should not exceed 1% of the total assessed value of taxable property within the County.
   c. Exceptions to this policy may be made if the projects to be financed directly replace capital projects in the current capital improvement plan. Toll road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.
   d. The County's preference is to have overlapping debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

B. DEBT REFERENDUM POLICY

1. All new facility construction projects or acquisitions that exceed available budgeted funds will be subject to voter referendum, unless financed through revenue-supported mechanism (i.e., water/sewer revenue bonds).
2. Expenditures may be authorized by the Board of Supervisors for reasonable related expenses in preparation for a referendum. These expenditures may include various avenues through which to obtain and provide the County citizens adequate details on the referendum issues.
3. A voter referendum to authorize bonds should be presented to voters only for projects included in the Adopted CIP and only when analysis of the County's debt capacity demonstrates the County's ability to fund the debt service for the bonds within the parameters of the County's target debt ratios. There should also be demonstrated capability for the County to at least start and preferably complete projects approved by a referendum within the eight year time period permitted by State law for the sale of authorized bonds.
4. Voter referenda will coincide with General Elections.
5. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need, in conjunction with a court order, or to realize an economic benefit to the County.

C. BUDGETED CONTINGENCY

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

1. As part of the annual budget process, the County will appropriate a contingency equal to 0.5% of General Fund expenses. This contingency is meant to fund unforeseen expenditures of a non-recurring nature that arise during the course of the fiscal year, or to meet relatively minor increases in service delivery costs.
2. Use of this contingency will require a vote by the Board of Supervisors. Any unspent funds remaining in this contingency at the end of the year will fall to the General Fund balance.

D. OPERATING/CAPITAL EXPENDITURE ACCOUNTABILITY

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

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

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

- **Non-spendable** includes amounts that cannot be spent because they are either not in spendable form (e.g. inventory), or are legally or contractually required to remain intact (e.g. endowment funds).

- **Restricted** amounts are limited for specific purposes imposed by external parties (grantors, creditors, contributors), or laws and regulations of other governments.

The following three categories of fund balance are considered unrestricted:

- **Committed** funds are reserved for specific purposes by the County, using its highest level of decision-making authority (i.e. the Board). Once reported as committed, amounts cannot be used for any purpose other than that for which the funds were committed unless the County takes equal action to remove or change the constraint. Initial decisions to commit funds must be approved prior to fiscal year-end. The determination of the amount to be committed may occur after June 30.

- **Assigned** funds are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Unlike commitment, assignments generally exist only temporarily and additional action is not required for their removal.
    - The Board authorizes the County Administrator and the Finance Director as authorities permitted to designate funds as assigned.

- **Unassigned** amounts represent any remaining portion of the fund balance not identified as restricted, committed or assigned. Unassigned fund balance may be used at the discretion of the Board, but will be limited to non-recurring expenditures; preferably for capital projects.

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

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

1. **Fiscal Stability Reserve**
    a. The County will commit within its General Fund balance at the close of each fiscal year a reserve equal to no less than 11% of General Fund and School Operating Fund revenues projected for the subsequent fiscal year budget. The transfer of local funds from the General Fund to the School Operating

Fund will not be double-counted in the calculation of the 11% reserve. This reserved and committed portion of the County's General Fund balance will be known as the Fiscal Stability Reserve.

b. Appropriations from the Fiscal Stability Reserve may be made only by a majority vote of the Board of Supervisors to meet a critical, unexpected financial need costing at least $1,000,000 and resulting from a natural disaster or declared state of emergency, or from a local catastrophe (e.g. a fire at the business of one of the County's top 10 revenue generators) that cannot be resolved through other less extraordinary budgetary action. The $1,000,000 cost requirement will be met when the County incurs a loss in revenue, an increase in expenditures, or a combination of each stemming from the events identified herein.

c. Use of the Fiscal Stability Reserve will occur only after the budgeted contingency, the Budget Stabilization Reserve, and the unassigned Fund Balance have been depleted.

d. Any use of the Fiscal Stability Reserve will be replenished within three fiscal years.

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

2. **Self-Insured Health Insurance Reserve**

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

b. Any use of the self-insured health insurance reserve will be replenished within one year.

c. The self-insured health insurance reserve will constitute a commitment within the General Fund balance.

3. **Budget Stabilization Reserve**

a. The County will maintain a Budget Stabilization Reserve to address potential revenue declines or other economic stress placed on the budget. In FY 2016, the Budget Stabilization Reserve will start with a balance of $1.0 million. Each year thereafter, an amount equal to 0.25% of General Fund and School Operating Fund revenues projected for the subsequent fiscal year budget will be added until such time as the Budget Stabilization Reserve reaches $5.0 million. Thereafter, this reserve will be maintained at $5.0 million. The transfer of local funds from the General Fund to the School Operating Fund will not be double-counted in the calculation of the 0.25% annual addition to

the reserve as the County is working to achieve the $5.0 million maximum. The Budget Stabilization Reserve will remain unassigned within the General Fund balance.

b. Any use of the Budget Stabilization Reserve requires adoption of a resolution by the Board of Supervisors and will be replenished within two fiscal years.

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

IV. OTHER FUND POLICIES

A. UTILITIES FUND POLICIES

1. The County will maintain Utilities Fund financial independence from General Fund by:
   a. Issuing Revenue Bonds for the Utilities Enterprise Fund in lieu of General Obligation Bonds, and
   b. Avoiding the need for any General Fund revenues for Utility operations and debt service.
2. The County will set fees and user charges at a level that fully supports the total direct and indirect costs of the activity. Indirect costs may include the costs of annual depreciation of capital assets.
3. The County will maintain a Utilities Fund Balance of at least 100% of the average for the last three years of total revenues. Total revenues are defined as all revenues including user fees and availability fees. Fund Balance is defined as "Equity in Pooled Cash and Investments" from the schedule of net assets for the Utility Fund in the Comprehensive Annual Financial Report (CAFR).

4. Target net revenues after operational expenditures to be at least 1.3 times debt service requirements. The excess revenues will be available to first maintain the Utilities Fund Balance and second to cash fund future Utilities capital projects.
5. The County will work toward reducing the reliance on availability fee revenue for operations and debt service by increasing total operating revenues (which do not include availability fees) for the utility fund over the next five years (the fifth year being FY 2015) to a level that will support 100% of operational expenditures and 100% of debt service costs of the Utilities Fund. The level of all fees and charges for the Utility Fund will be set such that the County meets its legal requirements under any revenue bond documents.
6. In addition, in FY 2015, the County will evaluate a policy goal of total operating revenues supporting a percentage of depreciation.

B. CODE COMPLIANCE FUND POLICIES

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

C. VIRGINIA RAILWAY EXPRESS (VRE) FUNDING POLICIES

1. Revenues and expenses related to VRE and Potomac and Rappahannock Transportation Commission (PRTC) membership will be accounted for in the Transportation Fund. Revenues from the 2.1% fuel tax and the related PRTC administrative fees will be included in the Transportation Fund using estimates provided by PRTC, while the VRE subsidy costs will be budgeted using estimates provided by VRE.
2. Fuel tax revenues will be allocated to the following expenses in the following order:
    a. Payment of administrative fees to PRTC
    b. Payment of subsidy to VRE
    c. Payment of debt service on bonds issued for transportation projects
    d. Other transportation expenses as determined by the Board of Supervisors

after all other dedicated expenses noted above have been covered

3. Although accounted for in the County's financial records, the fuels tax is held by the PRTC and therefore use of those revenues for payment of VRE, PRTC and other transportation purposes requires adoption of a resolution by the Board of Supervisors.

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

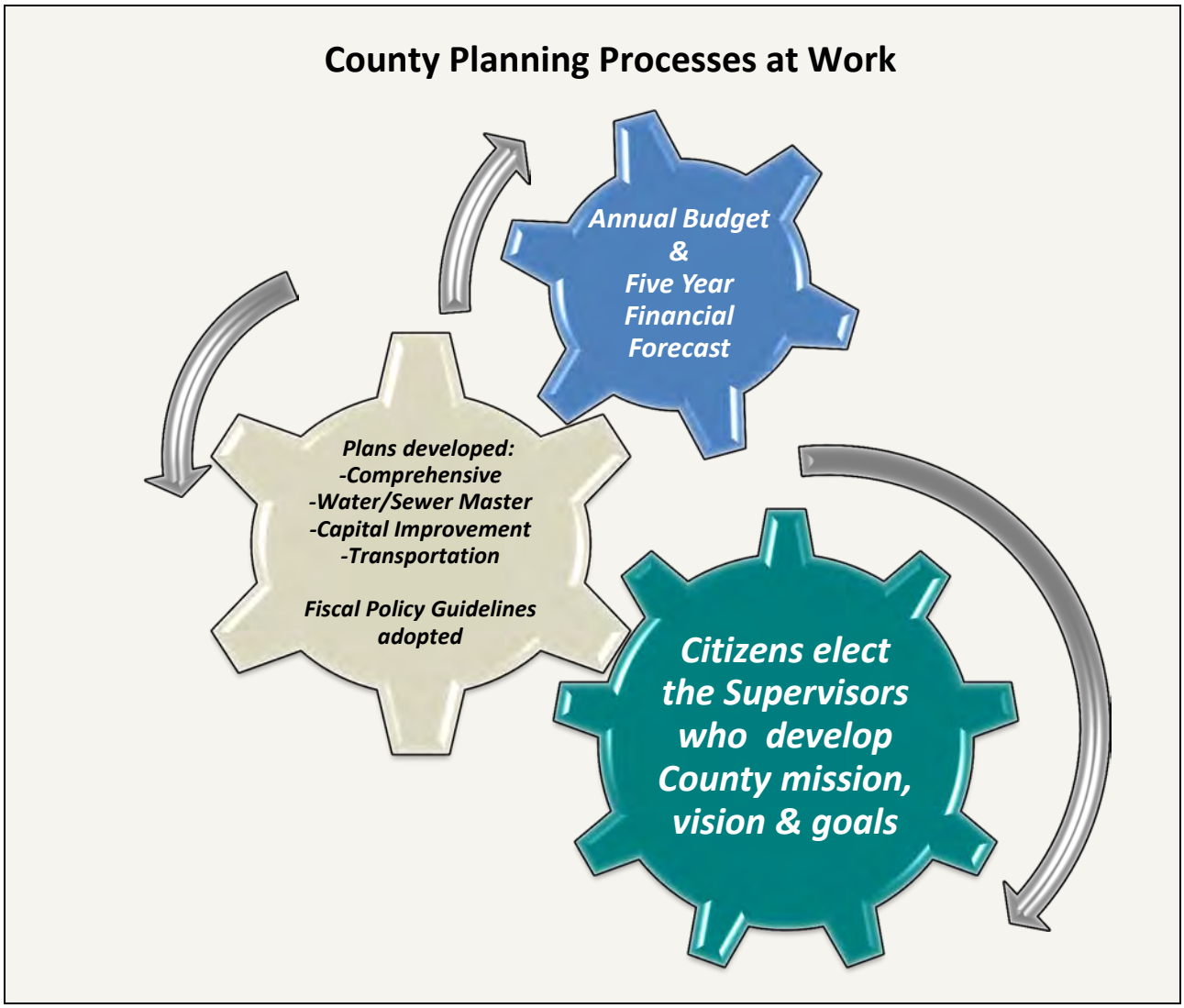
Planning Processes

A number of planning processes are in place to guide the County's decision making. Many of these processes allow for direct citizen input through public hearings, community meetings or participation in Board-appointed committees. The County's planning processes include:

Planning Process	Description
Countywide Vision, Mission, Goals and Values	Sets the overall tone of the organization and guides employees in managing the daily operations of the County.
Comprehensive Plan	A guide designed to encourage the most appropriate use of land, water and resources within the County consistent with the interests of the citizens. The Comprehensive Plan sets forth goals, objectives, policies and implementation techniques that will guide the development activity within the County and promote, preserve and protect the health, safety, and general welfare of its citizens.
Water/Sewer Master Plan	Developed to facilitate implementation of the Public Facilities and Utilities elements of the Comprehensive Plan, which provides guidance for upgrade and expansion of County water and sewer systems, consistent with growth management policies approved by the Board of Supervisors.
Capital Improvement Plan	A five year guide to assist in long range planning for the County's capital needs. Details of the adopted Capital Improvement Plan are found beginning on page 143.
Transportation Planning	The Capital Projects management team is involved with several processes including traffic studies and citizen information meetings that guide the Board of Supervisors in the prioritization of the County's Transportation needs.
Fiscal Policy Guidelines	Policies guiding the financial management of Spotsylvania County are approved by the Board of Supervisors to ensure a fiscally sound government. The adoption and compliance of these policies is an important factor in Rating Agency reviews. A summary of the County's policies can be found on the preceding pages.

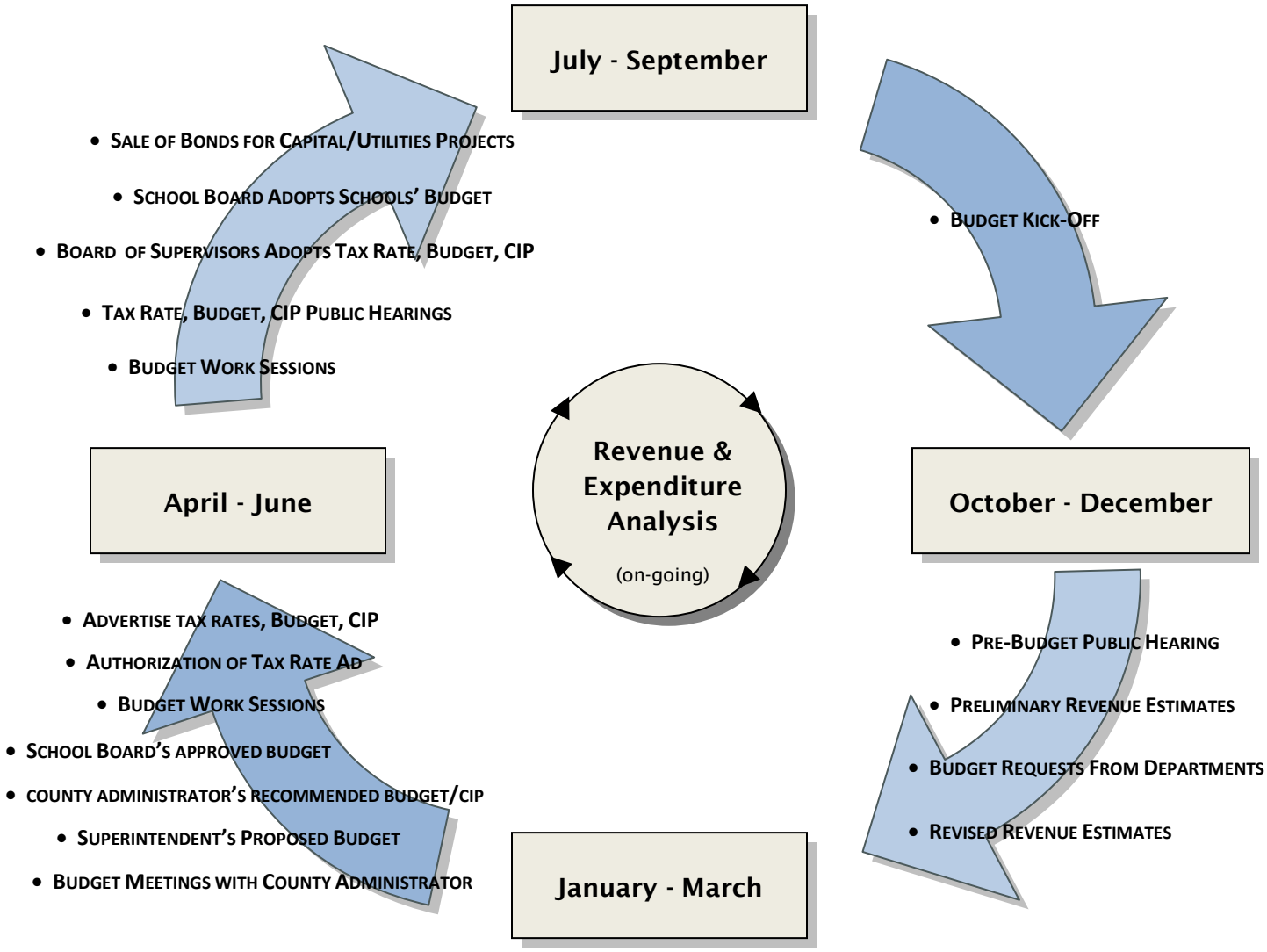
Planning Process	Description
Annual Budget Process	County Administration works with the Budget staff, Department Directors, Constitutional Officers, Regional Agencies, etc. to develop a Recommended Budget. Many of the decisions included in that recommendation are driven by the processes noted above. A summary of the County's Budget process can be found on the following pages.
Five Year Financial Forecast	A five year financial forecast is developed annually as a tool to anticipate potential budget imbalances. The current plan can be found on page 137.

Below is a visual display of the connectivity of these various planning processes. The FY 2017 Adopted Budget takes these planning processes into account, where appropriate.



Annual Budget Process

The operating budget process begins with the distribution of budget preparation materials to departments in the fall. Departments submit detailed budget requests to the Finance Office in December. Submissions are reviewed and analyzed by Budget staff. The process is depicted below:



The County Administrator presents a recommended budget to the Board of Supervisors in February. Budget work sessions are scheduled during the months of March and April. Public hearings are held in the previous fall, to get citizen input before compiling the recommended budget, and in the spring, to get citizen reaction to the recommended budget before it is adopted by the BOS.

After careful consideration and deliberation on staff and citizen input, the Recommended Budget, as modified for additions and deletions, is adopted by the Board of Supervisors during April through a resolution. The resolution places legal restrictions on expenditures at the fund or category level. The budget amendment policy authorizes department directors to transfer funding between accounts within their adopted divisional operating budgets. County Administration has the authority to transfer funding between all categories of an adopted departmental budget and up to $100,000 between adopted department budgets, but in no case can directors or County Administration approve adjustments that increase the approved appropriation level; increase the number of permanent personnel; or significantly expand an existing program. The School Board is authorized to transfer budgeted amounts within each of the school system's appropriated categories. All other revisions to the budget must be approved by the Board of Supervisors. Adjustments to the budget in excess of one percent of the total budget require a public hearing prior to a formal vote by the Board of Supervisors.

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

COUNTY OF SPOTSYLVANIA · VIRGINIA
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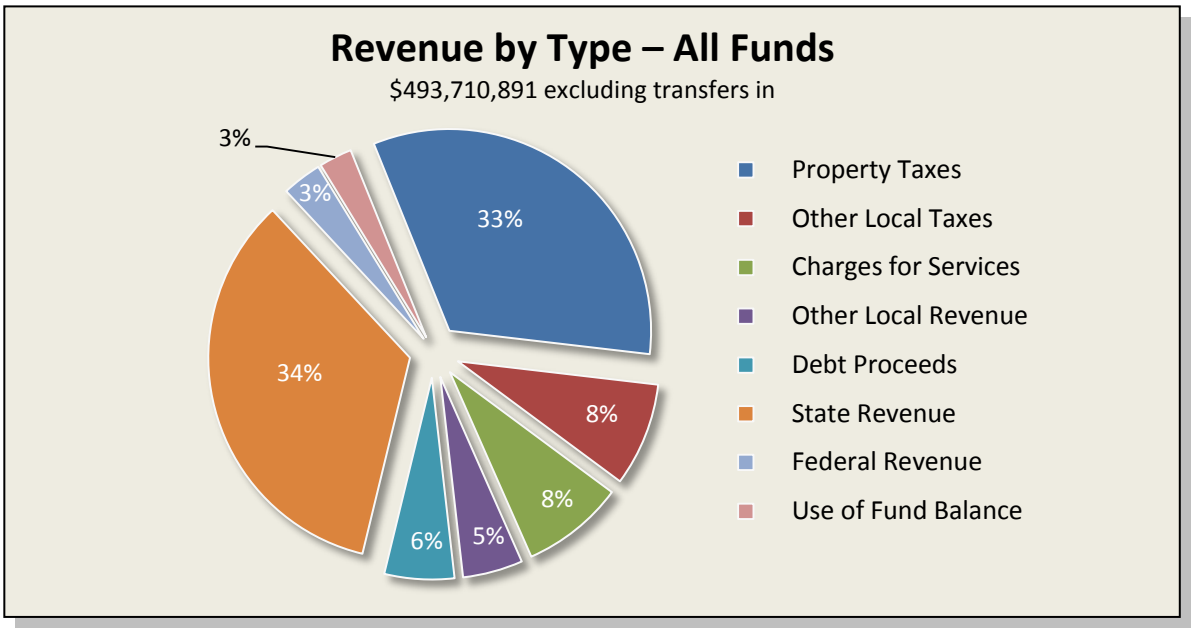
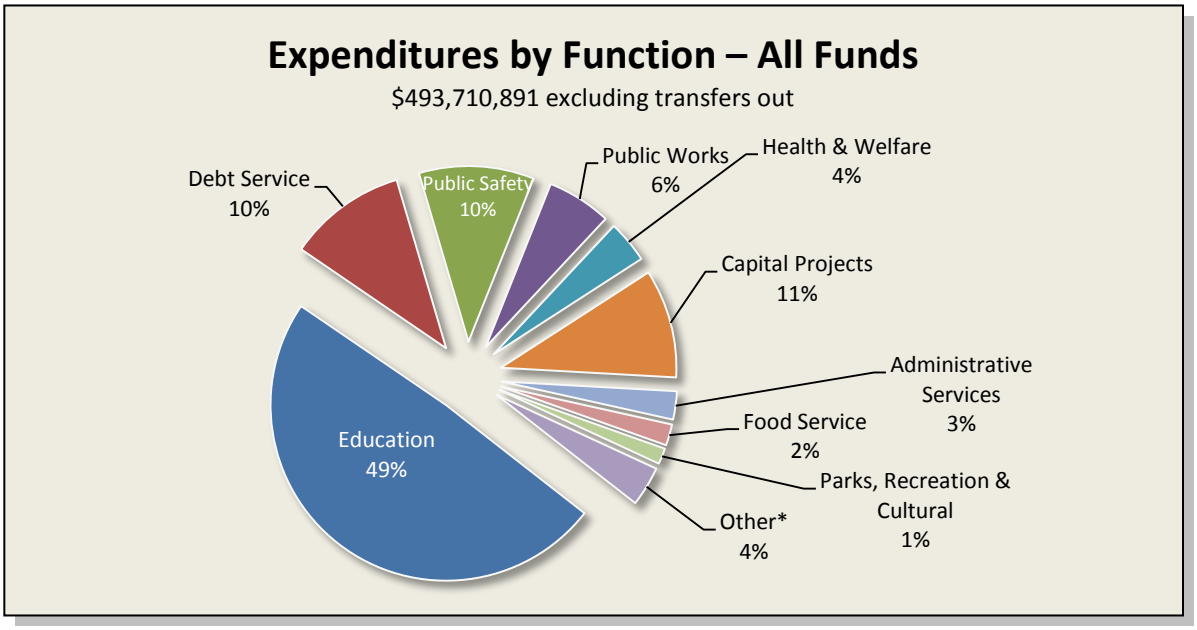
FY 2017 Adopted Budget - All Funds						
	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	$156,105,286	$154,038,898	$157,311,748	$162,649,814	$8,610,916	5.6%
Other Local Taxes	$39,366,645	$39,525,708	$40,021,262	$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?

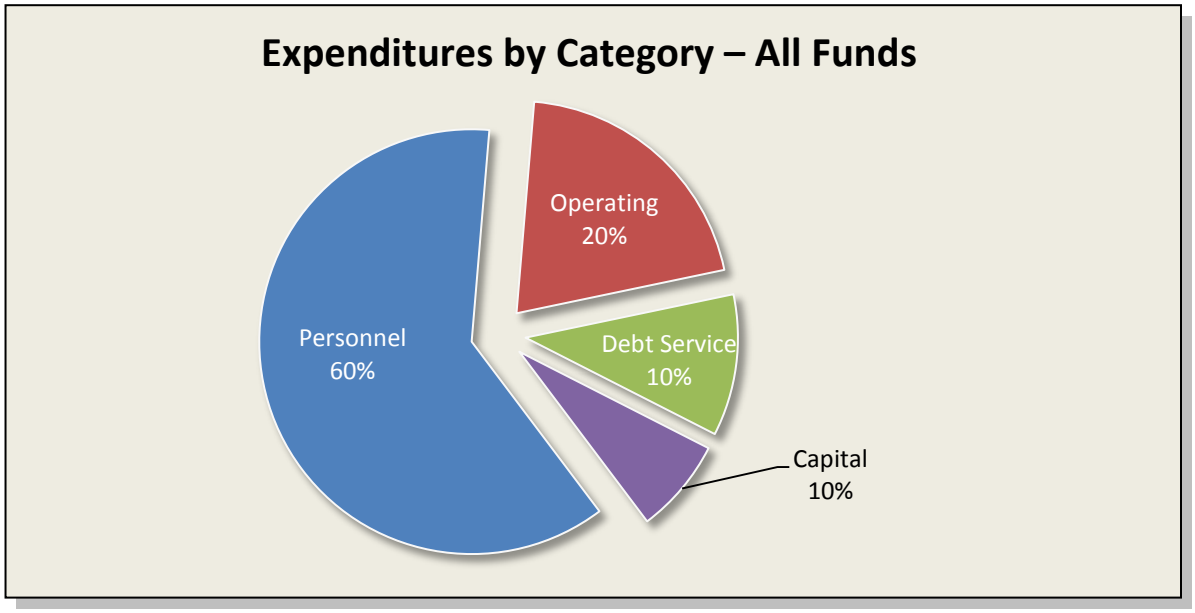


Where Does the Money Go?



*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	$125,731	$458,648	$0	$0	$0	$0	$10,165,800
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	$3,702,256	$857,299	$316,936	$153,846	$404,517	$3,046,503	$0
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	$0	$0	$0	$0	$0	$0	$0
Subtotal - Appropriated Expenditures	$118,737,288	$13,112,415	$1,062,940	$0	$4,005,479	$8,346,579	$268,333,007
Tax Relief	$992,774	$0	$0	$0	$0	$0	$0
Subtotal - Adopted Budget	$119,730,062	$13,112,415	$1,062,940	$0	$4,005,479	$8,346,579	$268,333,007
Transfers Out	$135,459,501	$492,989	$0	$2,903,846	$834,782	$253,740	$63,870
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	$676,107	$10,504,795	$0	$0	$63,000	$0	$129,699
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					
School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund	**FY 2017 Adopted***	**FY 2016 Adopted***	**FY 2015 Actual***
$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
$4,435,700	$0	$0	$502,400	$0	$15,688,279	$15,905,955	$20,971,109
$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
$0	$0	$0	$3,609,855	$962,030	$13,053,242	$15,784,161	($19,641,693)
$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
$9,515,526	$0	$0	$0	$0	$9,515,526	$9,271,699	$8,625,566
$9,515,526	$27,611,024	$2,618,067	$30,253,859	$11,740,000	$492,718,117	$466,970,938	$526,522,717
$0	$0	$0	$0	$0	$992,774	$955,181	$996,910
$9,515,526	$27,611,024	$2,618,067	$30,253,859	$11,740,000	$493,710,891	$467,926,119	$527,519,627
$0	$0	$0	$7,254,794	$0	$147,263,522	$136,807,197	$131,716,421
$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
$0	$27,611,024	$50,869	$376,463	$11,740,000	$51,101,088	$41,625,522	$41,059,081
$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.*

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	$852,984	$670,502	$1,106,049	$125,731	($544,771)	-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	($10,576,588)	$3,222,233	$8,551,048	$3,702,256	$480,023	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	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$134,451,150	$116,817,516	$120,198,757	$118,737,288	$1,919,772	1.6%
Tax Relief	$996,910	$955,181	$955,181	$992,774	$37,593	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	$2,071,177	$1,410,144	$1,906,664	$676,107	($734,037)	-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 & Res	$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	$0	$0	$0	$0	$0	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	$103,826	$103,508	$103,508	$153,846	$50,338	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	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$0	$0	$0	$0	$0	n/a
Transfers Out	$2,964,248	$2,751,508	$2,751,508	$2,903,846	$152,338	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	$0	$0	$0	$0	$0	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	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	$9,506,634	$9,886,987	$9,886,987	$10,165,800	$278,813	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	($1,648,614)	$0	$0	$0	$0	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	$0	$0	$0	$0	$0	n/a
Subtotal - Appropriated Expenditures	$297,459,182	$257,986,538	$277,189,489	$268,333,007	$10,346,469	4.0%
Transfers Out	$138,186	$63,870	$63,870	$63,870	$0	0.0%
TOTAL EXPENDITURES - School Op. Func	**$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	$703,480	$220,399	$220,399	$129,699	($90,700)	-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	$4,676,955	$4,391,600	$4,391,600	$4,435,700	$44,100	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	($1,015,027)	$0	$0	$0	$0	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	$8,625,566	$9,271,699	$9,271,699	$9,515,526	$243,827	2.6%
Subtotal - Appropriated Expenditures	$8,625,566	$9,271,699	$9,271,699	$9,515,526	$243,827	2.6%
Transfers Out	$0	$0	$0	$0	$0	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	$0	$0	$0	$0	$0	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. Fun	**$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. Pro	**$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 Fun	**$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 Prc	**$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				
	FY 2017		Variance	
Funds	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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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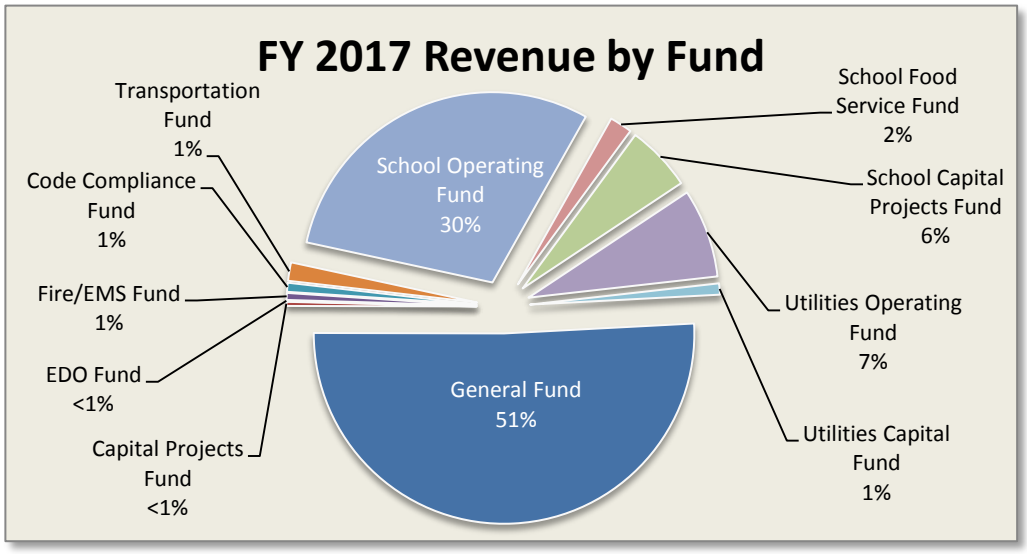
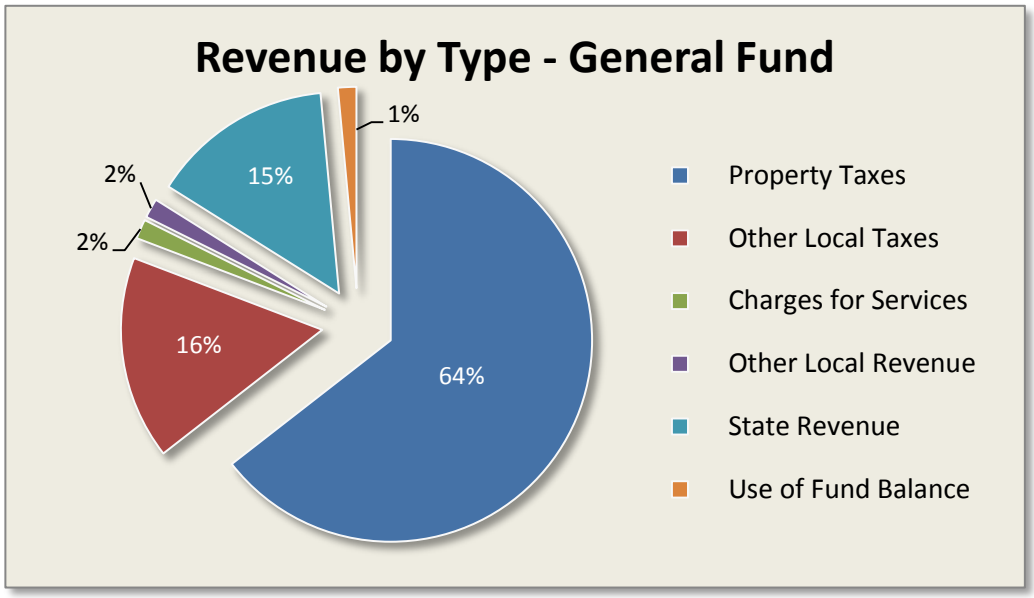
Revenues

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.



General Fund

There are six primary categories of revenue within the General Fund: property taxes, other local taxes, charges for services, other local revenues, state revenue, and use of fund balance. The following graph shows the percentage that each category is of the total General Fund revenue excluding transfers.

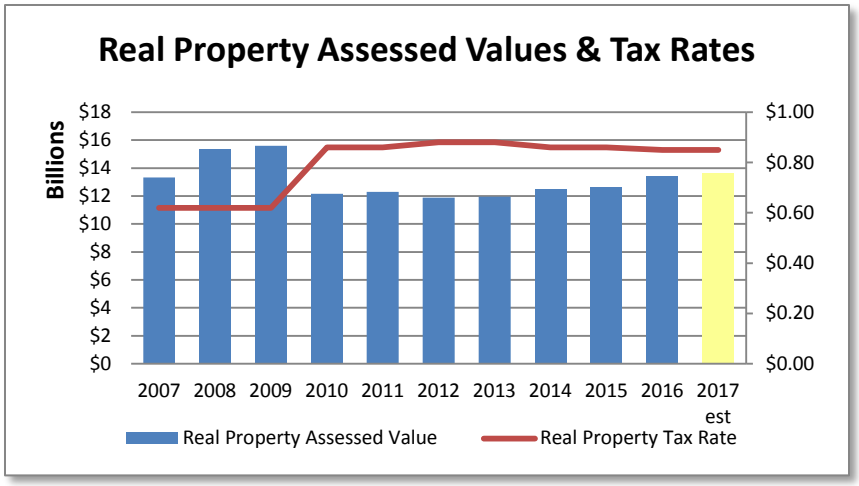


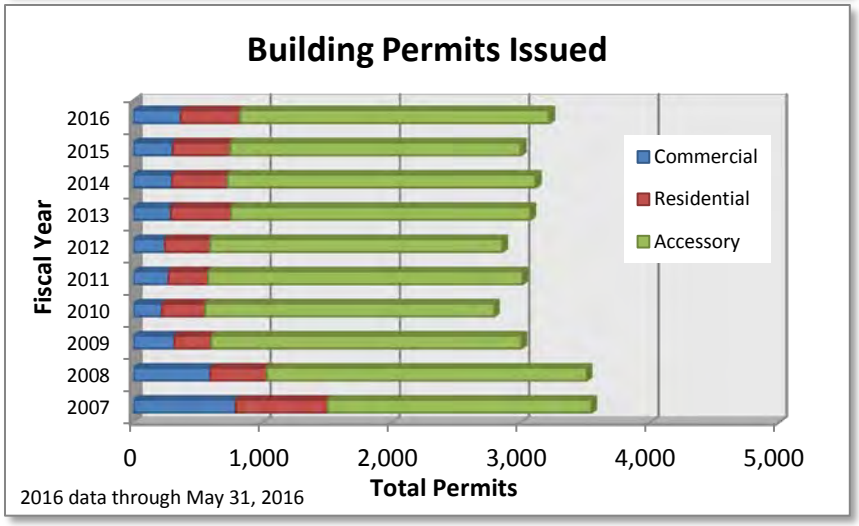
Revenue Category: Property Taxes

Real Property Taxes ($113.1M) State Code §58.1 – 3200, County Code Ch. 21, Article III

Revenue Description: Every two years, the Office of Real Estate Assessments conducts a general reassessment of all real property to include agricultural, residential, and commercial land and improvements. The purpose of the reassessment is to bring the value of all real property within the County in line with market values at the time of the reassessment. This is necessary to ensure that taxes used to pay for local governmental services and programs are distributed equitably among all real property owners. Updated assessments take effect in January of every even numbered year. Given that 2016 is a reassessment year, State Code requires the County to determine and advertise the equalized tax rate. The equalized rate is the tax rate that, when applied to the new assessed values less new construction, yields 101% of the revenue that the prior year's tax rate yielded on the prior assessed values. For 2016, the equalized rate is $0.8313 per $100. The 2016 adopted rate $0.85. Real Property Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: For the five years preceding 2010, real property assessed values in Spotsylvania County grew by an average of 16% per year. However, in response to a struggling housing market in which nationwide delinquencies on mortgages nearly doubled and Spotsylvania ranked among those localities with the highest rates of foreclosure in Virginia, that trend drastically changed with the 2010 reassessment. With the inventory of homes for sale greater than the four to six months' worth considered normal, the limited availability of bank financing, and short and foreclosure sales often closing at prices below those of other comparable homes, it was inevitable that the assessed values of residential properties would decrease in the January 2010 reassessment.



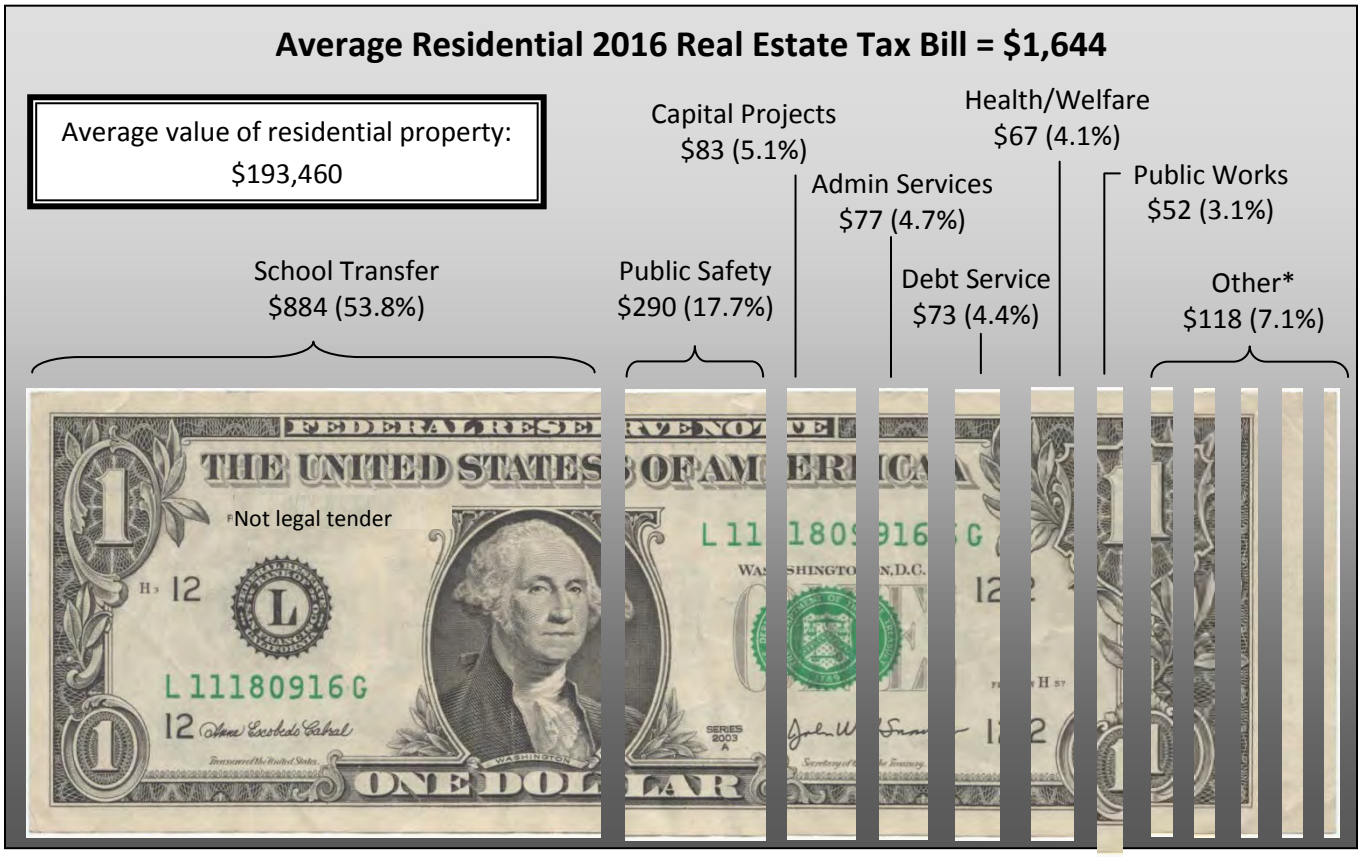


The FY 2017 real property tax revenue projection of **$113.1 million**, which includes one billing in tax year 2016 and one billing in tax year 2017, is based on a 2016 estimated taxable assessed value of $13.4 billion, and a 2017 estimated taxable assessed value of $13.6 billion, each net of tax relief and deferred taxes. This $113.1 million represents 45.7% of all General Fund revenues, excluding transfers from other funds. The 2016 land book value reflects a 6.3% increase over the 2015 book value. Overall, commercial values are increasing by 1.4% while residential values are increasing by 7.5%. The assessed value growth for calendar year 2017 is estimated at 1.5% for budget purposes.

Tax relief and deferral programs reduce the amount of real estate tax revenue that comes to the County. Following is a table showing the estimated revenue associated with each program:

Program	Net Revenue Not Received	Notes
Tax Relief for the Elderly and Disabled	$992,774	This revenue is included in the $113.1 million Real Estate revenue line item and a corresponding expenditure is included in the Health/Welfare function to match the way tax relief is treated in the CAFR. In reality, this revenue is never received.
Tax Deferrals (Land Use)	$3,297,347	A reduced tax is paid on properties in the land use program. This program has a five year "look back" period through which five years of back taxes are due when the use of the land changes and no longer qualifies as land use.
Veterans Exemptions	$548,806	
Total Cost of Programs	**$4,838,927**	

Based on the 2016 land book, the average residential real property tax bill in 2016 at the adopted real property rate of $0.85 per $100 of assessed value is $1,644 for the full year. The following display is an approximation of the breakdown of the average residential real property tax bill.



*"Other" includes Parks, Recreation & Cultural; Executive Services; Community Development; Judicial Administration; Voter Services; and Transportation

Personal Property Taxes ($35.9M)

State Code §58.1 – 3500, §58.1 – 3523 et seq., County Code Ch. 21, Article II

Revenue Description: Personal property tax is charged on all tangible property owned in the county, including automobiles, trucks, recreational vehicles and boats, business office furniture and equipment, and mobile homes. (While mobile homes are valued as personal property, State law requires that the rate for taxation not exceed that for real property, which is adopted at $0.85 per $100 of assessed value for 2016). Each year, County vehicle values are assessed based on 50% of the clean retail value from National Automobile Dealers Association (NADA) guide. Business furniture and equipment is valued with a depreciation schedule applied to the original cost of the item. The Personal Property Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: Personal property tax revenue is not easily estimated due to the ever-changing values of new and used cars, the constant turnover of the inventory of vehicles in the County, and the annual depreciation of various types of business furniture and fixtures. Finance staff relies on personal property book values obtained from the Commissioner of Revenue's office, and makes reasoned estimates as to the potential growth in overall assessed values.

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 vehicles being 21% less than the 2008 assessed value of all vehicles in the county. 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.

For the past three years, actual revenue exceeded projections by an average of $400,000 per year. In an attempt to tighten projections, staff has added $400,000 to the normal projection of FY 2017 receipts.

The Adopted Budget includes an 18-cent Personal Property tax rate reduction. When this rate reduction is combined with the assumptions in value noted above, the net increase in Personal Property tax revenue from FY 2016 to FY 2017 is approximately $1.9 million.

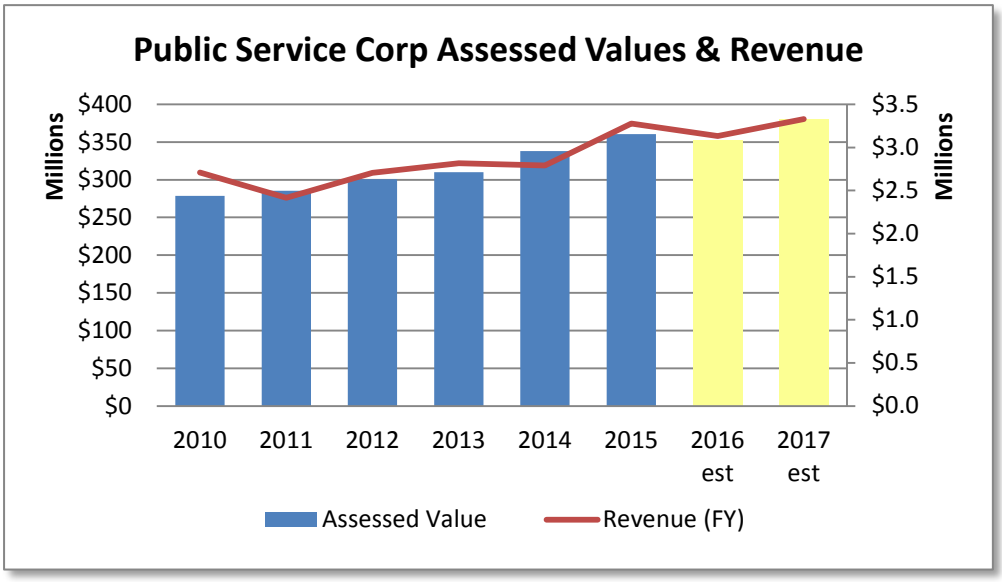
In FY 2017, personal property tax revenue (excluding the Personal Property Tax Relief Act (PPTRA) revenue received from the state and included in the non-categorical state revenue section) is budgeted at **$35.9 million**, including mobile home taxes. This represents 14.5% of all General Fund revenues, excluding transfers from other funds.

Public Service Corporation Tax ($3.3M)

State Code §58.1 – 2600 et seq.

Revenue Description: Public service corporations include gas, pipeline, electric light, heat, power and water supply companies, sewer companies, telephone and telegraph companies, and common passenger carriers. Public service corporations pay real and personal property taxes in Virginia's localities just as individual property owners do, but the property owned by the public service corporations are assessed by the state, as opposed to being assessed by the locality. Taxes on the real property of public service corporations must be levied at the same rate as levied against all other real property in the locality. Taxes on all aircraft, automobiles and trucks of such corporations are to be taxed at the same personal property rate which applies to other aircraft, automobiles and trucks in the locality. Any generating equipment owned by electric suppliers is to be taxed at a rate determined by the locality, but not to exceed the locality's real property rate. The Public Service Corporation Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: 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 projections for public service corporation real and personal property tax revenues total **$3.3 million**, are based upon the September 2015 assessed valuation report from the State, and assume 3.0% increases in assessed value for 2016 and 2017.



Public Service Corporation taxes represent 1.3% of all General Fund revenues, excluding transfers from other funds.

Revenue Category: Other Local Taxes

Sales Tax ($17.8M) — State Code §58.1 – 605, §58.1 – 606, County Code Ch. 21, Article IV

Revenue Description: The State retail sales and use tax is 4.3% on the gross sales price of tangible goods other than food purchased for human consumption, and certain services. Food for home consumption by humans, including most grocery food items and cold prepared foods, are taxed at 1.5%. A portion of the State sales taxes are distributed to schools throughout Virginia based on school age population and Standards of Quality (SOQ) funding formulas determined by the State.

In addition to the 4.3% State sales tax, and the 1.5% food sales tax, a 1.0% local option sales tax is charged in Spotsylvania. Revenues associated with this 1.0% local option are sent to the State by retailers, and the State then returns the revenue on a monthly basis to the County. Returns to the locality are two months behind the actual sales. For example, the local option tax revenue associated with December sales is received by Spotsylvania in February. The local option Sales Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: Sales tax revenue is projected at **$17.8 million** in FY 2017, approximately $654,313 or 3.8% greater than the local option sales tax receipts expected for FY 2016. Monthly revenues tend to be consistent from month to month in any given year, with an increase in February associated with holiday shopping in December. However, year to year receipts can vary, depending upon the economic climate, prices, and

consumer confidence. Sales tax receipts represent 7.2% of all General Fund revenues, excluding transfers from other funds.

Consumer Utility Tax ($2.5M) — State Code §58.1 – 3814, County Code Ch. 21, Article VII

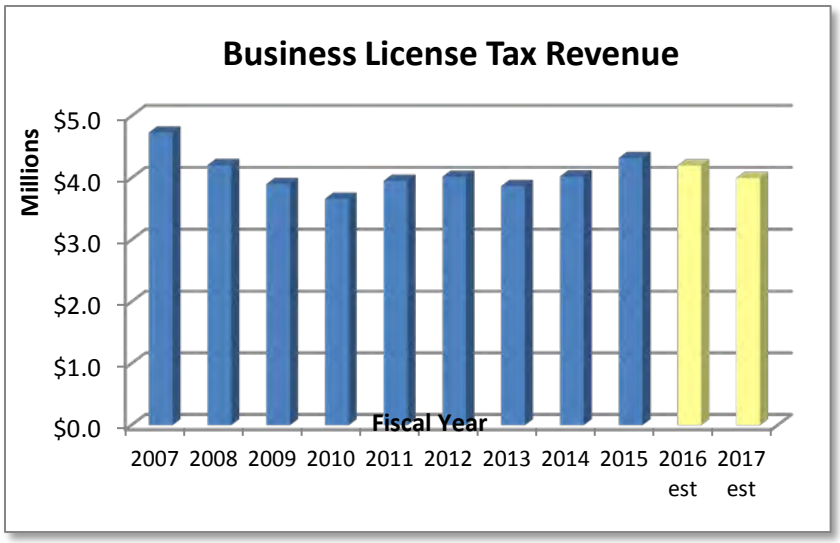
Revenue Description: Spotsylvania charges a utility tax on every residential and commercial purchaser of electric and natural gas services within the County. This tax is based on kilowatt hours for electricity and hundred cubic feet for natural gas delivered monthly to customers. Rates vary depending upon the service and on the user type (i.e. residential or commercial). The maximum charged a residential customer is $2 per month, while the maximum monthly non-residential charge is 20% of the monthly utility bill. The Consumer Utility Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: No change is expected in this revenue in FY 2017, with revenue again projected at **$2.5 million**; 1.0% of all General Fund revenues, excluding transfers from other funds**.**

Business License Tax ($4.0M) — State Code §58.1 – 3700 et seq., County Code Ch. 11.1

Revenue Description: Business, Professional and Occupational License (BPOL) taxes are levied on entities doing business within the County and are in the form of fixed fees or a percentage of gross receipts. State law places a variety of caps on rates that can be levied against particular types of businesses. Localities with populations over 50,000 may not levy BPOL taxes against a business with gross receipts of less than $100,000. Prior to January 1, 2013, Spotsylvania's threshold for taxation was $200,000, with the tax applying to gross receipts greater than $50,000. However, those businesses with gross receipts of $1.0 million or more pay the license tax on the entire amount of gross receipts. The total tax levied on any individual person or business will not exceed $150,000 per year. Effective January 1, 2013, the Board increased the threshold from $200,000 to $750,000. Business License Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: No change is expected in this revenue in FY 2017, with receipts projected at **$4.0 million**. Business License tax receipts represent 1.6% of all General Fund revenues, excluding transfers from other funds.

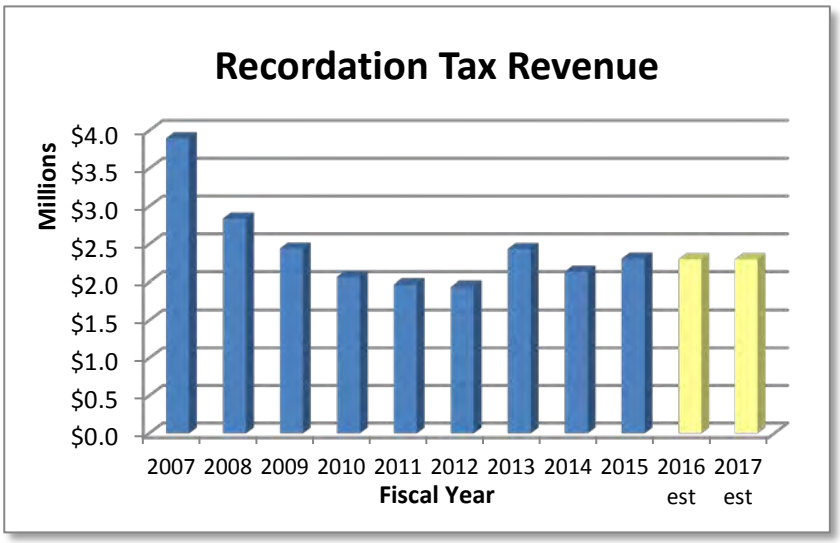


Recordation Tax ($2.3M)

State Code §58.1 – 3800

Revenue Description: Virginia localities may charge up to one-third of the recordation fee charged by the State, which is $0.25 per $100 of value. Spotsylvania's local recordation tax is assessed at the rate of $0.0833 per $100 of value for all transactions including recording of deeds, deeds of trust, mortgages, leases, contracts, and agreements admitted to record by the Clerk of the Circuit Court. In addition to the amount that is collected at the local level, State Code requires the State to distribute annually a total of $40 million in State recordation fees back to the localities; $10 million per quarter. Each locality's share of the $10 million quarterly allocation is based upon the percentage that each locality's collections were of statewide collections during that quarter. The Recordation Tax revenue supports General Fund expenditures and transfers.

Trend Analysis/Basis for FY 2017 Projection: The decline in volume and value of housing transactions caused a decline in the annual Recordation Tax receipts beginning in FY 2007. Based on increases in home prices in the last few years and on FY 2015 tax receipts, the FY 2016 projection is **$2.3 million**. Recordation revenue represents 0.9% of all General Fund revenues, excluding transfers from other funds.



Transient Occupancy Tax ($1.3M)

State Code §58.1 – 3819

Revenue Description: A 5.0% tax is levied on the amount paid for hotel and motel rooms, with 3.0% dedicated to the promotion of tourism. State law limits counties to a maximum rate of 2.0%, but gives certain localities, including Spotsylvania, the ability to levy an additional 3.0% to promote tourism. The Transient Occupancy Tax revenue supports General Fund expenditures and transfers, with 60% applied to tourism purposes.

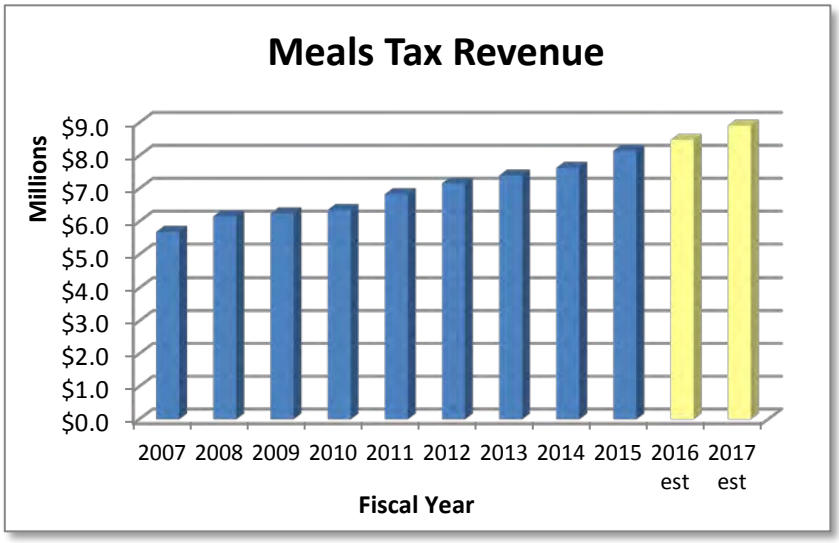
Trend Analysis/Basis for FY 2017 Projection: Despite the recession, Transient Occupancy Tax receipts have remained constant at $1.0 - $1.2 million per year since FY 2006 with FY 2015 receipts and FY 2016 projections at nearly $1.3 million. As such, **$1.3 million** is projected in FY 2017. Transient Occupancy tax revenue represents 0.5% of all General Fund revenues, excluding transfers from other funds.

Meals Tax ($8.9M)

State Code §58.1 – 3833, §58.1 – 3842
County Code Ch. 21, Article IX

Revenue Description: State law limits counties to charging a maximum meals tax rate of 4.0%. In addition to the 5.3% sales tax, a meals tax of 4.0% is charged on most prepared foods offered for sale in Spotsylvania. The Meals Tax revenue supports General Fund expenditures.

Trend Analysis/Basis for FY 2017 Projection: Meals Tax revenues grew rapidly at an average of just over 9% from FY 2003 through FY 2008 as many new restaurants were established in the County, particularly in new commercial developments at Cosner's Corner and Harrison Crossing. Although Meals Tax revenues have continued growing despite the recession, the rate of growth declined in FY 2009 and FY 2010 to an average of 1.5% per year. Then, in FY 2011, the annual rate of growth began increasing again, averaging nearly 5% per year through FY 2014. FY 2017 Meals Tax revenue is projected at **$8.9 million**; 3.6% of all General Fund revenues, excluding transfers from other funds.



Local Vehicle License Fee ($2.8M)

State Code §46.2-752, County Code Ch. 12, Article II

Revenue Description: Although there is no longer a requirement for purchase of an actual decal, a fee of $25 is imposed for all applicable vehicles ($15 for motorcycles) and is billed along with Personal Property Tax billings in June each year. Since FY 2006, the License Fee revenue has been transferred from the General Fund to the Transportation Fund for transportation purposes. However, in FY 2010, Spotsylvania County became a participating locality in the Virginia Railway Express (VRE) and the Potomac & Rappahannock Transportation Commission (PRTC), requiring the County to enact a Motor Vehicle Fuels Tax (accounted for within the Transportation Fund, see page 117). The Fuels Tax revenue was sufficient in FY 2011 through FY 2016, and, along with use of the Transportation Fund balance, is projected to be sufficient again in FY 2017 to support transportation expenditures, enabling the license fee to remain in the General Fund to balance the General Fund budget. It is anticipated that the transfer of this revenue to the Transportation Fund will be reinstated in FY 2018.

Trend Analysis/Basis for FY 2017 Projection: License Fee revenue has consistently been approximately $2.8 million since FY 2012. As such, the FY 2017 projection is **$2.8 million**. License Fee revenue represents 1.1% of all General Fund revenue, excluding transfers from other funds.

Revenue Category: Other Local Revenue

Water/Sewer Admin Fee ($1.7M)

Revenue Description: As a self-supporting entity, the Utilities 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. In addition, this fee supports additional administrative support provided by the General Fund to the Utilities Fund including County Administration, County Attorney, Treasurer, Finance, and Public Works.

Trend Analysis/Basis for FY 2017 Projection: Based on the FY 2017 budgeted costs, the General Fund expenditures attributable to Utilities total **$1.7 million**, or 0.7% of all General Fund revenue, excluding transfers from other funds.

Revenue Category: State Revenue

Personal Property Tax Relief Act ($14.5M)

State Code §58.1-3523 et seq., County Code Ch. 21, Article II, Section 21-38

Revenue Description: Originally enacted in 1998, the Personal Property Tax Relief Act (PPTRA) was developed by the State in an attempt to gradually eliminate personal property tax bills for automobile assessments up to $20,000, with the State reimbursing localities for the amounts not billed directly to County taxpayers. The gradual reductions grew to 70%. Then, in 2006, the General Assembly made a fundamental change to the PPTRA program, limiting reimbursements to a statewide total fixed amount of $950 million to be spread among qualifying vehicles.

Personal Property Tax Relief	
Calendar Year	% Tax Relief
2007	52%
2008	52%
2009	51%
2010	47%
2011	46%
2012	43%
2013	42%
2014	40%
2015	39%
2016	39%

County Code provides vehicle owners 100% Personal Property Tax relief if their vehicles are valued below $1,000. For vehicles valued between $1,001 and $20,000, the percentage of relief varies from year to year depending upon the total value of vehicle inventory in the County. As shown in the table to the right, the Personal Property tax relief provided by the State has decreased from 52% to 39% since 2007. As the overall value of personal property increases, it is inevitable that the percentage of tax relief will continue to decline, given the fixed reimbursement from the State.

Trend Analysis/Basis for FY 2017 Projection: The fixed amount the County receives from the State is **$14.5 million**. State revenue for PPTRA represents 5.9% of all General Fund revenue, excluding transfers from other funds.

Compensation Board Revenue ($5.5M)

State Code §15.2-1600 et seq.

Revenue Description: The County receives partial reimbursement from the State through its Compensation Board for the costs of elected officials and their staffs, who perform State-mandated and local functions. Elected officials for whom partial reimbursement is received are the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.

Trend Analysis/Basis for FY 2017 Projection: Reimbursement funding for these offices is estimated at **$5.5 million** in FY 2017 based on the expected revenue for FY 2016. Compensation Board revenue represents 2.2% of all General Fund revenue, excluding transfers from other funds.

Social Services/CSA ($9.8M)

State Code §2.2-52.11, §63.2-401

Revenue Description: The State reimburses the County at varying rates for social services provided to qualifying individuals and families.

Trend Analysis/Basis for FY 2017 Projection: Expenditures are projected based on trends in Social Services and the Children's Services Act (CSA) programs. A net increase of $0.2 million in combined Social Services and CSA revenue is anticipated in FY 2017 based on State revisions to Medicaid reimbursements. Existing reimbursement rates for programs have been applied to the projected expenditures to determine the projected FY 2017 revenue estimate of **$9.8 million**; 3.9% of all General Fund revenues, excluding transfers from other funds.

Communications Sales Tax ($4.8M)

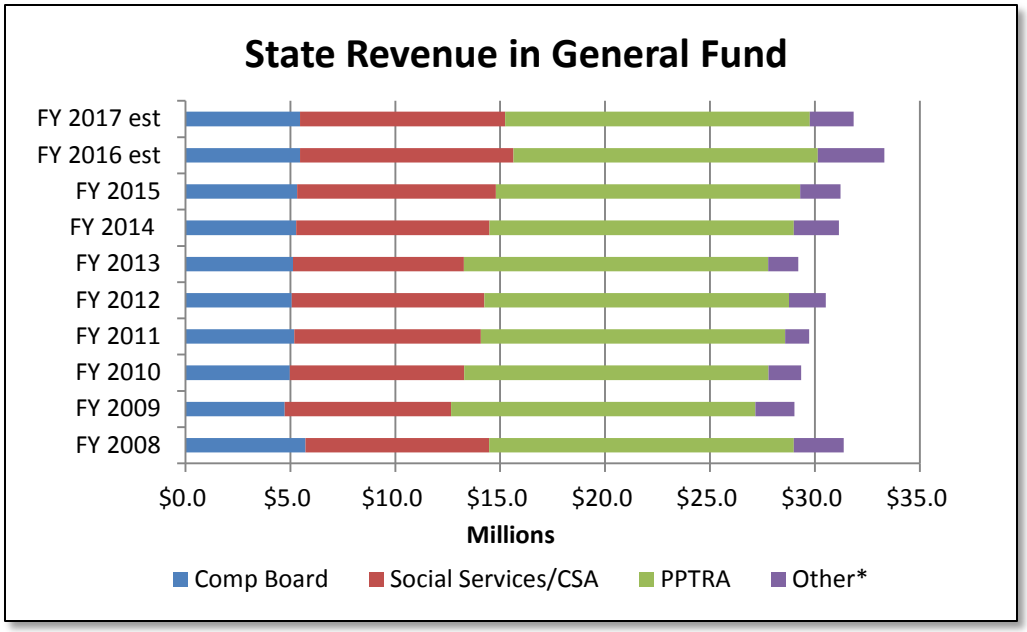
State Code §58.1-648, §58.1-1730

Revenue Description: Effective January 1, 2007, the State adopted a Communications Sales Tax to replace the prior State and local communications taxes and fees with one tax administered by the State. This tax is imposed on customers of communications services at the rate of 5.0% of the sales price of the service. Additionally, a $0.75 E-911 fee is charged by the State for each telephone land line.

Prior to January 2007, communications companies providing services in Virginia were required to collect State and local taxes and fees on such services for which the local taxes varied from locality to locality. Also, there were certain telecommunications services that were not subject to State or local taxation. To create a uniform and expanded tax base, the State adopted the

Communications Sales Tax which is administered by the State with local taxes being remitted back to the locality by the State.

Trend Analysis/Basis for FY 2017 Projection: Communications Sales Tax receipts have ranged from $4.8 million to $5.3 million since this tax was first implemented in FY 2007. Actual receipts for FY 2010 – FY 2015 average $4.8 million. The FY 2017 projection is **$4.8 million**, as well. This revenue represents 1.9% of all General Fund revenue, excluding transfers from other funds.



*Other refers to all other State revenue excluding Communications Sales Taxes.

Revenue Category: Use of Fund Balance

Use of General Fund Balance ($3.7M)

Revenue Description: The County's fiscal policies call for a reserved General Fund balance equal to at least 11% of the subsequent year's operating revenue of governmental funds. 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 the County's strong credit ratings.

Additionally, a Budget Stabilization Reserve 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;
- $0 will remain in the fund balance in excess of the two reserves.

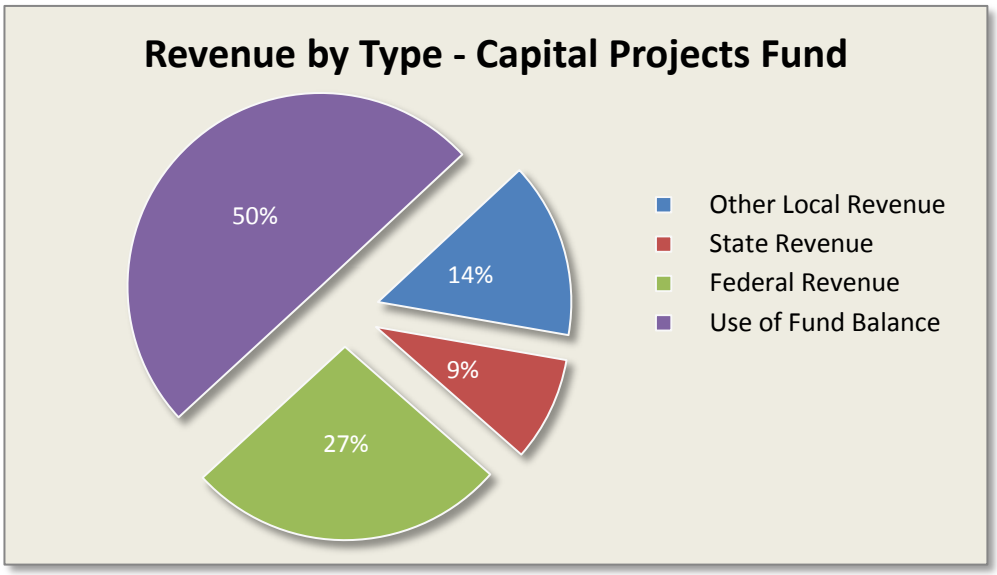
The fund balance is a one-time source of revenue – once the fund balance or any portion of the fund balance is used, it is gone. It is not a recurring source of revenue like annual real and personal property tax payments. As such, use of the fund balance should be limited to one-time, non-recurring expenditures. Using one-time excess fund balance revenue to fund on-going expenditures would automatically create a "hole" in the subsequent year's budget.

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.

FY 2017 Use of General Fund Balance	
Transfer to Capital Projects Fund in excess of fiscal policy level of $8.0M	$3,452,255
One-time allocation to Economic Development	250,000
Total Addition to Fund Balance	**$3,702,255**

Capital Projects Fund

There are four categories of revenue within the Capital Projects Fund: other local revenues, State revenue, Federal revenue, and use of fund balance. The following graph shows the percentage that each category is of the total Capital Projects Fund revenue excluding transfers.



Revenue Category: Other Local Revenue

Other Local Revenue ($0.3M)

Revenue Description/Basis for FY 2017 Projection: $0.3 million is available from concession receipts, proffers and from the special assessment for the Hunter's Lodge project to be used towards FY 2017 capital projects.

Revenue Category: Federal Revenue

Bond Subsidies ($0.5M)

Revenue Description/Basis for FY 2017 Projection: One of the programs stemming from the American Recovery and Reinvestment Act (ARRA) was the Build America Bond (BAB) program. Local governments issuing bonds typically issue tax-exempt bonds, meaning that the interest investors earn is non-taxable. However, the BAB program was a taxable bond program through which investors received a higher interest rate from the issuing locality, and issuing localities receive a subsidy from the Federal government equal to 35% of each interest payment made on an annual basis over the term of the bonds.

Another similar program is the Qualified Energy Conservation Bond (QECB) program. Projects have to meet certain energy conservation or mass commuting criteria to be eligible for financing through the QECB program. Bond issuers financing projects through this program receive an interest subsidy from the Federal government equal to the lesser of 100% of the interest payable by the issuer on the payment due date or 70% of the qualified tax credit bond rates in place on the date issued.

Spotsylvania issued BABs in 2009 and in 2010 for various capital projects. The federal subsidy on general project BABs in FY 2017 assuming a sequestration reduction of 6.8% will be **$432,544**. The County's VRE project was eligible for QECBs through the "mass commuting" criterion, and $1.4 million was financed for that project through this program in 2012. The federal subsidy on the QECBs in FY 2017 assuming a 6.8% reduction will be **$26,104**. Once recognized in the Capital Projects Fund, these subsidy funds are then transferred to the General Fund to help defer the cost of debt service on the BABs and QECBs.

Revenue Category: Use of Fund Balance

Use of Capital Projects Fund Balance ($0.9M)

Revenue Description/Basis for FY 2017 Projection: $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 the radio system and fire equipment replacement projects.

Economic Development Opportunities Fund

There are two revenue categories within the Economic Development Opportunities (EDO) Fund: other local revenues and use of/addition to fund balance.

Revenue Category: Other Local Revenue

Other Local Revenue ($0.1M)

Revenue Description/Basis for FY 2017 Projection: $69,004 is expected in rental revenue from the Southpoint property owned by the Economic Development Authority (EDA). **$3,000** in interest earnings on the EDO Fund balance is expected in FY 2017, as well.

Revenue Category: Use of Fund Balance

Use of EDO Fund Balance ($0.1M)

Revenue Description/Basis for FY 2017 Projection: $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

There are two revenue categories within the Fire/EMS Service Fee Fund: charges for services and use of fund balance.

Revenue Category: Charges for Services

EMS Rescue Services Fees ($2.8M)

State Code §32.1-111.14, County Code Ch. 9, Article IA, Division 5

Revenue Description/Basis for FY 2017 Projection: In 2005, the Board of Supervisors adopted an ordinance authorizing County EMS staff to seek reimbursement for emergency medical transport services. The per patient transport fees are based upon the level of service provided:

Level of Service	Fee
Basic Life Support	$500
Advanced Life Support Level 1	$650
Advanced Life Support Level 2	$800

Additionally, there is a $12 per mile transport fee.

$2.8 million is estimated in service fee revenue for FY 2017. Once recognized in the Fire/EMS Service Fee Fund, this revenue is transferred to the General Fund to help reduce the degree to which tax revenue must support the cost of Fire and EMS services in the County.

Revenue Category: Use of Fund Balance

Use of Fire/EMS Service Fee Fund Balance ($0.2M)

Revenue Description/Basis for FY 2017 Projection: $153,846 of the Fire/EMS Service Fee Fund balance is planned for use in FY 2017 to fund previously approved Fire/Rescue positions and operating costs that exceed the $2.8 million in revenue recovery fees to be transferred to the General Fund.

Code Compliance Fund

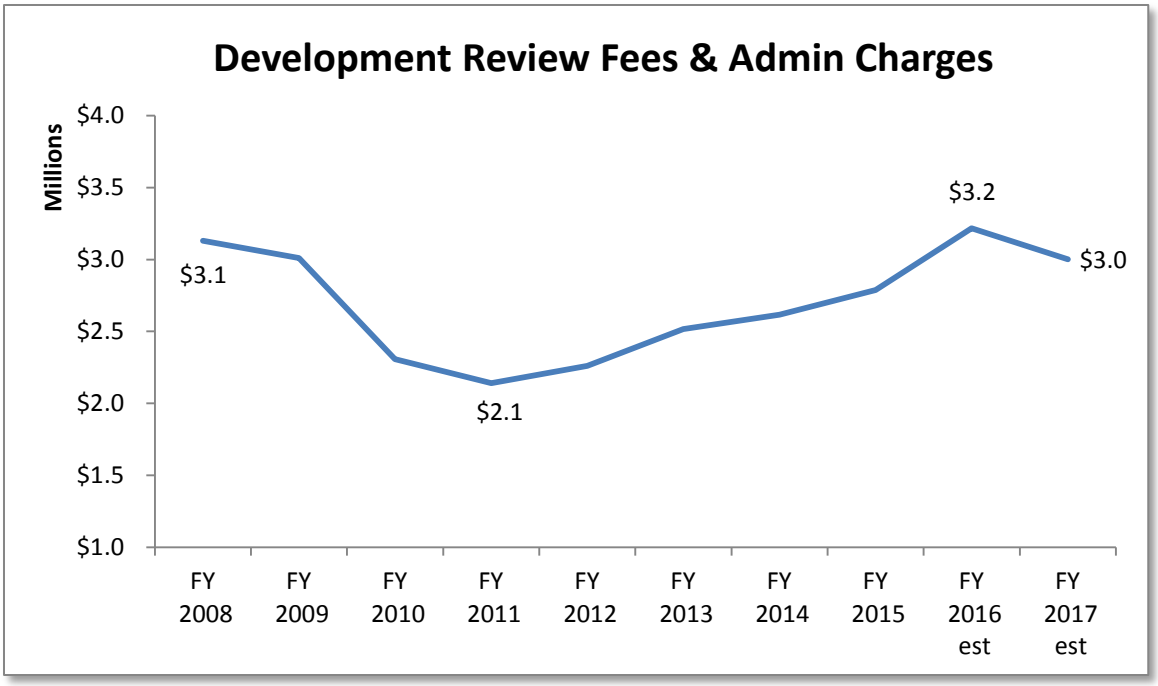
Other Local Revenue is the sole revenue category within the Code Compliance Fund.

Revenue Category: Other Local Revenue

Development Review Fees ($2.8M)	County Code Ch. 5, Article II, Division 3, Ch. 23, Article IV, Division 1

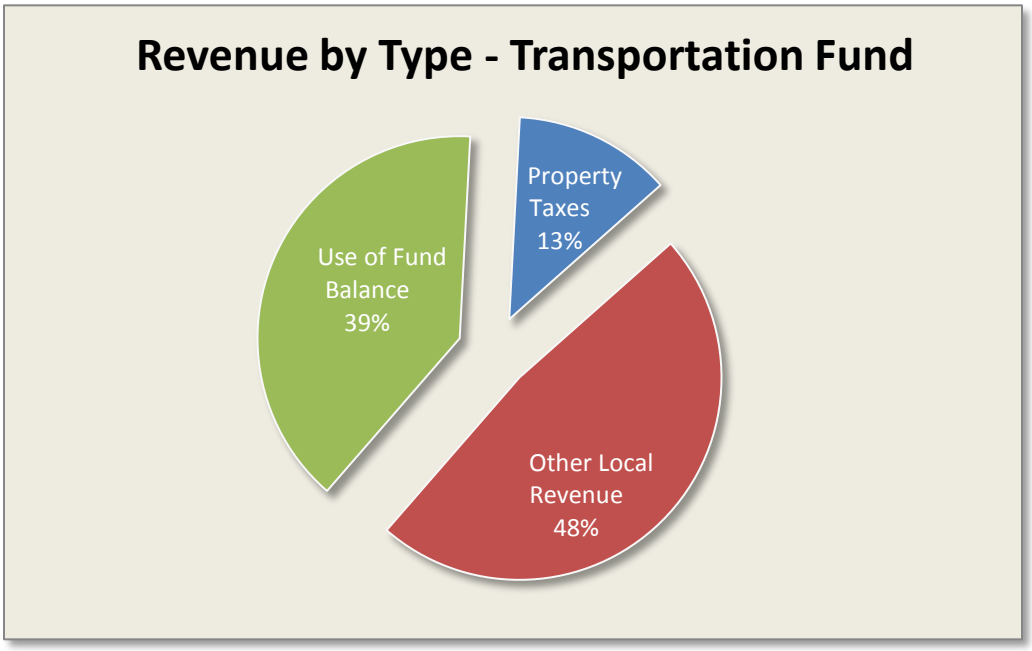
Revenue Description/Basis for FY 2017 Projection: Fees are in place for various reviews, permits and inspections provided by the County's Building and Zoning offices and, prior to the FY 2017 Budget, had been set at a level that attempted to recover 80% of the County's costs to provide services other than those deemed as core or basic. The Adopted FY 2017 Budget was approved assuming fees would be revised to recover 100% of the County's costs. Based on the number of building permits and inspections anticipated for FY 2017, revenue is projected at **$2.8 million**.

The graph below shows the change in revenue for combined development review fees and Code Compliance administrative charges since FY 2008.



Transportation Fund

There are three categories of revenue within the Transportation Fund: property taxes, other local revenue, and use of fund balance. The following graph shows the percentage that each category is of the total Transportation Fund revenue excluding transfers.



Revenue Category: Property Taxes

Real Property Taxes ($1.0M) — State Code §15.2-2403, County Code Ch. 21, Article XIII

Revenue Description/Basis for FY 2017 Projection: $1.0 million of local revenue in the Transportation Fund is attributable to real estate taxes generated through four Special Service Districts (SSDs) for which special tax assessments exist: Massaponax, Harrison Crossing, Lee Hill East and Lee Hill West. These districts were established to provide transportation improvements in those areas. Bonds were issued to make the improvements and the special tax assessments are used to pay the debt service on those bonds.

The following adjustments are recommended for SSD tax rates for calendar year 2016:

Service District	CY 2015 Adopted	CY 2016 Adopted
Massaponax	$0.12	$0.15
Harrison Crossing	$0.25	$0.39
Lee Hill East	$0.25	$0.25
Lee Hill West	$0.75	$0.45

Revenue Category: Other Local Revenue

Fuel Tax ($3.7M) State Code §58.1-2295

Revenue Description/Basis for FY 2017 Projection: 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**.

Revenue Category: Use of Fund Balance

Use of Transportation Fund Balance ($3.0M)

Revenue Description/Basis for FY 2017 Projection: $1.3 million 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, **$1.7 million** is used to fund Transportation Fund expenses not supported by available annual Transportation revenues.

Joint Fleet Maintenance Fund

Charges for Services is the sole revenue category within the Joint Fleet Maintenance Fund.

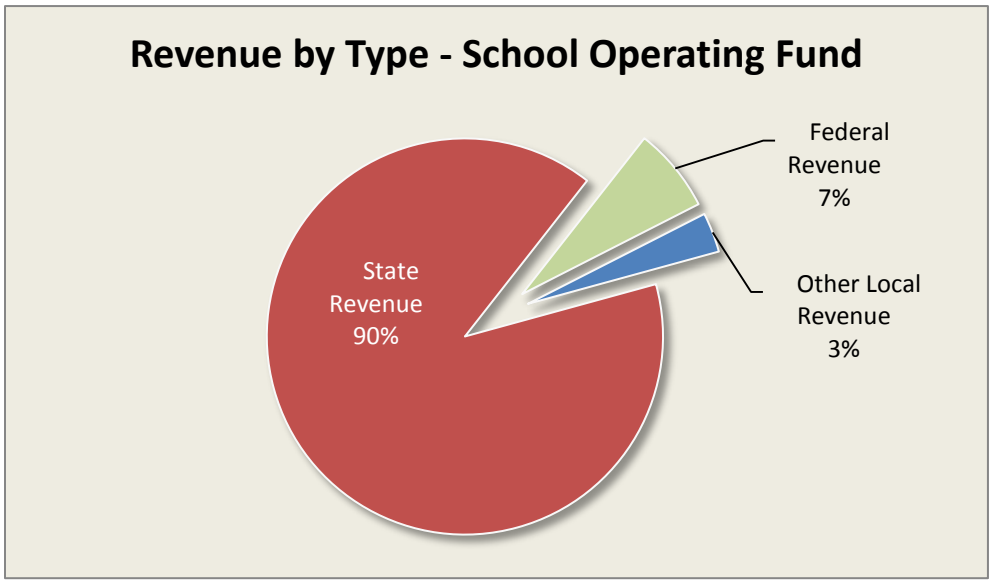
Revenue Category: Charges for Services

Service Charges ($2.6M)

Revenue Description/Basis for FY 2017 Projection: In FY 2009, the County began operating a joint fleet maintenance facility for servicing vehicles owned and operated by the County and Schools. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased. The revenue budgeted in this fund consists of County and School reimbursements for services rendered. Consistent with actual revenues in recent prior years, FY 2017 revenue is projected at **$2.6 million**.

School Operating Fund

There are three categories of revenue within the School Operating Fund: other local revenue, State revenue and Federal revenue. The following graph shows the percentage that each category is of the total School Operating Fund revenue excluding transfers through which the County will fund $121.4 million of School operations.



Revenue Category: Other Local Revenue

Other Local Revenue ($4.8M)

Revenue Description/Basis for FY 2017 Projection: Local revenue in the School Operating Fund is generated primarily from tuition charges for adult education and from other localities, rental fees, insurance adjustments, and payments from other agencies. The FY 2017 estimate for this source of revenue is **$4.8 million**.

Revenue Category: State Revenue

State Revenue ($132.1M)

Revenue Description/Basis for FY 2017 Projection: State revenue includes several different categories of State funding for the Schools: Standards of Quality (SOQ) funding, School Facilities funding, Incentive Programs funding and Categorical Programs funding. The majority of State aid is provided in the SOQ category and includes Basic Aid funding, Sales Tax revenue, Special Education funds and the State's share of instructional position benefits such as Virginia Retirement System (VRS) and Social Security benefits.

Many of the categorical funding formulas through which the State allocates revenue to school systems across the State are based upon average daily enrollment. Actual enrollment figures are collected by the school system and reported to the State. The State bases most of its funding on March 31 enrollment numbers. Spotsylvania Schools' staff projects the FY 2017 State revenue at **$132.1 million**.

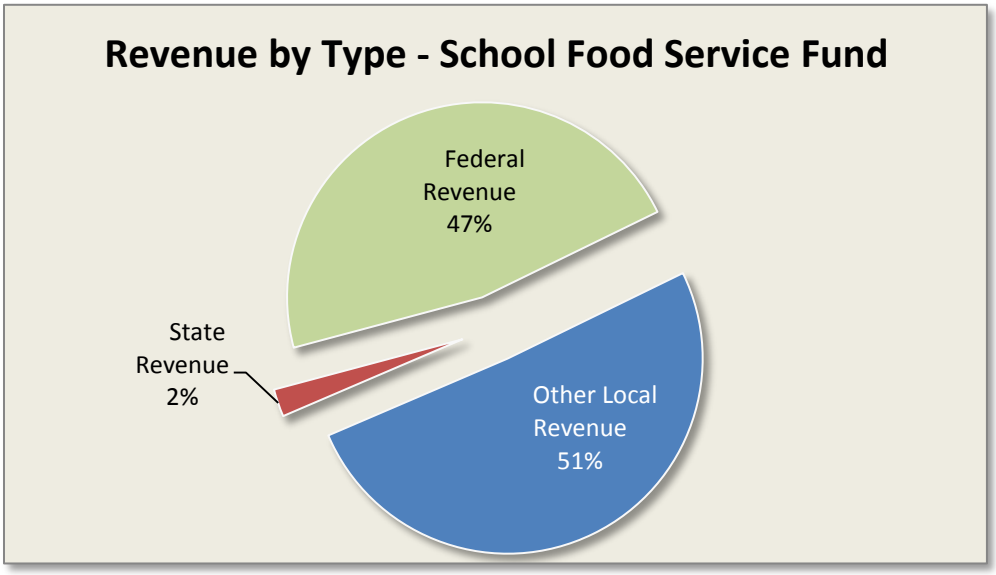
Revenue Category: Federal Revenue

Federal Revenue ($10.2M)

Revenue Description/Basis for FY 2017 Projection: Federal revenue includes a number of federal grants, most of which are tied to the No Child Left Behind Act. The two largest grants are Title I for improvement of basic programs and Title VI-B for the education of individuals with disabilities. Spotsylvania Schools' staff projects the FY 2017 Federal revenue to be **$10.2 million**.

School Food Service Fund

There are three categories of revenue within the School Food Service Fund: other local revenue, State revenue and Federal revenue. The following graph shows the percentage that each category is of the total School Food Service Fund revenue excluding transfers.



Revenue Category: Other Local Revenue

Other Local Revenue ($4.8M)

Revenue Description/Basis for FY 2017 Projection: Revenue totaling **$4.8 million** is projected to be generated primarily from the sale of student breakfasts, lunches and a la carte program.

Revenue Category: State Revenue

State Revenue ($0.2M)

Revenue Description/Basis for FY 2017 Projection: Revenue totaling **$0.2 million** is expected to come from the State government in support of the Schools' lunch and breakfast programs.

Revenue Category: Federal Revenue

Federal Revenue ($4.4M)

Revenue Description/Basis for FY 2017 Projection: Revenue totaling **$4.4 million** is expected to come from the Federal government in support of the Schools' lunch and breakfast programs.

School Capital Projects Fund

Debt Proceeds is the sole revenue category within the School Capital Projects Fund for FY 2017.

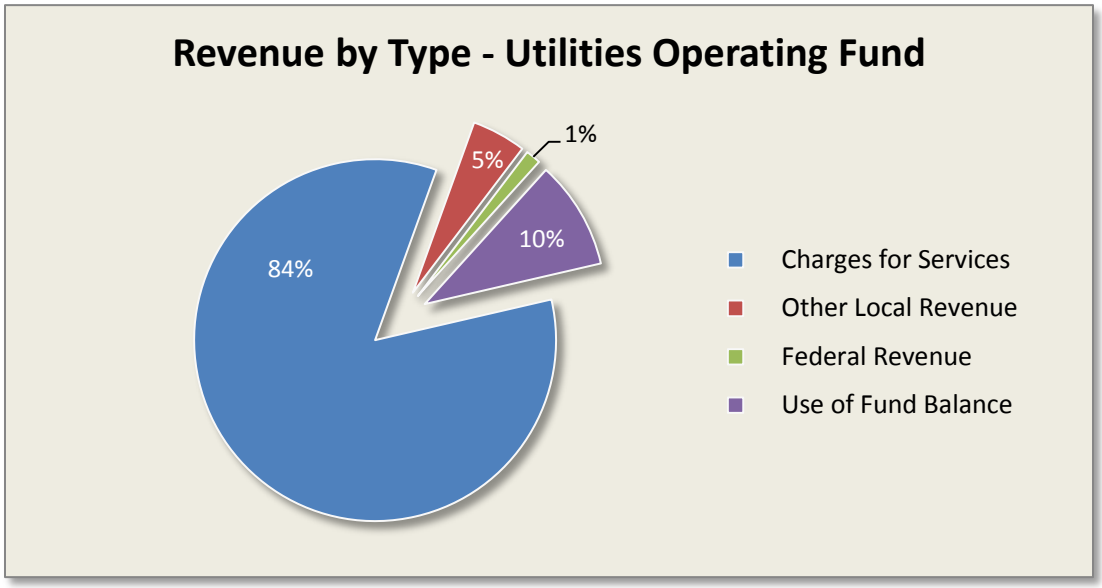
Revenue Category: Debt Proceeds

Bond Proceeds ($27.6M)

Revenue Description/Basis for FY 2017 Projection: It has been the County's practice to not budget bond proceeds until the bonds are actually sold and finalized. However, because work on capital projects generally must be accomplished when school is not in session during the summer months, budgeting bond proceeds for school projects as part of the original adopted budget makes the most practical sense for the Schools. Therefore, School capital projects are the only projects for which bond proceeds are budgeted at this time. A total of **$27.6 million** in bonds proceeds are anticipated for FY 2017.

Utilities Operating Fund

There are four categories of revenue within the Utilities Operating Fund: charges for services, other local revenue, Federal revenue, and use of the fund balance. The following graph shows the percentage that each category is of the total Utilities Operating Fund revenue excluding transfers.



Revenue Category: Charges for Services

Water/Sewer User Fees ($22.9M)

Revenue Description/Basis for FY 2017 Projection: Water and sewer users receive monthly bills for service provided by the County. User rates and fees are dependent upon the number of gallons used and the size of the water meter. The **$22.9 million** user fee revenue projected for FY 2017 is based on a conservative estimate of the increase in the number of service users, and assumes the user rates and fees to be presented to the Board of Supervisors in the near future.

Revenue Category: Other Local Revenue

Debt Service/Administration Fees ($8.3M)

Revenue Description/Basis for FY 2017 Projection: Included on water and sewer users' monthly bills are a debt service fee and an administrative fee. These fees are assigned to recoup the costs to the Utility for debt service costs related to infrastructure construction and improvements, and administrative costs associated with billing. The **$8.3 million** revenue projected for FY 2017 is based on a conservative estimate of the increase in the number of service users and assumes the user rates and fees to be presented to the Board of Supervisors in the near future.

Revenue Category: Federal Revenue

BAB Subsidy ($0.5M)

Revenue Description/Basis for FY 2017 Projection: One of the programs stemming from the ARRA was the BAB program. Local governments issuing bonds typically issue tax-exempt bonds, meaning that the interest investors earn is non-taxable. However, the BAB program was a taxable bond program through which investors received a higher interest rate from the issuing locality, and issuing localities receive a subsidy from the Federal government equal to 35% of each interest payment made on an annual basis over the term of the bonds.

Spotsylvania issued BABs in 2010 for various Utilities capital projects. The federal subsidy on Utilities project BABs in FY 2017 assuming a 6.8% sequestration reduction will be **$502,400**.

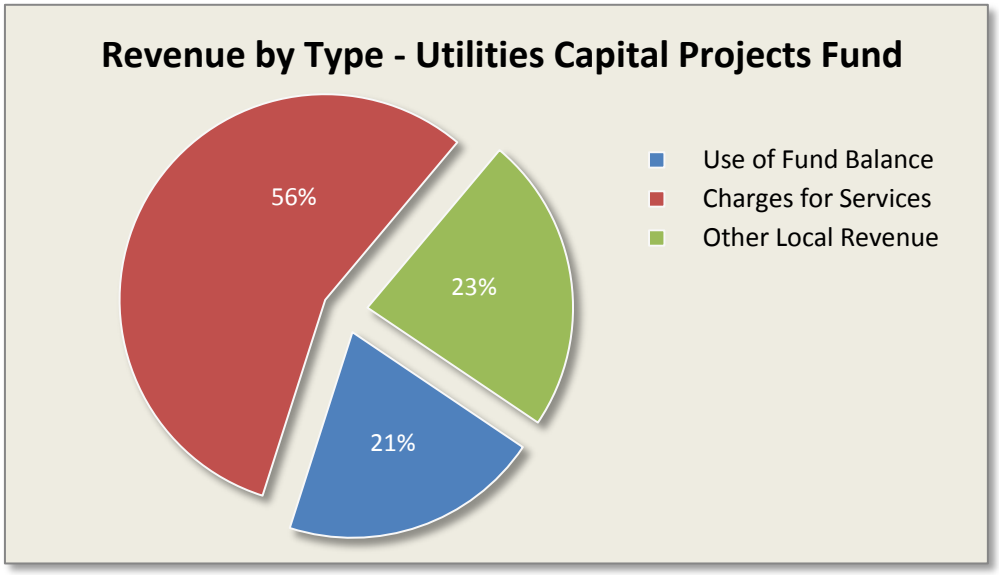
Revenue Category: Use of Fund Balance

Use of Fund Balance ($3.6M)

Revenue Description/Basis for FY 2017 Projection: $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.

Utilities Capital Projects Fund

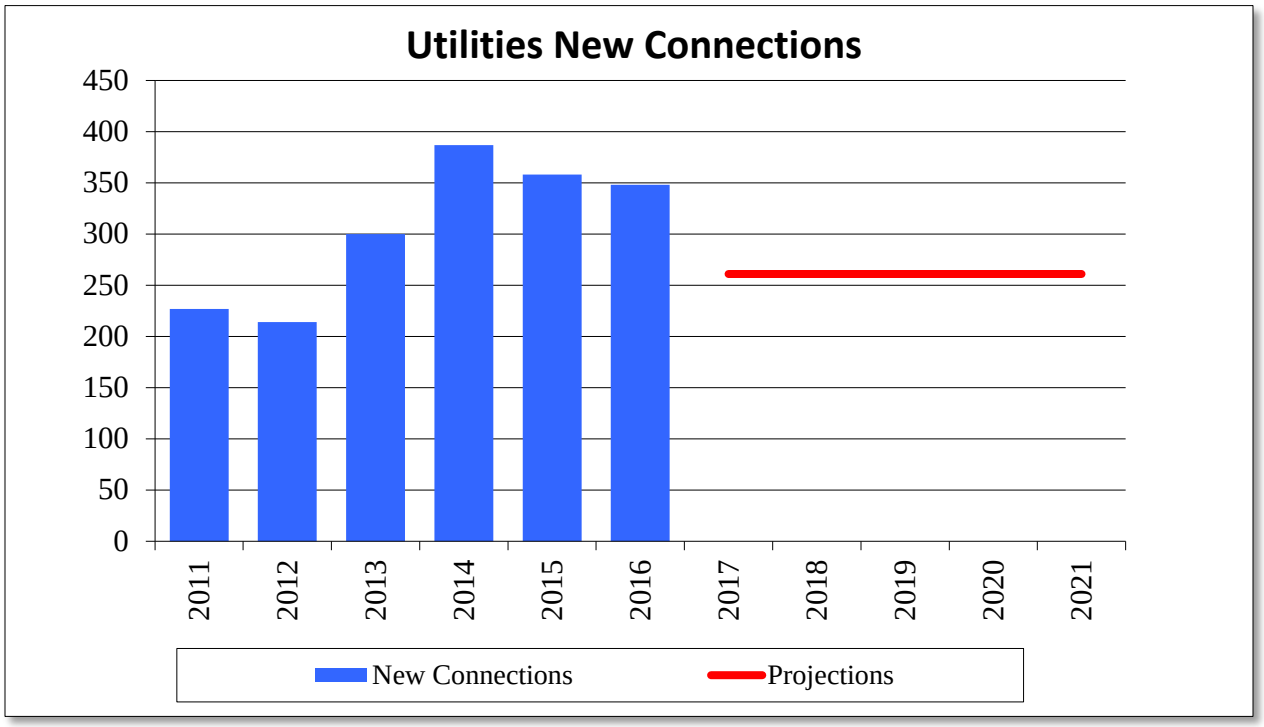
There are three categories of revenue within the Utilities Capital Projects Fund: charges for services, other local revenue and use of the fund balance. The following graph shows the percentage that each category is of the total Utilities Capital Projects Fund revenue excluding transfers.



Revenue Category: Charges for Services

Water/Sewer Availability Fees ($2.6M)

Revenue Description/Basis for FY 2017 Projection: Availability fees are also known as connection or hook-up fees and are one-time charges for the initial service hook-up to County water and/or sewer lines. The charge is based on availability and connection costs, dependent upon County or user installation of connection pipes and fittings. The FY 2017 estimate of **$2.6 million** assumes 261 new water and sewer connections. The graph that follows shows historic levels of new connections.



Revenue Category: Other Local Revenue

Interest Earnings ($0.2M)

Revenue Description/Basis for FY 2017 Projection: Interest earnings on the Utilities Capital Projects Fund balance and unspent bond proceeds are estimated at **$0.2 million** in FY 2017.

Fredericksburg Contribution to Capital Projects ($0.9M)

Revenue Description/Basis for FY 2017 Projection: When a Spotsylvania utilities infrastructure project also serves the City of Fredericksburg, the City shares in the costs. In FY 2017, the reimbursement expected from the City totals **$0.9 million**.

Revenue Category: Use of Fund Balance

Use of Fund Balance ($1.0M)

Revenue Description/Basis for FY 2017 Projection: $1.0 million 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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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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						
Real Property Taxes:						
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%
Subtotal - Real Property	*$112,118,314*	*$112,703,607*	*$114,614,387*	*$118,718,610*	*$6,015,003*	*5.3%*
Personal Property Taxes:						
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%
Subtotal - Personal Property	*$39,789,944*	*$37,215,291*	*$38,449,514*	*$39,462,733*	*$2,247,442*	*6.0%*
Other Property Taxes:						
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%
Subtotal - Other Property	*$1,005,692*	*$1,034,654*	*$1,034,654*	*$959,533*	*($75,121)*	*-7.3%*
Penalties & Interest on Taxes:						
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%
Subtotal - Penalties & Interest on Taxes	*$2,511,419*	*$2,352,153*	*$2,480,000*	*$2,533,603*	*$181,450*	*7.7%*
Total Property Taxes	$155,425,369	$153,305,705	$156,578,555	$161,674,479	$8,368,774	5.5%
Sales Tax:						
Local Sales Tax	$16,437,035	$17,101,262	$17,101,262	$17,755,575	$654,313	3.8%
Subtotal - Sales Tax	*$16,437,035*	*$17,101,262*	*$17,101,262*	*$17,755,575*	*$654,313*	*3.8%*
Utility Tax:						
Consumer Utility Tax	$2,552,040	$2,500,000	$2,500,000	$2,500,000	$0	0.0%
Subtotal - Utility Tax	*$2,552,040*	*$2,500,000*	*$2,500,000*	*$2,500,000*	*$0*	*0.0%*
Other Local Taxes:						
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%
Subtotal - Other Local Taxes	*$20,377,570*	*$19,924,446*	*$20,420,000*	*$20,660,362*	*$735,916*	*3.7%*
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%
Subtotal - Other Local Revenue	*$1,418,961*	*$1,235,625*	*$1,633,219*	*$1,360,235*	*$124,610*	*10.1%*
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
Subtotal - Miscellaneous	*$3,553,614*	*$2,441,959*	*$2,779,732*	*$2,536,182*	*$94,223*	*3.9%*
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%
Subtotal - Non-Categorical Aid	*$20,179,518*	*$20,244,422*	*$20,054,885*	*$20,216,422*	*($28,000)*	*-0.1%*

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted	Variance (adopt to adopt) Amount	Percent
Shared Expenses:						
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%
Subtotal - Shared Expenses	*$5,370,174*	*$5,526,123*	*$5,526,123*	*$5,518,678*	*($7,445)*	*-0.1%*
Social Services:						
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%
Subtotal - Social Services	*$9,475,112*	*$9,566,666*	*$10,163,341*	*$9,785,878*	*$219,212*	*2.3%*
Other Categorical State Aid:						
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%
VJCCCA 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
Subtotal - Other Categorical State Aid	*$928,921*	*$962,949*	*$2,160,963*	*$1,123,869*	*$160,920*	*16.7%*
Total State Revenue	$35,953,725	$36,300,160	$37,905,312	$36,644,847	$344,687	0.9%
Federal Aid:						
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%
Debt Proceeds:						
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						
Other Local Revenue:						
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%
State Revenue:						
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%
Federal Revenue:						
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%
Debt Proceeds:						
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						
Other Local Revenue:						
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						
Charges for Services						
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						
Other Local Revenue:						
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						
Real Property Taxes:						
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%
Other Local Revenue:						
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%
Debt Proceeds:						
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						
Charges for Services:						
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						
Other Local Revenue:						
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%
State Revenue:						
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%
Federal Revenue:						
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%
Debt Proceeds:						
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						
Other Local Revenue:						
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%
State Revenue:						
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%
Federal Revenue:						
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						
Other Local Revenue:						
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
Federal Revenue:						
Other Federal Grants	$0	$0	$0	$0	$0	n/a
Total Federal Revenue	$0	$0	$0	$0	$0	n/a
Debt Proceeds:						
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						
Charges for Services:						
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%
Miscellaneous:						
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%
Federal Revenue:						
BAB Subsidy (ARRA)	$499,705	$499,705	$499,705	$502,400	$2,695	0.5%
Debt Proceeds:						
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						
Charges for Services:						
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%
Miscellaneous:						
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%
State Revenue:						
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
Debt Proceeds:						
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%**

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.

Included in the General Fund Forecast:

Current Programs & Services
(adjustments below are made beginning with the FY 2018 forecast)

- 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

School Funding

- 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

Capital Improvement Plan (CIP)

- 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 162 – 166 and 175 – 216)
- 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 pgs 168 and 227)

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.

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	1.4	0.8	1.3	1.1	1.2
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	0.3	0.3	0.3	0.3	0.3
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.

Capital Improvement Plan

Introduction

The Capital Improvement Plan (CIP) is a planning tool for development, modernization and/or replacement of County infrastructure, ensuring the County is able to maintain an effective level of services for citizens now and into the future. Each year the CIP is reviewed, priorities are reassessed, and the affordability of capital projects is gauged. The costs of the projects in the first year of the CIP become the budgets for the Capital Projects Fund, School Capital Projects Fund and Utilities Capital Projects Fund in the Financial Summaries section of this document. The remaining years of the CIP provide an estimated cost of the proposed projects and reflect their anticipated funding sources. The CIP is not an absolute; it may need to be revised and changed according to conditions and requirements of the community.

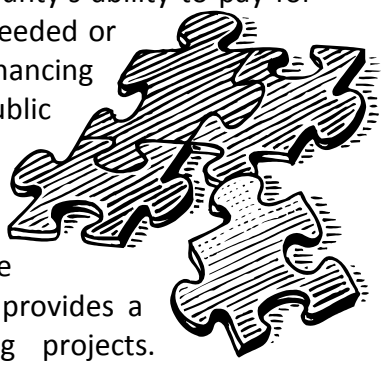
As Spotsylvania County maintains its facilities and other capital resources, we will continue to face additional capital needs along with increasing operational costs. Funding for capital projects may come from operating revenues or, as is often the case, from the sale of bonds or through other financing mechanisms. The County's fiscal policies require that all new facility construction projects or acquisitions that exceed available budgeted funds be subject to voter referendum approval, unless financed through a revenue supported mechanism.

Benefits of a Capital Improvement Plan

A long term CIP has many obvious benefits that are derived from a systematic approach of planning and financing of public projects. Some of the more important benefits derived from this process include the following:

- **Assist in the Implementation of the Comprehensive Plan -** A primary function of the CIP is to serve as a mechanism for implementation of the Comprehensive Plan. By outlining the facilities needed to serve the population and land uses called for in the Comprehensive Plan and by scheduling them over a period of time, the CIP guides the public construction program for the development of our County.

- **Focus Attention on Community Goals and Needs –** Capital projects can be brought into line with community objectives, anticipated growth and the County's ability to pay for such projects. By planning ahead for those projects that are needed or desired the most, we can begin planning ahead for the financing associated with them as well. The CIP also keeps the public informed of the County's future capital investment plans and provides a process for adopting construction priorities.



- **Encourages More Efficient Government Administration –** The CIP promotes coordination among government agencies and provides a check for potential overlapping, duplicated or conflicting projects.

Coordination of the CIP by County agencies can reduce scheduling problems and provide effective utilization of available personnel and equipment. The plan also guides the Board of Supervisors in making sound annual budget decisions consistent with adopted fiscal policies.

- **Fosters a Sound and Stable Financial Program –** Through the CIP, required bond issues or the need for other financing mechanisms can be foreseen and action taken before the need becomes so critical as to require more expensive financing measures and/or difficult borrowing/loan situations. In addition, sharp changes in the tax rate will be avoided and intergenerational equity will be promoted by staggering projects and paying the related debt over a period of time less than or equal to the useful life of the projects.

Operating Expenditure versus Capital Expenditures

Cost, life expectancy, and frequency of expenditures are the primary criteria used to classify a project as an operating expenditure or a capital expenditure.

- **Cost –** Generally, a project is considered capital if the cost is $50,000 or more.

- **Life Expectancy –** Capital projects have expected useful lifecycles of five years of more.

- **Frequency –** A capital project should be nonrecurring. The Government Finance Officers' Association recommends that a capital project should occur no more often than every three years.

Financing Methods

A range of financing methods exists. Some methods commonly used by the County are:

- **Current Revenue Financing –** Current revenue financing is often referred to as "pay as you go" financing. It is a fiscally conservative method of paying for capital improvements out of current taxes, fees, charges or special assessments. The County's adopted Fiscal Policy Guidelines address this approach by transferring an annual percentage of General Fund Revenues to the Capital Projects Fund. The guidelines establish a goal of 5% annually (with a minimum level of 3%). In an effort to achieve this goal, the Adopted Budget includes a FY 2017 transfer of 3.25% of General Fund Revenues. Future annual transfers will increase by an additional one-quarter percent annually until the goal is met.

- **Reserve Funds –** Reserve funds are a variation of "pay as you go" financing. Funds are accumulated in advance for the purchase or construction of capital items. Reserve funds may come from a number of sources such as unexpected surplus in the general fund, money specifically earmarked for future capital needs, or the selling of capital assets.

- **General Obligation Bonds –** These long-term bonds are backed by the full faith and credit of our local government. Principal and interest is paid from the General Fund using annually budgeted current revenues. General Obligation bonds are issued for specific capital improvements, which have useful life expectancies similar in length to the repayment schedule of the bonds issued for the projects. General Obligation bonds may be issued only after voters have approved such issuance through a referendum.

- **Revenue Bonds** (i.e. lease-purchase) **–** This type of bond is issued to pay for revenue producing project facilities such as convention centers, parking decks, golf courses, parking facilities and utilities. Revenue bonds are a form of user charge because the debt is paid from revenues of the particular enterprise (i.e. parking fees, water/sewer user fees, etc.) rather than from regular taxation.

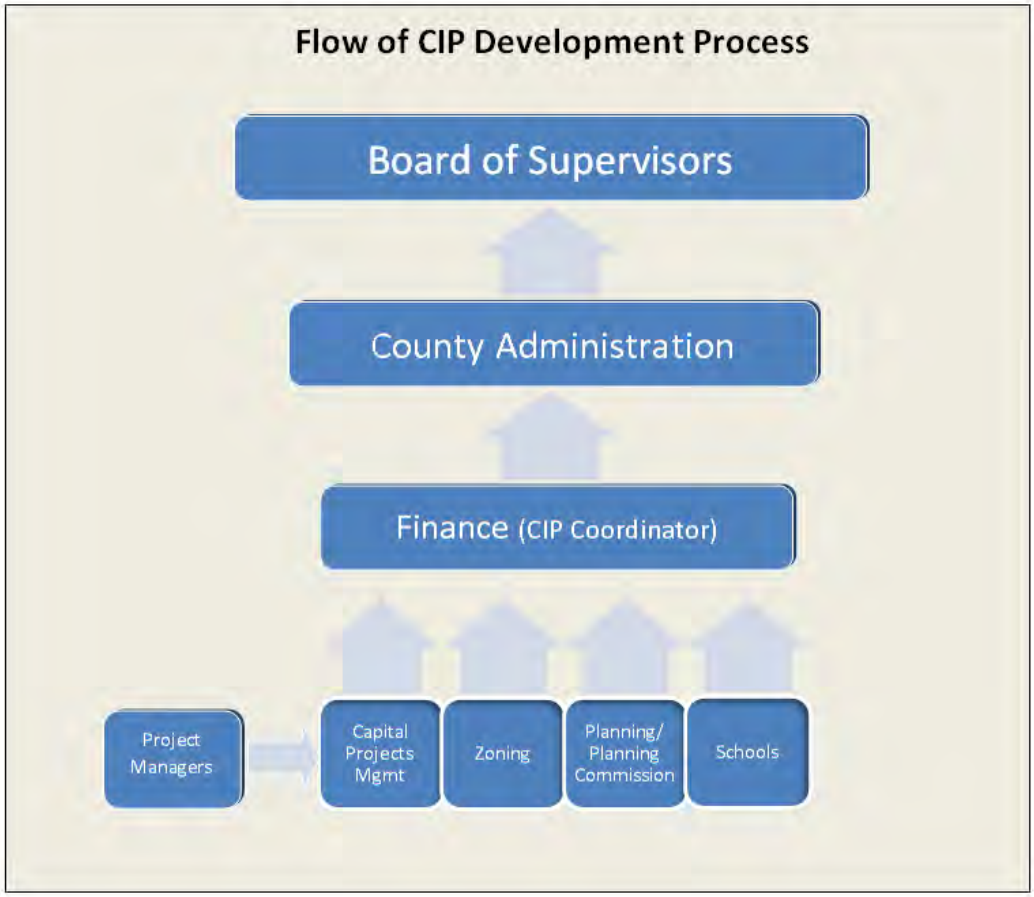
- **Special Assessments –** This method of financing is commonly applied to public works improvements that provide benefits to specific property owners but may not to others. For example, street, drainage or utility projects which benefit a particular area.

- **State and Federal Aid –** Typically, State and Federal funds apply primarily to transportation capital projects.

- **Other –** Other financing methods used include the joint financing between the County and other localities, interest earnings on previously issued bonds, donations and concession revenues, and transfers from other funds.

CIP Development Process

As shown below, the CIP is a collaborative process among a number of departments within the County.



Initially, the respective project manager submits a project request form and a project evaluation criteria form for each proposed project. Construction requests are reviewed by Capital Projects Management staff and non-construction projects are reviewed by Finance staff. Construction projects are then submitted to the Planning Department for review and discussion with the Planning Commission to ensure that all projects are in compliance with the County's Comprehensive Plan. The project submission forms are reviewed by several staff members and assigned a prioritization rating. The Finance Department serves as the coordinator of the CIP development process and works with County Administration to review, critique, and place each project in the appropriate year within the recommended CIP, ensuring that the CIP is affordable within the County's adopted fiscal policies. The CIP is recommended to the Board of Supervisors, and has typically been presented simultaneously with the annual Recommended Budget. Following the presentation of the Recommended Budget and CIP, the Board holds work sessions in March and April to discuss the Recommended CIP. A public hearing is held in March or April and the CIP is typically approved in April.

County Administration directed staff to begin the FY 2017 – FY 2021 CIP process earlier than usual with the goal of having the Board adopt the CIP in advance of the FY 2017 Budget development process. Because changes were necessary to CIP projects during development of the County Administrator's FY 2017 Recommended Budget, a revised recommended CIP was submitted to the Board and was approved at the same time as the FY 2017 Adopted Budget.

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:

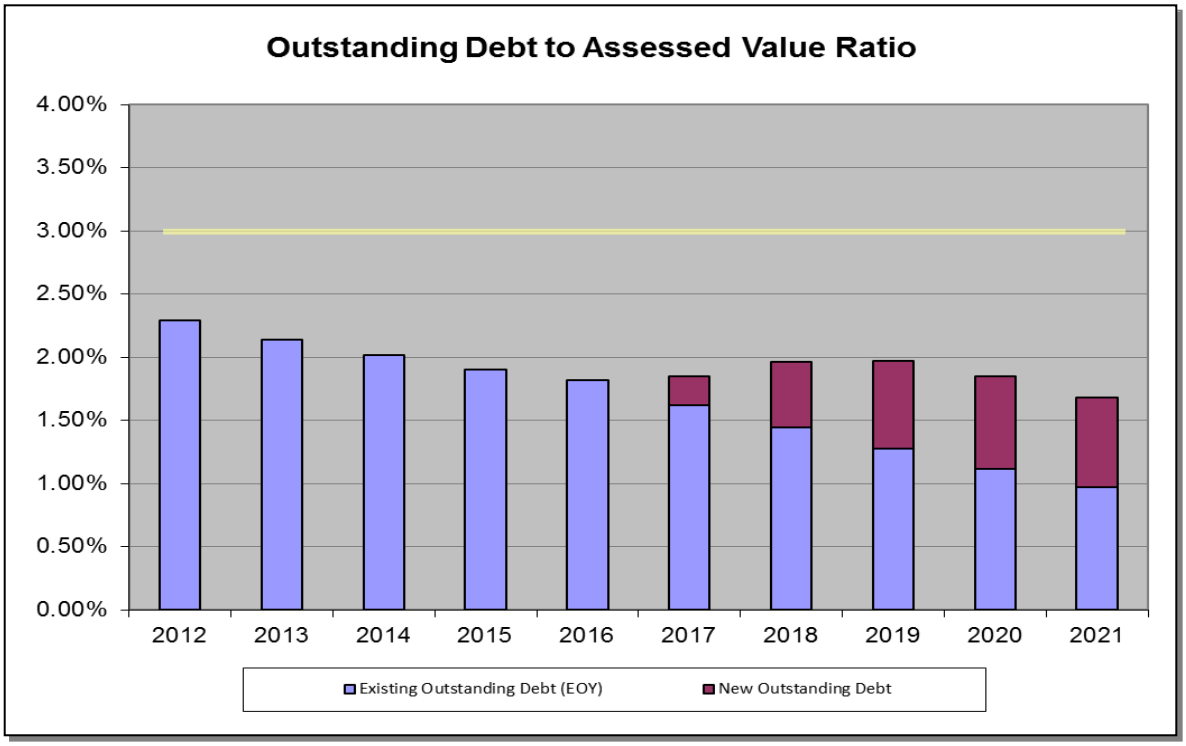
- Net debt as a percentage of estimated market value taxable should not exceed 3%.
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends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

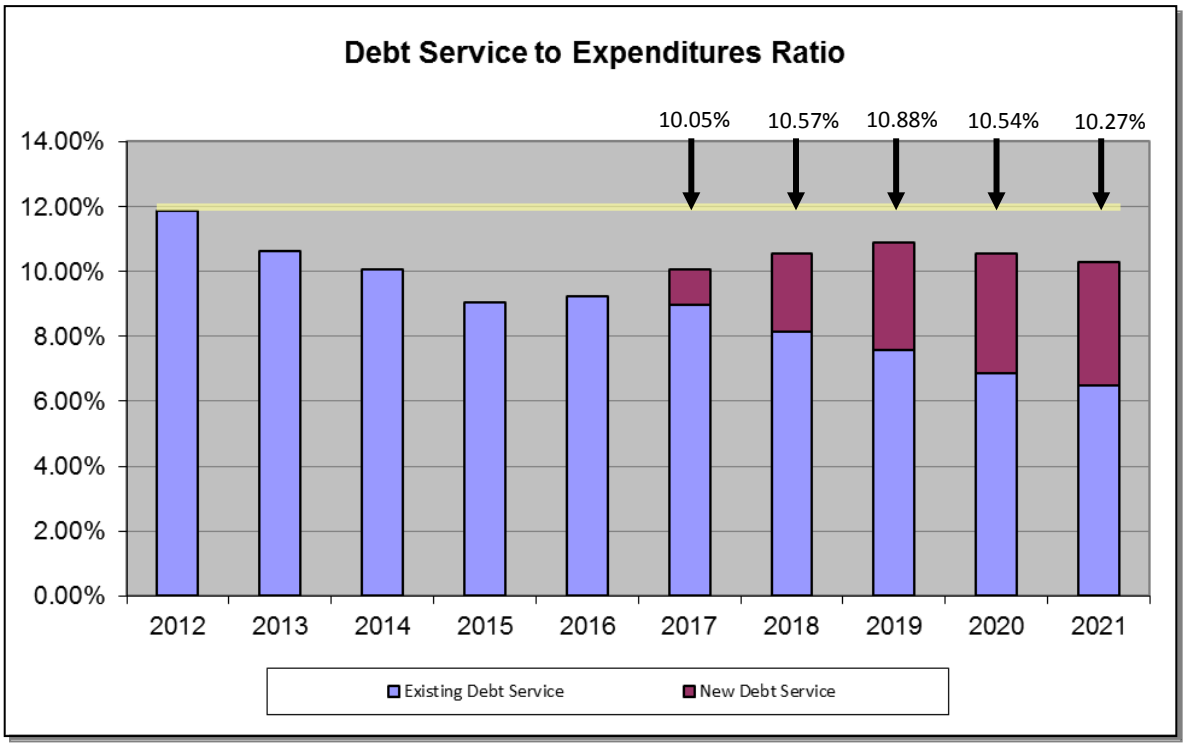
As staff prepared the CIP financial analysis to assess the ratios noted above, the following ***assumptions*** were in place:

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.


Outstanding Debt to Assessed Value Ratio
4.00%
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Existing Outstanding Debt (EOY)
New Outstanding Debt


Debt Service to Expenditures Ratio
10.05%
10.57%
10.88%
10.54%
10.27%
14.00%
12.00%
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
Existing Debt Service
New Debt Service

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	288,913	369,798	393,438	493,460
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

		Debt Service Impact			Operational Impact			Total Estimated Impact	
FY	Value of $0.01	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	-0.005	393,438	0.003	0.000	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
				$0.028			**$0.004**		**$0.032***

*Appears to add incorrectly due to rounding

Given the projected CIP expenditures for the next five years, revenues will need to increase by the equivalent of 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 137. Additionally, estimated annual operating costs including the debt service associated with each project are displayed in the project summary section beginning on page 159.

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 162 – 170.

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.

Available Proffers & Use in FY 2017

State Code §15.2-2303.2 requires localities to include the amount of all proffered cash payments received during the most recent fiscal year for which a proffer report has been submitted to the State and show the amount of such payments projected to be used for expenditures in the ensuing year. Following is a listing of the cash proffers the County received as of June 30, 2014; the proffers received and spent during FY 2015; and the proffers budgeted in FY 2016 and FY 2017.

Proffer Category	6/30/2014 Balance	Received FY 2015	Spent FY 2015	Budgeted Use FY 2016	Budgeted Use FY 2017
Fire/Rescue	$54,525	$175,414	-	$174,622	$52,889
Library	4,226	2,039	1,551	-	-
Recreation	73,792	3,938	279	$15,000	-
Schools	142,911	91,864	74,316	-	-
Transportation	605,578	(33,988)	244,743	87,449	-
Gov't Facilities	47,592	1,773	-	24,824	24,442
Law Enforcement	-	1,093	1,093	-	-
Solid Waste	-	205	205	-	-
Planning Studies	16,600	-	-	-	-
PDR Program	587,785	-	(44,848)	-	-
Magnolia Harbor	5,007	-	-	-	-
Pamunkey Point	52,416	-	-	-	-
Fawn Lake Tower	-	16,000	16,000	-	-
Lafayette Crossing	56,447	52,934	56,447	109,381	-
Lakeside	39,332	208,500	-	196,660	-
Mallard Landing	42,345	152,604	-	165,371	-
Summerfield	-	457,108	-	-	-
Total	**$1,728,556**	**$1,129,484**	**$349,786**	**$773,307**	**$77,331**

Capital Projects Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Capital Projects Management				
Administrative Assistant	1	2	2	0
Capital Projects Engineer	1	0	0	0
Construction Technician	0	0	1	1
Facilities Project Manager	1	1	1	1
TOTAL FTEs	**3**	**3**	**4**	**2**
TOTAL FTEs Capital Projects	**3**	**3**	**4**	**2**

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 161 – 171 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 161 – 171 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

Project Descriptions

Descriptions of each of the projects and the costs of those projects within the FY 2017 - FY 2021 CIP may be found beginning on page 173.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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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**
Schools Total	**27,611,024**	**24,818,256**	**26,683,129**	**12,720,486**	**11,250,466**	**103,083,361**
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**

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**	$9,383,640
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**

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
SOLID WASTE - Construction/Closing of Landfill Cells & Facilities									
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
PARKS AND RECREATION - Construction & Maintenance of Parks and Park Facilities									
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
FIRE/RESCUE SERVICES - Construction Projects									
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 constructon	**-**		***$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	$0	$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
SCHOOL - MAJOR CONSTRUCTION CAPITAL PROJECTS									
Renovate & Expand Courtland High School	-		Cost included in Capital Maintenance line item below.					**$0**	$0
Subtotal - School Construction	-		***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS									
Transportation Buses	on-going	B-S	$4,304,190	$4,147,180	$4,225,545	$3,721,306	$3,585,659	**$19,983,880**	$0
Capital Maintenance	on-going	B-S	$13,512,500	$16,182,136	$18,825,000	$6,472,500	$4,907,500	**$59,899,636**	$0
Technology Replacements/Upgrades	on-going	B-S	$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**

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
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		**$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**	
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**	
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**

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

CIP Project Information

The following section contains project locations, descriptions, justifications, cost estimates and estimated operating costs for each project in the General Government and Transportation categories. Individual project sheets are not available for Schools and Utilities projects. Instead, a brief description of each Schools and Utilities project is provided.

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COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

General Government Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

DEPARTMENT: **Capital Projects Management/Public Works**

PROJECT NAME: **Judicial Center Renovation**

PROJECT CONTACT/PHONE #: Ed Petrovitch, 540-507-7300

PROJECT LOCATION:

Existing Judicial Center at Spotsylvania Courthouse.
(Photo credit: Google Earth)

PROJECT DESCRIPTION: Renovation of the existing Judicial Center to include projected space needs for Courts Security, the Commonwealth's Attorney Office, the Juvenile and Domestic Relations Court (JDRC), and the General District Court (GDC) operations through 2032.

PROJECT OBJECTIVE: As population and office workloads are expected to continue to grow over the next 20 years, renovations are necessary to the existing Judicial Center to reconfigure space and make use of the space vacated by the Circuit Court. Space within the existing Judicial Center buildings as well as a small, 2,000 sq. ft. addition to the existing Commonwealth's Attorney Office space is expected to accommodate JDRC, GDC, Courts Security and the Commonwealth's Attorney Office space needs through 2032.

TOTAL CAPITAL PROJECT COST: $10,906,006

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2017; Beyond FY 2021

PRIOR YEAR BUDGETS: $9,606,006

COSTS PROJECTED BEYOND CIP PERIOD: $1,300,000

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bonds	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Capital Projects Management/Public Works**

PROJECT NAME: **Facilities Asset Management**

PROJECT CONTACT/PHONE #: Jesse Beavon, 507-7702

PROJECT LOCATION:

Major repairs and upgrades at various County facilities.

PROJECT DESCRIPTION: The Facilities Asset Management program was developed to ensure that the physical condition of County facilities is maintained through major maintenance and minor construction projects.

PROJECT OBJECTIVE: The Facilities Asset Management program was implemented in 2001 as a means to maintain County facilities. The program first addresses deferred maintenance and then provides a program for cyclical maintenance and component renewal. The schedule for deferred maintenance, cyclical maintenance and component renewals serves as a budgetary tool in forecasting the major maintenance requirements for facilities within the program. The Facilities Asset Management program is not a preventive maintenance or operational maintenance program. Under the program, facilities are reassessed every 2 years to capture deferred maintenance issues in an effort to maintain the facilities at a Facilities Condition Index (FCI) of 0.05. Maintaining facilities at a FCI of 0.05 precludes facilities from being in a state of depreciation.

TOTAL CAPITAL PROJECT COST: $8,236,625

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
on-going	N/A	on-going

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,193,760	$1,891,608	$498,851	$1,114,148	$1,762,644	$6,461,011
Service Charge	$0	$0	$0	$0	$0	$0
Other (Transfer from Utilities)	$210,833	$578,725	$133,139	$218,969	$633,948	$1,775,614
Total Projected/Requested Funding	**$1,404,593**	**$2,470,333**	**$631,990**	**$1,333,117**	**$2,396,592**	**$8,236,625**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$1,404,593	$2,470,333	$631,990	$1,333,117	$2,396,592	$8,236,625
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,404,593**	**$2,470,333**	**$631,990**	**$1,333,117**	**$2,396,592**	**$8,236,625**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Capital Projects Management/Public Works**

PROJECT NAME: **Major Maintenance/Renovations at Marshall Center**

PROJECT CONTACT/PHONE #: Ed Petrovitch, 540-507-7300

PROJECT LOCATION:

Marshall Center - local government office building located at 8800 Courthouse Road, Spotsylvania, VA 22553

PROJECT DESCRIPTION: The center portion of the building was constructed in 1939 and has had no major renovation. The two wings were constructed in 1962 with renovations done later for the Teen Center and library. The building has a new roof and new windows. The HVAC system, electrical system and plumbing need replacing.

PROJECT OBJECTIVE: This project will replace the HVAC system, electrical system and plumbing in the Marshall Center. Since this major maintenance work will require ceilings and wall finishes to be removed, renovation of the building at this time to accommodate future needs would be prudent.

TOTAL CAPITAL PROJECT COST: $9,732,440

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2021	County owns building	FY 2023

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $9,383,640

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$348,800	$348,800
Service Charge	$0	$0	$0	$0	$0	$0
Other (Transfer from Utilities)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$0**	**$348,800**	**$348,800**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$348,800	$348,800
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$0**	**$348,800**	**$348,800**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Capital Projects Management/Public Works**

PROJECT NAME: **Major Maintenance/Renovations at Holbert Building**

PROJECT CONTACT/PHONE #: Ed Petrovitch, 540-507-7300

PROJECT LOCATION:

Holbert Building - local government office building located at 9104 Courthouse Road, Spotsylvania, VA 22553

PROJECT DESCRIPTION: Building was constructed in 1978 and has had no major renovations since. The HVAC system is well past its lifecycle and parts are no longer available.

PROJECT OBJECTIVE: This project will replace the HVAC system in the Holbert Building. Since this major maintenance work will require ceilings and wall finishes to be removed, renovation of the building at this time to accommodate future needs would be prudent.

TOTAL CAPITAL PROJECT COST: $3,884,096

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	County owns building	FY 2018

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$1,500,000	$0	$0	$0	$1,500,000
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$350,000	$2,034,096	$0	$0	$0	$2,384,096
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$350,000**	**$3,534,096**	**$0**	**$0**	**$0**	**$3,884,096**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$350,000	$0	$0	$0	$0	$350,000
Construction	$0	$3,534,096	$0	$0	$0	$3,534,096
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$350,000**	**$3,534,096**	**$0**	**$0**	**$0**	**$3,884,096**
Estimated Add'l Operational Costs						
- Debt service	$0	$146,250	$142,688	$139,125	$135,563	$563,626
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$146,250**	**$142,688**	**$139,125**	**$135,563**	**$563,626**

DEPARTMENT: **Capital Projects Management/Public Works**

PROJECT NAME: **Renovation and Expansion of Animal Shelter**

PROJECT CONTACT/PHONE #: Ed Petrovitch, 540-507-7300

PROJECT LOCATION:

Animal Shelter at 450 TV Drive, Fredericksburg, VA 22408

PROJECT DESCRIPTION: Renovation and expansion of Animal Shelter

PROJECT OBJECTIVE: Expansion of the animal shelter to house for adoption more animals and reduce the number of animals being euthanized.

TOTAL CAPITAL PROJECT COST:

$3,790,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015 - FY 2016	FY 2017, if applicable	FY 2017

PRIOR YEAR BUDGETS:

$325,901

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$3,464,099	$0	$0	$0	$0	$3,464,099
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$3,464,099**	**$0**	**$0**	**$0**	**$0**	**$3,464,099**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$3,464,099	$0	$0	$0	$0	$3,464,099
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$3,464,099**	**$0**	**$0**	**$0**	**$0**	**$3,464,099**
Estimated Add'l Operational Costs						
- Debt service	$303,109	$296,613	$290,118	$283,623	$277,128	$1,450,591
- Utilities, insurance, maintenance	$0	$40,379	$41,906	$43,498	$45,158	$170,941
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$303,109**	**$336,992**	**$332,024**	**$327,121**	**$322,286**	**$1,621,532**

DEPARTMENT: **Capital Projects Management/Public Works**

PROJECT NAME: **Replacement Vehicles**

PROJECT CONTACT/PHONE #: Various

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replacement cycle for County vehicles

PROJECT OBJECTIVE: This project funds the replacement cycle for County vehicles.

TOTAL CAPITAL PROJECT COST:

$6,113,709

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,313,709	$1,200,000	$1,200,000	$1,200,000	$1,200,000	$6,113,709
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$1,313,709**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$6,113,709**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$1,313,709	$1,200,000	$1,200,000	$1,200,000	$1,200,000	$6,113,709
Total Projected Capital Expenditures	**$1,313,709**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$1,200,000**	**$6,113,709**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Public Safety Computer Aided Dispatch System Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replace the County's Computer Aided Dispatch system

PROJECT OBJECTIVE: The CAD system has experienced numerous problems and issues over the years since it's been implemented, despite numerous upgrades. In order to meet the growing technological demand of the public safety community, as well as ensure that the County's CAD system is sized properly for the volume of calls received as well as the broad functionality that is commonly available in Tier I and Tier II CAD applications, a replacement is required to avoid the potential of inadequate technology.

TOTAL CAPITAL PROJECT COST:

$5,200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015	N/A	FY 2016 - FY 2018

PRIOR YEAR BUDGETS:

$1,350,000

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$1,241,076	$2,100,000	$0	$0	$0	$3,341,076
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$508,924	$0	$0	$0	$0	$508,924
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$1,750,000**	**$2,100,000**	**$0**	**$0**	**$0**	**$3,850,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$1,750,000	$2,100,000	$0	$0	$0	$3,850,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,750,000**	**$2,100,000**	**$0**	**$0**	**$0**	**$3,850,000**
Estimated Add'l Operational Costs						
- Debt service	$202,118	$561,572	$549,026	$536,480	$523,934	$2,373,131
- Utilities, insurance, maintenance	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$302,118**	**$661,572**	**$649,026**	**$636,480**	**$623,934**	**$2,873,131**

DEPARTMENT: **Information Services**

PROJECT NAME: **Completion of Radio System**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

Various

PROJECT DESCRIPTION: To complete construction/expansion of the last two towers of the radio project.

PROJECT OBJECTIVE: As the County moves forward with the P25 Public Safety radio project, additional funding is required to fund structural enhancements, and for tower construction, for the two remaining tower sites required for the successful implementation of the P25 radio system.

TOTAL CAPITAL PROJECT COST:

$21,176,663

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
		FY 2017

PRIOR YEAR BUDGETS:

$19,926,663

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,243,331	$0	$0	$0	$0	$1,243,331
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$6,669	$0	$0	$0	$0	$6,669
Total Projected/Requested Funding	**$1,250,000**	**$0**	**$0**	**$0**	**$0**	**$1,250,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$150,000	$0	$0	$0	$0	$150,000
Construction	$1,100,000	$0	$0	$0	$0	$1,100,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,250,000**	**$0**	**$0**	**$0**	**$0**	**$1,250,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Chancellor Tower Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

Chancellor convenience site: 5917 Harrison Road

PROJECT DESCRIPTION: Replacement of the Chancellor Tower due to the fact the current tower is beyond structural enhancement.

PROJECT OBJECTIVE: This project's objective is to replace the Chancellor Tower greatly improving safety and mitigating risks due to the structural integrity of the current tower. This tower is a prime co-location for county public safety, other agencies public safety and cell service providers. Average yearly revenue is approximately $210K.

TOTAL CAPITAL PROJECT COST:

$1,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$1,000,000	$0	$0	$1,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$1,000,000**	**$0**	**$0**	**$1,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$1,000,000	$0	$0	$1,000,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$1,000,000**	**$0**	**$0**	**$1,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Citizen Alert / Notification System Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Citizen Alert / Notification System Replacement

PROJECT OBJECTIVE: Perform life-cycle refresh for system to ensure effective management and delivery of emergency alerts and mass notifications to staff and public.

TOTAL CAPITAL PROJECT COST:

$150,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$150,000	$0	$0	$0	$150,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services		$150,000	$0	$0	$0	$150,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Next Generation 911 (NG911)**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Ensure E911 telephony system compatibility and compliance with NG911 mandates.

PROJECT OBJECTIVE: Perform system evaluation, analysis, enhancements, and upgrades to facilitate and support NG911 mandates such as text-to-911.

TOTAL CAPITAL PROJECT COST:

$200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2017 - FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$200,000	$0	$0	$0	$0	$200,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$200,000	$0	$0	$0	$0	$200,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Digital Alerting System (Tone Paging)**

PROJECT CONTACT/PHONE #: Jane Reeve x7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION:

Information Services is in the preliminary stages of developing a plan for a digital alerting system for fire and rescue first responders, to replace the legacy tone alerting system currently in place. Replacement of radio communicated tone alerts with digital alerts. Once all fire stations have been connected via fiber, which is in progress.

PROJECT OBJECTIVE:

This project provides a turn-key system replacement of fire station alerting (FSA) components. This alerting system is a critical part of the 911 systems and public safety response, and is a requirement specified in the National Fire Protection Association (NFPA) 1221 Standard. This technology life cycle replacement brings the Fire and Rescue Department's (FRD) station alerting system to a technical level that will permit integration with the selected Public Safety Computer Aided Dispatch and possibly with the Records Management Systems (CAD/RMS).

TOTAL CAPITAL PROJECT COST:

$1,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2017

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$1,000,000	$0	$0	$0	$0	$1,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$1,000,000**	**$0**	**$0**	**$0**	**$0**	**$1,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$1,000,000	$0	$0	$0	$0	$1,000,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$1,000,000**	**$0**	**$0**	**$0**	**$0**	**$1,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$500,000**

DEPARTMENT: **Information Services**

PROJECT NAME: **E-911 Call Handling System Upgrade**

PROJECT CONTACT/PHONE #: Jane Reeve x7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Upgrade 911 call handling from the Patriot 3 system to the Vesta 911 system. The Patriot 3 system will reach the end of life in November of 2016.

PROJECT OBJECTIVE: Request funding to upgrade the call handling equipment from Patriot 3 to the new Vesta 911 system to include upgrades to the ten workstations for the 911 Center. If the system is not upgraded by November 2016, the current Patriot 3 system will no longer be supported by the vendor. In addition, the support for the hardware expires in February 2017.

TOTAL CAPITAL PROJECT COST:

$400,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2017

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$250,000	$0	$0	$0	$0	$250,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Grant)	$150,000	$0	$0	$0	$0	$150,000
Total Projected/Requested Funding	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$400,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$400,000	$0	$0	$0	$0	$400,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$400,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **911 Phone System Equipment Upgrade**

PROJECT CONTACT/PHONE #: Jane Reeve x7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Basic 911 (911) provides the caller the ability to reach a PSAP by dialing the digits 911. The technology is based on a legacy analog platform. Basic 911 is nearing end-of-life and will soon be obsolete. Replace XP units which have reached end of life with an updated version of Windows

PROJECT OBJECTIVE: Enhanced 911 (E911) relies on an analog-digital platform that adds the following three key capabilities to basic 911 service, and has been implemented throughout the state for landline, wireless and voice over internet protocol (VoIP) service.

TOTAL CAPITAL PROJECT COST:

$250,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
	N/A	FY 2017

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$250,000	$0	$0	$0	$0	$250,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$250,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$250,000	$0	$0	$0	$0	$250,000
Total Projected Capital Expenditures	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$250,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$25,000	$25,000	$25,000	$25,000	$100,000
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$100,000**

DEPARTMENT: **Information Services**

PROJECT NAME: **Parks & Recreation System Upgrade**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Upgrade the current Parks & Rec registration system. The current system manages citizen records and registration both at the counter and over the Internet. Continued replacement and utilization of technology in this department will maximize the human resources available to process citizen requests efficiently and effectively.

PROJECT OBJECTIVE: Information Services has determined, based on industry trends, that the existing system will have exceeded its expected useful life cycle FY 2015 and will be due for replacement. If the system is not upgraded, there is a possibility the existing system will not be able to maintain adequate service levels. Additionally, it may require the hiring of more staff to offset these service level degradations. As more technology becomes available, the need to meet the changing demands of a growing citizenry should be addressed through the appropriate refreshing of technology.

TOTAL CAPITAL PROJECT COST:

$150,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$150,000	$0	$0	$0	$150,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$150,000	$0	$0	$0	$150,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$150,000**	**$0**	**$0**	**$0**	**$150,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Replacement Computers & Servers**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Replacement cycle for County computers and servers

PROJECT OBJECTIVE: This project funds the replacement cycle for County computers and servers.

TOTAL CAPITAL PROJECT COST:

$2,707,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$657,000	$550,000	$500,000	$500,000	$500,000	$2,707,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$657,000**	**$550,000**	**$500,000**	**$500,000**	**$500,000**	**$2,707,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$657,000	$550,000	$500,000	$500,000	$500,000	$2,707,000
Total Projected Capital Expenditures	**$657,000**	**$550,000**	**$500,000**	**$500,000**	**$500,000**	**$2,707,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Replacement of the Treasurer's Legacy System**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: The tax billing and collections system currently used by the Treasurer needs to be replaced since it is not meeting the needs of the Treasurer's Office, and current file structures and program enhancements are no longer easily implemented.

PROJECT OBJECTIVE: The purpose of this project is to upgrade the legacy Treasurer's system to a streamlined and automated cash receipts and tax collection system. The legacy was developed in-house in the mid-1990s, has reached the end of its life cycle, and requires replacement. This project is currently underway and additional funding is required for completion.

TOTAL CAPITAL PROJECT COST:

$1,884,364

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
on-going	N/A	on-going

PRIOR YEAR BUDGETS:

$1,484,364

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$400,000	$0	$0	$0	$0	$400,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$400,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$400,000	$0	$0	$0	$0	$400,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$400,000**	**$0**	**$0**	**$0**	**$0**	**$400,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **VoIP Telephony System Enhancements**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Upgrade voice-over-internet-protocol (VoIP) telephony system features and capabilities

PROJECT OBJECTIVE: Ensure that VoIP telephony system continues to meet staff and citizen needs.

TOTAL CAPITAL PROJECT COST:

$200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2017

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$200,000	$0	$0	$0	$0	$200,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$200,000	$0	$0	$0	$0	$200,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **Financial System Upgrade**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Staff is currently working with OneSolution to upgrade the County's aging, green screen financial management system with a modern, web-based system. A contract was awarded for this work in March 13, 2014. Due to the complexity of this project, consultants with experience in system conversions will need to be hired to serve as the technical liaison for the County. The project includes multiple phases and will take a minimum of 2 years to complete, once the initial phase is implemented.

PROJECT OBJECTIVE: Modernization of the County's financial management system.

TOTAL CAPITAL PROJECT COST:

$968,300

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2014	N/A	FY 2014 - FY 2019

PRIOR YEAR BUDGETS:

$718,300

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$250,000	$0	$0	$0	$0	$250,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$250,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$250,000	$0	$0	$0	$0	$250,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$250,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Information Services**

PROJECT NAME: **State Income Tax Program Replacement**

PROJECT CONTACT/PHONE #: Jane Reeve, 507-7552

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Each year, the Commissioner of Revenue receives and processes State income tax returns for Spotsylvania County residents through an automated system on the County's iSeries. As the County moves all applications from the iSeries to a client/server platform it will be necessary to move this application, as well.

PROJECT OBJECTIVE: To move the State income tax application from the iSeries to a client/server platform.

TOTAL CAPITAL PROJECT COST:

$100,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2019

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$100,000	$0	$0	$100,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$100,000	$0	$0	$100,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$100,000**	**$0**	**$0**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$7,500	$7,500	$7,500	$22,500
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$7,500**	**$7,500**	**$7,500**	**$22,500**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Active Gas Collection System in Cells 3 and 4**

PROJECT CONTACT/PHONE #: Benjamin Loveday 540-507-7307

PROJECT LOCATION:

Livingston Landfill on Massey Road

PROJECT DESCRIPTION: Active Gas Collection System in Cells 3 and 4

PROJECT OBJECTIVE: DOE grant funds were used to install active gas collection in cells 1 and 2 of the Livingston Landfill. This project will expand the collection field into portions of cells 3 and 4 that have reached final grade.

TOTAL CAPITAL PROJECT COST:

$200,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2018

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$200,000	$0	$0	$0	$200,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$200,000**	**$0**	**$0**	**$0**	**$200,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$200,000	$0	$0	$0	$200,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$200,000**	**$0**	**$0**	**$0**	**$200,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Convenience Center Paving**

PROJECT CONTACT/PHONE #: Benjamin L. Loveday, 540-507-7307

PROJECT LOCATION:

Location varies dependent on the convenience center to be repaired. Locations include Livingston landfill, The Barn, Cole Hill Creek, Todds Tavern, Belmont, Chewning Park, Wilderness, Chancellor, Berkeley, Lee Hill, Marshall Park, Mine Road and Post Oak.

PROJECT DESCRIPTION: $45,000 each year for paving repairs at various sites. $85,000 in FY 2017 to repair lower bay area at Chancellor and bay area access road.

PROJECT OBJECTIVE: Maintain level of service for trash collection and disposal to the residents of Spotsylvania County.

TOTAL CAPITAL PROJECT COST: $310,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	On-Going

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$130,000	$45,000	$45,000	$45,000	$45,000	$310,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$130,000**	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$310,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$130,000	$45,000	$45,000	$45,000	$45,000	$310,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$130,000**	**$45,000**	**$45,000**	**$45,000**	**$45,000**	**$310,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Livingston Landfill Development**

PROJECT CONTACT/PHONE #: Benjamin L. Loveday, 540-507-7307

PROJECT LOCATION:

Livingston Landfill located at 6241 Massey Road, Spotsylvania, VA

PROJECT DESCRIPTION: Long-term landfill development plan.

PROJECT OBJECTIVE: Landfill development plan based on an intake of approx. 10,000 tons per month.

TOTAL CAPITAL PROJECT COST: $14,263,800

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017 - FY 2025	N/A	FY 2017 - FY 2025

PRIOR YEAR BUDGETS: $79,200

COSTS PROJECTED BEYOND CIP PERIOD: $8,978,000

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$2,183,000	$309,000	$143,000	$2,169,000	$402,600	$5,206,600
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$2,183,000**	**$309,000**	**$143,000**	**$2,169,000**	**$402,600**	**$5,206,600**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$15,000	$309,000	$75,000	$36,000	$402,600	$837,600
Construction	$2,168,000	$0	$68,000	$2,133,000	$0	$4,369,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$2,183,000**	**$309,000**	**$143,000**	**$2,169,000**	**$402,600**	**$5,206,600**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Public Works**

PROJECT NAME: **Livingston Landfill Green Waste Composting Program**

PROJECT CONTACT/PHONE #: Benjamin L. Loveday, 540-507-7307

PROJECT LOCATION:

Site to be located at the Livingston Landfill

PROJECT DESCRIPTION: Development of a 3 to 5 acre portion of the Livingston Landfill property for dedication to a Green Waste Recycle Program (leaves/grass). Project will include site work and equipment.

PROJECT OBJECTIVE: Currently the County collects around 18,000 cubic yards of leaves/grass which must be managed, with disposal in the landfill being the last option. In order to provide a sustainable and reliable handling of the County green waste, it is recommended the County develop a green waste composting program. The program will produce about 18,000 c.y. of organic compost material that can be sold for $15 to $20 per yard. This would result in a projected revenue stream of $250,000 to $350,000 per year. Additionally, it will allow commercial vendors to increase landfill diversion rates by bringing any leaf/green waste to the recycle facility instead of mixing this in with their regular waste streams.

TOTAL CAPITAL PROJECT COST:

$630,495

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015	N/A	FY 2016 - FY 2017

PRIOR YEAR BUDGETS:

$330,495

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$300,000	$0	$0	$0	$0	$300,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$300,000	$0	$0	$0	$0	$300,000
Total Projected Capital Expenditures	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Refuse Disposal Equipment**

PROJECT CONTACT/PHONE #: Benjamin Loveday 540-507-7307

PROJECT LOCATION:

Various convenience sites throughout the County.

PROJECT DESCRIPTION: Heavy equipment replacement and rebuilds.

PROJECT OBJECTIVE: Maintain an appropriate sized heavy equipment fleet to ensure effective landfill disposal based on the tonnage being accepted at the facility.

TOTAL CAPITAL PROJECT COST:

$1,760,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	On-Going

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$290,000	$210,000	$280,000	$480,000	$500,000	$1,760,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (interest earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$290,000**	**$210,000**	**$280,000**	**$480,000**	**$500,000**	**$1,760,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$290,000	$210,000	$280,000	$480,000	$500,000	$1,760,000
Total Projected Capital Expenditures	**$290,000**	**$210,000**	**$280,000**	**$480,000**	**$500,000**	**$1,760,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Refuse Collection Equipment**

PROJECT CONTACT/PHONE #: Benjamin Loveday 540-507-7307

PROJECT LOCATION:

Various convenience sites throughout the County.

PROJECT DESCRIPTION: Collections equipment replacement.

PROJECT OBJECTIVE: Maintain a collection of fleet to serve all solid waste collection facilities in the County.

TOTAL CAPITAL PROJECT COST:

$2,443,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	On-going

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$603,000	$405,000	$365,000	$670,000	$400,000	$2,443,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$603,000**	**$405,000**	**$365,000**	**$670,000**	**$400,000**	**$2,443,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$603,000	$405,000	$365,000	$670,000	$400,000	$2,443,000
Total Projected Capital Expenditures	**$603,000**	**$405,000**	**$365,000**	**$670,000**	**$400,000**	**$2,443,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Utilities/Public Works**

PROJECT NAME: **Single Stream Compactor Conversion**

PROJECT CONTACT/PHONE #: Benjamin Loveday 540-507-7307

PROJECT LOCATION:

Various convenience sites throughout the County.

PROJECT DESCRIPTION: The single stream recycle program started with compactors at the Chancellor Convenience Center and then transitioned out to the other sites through use of existing cans. Because the recyclables can be bulky, containers can fill up quickly, requiring truck service at a higher rate than desirable. These services could be greatly reduced by installation of additional single stream compactor containers at various sites throughout the County. Sites to be phased in for conversion include: Wilderness, Livingston, Post Oak, The Barn, Chewning Park, Cole Hill Creek and Berkeley. By converting these sites, the recycling materials may only have to be collected once or twice a month as opposed to weekly.

PROJECT OBJECTIVE: Reduce the number of services required to maintain the current level of service. Reduce demand on County front load service trucks which are more expensive to operate.

TOTAL CAPITAL PROJECT COST: $59,050

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2016 - FY 2017

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$59,050	$0	$0	$0	$0	$59,050
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$59,050**	**$0**	**$0**	**$0**	**$0**	**$59,050**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$59,050	$0	$0	$0	$0	$59,050
Total Projected Capital Expenditures	**$59,050**	**$0**	**$0**	**$0**	**$0**	**$59,050**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Hunting Run Park, Phase II**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Hunting Run Park on Elys Ford Road
(Photo credit: Google Earth)

PROJECT DESCRIPTION: Phase II is designed and includes permanent check-in station and restrooms, well and septic systems with public drinking water filtration, driveway for engine pick up and drop off, pervious trail to the ADA fishing pier, picnic shelter and floating pier.

PROJECT OBJECTIVE: Improve the public convenience of the Hunting Run Park facility: Current Phase I improvements have mulch trail to ADA pier that is difficult for disabled users; engine rental use will be improved with paved driveway to pick up and drop off the engines from the attendant station; portable units provide sanitary waste disposal; and there is no public drinking water at the Phase I facility.

TOTAL CAPITAL PROJECT COST: $872,980

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2007, FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS: $75,408

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$797,572	$0	$0	$0	$797,572
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$797,572**	**$0**	**$0**	**$0**	**$797,572**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$797,572	$0	$0	$0	$797,572
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$797,572**	**$0**	**$0**	**$0**	**$797,572**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$17,306	$18,172	$19,080	$54,558
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$17,306**	**$18,172**	**$19,080**	**$54,558**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Belmont Passive Park**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Belmont Road

PROJECT DESCRIPTION: Open field with Piedmont terrain will support a paved parking area including handicapped accessible parking, VDOT standard entrance with tapers, pervious concrete walking trails and stormwater facilities as required by the County Code for public use. A site plan was done in FY 2008 and a permanent drainage easement is required to be dedicated to VDOT for approval to construct.

PROJECT OBJECTIVE: This park would provide a passive park for walking and picnics.

TOTAL CAPITAL PROJECT COST: $456,687

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2008 / FY 2019	County owns land	FY 2019

PRIOR YEAR BUDGETS: $52,987

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$403,700	$0	$0	$403,700
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$403,700**	**$0**	**$0**	**$403,700**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$36,700	$0	$0	$36,700
Construction	$0	$0	$367,000	$0	$0	$367,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$403,700**	**$0**	**$0**	**$403,700**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$11,015	$11,565	$22,580
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$11,015**	**$11,565**	**$22,580**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Livingston Community Center**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

On the Livingston landfill property.

PROJECT DESCRIPTION: Construction of a 3,000 square foot community center complete with a kitchen, meeting rooms, storage space, restrooms, and adjacent parking.

PROJECT OBJECTIVE: Citizens of Livingston District have requested a community building that is located to better serve their needs. Currently, the closest building is at Todds Tavern.

TOTAL CAPITAL PROJECT COST: $577,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2020	County owns land	FY 2020

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$577,500	$0	$577,500
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$577,500**	**$0**	**$577,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$52,500	$0	$52,500
Construction	$0	$0	$0	$525,000	$0	$525,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$577,500**	**$0**	**$577,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$18,269	$18,269
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$18,269**	**$18,269**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Marshall Center Auditorium Upgrades**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Auditorium in Marshall Center located across from Spotsylvania Middle School on Business Route 208

PROJECT DESCRIPTION: Improvements include installation of theatrical lighting, sound system, control room for lights and sound, and a fire proof curtain. These improvements allow for musical performances and recitals, in addition to meetings and public presentations requiring sound projection, audio / visual and lighting.

PROJECT OBJECTIVE: During FY 2009-2010 the auditorium was made available for meetings and public use by completing roof repairs, bathroom renovation and repair of interior water damage. However, the existing air handler for the HVAC system causes noise in the stage area. The lack of theatrical sound, lighting and dressing room area prevents the old high school auditorium from being used for recitals and theatrical events. The HVAC noise will not be addressed through this project.

TOTAL CAPITAL PROJECT COST: $871,248

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019	N/A	FY 2019

PRIOR YEAR BUDGETS: $567,248

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$298,700	$0	$0	$298,700
Service Charge	$0	$0	$0	$0	$0	$0
Other (Donations)	$0	$0	$5,300	$0	$0	$5,300
Total Projected/Requested Funding	**$0**	**$0**	**$304,000**	**$0**	**$0**	**$304,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$61,000	$0	$0	$61,000
Construction	$0	$0	$243,000	$0	$0	$243,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$304,000**	**$0**	**$0**	**$304,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$6,869	$7,212	$14,081
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$6,869**	**$7,212**	**$14,081**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Marshall Park Upgrades**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Existing Marshall Park located south of the Courthouse on Business Route 208
(Photo credit: Google Earth)

PROJECT DESCRIPTION: Upgrades to the existing Marshall Park include: Relocation of existing soccer field and construction of additional parking with lights on each, meeting today's site plan/code requirements for parking, drive aisle, ADA parking and accessibility, and storm water management/Chesapeake Bay/wetland permitting. As per Conceptual Plans completed by an engineering firm for the Capital Projects Department in FY 2013.

PROJECT OBJECTIVE: The existing Marshall Park has inadequate parking. The existing park's parcel size and terrain necessitates expanding parking into an existing field location and construction of a replacement field.

TOTAL CAPITAL PROJECT COST: $571,531

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2013/FY 2017	County owns land	FY 2017

PRIOR YEAR BUDGETS: $1,531

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$570,000	$0	$0	$0	$0	$570,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$570,000**	**$0**	**$0**	**$0**	**$0**	**$570,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$90,000	$0	$0	$0	$0	$90,000
Construction	$480,000	$0	$0	$0	$0	$480,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$570,000**	**$0**	**$0**	**$0**	**$0**	**$570,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$16,150	$16,958	$17,805	$18,696	$69,609
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$16,150**	**$16,958**	**$17,805**	**$18,696**	**$69,609**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Ni River Park**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Next to Ni River Middle School

PROJECT DESCRIPTION: Facility will include ball fields, soccer fields, paved access road with parking and restrooms on County-owned land adjacent to Ni River Middle School as per Conceptual Plans completed by an engineering firm for the Capital Projects Department in FY 2013.

PROJECT OBJECTIVE: This project is planned as a district style park as described in the County's Comprehensive Plan.

TOTAL CAPITAL PROJECT COST:

$3,373,061

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2019	County owns land	FY 2020

PRIOR YEAR BUDGETS:

$3,061

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$15,000	$0	$0	$15,000
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$335,000	$3,020,000	$0	$3,355,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concession Receipts)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$350,000**	**$3,020,000**	**$0**	**$3,370,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$350,000	$0	$0	$350,000
Construction	$0	$0	$0	$3,020,000	$0	$3,020,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$350,000**	**$3,020,000**	**$0**	**$3,370,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$74,840	$74,840
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$74,840**	**$74,840**

DEPARTMENT: **Parks & Recreation**

PROJECT NAME: **Minor Regrading/Fence Replacement**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Chewning Park, Cosner Park, Lee Hill Park,
Legion Complex, Marshall Park and
Mary L. Carter Park

PROJECT DESCRIPTION: Chewning Park - Replace two (2) Existing Baseball Field Fences. Cosner Park - Replace two (2) Existing Baseball Field Fences / Tennis Court Fence / Fence Along River on North Side of Facility and Fencing Around Community Center. Lee Hill Park - Minor Regrading prior to Replacement of Existing Fence on two (2) Baseball Fields and Fence along North West Property Line between Neighboring Trailer Court and Park. Legion Complex - Replace one (1) Baseball Fence / Replace one (1) Softball Fence / Replace Fence on South Side of Property Line and Fence at the Track Area. Marshall Park - Replace Fence on South Side of Property Line and Along Road Front.

PROJECT OBJECTIVE: To Replace old deteriorating fencing in need of repairs due to damage, rust and unsafe conditions.

TOTAL CAPITAL PROJECT COST: $367,100

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2021	N/A	FY 2021

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$367,100	$367,100
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concession Receipts)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$0**	**$367,100**	**$367,100**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$367,100	$367,100
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$0**	**$367,100**	**$367,100**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Patriot Park Field Lighting**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Patriot Park
5710 Smith Station Road
Fredericksburg, VA 22407

PROJECT DESCRIPTION: Install lights for two regulation baseball fields at Patriot Park.

PROJECT OBJECTIVE: To extend the use of the competition fields, increasing the hours of public use after dark.

TOTAL CAPITAL PROJECT COST: $947,236

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	County Owns Land	FY 2017

PRIOR YEAR BUDGETS: $487,236

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$260,000	$0	$0	$0	$0	$260,000
Service Charge	$0	$0	$0	$0	$0	$0
Other (Concessions)	$200,000	$0	$0	$0	$0	$200,000
Total Projected/Requested Funding	**$460,000**	**$0**	**$0**	**$0**	**$0**	**$460,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$460,000	$0	$0	$0	$0	$460,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$460,000**	**$0**	**$0**	**$0**	**$0**	**$460,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$7,384	$7,753	$8,140	$8,548	$31,825
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$7,384**	**$7,753**	**$8,140**	**$8,548**	**$31,825**

DEPARTMENT: **Parks and Recreation**

PROJECT NAME: **Playground Installation**

PROJECT CONTACT/PHONE #: Kevin Brooks / 507-7525

PROJECT LOCATION:

Patriot Park
5710 Smith Station Road
Fredericksburg, VA 22407

PROJECT DESCRIPTION: Purchase and install a playground system similar in size and type that is located at Loriella Park.

PROJECT OBJECTIVE: This project would meet the current requests of citizens to have a playground system located at Patriot Park with a service age range of toddler to young teens. This system would include swings which are often requested and are currently located only at Loriella Park.

TOTAL CAPITAL PROJECT COST: $183,750

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2018	N/A	FY 2018

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$183,750	$0	$0	$0	$183,750
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$183,750**	**$0**	**$0**	**$0**	**$183,750**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$183,750	$0	$0	$0	$183,750
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$183,750**	**$0**	**$0**	**$0**	**$183,750**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$3,087	$3,241	$3,403	$9,731
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$3,087**	**$3,241**	**$3,403**	**$9,731**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Fire Training Center**

PROJECT CONTACT/PHONE #: Monty Willaford, 507-7900

PROJECT LOCATION:

PROJECT DESCRIPTION: This project is the construction of a Fire Training Center. Phase I will provide a concrete apron around the burn building; Phase II will provide permanent classrooms, restrooms, showers and burn pit.

PROJECT OBJECTIVE: To provide critical fire training facilities for area firefighters and to provide a reliable source for pumper testing which is a critical ISO requirement.

TOTAL CAPITAL PROJECT COST: $1,250,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2017	N/A	FY 2017/FY 2018

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$24,442	$0	$0	$0	$0	$24,442
General Obligation Bond	$225,558	$1,000,000	$0	$0	$0	$1,225,558
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$250,000**	**$1,000,000**	**$0**	**$0**	**$0**	**$1,250,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$250,000	$1,000,000	$0	$0	$0	$1,250,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$250,000**	**$1,000,000**	**$0**	**$0**	**$0**	**$1,250,000**
Estimated Add'l Operational Costs						
- Debt service	$19,736	$116,813	$114,015	$111,218	$108,420	$470,202
- Utilities, insurance, maintenance	$0	$0	$50,288	$52,198	$54,189	$156,675
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$19,736**	**$116,813**	**$164,303**	**$163,416**	**$162,609**	**$626,877**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Site Acquisition & Design of Fire/Rescue Station 12**

PROJECT CONTACT/PHONE #: Monty Willaford, 507-7900

PROJECT LOCATION:

Route 1 Corridor - Massaponax Church Road area.

PROJECT DESCRIPTION: New Fire/Rescue Station (approx. 15,000 sq. ft.)

PROJECT OBJECTIVE: To construct a new fire/rescue station in the Route 1 Corridor.

TOTAL CAPITAL PROJECT COST:

$1,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2021	FY 2021	FY 2023 - FY 2024

PRIOR YEAR BUDGETS:

$0

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$1,000,000	$1,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$0**	**$0**	**$1,000,000**	**$1,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$500,000	$500,000
Professional Services	$0	$0	$0	$0	$500,000	$500,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$0**	**$0**	**$1,000,000**	**$1,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **Replacement Fire/Rescue Apparatus**

PROJECT CONTACT/PHONE #: Monty Willaford, 507-7900

PROJECT LOCATION:

Replacement of apparatus at various stations throughout the County.

PROJECT DESCRIPTION: Replacement of various ambulances and fire engines/wagons at various stations due to the expected life cycle of the equipment and mileage on existing apparatus.

PROJECT OBJECTIVE: To provide critical fire and rescue vehicles.

TOTAL CAPITAL PROJECT COST: $15,528,166

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	on-going

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$52,889	$0	$0	$0	$0	$52,889
General Obligation Bond	$3,414,596	$3,759,752	$0	$2,596,968	$0	$9,771,316
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$2,922,372	$0	$2,768,901	$5,691,273
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$12,688	$0	$0	$0	$0	$12,688
Total Projected/Requested Funding	**$3,480,173**	**$3,759,752**	**$2,922,372**	**$2,596,968**	**$2,768,901**	**$15,528,166**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$3,480,173	$3,759,752	$2,922,372	$2,596,968	$2,768,901	$15,528,166
Total Projected Capital Expenditures	**$3,480,173**	**$3,759,752**	**$2,922,372**	**$2,596,968**	**$2,768,901**	**$15,528,166**
Estimated Add'l Operational Costs						
- Debt service	$418,233	$892,128	$871,500	$1,195,374	$1,165,946	$4,543,181
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$418,233**	**$892,128**	**$871,500**	**$1,195,374**	**$1,165,946**	**$4,543,181**

DEPARTMENT: **Department of Fire, Rescue, and Emergency Management**

PROJECT NAME: **CPR Delivery Devices**

PROJECT CONTACT/PHONE #: Monty Willaford, 507-7900

PROJECT LOCATION:

N/A

PROJECT DESCRIPTION: Purchase of CPR delivery devices for each transport unit in the County.

PROJECT OBJECTIVE: The CPR delivery devices are designed to give better and continuous chest compressions to cardiac arrest patients.

TOTAL CAPITAL PROJECT COST:

$275,100

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
N/A	N/A	FY 2015 - FY 2019

PRIOR YEAR BUDGETS:

$65,500

COSTS PROJECTED BEYOND CIP PERIOD:

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aide	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$65,500	$65,500	$78,600	$0	$0	$209,600
Service Charge	$0	$0	$0	$0	$0	$0
Other (Interest Earnings)	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$65,500**	**$65,500**	**$78,600**	**$0**	**$0**	**$209,600**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$65,500	$65,500	$78,600	$0	$0	$209,600
Total Projected Capital Expenditures	**$65,500**	**$65,500**	**$78,600**	**$0**	**$0**	**$209,600**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Transportation Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
PATIOR UT POTIAR

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Hickory Ridge/Rt 1 Intersection Improvements**

PROJECT CONTACT/PHONE #: Doug Morgan, 540-507-7437

PROJECT LOCATION:

Intersection of Hickory Ridge Road and Rt. 1

PROJECT DESCRIPTION: Design, acquire right of way, relocate utilities and construction to install a new Rt. 1 northbound left turning lane for westbound Hickory Ridge Road; install an eastbound right turning lane on Hickory Ridge Rd. for southbound Rt. 1; stripe the existing eastbound lane on Hickory Ridge Road for left turning traffic to northbound Rt. 1; install a new southbound right turn lane for westbound Hickory Ridge Road. Install a new traffic signal if the VDOT traffic signal warrants are met. This is anticipated as a VDOT-managed project.

PROJECT OBJECTIVE: Eliminate traffic accidents caused by the lack of a left turn storage lane for northbound Rt 1 traffic turning westbound onto Hickory Ridge Road. The installation of a new traffic signal, if VDOT warrants are met, will eliminate side angle collisions with left turning traffic from westbound Hickory Ridge Road conflicting with uncontrolled southbound Rt 1 through traffic. **(The figures below represent County-only funding for this project. A 100% match of funds has been awarded by the State through the Revenue Sharing program.)**

TOTAL CAPITAL PROJECT COST: $1,445,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015	FY 2016	FY 2017

PRIOR YEAR BUDGETS: $800,000

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$645,000	$0	$0	$0	$0	$645,000
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$645,000**	**$0**	**$0**	**$0**	**$0**	**$645,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$645,000	$0	$0	$0	$0	$645,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$645,000**	**$0**	**$0**	**$0**	**$0**	**$645,000**
Estimated Add'l Operational Costs						
- Debt service	$56,438	$55,228	$54,019	$52,809	$51,600	$270,094
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$56,438**	**$55,228**	**$54,019**	**$52,809**	**$51,600**	**$270,094**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Improvements to Interchange Exit 118**

PROJECT CONTACT/PHONE #: Doug Morgan, 540-507-7437

PROJECT LOCATION:

PROJECT DESCRIPTION: Improvements to the roadways and bridge at Exit 118 include a roundabout, new bridge, and improvements to Rt. 606 on either side of the bridge. The County has applied and intends to apply for additional matching project funds through the State's Revenue Sharing Program. This is a VDOT-managed project.

PROJECT OBJECTIVE: Improve the movement of traffic at the Exit 118 interchange and the roads in that area. **(The figures below represent County-only funding for this project. A match of funds has been awarded by the State through the Revenue Sharing program.)**

TOTAL CAPITAL PROJECT COST: $12,550,050

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2015	TBD	TBD

PRIOR YEAR BUDGETS: $6,950,050

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$375,000	$5,225,000	$0	$0	$0	$5,600,000
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$375,000**	**$5,225,000**	**$0**	**$0**	**$0**	**$5,600,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$375,000	$5,225,000	$0	$0	$0	$5,600,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$375,000**	**$5,225,000**	**$0**	**$0**	**$0**	**$5,600,000**
Estimated Add'l Operational Costs						
- Debt service	$32,813	$541,547	$528,434	$515,322	$502,209	$2,120,325
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$32,813**	**$541,547**	**$528,434**	**$515,322**	**$502,209**	**$2,120,325**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Improvements at Exit 126 - J Ramp**

PROJECT CONTACT/PHONE #:

PROJECT LOCATION:

PROJECT DESCRIPTION: Installation of a southbound I-95 off ramp connecting to Southpoint Parkway.

PROJECT OBJECTIVE: This project will provide an alternative to the southbound I-95 ramp onto Rt. 1. Once constructed, the j-ramp is expected to alleviate traffic backups during evening rush hours along the interstate and Rt. 1 by allowing traffic to safely move from the interstate to Southpoint Parkway and Rt. 208 without having to use Rt. 1.

TOTAL CAPITAL PROJECT COST: $15,000,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
		FY 2018 - FY 2019

PRIOR YEAR BUDGETS: $0

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$7,500,000	$7,500,000	$0	$0	$15,000,000
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$7,500,000**	**$7,500,000**	**$0**	**$0**	**$15,000,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$7,500,000	$7,500,000	$0	$0	$15,000,000
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$7,500,000**	**$7,500,000**	**$0**	**$0**	**$15,000,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$731,250	$1,444,688	$1,409,063	$1,373,438	$4,958,438
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$731,250**	**$1,444,688**	**$1,409,063**	**$1,373,438**	**$4,958,438**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Corridor Study & Implementation of Findings - Rt. 1 & Rt. 208**

PROJECT CONTACT/PHONE #: Doug Morgan, 540-507-7437

PROJECT LOCATION:

Rt. 1 and Rt. 208 in Spotsylvania County

PROJECT DESCRIPTION: Study of the Rt. 1 and Rt. 208 corridors to identify necessary safety and operational improvements.

PROJECT OBJECTIVE: Initially, studies of these corridors will identify safety and operational improvements that will help to move traffic more effectively. Then, funding will be used to fix the items identified. It is expected that this project will improve intersections, add and/or lengthen turn lanes, and provide additional travel lanes along the Rt. 1 and Rt. 208 corridors.

TOTAL CAPITAL PROJECT COST:

$5,757,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2018

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$5,757,500	$0	$0	$0	$5,757,500
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$0	$0	$0
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$5,757,500**	**$0**	**$0**	**$0**	**$5,757,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$5,757,500	$0	$0	$0	$5,757,500
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$5,757,500**	**$0**	**$0**	**$0**	**$5,757,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$561,356	$547,682	$534,008	$520,334	$2,163,380
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$561,356**	**$547,682**	**$534,008**	**$520,334**	**$2,163,380**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Corridor Study & Implementation of Findings - Rt. 2 & Rt. 17**

PROJECT CONTACT/PHONE #: Doug Morgan, 540-507-7437

PROJECT LOCATION:

Rt. 2 and Rt. 17 in Spotsylvania County

PROJECT DESCRIPTION: Study of the Rt. 2 and Rt. 17 corridors to identify necessary safety and operational improvements.

PROJECT OBJECTIVE: Initially, studies of these corridors will identify safety and operational improvements that will help to move traffic more effectively. Then, funding will be used to fix the items identified. It is expected that this project will improve intersections, add and/or lengthen turn lanes, and provide additional travel lanes along the Rt. 2 and Rt. 17 corridors.

TOTAL CAPITAL PROJECT COST:

$5,757,500

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
FY 2016	N/A	FY 2019/FY 2020

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD:

$0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$2,878,750	$1,878,750	$0	$4,757,500
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$0	$0	$0	$1,000,000	$0	$1,000,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$0**	**$0**	**$2,878,750**	**$2,878,750**	**$0**	**$5,757,500**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$2,878,750	$2,878,750	$0	$5,757,500
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$0**	**$0**	**$2,878,750**	**$2,878,750**	**$0**	**$5,757,500**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$280,678	$457,019	$445,720	$1,183,417
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$280,678**	**$457,019**	**$445,720**	**$1,183,417**

DEPARTMENT: **Capital Projects Management**

PROJECT NAME: **Transportation - General Engineering Consultant**

PROJECT CONTACT/PHONE #: Ed Petrovitch, 540-507-7300

PROJECT LOCATION:

Various locations of transportation projects. County Administrator to approve expenditures on as needed basis.

PROJECT DESCRIPTION: Fund minor expenditures such as transportation project studies, data collection and cost estimates to be done by qualified professionals. Grant applications and FAMPO funding requests dictate qualified professionals to develop costs.

PROJECT OBJECTIVE: Obtain Regional Surface Transportation Program (RSTP), Congestion Mitigation Air Quality (CMAQ), Virginia Rail and Public Transportation (VDRPT) funding allocations / grants using credible cost estimates and analyses performed by qualified professionals.

TOTAL CAPITAL PROJECT COST: $100,000

FISCAL YEAR IN WHICH EXPENDITURES BEGIN BY PHASE:

Planning & Design	Property Acquisition	Construction/Implementation
on-going	N/A	on-going

PRIOR YEAR BUDGETS:

COSTS PROJECTED BEYOND CIP PERIOD: $0

Projected Project Revenues & Expenditures

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5-Year Total
Financing/Funding Methods:						
Proffers	$0	$0	$0	$0	$0	$0
General Obligation Bond	$0	$0	$0	$0	$0	$0
State Aid	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0
General Revenue	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000
Service Charge	$0	$0	$0	$0	$0	$0
Other ( )	$0	$0	$0	$0	$0	$0
Total Projected/Requested Funding	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**
Projected Capital Expenditures:						
Land	$0	$0	$0	$0	$0	$0
Professional Services	$20,000	$20,000	$20,000	$20,000	$20,000	$100,000
Construction	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$0	$0	$0	$0	$0	$0
Total Projected Capital Expenditures	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$100,000**
Estimated Add'l Operational Costs						
- Debt service	$0	$0	$0	$0	$0	$0
- Utilities, insurance, maintenance	$0	$0	$0	$0	$0	$0
- Personnel	$0	$0	$0	$0	$0	$0
Total Est Add'l Operational Costs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

School Capital Projects

COUNTY OF SPOTSYLVANIA · VIRGINIA
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School Capital Projects

Renovate & Expand Courtland High School *(FY 17 – FY 21 costs = $19,244,136)*
Renovation of Courtland High School will provide additional capacity for future growth in student enrollment, expansion of labs, and development of specialty/magnet programming.

Transportation (*FY 17 – FY 21 costs = $19,983,880)*
Purchase of replacement school buses. These vehicles include 119 77-passenger buses, 33 buses for special needs students, 3 Type A buses, and 8 Head Start buses. Also included is purchase of six bus engines and camera equipment for buses.

Capital Maintenance (*FY 17 – FY 21 costs = $40,655,500)*
Funding for this project addresses capital maintenance for existing School facilities and includes repair and/or replacement of items such as HVAC systems, roof systems, fire alarm systems, humidity control, resurfacing of parking lots, running tracks, refurbishing bleachers, telephone/intercom systems, flooring/carpeting, painting, replacement of window/door hardware, field unit vehicle replacements, etc.

Technology Replacements/Upgrades (*FY 17 – FY 21 costs = $23,199,845*)
Funding for this project includes but is not limited to the upgrading and/or replacing of computers, switches, cables, servers, blade servers, laptops, controllers, wireless systems and disk expansion throughout the school division.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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Utilities Capital Projects

Utilities Capital Projects

General Projects

Utility Lab/Office Expansion (*FY 17 – FY 21 costs = $4,225,000*)
The growth of the Utility department's Engineering and Field Services Division and laboratory has resulted in a shortage of office, meeting and storage space. The laboratory bench space is not adequate to accommodate current testing that is being performed. These funds will be used for expansion of the existing administrative buildings, equipment storage buildings, and lab.

Telemetry/SCADA (*FY 17 – FY 21 costs = $600,000*)
Supervisory Control and Data Acquisition (SCADA) for all water and wastewater facilities to include upgrades and system improvements.

Manhole Rehabilitation Program (*FY 17 – FY 21 costs = $250,000*)
This program identifies manholes in the collection system with structural deficiencies and/ or inflow and infiltration issues requiring extensive repair. These manholes are found during manhole inspections to identify signs of severe inflow and infiltration issues, or signs of deterioration due to hydrogen sulfide and/or general aging. These manholes will be rehabilitated in place thus minimizing impacts to customer service and the environment while preserving the integrity of the collection system. The upcoming project includes manholes in the Sheraton Hills, Stoneybrooke and Spotslee areas.

CMMS & Asset Management Upgrade (*FY 17 – FY 21 costs = $50,000*)
This project will upgrade the Utilities work order and inventory control software.

System Improvement Opportunities with Developers (*FY 17 – FY 21 costs = $450,000*)
Extension/enlargement of water/sewer lines throughout the county to coincide with local improvements and development.

Water Projects

Motts Solids Dewatering System (*FY 17 – FY 21 costs = $3,000,000*)
Construction of new solids handling facility at the Motts Run Water Treatment Plant.

Southpoint 12" Waterline Replacement (*FY 17 – FY 21 costs = $275,000*)
Replacement of existing 12" cast iron water line under Rt. 1 at entrance to Southpoint Parkway.

Ni River Water Treatment Plant Improvements/Expansion (*FY 17 – FY 21 costs = $20,740,000*)
This project consists of replacement of three different proprietary coagulation and flocculation systems with a single system, improvements to the filtration system, modernization of the

control system, replacement of the undersized residuals force main, and other improvements. The project is necessary to assure that the plant can treat and deliver its permitted 6 MGD of production. The project will also improve plant reliability and redundancy.

Thornburg Water Transmission Improvements (*FY 17 – FY 21 costs = $4,575,000*)
This project includes funding for water transmission improvement projects between Four Mile Fork and Thornburg. Projects include a 24" main from Lee's Park to Rt. 1, and a 16" line betterment with the Rt. 1/Rt. 606 intersection improvement project at Thornburg. Funding also includes a water storage tank for the Thornburg area.

Loren Dr./Harrison Rd. Waterline (formerly Falcon Dr. Ext.) (*FY 17 – FY 21 costs = $400,000*)
This waterline extension project will close a loop between Mine Road and Lafayette Boulevard for improvement of fire flows and water pressure.

Connect Hunting Run & Ni River for Future Water Source (*FY 17 – FY 21 costs = $20,750,000*)
This project consists of planning, permitting, pumping and transmission facilities to provide an inner connection between reservoirs. This connection will allow optimization of the County's existing reservoirs and provide for future connections to future raw water sources in the county.

Country Club Estates System Improvements (*FY 17 – FY 21 costs = $500,000*)
Improvements and upgrades to current water system serving County Club Estates.

16" Waterline – Andora Drive to Sawhill (*FY 17 – FY 21 costs = $3,000,000*)
This project includes funding for water distribution and transmission to increase supply capabilities to the western Five Mile Fork and American Central areas. The water main will aid the existing American Central line in supplying areas located near the main and also fortify the supply to the new Sawhill and American Central tanks. These areas are expected to experience demand growth in build out conditions. The project is identified in the 2002 Revision to the Water/Sewer Master Plan.

Water Meter Replacement Program (*FY 17 – FY 21 costs = $800,000*)
This is a preventative maintenance program to replace meters within the system based on American Water Works Association (AWWA) regulations and recommended business practices. Proactive maintenance of meters and replacements ensures optimum operating efficiency. Aging meters fail to register accurate water usage, increasing water loss and the loss of usage-based revenue.

Brock Road 16" Waterline (*FY 17 – FY 21 costs = $700,000*)
This project will replace the existing waterline that runs between Brock Road and Jackson Trail West. The existing waterline is aging and difficult to access and maintain. It will run up Brock Road to Brock Road Elementary and down to Jackson Trail West to connect to an existing water line.

Rappahannock Raw Water Pump Station Improvements (*FY 17 – FY 21 costs = $1,200,000*)
This project will consist of the installation of a 12 MGD pump with a variable frequency drive and the replacement of an existing 6 MGD per pump with a variable frequency drive. The motor control centers that drive the raw water pumps will also be upgraded to allow for greater pumping reliability and control during high use and emergency conditions.

Salem Church to Leavells 16" Waterline (*FY 17 – FY 21 costs = $500,000*)
The 16" waterline from Salem Church Road to Leavells Road will provide the needed redundancy to maintain water supply and fire protection in areas east of Five Mile Fork.

Old Greenwich 2" Line Upgrade (*FY 17 – FY 21 costs = $250,000*)
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

Rt. 606 East of I-95 Improvements (*FY 17 – FY 21 costs = $500,000*)
Improvements to water/sewer lines on Mudd Tavern Road, east of I-95, contingent upon VDOT plans.

Harrison Rd/Route 1 Waterline Improvements (*FY 17 – FY 21 costs = $950,000*)
Improvements for water lines affected by the VDOT Rt. 1/Harrison Road intersection project.

Spotswood 2" Line Upgrade (*FY 17 – FY 21 costs = $250,000*)
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

12" AC Line Replacements (*FY 17 – FY 21 costs = $700,000*)
This project will replace aging water lines in Catlett Farm and Hilldrup Farm areas with ductile iron lines.

GPS Mapping (*FY 17 – FY 21 costs = $750,000*)
GPS coordinates for locating collection and distribution system assets per Global Positioning System.

Waverly Village 2" Line Upgrade (*FY 17 – FY 21 costs = $150,000*)
This project will replace current 2" lines with 6" lines to improve product delivery, fire protection and reduce service interruptions to customers in this area.

Sewer Projects

I-95 to Woodland Drive – Phase II (*FY 17 – FY 21 costs = $1,200,000*)
A sewer line will be installed from I-95 to Woodland Drive to remove two pump stations and finish the Long Branch Interceptor.

Collection System Extensions (*FY 17 – FY 21 costs = $350,000*)
Extension of sanitary sewers into existing developments without public sewer and/or into areas with failing septic systems.

Elimination of Pump Stations 3 & 6 (*FY 17 – FY 21 costs = $350,000*)
This project is planned to eliminate two pump stations by construction a gravity line to a new down-gradient pump station.

Old Greenwich Townhouses Sewer Replacement (*FY 17 – FY 21 costs = $1,800,000*)
This project involves replacement of failing sewer infrastructure at the Old Greenwich townhouses.

Fawn Lake Pump Stations 27 & 58 (*FY 17 – FY 21 costs = $1,500,000*)
This project will rebuild pump station 58 and eliminate pump station 27 by constructing a gravity line to pump station 58.

Maple Grove Rehab (*FY 17 – FY 21 costs = $215,000*)
The Maple Grove Sewer Rehabilitation project will rehabilitate the sewer system components throughout the neighborhood that have reached the end of their useful lives. The service life of the pipe can be extended by many years through use of cured-in-place (CIPP) lining, which has a minimum life of 50 years. The lining seals joints and is a very effective deterrent to root intrusion. Rehabilitation by CIPP lining, before the pipe deteriorates to a failed condition, is more cost effective and can be completed with minimal service disruption resulting in less future maintenance.

Wastewater Collection Extensions to Existing Developments (*FY 17 – FY 21 costs = $250,000*)
The project will extend the sanitary sewers into existing developments without public sewer and/or into areas with failing septic systems.

Thornburg Wastewater Transmission Improvements (*FY 17 – FY 21 costs = $3,800,000*)
This project includes funding for wastewater transmission improvement projects to serve the Thornburg area as proposed by the 2002 Revision to the Water/Sewer Master Plan. Projects include a 2,100 gallons per minute (GPM) Pump Station at Po/Ni confluence, a 14” force main from the Thornburg Development District to Massaponax Creek Drainage Basin, a 48” Rt. 17 Interceptor from the Massaponax Creek Interceptor to the force main point of discharge, a 42” Lower Po River Interceptor along the Po River to the west side of Interstate 95, and a 30” trunk main from the termination of the Lower Po River Interceptor to pick up existing Thornburg Wastewater Treatment Plant and Matta River drainage basin flows.

Piedmont Drive – Pump Station 43 and 16 Abandonment (*FY 17 – FY 21 costs = $250,000*)
This project will extend sewer lines to eliminate pump stations 43 and 16 from Piedmont Drive to Battlefield Green.

Replacement of Pump Station 24 (*FY 17 – FY 21 costs = $2,500,000*)
This project will replace an existing, aging, underground pump station, moving it across Ni River off National Park Service property and replacing two other pump stations with gravity sewer.

Lafayette Crossing Pump Station Abandonment (*FY 17 – FY 21 costs = $400,000*)
This project is for the abandonment of a pump station behind Lafayette Village that could flow to existing sewer lines through gravity. A portion of the sewer line would have to be built through National Park Service land.

Replacement Equipment – Field Services (*FY 17 – FY 21 costs = $1,200,000*)
This project includes funding to replace significant equipment used in operations of the water and sewer system.

Replacement Equipment – Composting (*FY 17 – FY 21 costs = $1,700,000*)
This project includes funding to replace significant equipment used in the composting operation.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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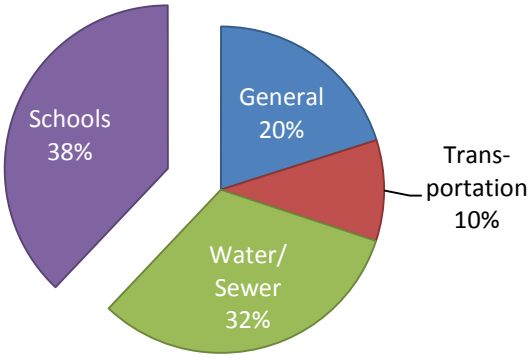
Debt Service

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 143.

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:

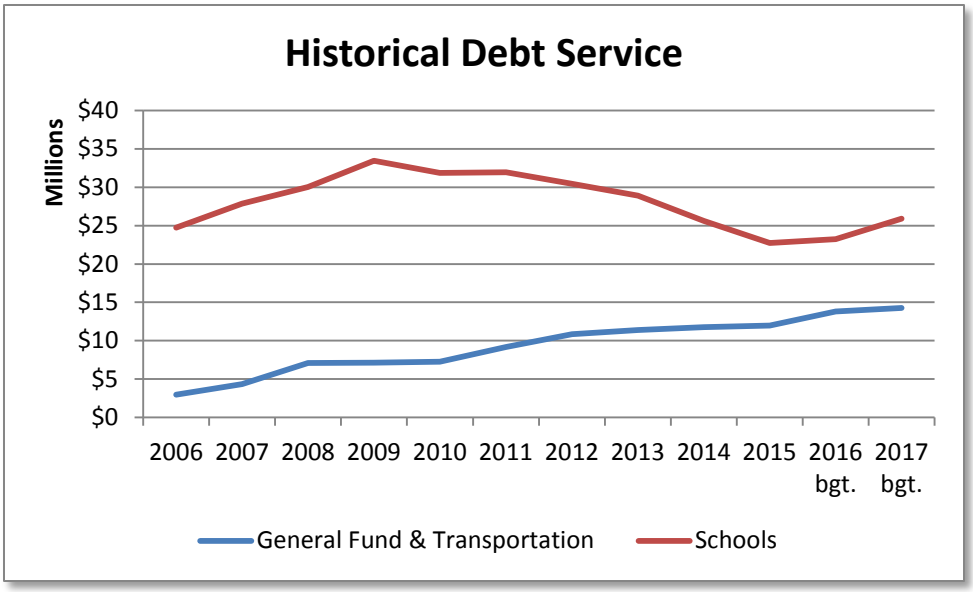
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	$0.05 per $100
2005	Transportation	$0.10 per $100
2005	Library & Parks	$0.01 per $100
2005	Public Safety	$0.06 per $100
2005	Schools	$0.05 per $100
2006	Schools	$0.04 per $100
2014	Public Safety	$0.03 per $100
2014	Transportation	$0.05 per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

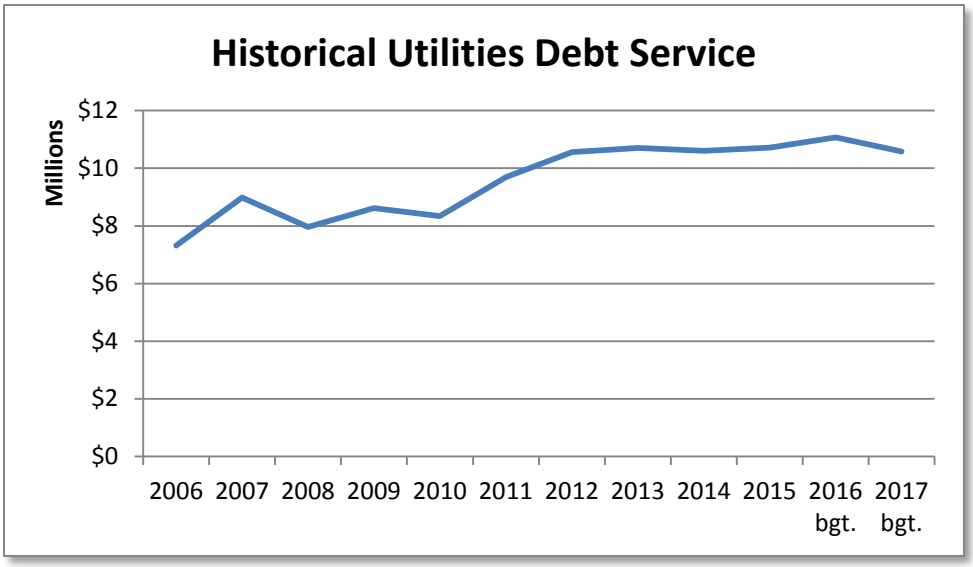
* This is the potential tax rate impact identified in materials distributed at the time of the referenda. Tax rate impact calculations were based on the value of one penny on the real property tax rate at the time of the referenda.

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 Debt[1]		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						
	Existing Debt		New Debt		Total Debt	
	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**

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.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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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					✓

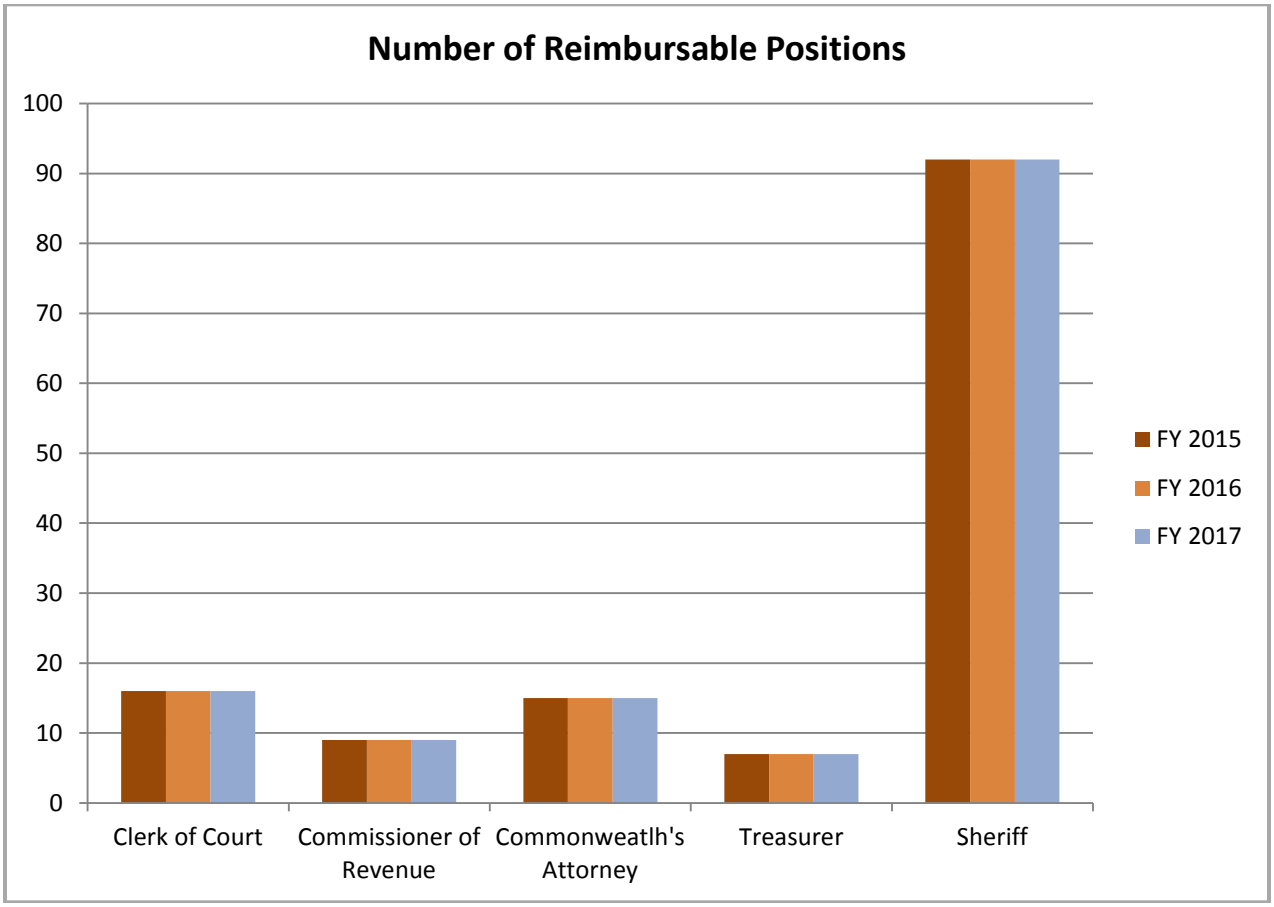
Function	FTE Count	Position	Funding: Full-year	Funding: Half-year	Unfunded: Full-year	Deleted	Requested – Not Approved
		Two E911 Operator positions					✓
		Three Animal Shelter Assistant positions (convert three part-time positions to full-time)					✓
		Part-time Fire Inspector					✓
		Three EMS Supervisor 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

Compensation Board Positions

The County receives partial reimbursement from the State Compensation Board for the costs of elected officials and their staffs who perform State-mandated and local functions. Elected officials for whom partial reimbursement is received are the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer. Reimbursement for the Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff offices is 100% of the State adopted salary while reimbursement for the Commissioner of the Revenue and Treasurer is 50% of the State adopted salary.

Allocation of funding by the Compensation Board is supposed to be based on staffing standards approved by the Compensation Board. These standards are driven by a variety of factors, including population. However, due to State budget constraints the Compensation Board has not increased staffing reimbursements to meet their approved standards; in fact the last funding changes made by the Compensation Board were reductions in FY 2011.



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	204,167,679	212,638,828	225,783,286	
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)	
	192,960,849	199,209,718	207,933,322	

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

			FY 2017		Change from FY 2016 Adopted	
	FY 2015 Actuals	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 Rapphannock 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 2017		Change from FY 2016 Adopted	
	FY 2015 Actuals	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%**

Function/Department Budgets

This section includes function and department level data to help the reader understand the purpose of each County department/office and the costs associated with the work of departments/offices. Function narratives include challenges and opportunities; accomplishments; goals and objectives; and performance measures for each function.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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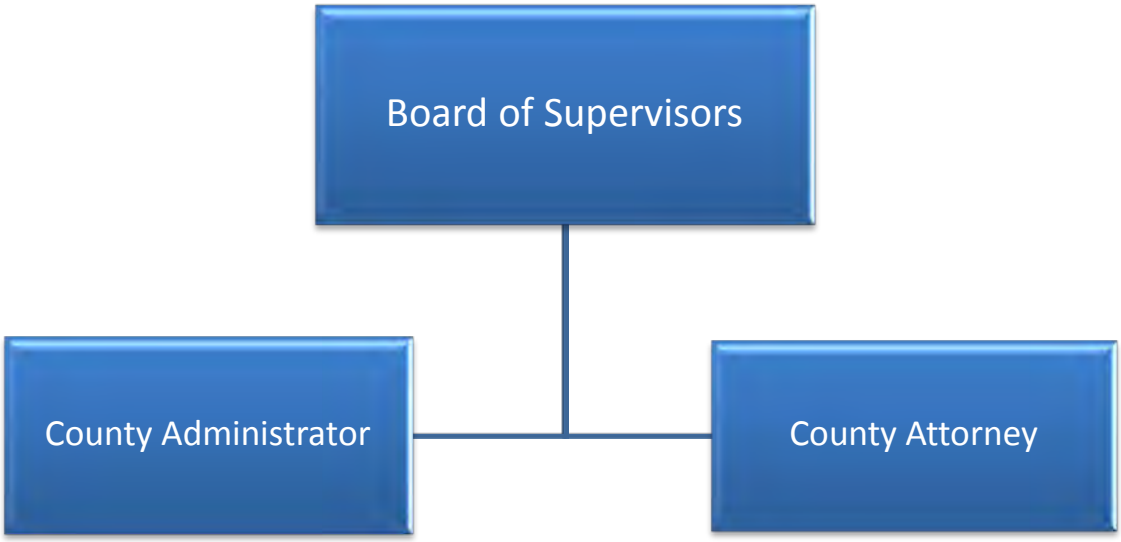
Executive Services

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**

Challenges and Opportunities –

- **Achieving balance.** The County's leadership must be able to meet short-term or immediate needs without sacrificing long-term objectives. Additionally, a balance must be achieved between the rights and needs of the individual citizen with the common good of the community, and between the expectations of services and the resources available for those services.
- **Open government.** The County will provide opportunities for public involvement through open meetings and public hearings, as well as providing the public with information through many outreach methods, including the updated website, public cable channel, and social media.
- **Mandated services.** The County must meet all requirements, including significant resource requirements, of over 600 state and federal mandates, both funded and unfunded.

2016 and 2017 Focus/Highlights –

- **Bond rating upgrade.** In July 2015, the County's credit rating on General Obligation bonds was affirmed at AA+ by Fitch, AA+ by Standard & Poor's and Aa2 by Moody's.
- **Internal efficiencies and communication.** County Administration is working towards greater efficiency and improvement of communications and workflow within governmental operations.

Long Term Goals –

- **Promotion of a safe, healthy and prosperous community.** The County's leadership strives to promote a safe, healthy and prosperous community for the citizens by enacting and enforcing policies, plans, and regulations, and through adopting responsible budgets and tax rates that ensure the delivery of quality community services.
- **Maintenance of a customer-focused government.** The Board of Supervisors and County Administration seek to establish and maintain customer-focused governance by providing opportunities for and encouraging citizen input and involvement in multiple decision making processes including policy development, evaluation and setting of priorities, and approval of responsible budgets.
- **Supporting a strong sense of community.** The County's leadership supports a strong sense of community by supporting activities and events that recognize, protect, and make accessible the historical and cultural resources of the County.
- **Implementation of County policy.** Through guidance to and support of all governmental departments and agencies, County Administration ensures that the policies of the Board of Supervisors are carried out in daily operations. Additionally, County Administration and the County Attorney ensure that complete, accurate and

timely information on issues and events impacting the organization, the community and the region is delivered to the Board of Supervisors.

Short Term Objectives –

- **County management.** The County's leadership will carefully review recommendations, alternatives, and short-term and long-term impacts prior to decision or action on all issues. It will adhere to adopted fiscal policies and guidelines to continue the excellent fiscal stewardship exercised by the County, and will advocate for changes in state and federal mandates to allow the County the freedom to exercise more control of the use of resources.
- **Responsibility to citizens.** The County's leadership is committed to being accessible to citizens so as to receive citizen suggestions, concerns and inquiries, and to respond to each as appropriate to the nature of the issue. The leadership group provides opportunities for citizen involvement and will ensure those opportunities continue to be made accessible to as wide an audience as possible.
- **Regional involvement.** The County will support and participate with neighboring localities and regional bodies to advance the priorities of the County and to continue the promotion of a strong sense of community.
- **In-house litigation.** Where possible, the County Attorney's office will handle all litigation cases (general district, circuit court, federal court, Virginia Supreme Court and Virginia Court of Appeals) including trials to conserve funding that would otherwise be spent hiring outside counsel. In support of this, attorneys within the office are being trained in trial advocacy to ensure desired outcomes in litigation cases, and to amplify the attorneys' competency levels so they are able to litigate a broader range of issues.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Bond Rating (General Obligation)						
• Fitch	AA+	AA+	AA+	AA+	AA+	AAA
• Moody's	Aa2	Aa2	Aa2	Aa2	Aa1	Aaa
• Standard & Poor's	AA+	AA+	AA+	AA+	AA+	AAA
Annual crime rate (calendar year) [1]	4.1%	3.7%	3.6%	4.0%	4.0%	4.0%
County unemployment rate (calendar year)	5.8%	5.3%	4.7%	4.5%	4.2%	~3.0%

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Percent of days in full compliance with maximum containment levels and treatment techniques for water	100%	100%	100%	100%	100%	100%
Number of press releases issued to media outlets; emails, phone calls, interviews with media by phone/radio/TV; updates to County webpage, BOS webpage and County Administration webpage; meetings/emails related to new County website development (2015 launch) with staff team; social media updates (Facebook and Twitter); and, internal weekly staff newsletters	700+	700+	700+	700+	700+	n/a
Number of Freedom of Information Act (FOIA) requests processed	63	72	86	>75	86	n/a
Percentage of FOIA responses meeting timeliness standards	100%	100%	100%	n/a	100%	100%
Number of legal opinion requests received	474	507	473	473	474	n/a
Percentage of Code enforcement cases favorably concluded	56%	65% (estimate)	70% (estimate)	n/a	n/a	90%
Number of solicitation[2] cases	0	1	0	1	1	n/a
Amount of costs/fines/restitution generated by County Attorney's Office prosecution efforts	$11,836	$6,548	$14,662	$11,015	$11,015	n/a
Outside counsel legal fees saved	$146,500	$60,300 (deeds only)	$212,850 (deeds only)	n/a	n/a	$200,000

[1] Per the Virginia State Police "Crime in Virginia" report.
[2] Refers to cases brought in the enforcement of Chapter 18 of the Spotsylvania County Code.

Overview of Executive Services Departments

Spotsylvania's Executive Services function is a combination of three policy-making and executive offices: the Board of Supervisors, the County Administrator's office and the County Attorney's office.

Board of Supervisors

Purpose

The Board of Supervisors, consisting of seven members, is elected by district to serve staggered terms. The chairman and vice-chairman of the Board are elected annually by the members of the Board.

The Board of Supervisors adopts policies, plans, regulations, and budgets to ensure the County delivers high quality services. Additionally, the Board ensures services are available to protect the health, safety and welfare of County residents.

Board of Supervisors

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$215,451	$192,217	$191,992	$191,992	$191,867
Operating	$94,899	$78,728	$76,364	$76,364	$74,835
Capital	$0	$2,340	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$310,350**	**$273,285**	**$268,356**	**$268,356**	**$266,702**
NET TAX SUPPORT	**$310,350**	**$273,285**	**$268,356**	**$268,356**	**$266,702**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.

County Administration

Purpose

County Administration implements the policies, plans, regulations, and budgets adopted by the Board of Supervisors while also providing management and oversight of all County departments and agencies.

County Administration

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$760,618	$868,262	$913,359	$920,928	$700,889
Operating	$63,742	$37,544	$46,832	$54,832	$43,863
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$824,360**	**$905,806**	**$960,191**	**$975,760**	**$744,752**
NET TAX SUPPORT	**$824,360**	**$905,806**	**$960,191**	**$975,760**	**$744,752**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Deletion of the vacant Internal Auditor position, which has been unfunded since FY 2013, in favor of adding a Senior Accountant in Finance to be responsible for developing the internal audit function over the course of several years.
- The Assistant County Administrator position will be retained but unfunded in FY 2017.
- Overall reduction in personnel costs due to retirement of long-tenured employee in FY 2016 and the Assistant County Administrator position not being funded in FY 2017.

County Attorney

Purpose

The County Attorney's Office provides legal assistance, advice and litigation services to the Board of Supervisors, County Administration, departments and employees of the County in the performance of their duties.

County Attorney

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$782,331	$647,127	$944,126	$950,160	$940,701
Operating	$175,384	$48,202	$126,007	$175,214	$103,736
Capital	$0	$414	$0	$793	$0
TOTAL APPROPRIATED EXPENDITURES	**$957,715**	**$695,743**	**$1,070,133**	**$1,126,167**	**$1,044,437**
NET TAX SUPPORT	**$957,715**	**$695,743**	**$1,070,133**	**$1,126,167**	**$1,044,437**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Reduction in funding for legal services.

Non-Departmental

Purpose

The Non-Departmental budget includes funding for retiree health insurance premiums and operational funding for bank service charges, a contingency, and operational reserves.

Non-Departmental

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$634,786	$1,013,665	$781,390	$781,390	$938,940
Operating	$633,587	($150,995)	$1,369,286	$728,371	$688,511
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,268,373**	**$862,670**	**$2,150,676**	**$1,509,761**	**$1,627,451**
NET TAX SUPPORT	**$1,268,373**	**$862,670**	**$2,150,676**	**$1,509,761**	**$1,627,451**

Notable FY 2017 Budget Changes

- Reduction of $500,000 in one-time bonus funding that was included in the FY 2016 Budget.
- Reduction of $168,550 that was included in the FY 2016 Budget for pay parity among Firefighter/Medics and Sheriff's Deputies. This funding is in the base salaries for FREMS employees in FY 2017.
- $157,550 increase in retiree health insurance premiums.

Executive Services Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Board of Supervisors				
Board Members	7	7	7	7
TOTAL FTEs	**7**	**7**	**7**	**7**
County Administration				
Administrative Assistant	1	1	1	1
Assistant County Administrator	1	1	1	1
Assistant to County Administration	1	1	1	1
County Administrator	1	1	1	1
Deputy Clerk	1	1	1	1
Deputy County Administrator	2	2	2	2
Internal Auditor	1	1	1	0
Public Information Officer	1	1	1	1
TOTAL FTEs	**9**	**9**	**9**	**8**
County Attorney				
Assistant County Attorney	2	2	2	2
County Attorney	1	1	1	1
Deputy County Attorney	1	1	1	1
Deputy/Senior Assistant County Attorney	0	1	1	1
Paralegal	3	3	3	3
Senior Assistant County Attorney	1	0	0	0
TOTAL FTEs	**8**	**8**	**8**	**8**
TOTAL FTEs Executive Services	**24**	**24**	**24**	**23**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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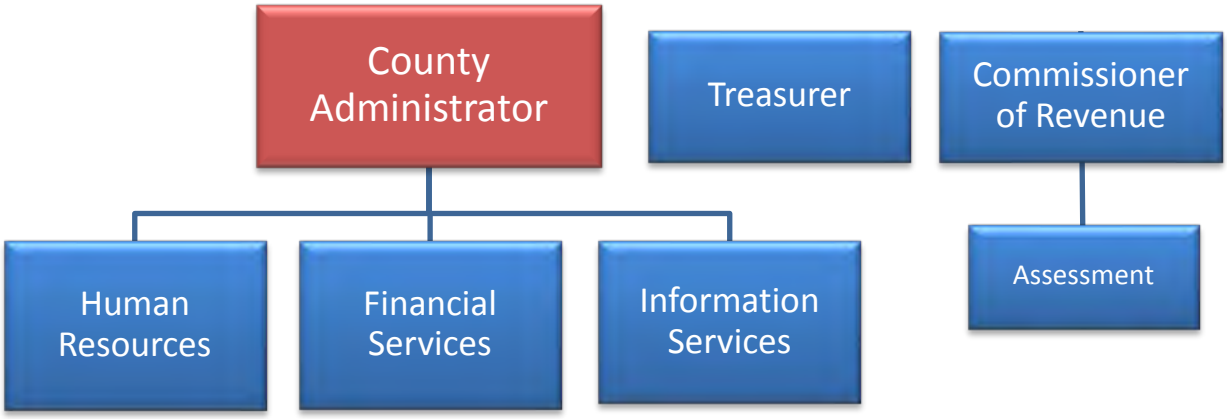
Administrative Services

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)	$2,008,848	$2,314,688	$2,183,444	$2,183,444	$2,279,462
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**

Challenges and Opportunities –

- **Collection of delinquent accounts.** A partnership with an outside agency has helped to facilitate and improve the collection process. However, the demands on staff resources to maintain quality customer service remain high. The Treasurer's Office continues to work on developing methods to improve balancing the daily needs of serving customers and resolving overdue accounts.
- **Being responsive to changing requirements, standards, principles, and market conditions.** Staff is committed to responding appropriately to changing regulations, reporting requirements, accounting standards, best practices, and new requests from other County departments. Additionally, staff from the Assessment office continues to adapt to an ever-changing and volatile real estate market to produce credible assessments, while staff from the Information Services (IS) office is responding to increased demand for capacity and flexibility of technology to support a more mobile workforce, paperless initiatives, and citizen expectations for "always available" access to County information and services through a variety of delivery methods. Meanwhile, Finance staff must remain abreast of and responsible for regularly changing reporting and accounting requirements, and the increasing complexity of government finance.
- **Technology Management.** Information Services is challenged with providing a diverse and broad range of core functions, with significant impact on all departments within the County. Beyond the traditional computer and network support provided, Information Services also serves the County by providing oversight and maintenance of public safety systems, which include radios, 911 telephones, dispatch system, mobile services and 911 addressing and mapping. IS provides GIS services to assist in strategic decision making, and IT governance, which provides oversight of technology county-wide to ensure that sustainable, effective, and cost-conscious systems are implemented and managed throughout their entire life cycle, by using industry standard best practices such as COBIT, ITIL, Information Assurance, and Project Management.

2016 and 2017 Focus/Highlights –

- **Building a sustainable budget.** Staff will assist the Board of Supervisors (BOS) in the construction of the FY 2017 Budget. Staff assists the Citizen Budget Review Committee (CBRC) as necessary and staff serves on various committees such as the Transportation Committee, the Capital Construction Committee, and the Schools Budget Review Committee.
- **Bond rating upgrade.** In July 2015, the County's credit rating on General Obligation bonds was affirmed at AA+ by Fitch, AA+ by Standard & Poor's and Aa2 by Moody's.
- **2016 real property reassessment.** Staff completed the 2016 reassessment of real property.
- **Securing financing.** Staff secured the local financing necessary in FY 2016 for several road projects and school capital needs. Staff was able to take advantage of an opportunity to reduce annual debt service costs by refunding General Obligation bonds previously issued for Schools' projects and several outstanding series of Water/Sewer

Revenue bonds. Consequently, the multi-year debt service savings for Schools and Utilities rate payers is $2.0 million and $8.3 million, respectively.

- **Refinancing of bonds.** Staff will coordinate with the County's financial advisors to continue reviewing outstanding bonds to determine if there is potential for refinancing to gain savings through lowered interest rates based on current market conditions.
- **Staff qualifications and training.** Staff will remain abreast of best practices and emerging trends in local government finance, procurement, assessment, and technology and will attend the necessary training to maintain all relevant certifications. Human Resources staff will diversify the training the County offers to be specific to individuals' professional advancement. Information Services staff will become trained and certified in project management and emerging technologies. The Commissioner of Revenue's staff will receive updated training for State income tax processing. The Treasurer's staff will complete classes to maintain good standing with the Treasurers' Association of Virginia certification guidelines.
- **Talent management.** Human Resources staff will establish a talent management program to include planned succession and career guides for lateral and promotional opportunities.
- **Cross-training of department duties.** Staff will participate in cross-training of various departmental functions to ensure that multiple staff members are able to perform all duties. Additionally, Human Resources staff will offer customized training and professional development opportunities to meet departmental needs.
- **Public safety initiatives.** IS will manage the implementation of major public safety initiatives to include the Computer Aided Dispatch System and E-911 phone system replacements, as well as migrating to a new 911 communications platform mandated by the Federal and State governments.
- **Financial System.** Staff is in the implementation stage of upgrading the County's financial management system. Staff began the preparation of the upgrade process in FY 2012, with the initial planning stage completed in FY 2013, final planning in FY 2014 and FY 2015, and implementation to continue through FY 2017. Finance staff will meet with departments to incorporate departmental suggestions and needs into the upgrade. Further, Finance staff will provide training opportunities to County staff in the areas of budgeting, grants, and procurement.
- **Technology Prioritization**. IS will continue the development of an IT Steering Committee which will drive the direction of technology and associated projects across the organization.

Long Term Goals –

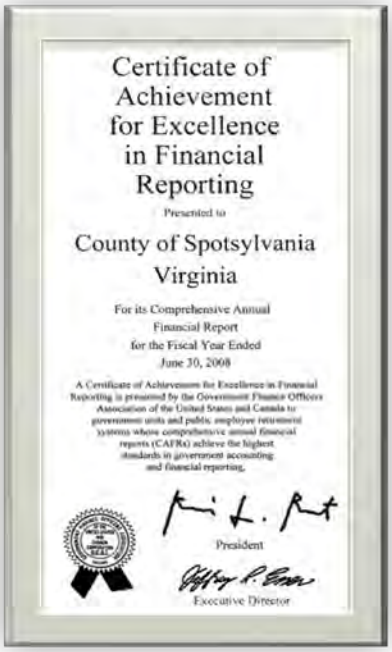
- **Provide accurate real property assessments.** State Code requires the County to assess property at 100% of fair market value. Assessments are used to equitably distribute the costs of local governmental services and programs among all real property owners.
- **Provide timely and accurate financial information.** Staff will generate accurate, timely and relevant financial and statistical information, and provide ad hoc reporting to all levels of internal operations and external constituents. The information and reports will

be meaningful and will provide information for strategic and fiscally responsible decision making. Additionally, staff will meet all official reporting requirements at the highest level possible.

- **Provide technical oversight and financial support to County departments.** Staff will provide customer-focused services, technical oversight, and financial management support to County departments to ensure adherence to all regulatory requirements, the County's financial policies and procedures, grant requirements, and to help maximize available resources. In addition, staff will provide assistance in the procurement of goods and services for the lowest cost and/or best value while complying with all procurement regulations.
- **Ensure accountability.** Staff will hold itself and other County departments accountable for remaining within all budgeted allocations. County funds will be accounted for accurately and receipts will be deposited and invested in a timely manner to ensure the best return.
- **Information technology.** IS staff will provide vision, leadership, and a framework for evaluating new technologies and implementing proven information technology solutions. IS will provide a reliable and expandable communication, computer, and data infrastructure on which to effectively conduct County business operations and ensure County systems and data are protected from internal and external threats.
- **Healthy Workforce.** With the continuation of a wellness program, Human Resources expects to increase employee well-being and manage health insurance costs. The wellness program includes an employee health assessment, healthy lunch program, walking program, and communications about health prevention and maintenance.

Short Term Objectives –

- **Achieve awards and acknowledgments indicative of best practices.** Finance staff will achieve GFOA's Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting. Staff from the Commissioner of Revenue's office will achieve acknowledgement from the State's Auditor of Public Accounts (APA) as to the office's compliance, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds. The Treasurer's office staff is committed to maintaining office accreditation, as awarded by the Treasurers' Association of Virginia.
- **Construct budgets that are responsive to the Board's direction.** Staff will provide professional recommendations concerning all aspects of the budget, and will ultimately construct a budget that is responsive to the Board's direction.
- **Complete audits with no material adjustments.** Staff will adhere to generally accepted accounting principles (GAAP) and will take appropriate budgetary and accounting actions


Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Spotsylvania Virginia

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

during the course of the fiscal year to ensure the annual audit is completed with no material adjustments.

- **Strive to achieve AAA bond rating.** Staff will exhibit effective leadership and a commitment to maintaining fiscal integrity to help guide the County to an AAA bond rating.
- **Periodic reassessment.** State Code requires the County to reassess property periodically, and the Virginia Constitution requires that such assessment be done at fair market value. County ordinance requires that the reassessment be performed every two years. Assessment office staff continues to focus on re-validating and updating property tax records through on-site neighborhood field reviews, as well as verifying and validating market sales which will become the basis for the 2018 reassessment.
- **Provide exemplary customer service.** Staff strives to provide professional, efficient and courteous customer service, and to provide "on-demand" access to appropriate information and services through the use of technology.
- **Improvements to Human Resources' Services.** Plans are being made to strengthen partnerships with new and existing benefits providers; implement revisions to the HR policies and procedures; establish a health and wellness program; increase the use of performance management tools; design and implement an employee engagement survey; establish a talent management model; and establish an additional Employee Recognition Program. Additionally, enhancements are expected for the recruitment and retention processes.
- **Streamline internal processes.** Staff will evaluate departmental policies and delivery of service in response to ever changing needs of the County. The departments within the Administrative Services function continuously examine daily processes to find ways to make them more efficient and cost effective, and seek ways to automate manual processes where appropriate.
- **Program budgeting.** When a new financial system is implemented in the next few years, Budget staff plans to make changes to financial tracking to allow departments to more easily track expenditures by program. It is expected that tracking by program will assist in the annual process of aligning expectations and resources.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Bond rating (Fitch/Moody's/S&P)	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa2/ AA+	AA+/Aa1/ AA+	AAA/Aaa/ AAA
Receipt of GFOA's certifications for the budget and CAFR documents	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes	Yes/Yes
Material audit adjustments[1]	0	1[2]	0	0	0	0

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Submission of quarterly budget reports within 1.5 months of close of quarter	4 operating 4 capital	4 operating 3 capital	4 operating 4 capital	3 operating 4 capital	4 operating 4 capital	4 operating 4 capital
Payrolls completed on time	26 of 26	26 of 26	26 of 26	26 of 26	26 of 26	26 of 26
Water & Sewer billing cycles completed on time	24 of 24	24 of 24	24 of 24	24 of 24	24 of 24	24 of 24
Variance of General Fund revenue from projections (initial budget/mid-year projections)[3]	0.4%/0.5%	2.4%/1.5%	3.4%/2.3%	1.5%/1.0%	1.5%/1.0%	±3%/±2%
Percent of contracts with no successful bid protests	100%	100%	100%	100%	100%	100%
Average number of days to process IFBs from issuance to contract award[4]	n/a	n/a	70	75	75	90 days
Average number of days to process RFPs from issuance to contract award[4]	n/a	n/a	141	165	160	190 days
Number of parcels reassessed (calendar year) [5]	60,731	61,417	61,902	61,996	70,000	n/a
Assessment to sales ratio (calendar year)[6]	82.69%	89.5	85.4[7]	n/a	n/a	100.0%
Percent of taxpayer-originated reassessment disputes (calendar year) [5]	0.1%	0.4%	0.1%	.0037%	n/a	0.0%
Real estate transfers (calendar year)	5,005	4,918	4,900	5,100	5,100	n/a
Number of tax relief applicants (calendar year)	991	999	1,087	1,010	1,020	n/a
Funds reclaimed through Sales Tax audits (calendar year)	$46,971	n/a	$13,046	$15,000	$15,000	n/a
Business property returns processed (calendar year)	5,942	5,197	4,080	5,200	4,500	n/a

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Business license accounts (calendar year)	1,540	1,510	1,052	1,000	1,100	n/a
Transient occupancy returns processed (calendar year/per month)	55	64	55	64	60	n/a
Issuance of "no fee" motor vehicle license fees (calendar year) [8]	3,188	3,345	3,440	3,500	3,500	n/a
State income tax returns processed (calendar year)	14,274	12,709	15,786	13,000	15,800	n/a
Receipt of Accreditation from Treasurers Association of Virginia	Yes	Yes	Yes	Yes	Yes	Yes
Number of days original tax bills mailed prior to due date	30 days	30 days	30 days	30 days	30 days	30 days
Number of days delinquent tax bills mailed after due date	<45 days	<45 days	<45 days	<45 days	<45 days	<45 days
Timeliness of deposit for all funds received[9]	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt	Within 24 hours of receipt
Collection rate of tax levy, 12 months after due date (calendar year)[10]	RE: 99% PP: 96%	RE: 99% PP: 96%	RE: 99% PP: 97%	RE: 95% PP: 90%	RE: 95% PP: 90%	RE: 95% PP: 90%
Percentage of property tax assessments determined to be uncollectible (calendar year)[11]	1.14%	1.15%	1.10%	<2%	<2%	<2%[12]
Operational, day to day work requests[13]	8,096	8,489	10,327	11,049	11,822	n/a
Work order/project requests specifically for Public Safety (number of requests/as a percentage of all requests)[13]	n/a	3,482/41%	4,130/40%	4,420/40%	4,729/40%	n/a
Number of approved technology capital improvement projects	n/a	18	18	20	20	40

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
County site network connectivity, at all sites – uptime percentage	n/a	n/a	99.84%	99.96%	99.99%	99.99%
Number of sites managed[14]	n/a	26	26	26	26	30
Software application support – uptime percentage	n/a	n/a	99.98%	99.99%	99.99%	99.99%
Number of primary IT applications managed – critical[15]	n/a	17	18	19	20	19
Number of primary applications managed – secondary[16]	n/a	37	37	40	40	40

[1] Measure excludes adjustments that fall under the control of the School Board and single audit program managers.

[2] Material adjustment found related to non-reporting of School health insurance reserve at FY 13 year-end requiring a restatement of beginning balances, and potential inaccurate reporting of State sales tax resulting in voluntary restatement.

[3] Due to the volatility of reimbursement revenue receipts that are dependent upon program expenditures, excludes Social Services and CSA revenue.

[4] This is a new measure added in FY 2017. Historical data is not available.

[5] Reassessments are completed in even years, so 2013 and 2015 are not reassessment years. CY 2016 is actual number.

[6] The assessment to sales ratio study is completed by the Virginia Department of Taxation. Per State Code (§58.1-3259), localities for whom the State's study shows a sales assessment ratio of at least 70% and no higher than 130% for the year a general reassessment or annual assessment is effective are deemed to have assessed at 100%.

[7] CY 2015 preliminary state mini-sales ratio for sales taking place between November 2014 and February 2015 divided by the 2014 Land Book Values. Actual 2015 annual state assessment ratio considers sales that took place between Jan-Dec 2015 divided by the 2015 Land Book values. Final official ratio figure will not be available until late July 2017.

[8] "No fee" motor vehicle license fees include volunteer fire/rescue members in addition to military/government vehicles, religious organizations, public service, rentals, handicap, veterans, and non-profit organizations.

[9] Funds received during periods of peak tax activity are deposited within 48 hours of receipt.

[10] "RE" means real estate and "PP" means personal property.

[11] Taxes may be determined to be uncollectible for a variety of reasons; business failures, death, unknown current address, etc.

[12] Based on County fiscal guidelines, the annual level of uncollected property taxes will generally not exceed 2%.

[13] Metric projections contingent on existing supported technology, and not any future unplanned/unapproved technology.

[14] The physical number of County facilities that connects back to one of our network operating centers in the County (i.e. E911 center, Holbert Building server room, old Sheriff's office, etc.).

[15] Critical Applications include Public Safety, E-mail, Network Perimeter Security and various other primary software applications.

[16] Secondary Applications include All Other Software and Back Office Applications.

Overview of Administrative Services Departments

Spotsylvania's Administrative Services function is a combination of six departments providing financial, technological, human resource and other administrative expertise in support of the County's operations.

Human Resources

Purpose

Through strategic partnerships, Human Resources staff aligns departmental goals with the mission of the County to provide exceptional services in the areas of recruitment, retention, benefits, compensation/classification, employee relations, organizational development, training, compliance, and employee data management to County Administration and County employees.

Human Resources

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$584,942	$548,606	$590,904	$625,375	$613,966
Operating	$117,990	$101,401	$114,145	$125,615	$132,768
Capital	$35,000	$24,471	$400	$1,580	$0
TOTAL APPROPRIATED EXPENDITURES	**$737,932**	**$674,478**	**$705,449**	**$752,570**	**$746,734**
NET TAX SUPPORT	**$737,932**	**$674,478**	**$705,449**	**$752,570**	**$746,734**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increase in funding for the education tuition assistance program and the in-house training, which is offset with a decrease in funding for employee relations.

Commissioner of the Revenue

Purpose

The Commissioner of the Revenue is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Commissioner of the Revenue is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Commissioner is the chief tax assessing officer, maintains taxpayer records in Real Estate, which includes Land Use and Relief for the Elderly and Disabled Programs, administers personal and business tangible property, machinery and tools, business license, meals, short term rental, transient occupancy, public service corporation, and bank franchise taxes. The Commissioner also provides state income tax assistance.

Commissioner of Revenue

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
State Compensation Board	$258,179	$264,208	$269,010	$269,010	$272,516
Land Use Application Fees	$1,000	$837	$1,000	$1,000	$1,000
Sale of Real Estate Cards	$25	$0	$0	$0	$0
TOTAL REVENUES	**$259,204**	**$265,045**	**$270,010**	**$270,010**	**$273,516**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,315,144	$1,261,628	$1,314,670	$1,337,603	$1,303,984
Operating	$60,125	$57,122	$62,972	$61,335	$64,800
Capital	$3,500	$4,093	$0	$612	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,378,769**	**$1,322,843**	**$1,377,642**	**$1,399,550**	**$1,368,784**
NET TAX SUPPORT	**$1,119,565**	**$1,057,798**	**$1,107,632**	**$1,129,540**	**$1,095,268**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.

Assessment

Purpose

The Assessment Office is responsible for the appraisal of all real property in the County. Existing properties are reassessed every two years and are re-inspected at least once every six years. The most recent reassessment was completed January 1, 2016; the next reassessment will be completed January 1, 2018.

Assessment

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$850,101	$751,891	$907,151	$913,319	$852,419
Operating	$38,370	$32,789	$67,851	$69,606	$34,397
Capital	$20,900	$20,900	$0	$1,247	$0
TOTAL APPROPRIATED EXPENDITURES	**$909,371**	**$805,580**	**$975,002**	**$984,172**	**$886,816**
NET TAX SUPPORT	**$909,371**	**$805,580**	**$975,002**	**$984,172**	**$886,816**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Overall reduction due to FY 2017 being a non-reassessment year.
- Funding for two replacement vehicles. Effective in FY 2017, funding for all General Fund vehicle replacements other than Social Services vehicles has been moved from the individual General Fund department budgets to the Capital Projects Fund.

Treasurer

Purpose

The Treasurer is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Treasurer is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Treasurer is charged with collecting taxes and other revenue of the County. Tax collection involves the billing and collection of current receivables and the management of a delinquent collection program. The Treasurer is also responsible for managing the County's investment program and banking relationships.

Treasurer

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Administrative Collection Fee	$450,000	$526,982	$475,000	$475,000	$475,000
State Compensation Board	$225,802	$229,197	$227,591	$227,591	$236,703
W/S Administrative Fee	$152,057	$199,540	$193,003	$193,003	$199,540
Transfer from Fire/EMS Fee Fund	$7,200	$7,200	$7,200	$7,200	$7,200
Miscellaneous	$8,750	$8,750	$0	$0	$0
TOTAL REVENUES	**$843,809**	**$971,669**	**$902,794**	**$902,794**	**$918,443**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,527,197	$1,422,205	$1,395,945	$1,406,203	$1,457,165
Operating	$316,851	$285,980	$304,208	$304,208	$334,007
Capital	$16,805	$14,892	$750	$5,050	$800
TOTAL APPROPRIATED EXPENDITURES	**$1,860,853**	**$1,723,077**	**$1,700,903**	**$1,715,461**	**$1,791,972**
NET TAX SUPPORT	**$1,017,044**	**$751,408**	**$798,109**	**$812,667**	**$873,529**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for the conversion of two part-time Account Clerk I positons to full-time to assist with the workload and efficiency of the office.
- Increase in funding for postal services and printing and binding.

Financial Services

Purpose

Financial Services is responsible for the financial management of County resources, and maintaining and enforcing financial policies, as adopted by the Board of Supervisors (BOS). Primary functions include accounting, payroll, financial reporting, preparation of annual budgets and the Capital Improvement Plan (CIP). Finance staff also manages the County's debt issuances including Utilities and Schools, provides grants management, procurement of goods and services, coordinates audit and financial advisory services, and risk management.

Finance serves as staff to the Finance Committee, which reviews all items of a financial nature requiring BOS approval, including budget amendments, supplemental appropriations, and grant applications and acceptance. The Committee consists of two BOS members, Commissioner of Revenue, Treasurer, Deputy County Administrator, and Director of Finance.

Financial Services

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
W/S Administrative Fee	$266,772	$287,996	$275,443	$275,443	$287,996
Sale of Surplus Property	$70,000	$111,478	$101,000	$101,000	$112,000
TOTAL REVENUES	**$336,772**	**$399,474**	**$376,443**	**$376,443**	**$399,996**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,606,355	$1,506,868	$1,693,428	$1,659,001	$1,904,921
Operating	$616,402	$516,559	$561,794	$708,594	$594,367
Capital	$7,487	$7,593	$0	$3,460	$7,000
TOTAL APPROPRIATED EXPENDITURES	**$2,230,244**	**$2,031,020**	**$2,255,222**	**$2,371,055**	**$2,506,288**
NET TAX SUPPORT	**$1,893,472**	**$1,631,546**	**$1,878,779**	**$1,994,612**	**$2,106,292**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for a Senior Accountant position for changing accounting, reporting, and audit requirements.
- Funding for a Senior Accountant position which will be responsible for developing the internal audit function over the course of several years.
- Funding for a Procurement Officer I position being transferred from the Utilities Fund.
- Increases in funding for management consulting services and postal services.

Information Services

Purpose

Information Services manages and implements all aspects of information technology and supporting infrastructure that enable County agencies to effectively deliver information and services to citizens and the community.

Information Services plays a vital role in meeting the technological needs of the departments by ensuring a 24/7 fully functioning computer and system environment, with proper security, controls, archives and contingency plans. Geographic Information Systems (GIS) is a function under Information Services. GIS is responsible for developing, maintaining, and distributing geographic related data and applications.

Information Services

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Antenna Tower Rental	$295,063	$305,726	$310,197	$310,197	$336,007
GIS Fees	$100,000	$203,862	$150,000	$150,000	$180,000
Annual PEG Fee Grant	$169,000	$168,912	$169,000	$169,000	$169,000
Miscellaneous	$5,000	$0	$5,000	$5,000	$2,500
TOTAL REVENUES	**$569,063**	**$678,500**	**$634,197**	**$634,197**	**$687,507**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,261,031	$2,152,198	$2,707,769	$2,723,727	$2,851,309
Operating	$2,861,735	$2,537,240	$2,782,887	$3,134,114	$2,615,973
Capital	$129,700	$82,628	$77,000	$111,000	$17,000
TOTAL APPROPRIATED EXPENDITURES	**$5,252,466**	**$4,772,066**	**$5,567,656**	**$5,968,841**	**$5,484,282**
NET TAX SUPPORT	**$4,683,403**	**$4,093,566**	**$4,933,459**	**$5,334,644**	**$4,796,775**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for a Network Database Administrator position.
- Funding for the previously unfunded Application Development Manager position.
- Funding for an Administrative Assistant position being transferred from the Capital Projects Fund.
- Reductions in funding for management consulting services, GIS development services, radio repairs and maintenance, software applications, lease/rental buildings, education and training, and computer equipment, which are offset with funding for increases in repairs and maintenance and maintenance service contracts.

Administrative Services Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Human Resources				
Director	1	1	1	1
Human Resources Analyst	2	2	2	2
Human Resources Generalist	1	1	1	1
Human Resources Technician	2	2	2	2
TOTAL FTEs	**6**	**6**	**6**	**6**
Commissioner of the Revenue				
Assistant Commissioner of the Revenue	1	1	1	1
Business License Clerk	1	1	1	1
Business Property Technician	1	1	1	1
Commissioner of the Revenue	1	1	1	1
Deputy II	5	5	5	5
Deputy II – State Income	1	1	1	1
Deputy III – State Income	1	1	1	1
Personal Property Clerk	5	5	5	5
Personal Property Supervisor	1	1	1	1
Personal Property Technician	1	1	1	1
Real Estate Supervisor	1	1	1	1
Tax Auditor	1	1	1	1
TOTAL FTEs	**20**	**20**	**20**	**20**
Assessment				
Appraiser I	1	1	1	1
Appraiser II	4	4	4	4
Appraiser III/CAMA Technician Analyst	1	1	1	1
Appraiser Supervisor/CAMA Technician Analyst	1	1	1	1
Appraiser Trainee	0.63	0.63	0.63	0.63
Assessment Technician	1	1	1	1
Chief Real Estate Appraiser	1	1	1	1
Office Manager II	1	1	1	1
TOTAL FTEs	**10.63**	**10.63**	**10.63**	**10.63**

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Treasurer				
Account Clerk I	5.26	5.26	5.26	6
Account Clerk II	5	5	5	5
Accounting Technician III	2	2	2	2
Accounting Technician	1	1	1	1
Cashier	2	2	2	2
Cashier Coordinator	1	1	1	1
Chief Deputy Treasurer	1	1	1	1
Collections Technician	1	1	1	1
Deputy IV	2	2	2	2
Treasurer	1	1	1	1
TOTAL FTEs	**21.26**	**21.26**	**21.26**	**22**
Finance & Management Services				
Account Clerk I	0.63	0	0	0
Accountant	1	1	1	1
Accounting Manager	1	1	1	1
Accounting Technician I	2.63	2.63	2.63	2.63
Accounting Technician II	2.50	2.50	2.50	2.50
Budget Analyst I	2	2	2	2
Budget Manager	1	1	1	1
Controller	1	1	1	1
Director	1	1	1	1
Grants Manager	1	1	1	1
Payroll Administrator	1	1	1	1
Procurement Manager	1	1	1	1
Procurement Officer I	1	1	1	2
Procurement Officer II	1	1	1	1
Senior Accountant	0	0	0	2
Senior Financial Analyst	1	1	1	1
TOTAL FTEs	**18.76**	**18.13**	**18.13**	**21.13**

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Information Services				
Administrative Assistant	0	0	0	1
Application Development Manager	1	1	1	1
Assistant Director	1	1	1	1
Clerk Typist	0.63	0.63	0.63	0.63
Director	1	1	1	1
GIS Specialist	1	1	1	1
GIS Technician	3	3	3	3
Imaging Technician	1	1.00	2.13	2.13
IT Applications Analyst	5	5	5	5
IT Business Analyst	1	1	1	1
Lead GIS Specialist	1	1	1	1
Network Database Administrator	0	0	0	1
Network Engineer	1	1	1	1
Network Support Specialist	2	2	2	2
Office Manager I	1	1	1	1
Operations Manager	1	1	1	1
PC Technician	5.26	5.26	5.26	5.26
Radio Network Engineer	1	1	1	1
Senior PC Technician	1	1	1	1
Telecommunications Specialist	1	1	1	1
Utilities Engineer Technician	2	2	2	2
TOTAL FTEs	**30.89**	**30.89**	**32.02**	**34.02**
TOTAL FTEs Administrative Services	**107.54**	**106.91**	**108.04**	**113.78**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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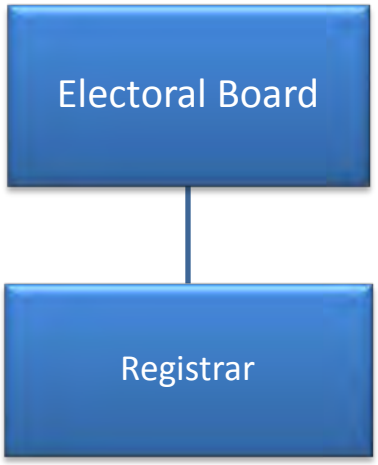
Voter Services

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



	FY 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**

Challenges and Opportunities –

- **Small staff working for over 82,000 voters.** It is the Registrar's top priority to meet the expectations and requirements of the county's registered voters. With just 3.50 full-time equivalent positions working in the office, staff attends to the business of over 82,000 registered voters, keeps abreast of any new laws or regulations, attends necessary training, and provides training to poll workers. Many new requirements placed on the office, such as the implementation of electronic poll books, begin as challenges, but result in better opportunities for the county's voters.
- **Absentee voting occurring in October.** The month of October is the Registrar's busiest month since absentee voting has become more prevalent. Absentee voting is available for 45 days before elections. During that time, absentee voting is occurring in-person in the Registrar's office and through the mail. At the same time, staff is completing new voter registrations, processing changes to existing voter registrations, preparing reports for candidates and party representatives, coordinating the preparation of polling places for Election Day, programming voting machines and electronic poll books and testing for accuracy, and helping the public with general questions.
- **Recruitment of election officials.** Efforts continue to recruit and retain quality election officials and staff is exploring ways to effectively recruit election officials as many longtime, experienced election officials can no longer serve.

2016 and 2017 Focus/Highlights –

- **Implementation of new voting machines.** Prior to the 2016 presidential election, the State required all localities to purchase and operate optical scan voting equipment (paper ballot/scanner machines). New Unisyn OpenElect optical scan voting machines have been purchased and were used for the November 2015 election. Hand held scanners will also be purchased for use at each precinct to scan driver's licenses to verify voter identification and expedite the check-in process.
- **Training.** Staff is working to complete mandatory State training, and will work to ensure additional training on electronic poll books and optical scan voting machines is provided to election officials.

Long Term Goals –

- **Provide registration and voting opportunities.** It is the Registrar's responsibility to provide voter registration and voting opportunities to the residents of Spotsylvania County. Each year, the staff registers seniors at local high schools. Additionally, voters may register at the Registrar's Office, at DMV, or online.
- **Ensure proper operation and direction of all elections.** Staff educates the public and reminds citizens of deadlines, precinct changes, and election dates. Notifications are provided through local newspapers, the County cable channel, the County's website, communication with the chairperson of each party, and the "Spotsylvania Votes" Facebook page.

- **Satisfy internal and external reporting requirements and requests.** At various times of the year, staff prepares reports and statistical information for County departments, the State Board of Elections, candidates, party chairpersons, and citizens.

Short Term Objectives –

- **Regional cooperation, sharing and learning.** Staff will attend all regional meetings to share and compare office operations and resources available for serving the citizens, and to stay up-to-date on best practices.
- **Training.** Staff will continue to keep the election official training standards updated based on State requirements.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Number of registered voters	81,791	82,300	82,611	83,700	84,900	n/a
Number of transactions involving changes to citizens' records	20,632	22,985	25,360	24,550	25,500	n/a
Number of electronic poll books prepared	178	178	63	156	180	n/a
Number of absentee ballots issued	3,875	5,430	1,966	3,650	7,500	n/a
Number of Election Officials contracted to work	n/a	n/a	181	260	425	n/a

Overview of Voter Services Department

Spotsylvania's Voter Services is a combination of two functions charged with carrying out elections in accordance with the Constitution of the United States and the Commonwealth of Virginia.

Electoral Board/Registrar

Purpose

The Electoral Board is a three member Board appointed by the Circuit Court to administer the election laws and other regulations promulgated by the State Board of Elections. The Electoral Board appoints the Registrar, election officials, and voting machine custodians, and supervises the elections to verify compliance with the law.

The Registrar, in accordance with election laws, manages the logistics for conducting elections by preparing election equipment, providing oversight of polling places, training of election officers, and preparation of ballots. The Registrar also determines the eligibility of voters, maintains voter registration records, certifies candidates' nominating petitions, and provides assistance to voters.

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increase in funding for printing and binding and election official stipends, which is offset by a reduction in other professional services and postal services.
- The addition of capital funding for the purchase of dollies for each precinct and additional voting booths.

Voter Services Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Registrar				
Assistant Registrar	0.50	0.50	0.50	0.50
Assistant Registrar/Voting Machine Technician	1	1	1	1
Chief Deputy Registrar	1	1	1	1
Registrar	1	1	1	1
TOTAL FTEs	**3.50**	**3.50**	**3.50**	**3.50**
TOTAL FTEs Voter Services	**3.50**	**3.50**	**3.50**	**3.50**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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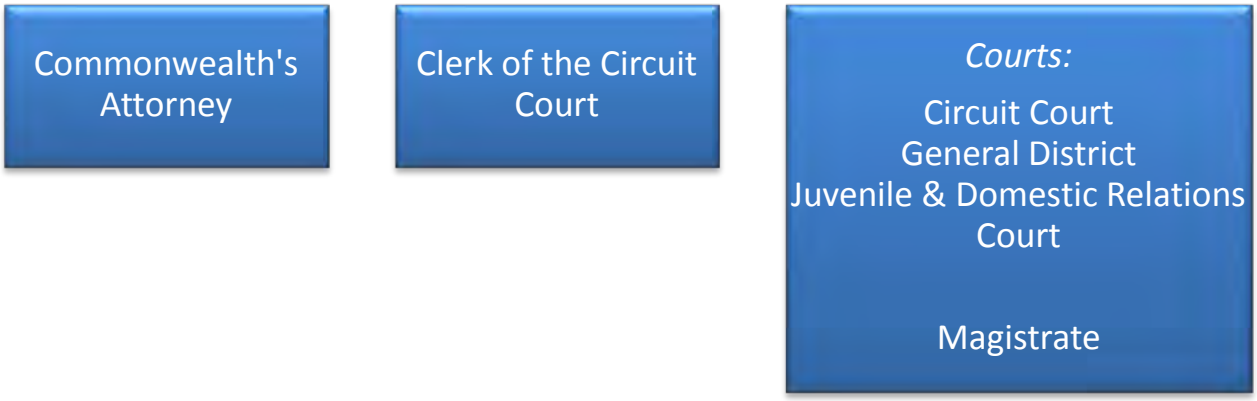
Judicial Administration

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**

Challenges and Opportunities –

- **Changing requirements.** Staff must keep abreast of new laws, changes made to existing laws, and changes to procedures mandated by the state.

2016 and 2017 Focus/Highlights –

- **Prosecution of criminal cases.** The focus of the Commonwealth's Attorney's office is the prosecution of over 14,000 criminal cases each year.
- **Technology.** The Clerk of the Circuit Court will continue to transition to an online case file imaging system which allows the court to be "file-less."
- **Training.** Staff is completing state-sponsored training to ensure sufficient knowledge of and compliance with new laws and procedures.

Long Term Goals –

- **Prosecution of criminal cases.** The Commonwealth's Attorney coordinates the criminal prosecution in the County's three courts, as well as appeals to the Court of Appeals, and maintains a file system to track these cases.
- **Comprehensive law library.** In preparing the prosecution of criminal cases and appeals, the Commonwealth's Attorney is responsible for maintaining a comprehensive law library with emphasis on criminal law procedure.
- **Victim/Witness Assistance program.** The Victim/Witness office, operating within the Commonwealth's Attorney's office, administers the Victim/Witness Assistance program to provide assistance through the judicial process to Spotsylvania County residents who are the victim of or witness to a crime. It also assists crime victims in applying for Crime Victim's Compensation and/or referring victims to various agencies that may assist them.
- **Court of record, deeds and probate.** The Clerk of the Circuit Court is the administrator of the court of record, the registrar of deeds, and the probate official. The office maintains files, summons witnesses, attends all hearings, prepares orders and prepares appeals to higher courts for all civil and criminal cases. Additionally, all documents pertaining to land transactions in the County are recorded by the Clerk.

Short Term Objectives –

- **Prosecution of criminal cases.** The Commonwealth's Attorney's office investigates criminal histories, driving records, and general background information of persons being prosecuted. The office also prepares actions/suits against individuals who are required to come to court for probation violations.
- **Assist the Sheriff and State Police.** The Commonwealth's Attorney's office maintains a program to assist the Sheriff and the State Police in enforcing criminal drug forfeiture of property seized in drug offenses.

- **Victim/Witness coordination.** The Victim/Witness office coordinates monthly meetings with the Safe Harbor Child Advocacy Center Multi-disciplinary Team (MDT) for new and on-going child abuse cases and the Sexual Assault Response Team (SART) for sexual assault cases. The purpose of these teams and the cooperative agreements held with various law enforcement agencies and services are to delineate the roles of the involved agencies, lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration.
- **Jury administration.** The Clerk's office creates and maintains the jury pool, conducts jury orientation, summons jurors for jury trials, oversees jurors during the trials, and processes payments to jurors for their service. The Clerk's office also handles the duties of the Grand Jury which meets once a month.
- **Public assistance.** The Clerk's office staff assists the public who come to the office to search records, and to apply for gun permits, marriage licenses, fictitious names, and notaries.
- **Collection of fines, fees, and court costs.** The Clerk's office collects fines, fees and court costs originating in the Clerk's office and satisfies the State's reporting requirements concerning such collections.

Measures –

Measure	FY 2013 Actual	FY 2014 Actuals	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Annual crime rate[1] (calendar year)	4.1%	3.7%	3.6%	4.0%	4.0%	4.0%
Annual caseload per prosecutor (calendar year)	1,400	1,280	1,319	1,549	1,763	1,500
Number of criminal cases prosecuted in all three courts (calendar year)	14,007	12,807	13,194	15,491	17,638	n/a
Number of crime victims and witnesses served by Victim/Witness	1,265	1,162	1,172	1,300	1,300	n/a
Percent of statutory and legal requirements met for criminal, civil, and probate filings (calendar year)	100%	100%	100%	100%	100%	100%
Percent of land recordings officially filed within one day of receipt (calendar year)	100%	100%	100%	100%	100%	100%
Percent of Clerk's Office employees who have received professional training (calendar year)	10%	10%	10%	10%	25%	100%

[1] Per the Virginia State Police "Crime in Virginia" report.

Overview of Judicial Administration Departments

Spotsylvania's Judicial Administration function consists of the Circuit Court, General District Court, Magistrate, Juvenile and Domestic Relations Court, Clerk of the Circuit Court and the Commonwealth's Attorney.

Circuit Court

Purpose

The Circuit Court has jurisdiction over criminal and civil cases and exercises appellate jurisdiction over cases coming to it from a lower tribunal. In criminal cases, the Court hears all felony cases and some misdemeanor cases. Civil jurisdiction provides for adoptions, divorces, and controversies where the claim exceeds $15,000.

Circuit Court

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$241,473	$209,644	$206,334	$224,441	$231,214
Operating	$14,679	$12,537	$18,206	$17,206	$18,206
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$256,152**	**$222,181**	**$224,540**	**$241,647**	**$249,420**
NET TAX SUPPORT	**$256,152**	**$222,181**	**$224,540**	**$241,647**	**$249,420**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increase in part-time funding to correct for previous under budgeting of a part-time position.

General District Court

Purpose

General District Court has jurisdiction over traffic violations, misdemeanors, civil actions up to $15,000, and holds preliminary hearings of felony cases.

General District Court

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$59,984	$18,314	$31,880	$31,880	$32,056
Capital	$10,000	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$69,984**	**$18,314**	**$31,880**	**$31,880**	**$32,056**
NET TAX SUPPORT	**$69,984**	**$18,314**	**$31,880**	**$31,880**	**$32,056**

Magistrate

Purpose

The Magistrate provides judicial services and statutory responsibilities to Spotsylvania County, on a 24-hour per day, 365 day per year basis. One of the principal functions of the Magistrate is to provide an independent review of complaints from Sheriff's Deputies, other State and Local Law Enforcement, and citizens of the County; these complaints form the basis for determining whether probable cause exist justifying the issuance of criminal processes (arrest warrants). In addition, the Magistrate conducts bail hearings, commits offenders to jail, and/or releases defendants from jail pending trial. Magistrates are also the issuing authority for Search Warrants, Emergency Protective Orders, Emergency Custody Orders and Temporary Detention Orders.

Magistrate

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$6,591	$6,050	$6,991	$6,991	$7,538
Capital	$0	$0	$0	$1,961	$0
TOTAL APPROPRIATED EXPENDITURES	**$6,591**	**$6,050**	**$6,991**	**$8,952**	**$7,538**
NET TAX SUPPORT	**$6,591**	**$6,050**	**$6,991**	**$8,952**	**$7,538**

Juvenile and Domestic Relations Court

Purpose

Juvenile and Domestic Relations Court is responsible for adjudicating juvenile matters, offenses committed by adults against juveniles, and family matters except divorce. These cases involve juvenile delinquency, juvenile traffic offenses, runaways and truants, child abuse or neglect, spousal abuse, support enforcement, visitation and custody of minor children, abandoned children, foster care, crimes committed by one family member against another, any crime where the victim is a juvenile, and crimes committed by a juvenile.

Juvenile & Domestic Relations Court

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$40,603	$35,013	$44,603	$44,603	$45,702
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$40,603**	**$35,013**	**$44,603**	**$44,603**	**$45,702**
NET TAX SUPPORT	**$40,603**	**$35,013**	**$44,603**	**$44,603**	**$45,702**

Clerk of the Circuit Court

Purpose

The Clerk of the Circuit Court is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Clerk of the Circuit Court is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Clerk of the Circuit Court performs four primary functions: maintenance of public records pertaining to real estate; probate; maintenance of the official court record for criminal and civil cases and the Court's dockets; and, collection of fines, fees, court costs, and taxes. The Clerk's Office also performs many other duties such as jury coordination, issuing marriage licenses, concealed handgun permits, and notaries.

Clerk of the Circuit Court

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
State Compensation Board	$704,799	$705,024	$727,096	$727,096	$712,306
Excess Fees of Clerk	$90,000	$95,498	$90,000	$90,000	$90,000
Subscription Fees	$44,000	$53,810	$44,000	$44,000	$44,000
Copying Fees	$16,000	$17,450	$16,000	$16,000	$16,000
Gun Permits	$8,888	$13,513	$13,332	$13,332	$13,332
Grants	$0	$0	$0	$0	$0
TOTAL REVENUES	**$863,687**	**$885,295**	**$890,428**	**$890,428**	**$875,638**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,347,565	$1,253,024	$1,371,185	$1,380,432	$1,285,149
Operating	$267,379	$212,572	$214,411	$215,411	$213,671
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,614,944**	**$1,465,596**	**$1,585,596**	**$1,595,843**	**$1,498,820**
NET TAX SUPPORT	**$751,257**	**$580,301**	**$695,168**	**$705,415**	**$623,182**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Reduction in personnel costs due to changes in benefits coverage choices made by employees.

Commonwealth's Attorney

Purpose

The Commonwealth's Attorney is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Commonwealth's Attorney is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Commonwealth's Attorney is charged primarily with the prosecution of felony crimes. This office prosecutes all felony cases in the Circuit Court, and at the Commonwealth's Attorneys discretion, serious misdemeanor criminal and traffic matters in the General District Court, and criminal and delinquency matters in the Juvenile and Domestic Relations District Court. The office also handles both the criminal violations of County ordinances and the violation of state statutes.

The Commonwealth's Attorney also serves as a legal advisor to area law enforcement agencies, enforces civil asset forfeitures, profiting from certain felony crimes, and enforces locally, the Virginia Conflict of Interest Act.

The office also administers the Victim/Witness Assistance Program, which is predominantly funded by the Department of Criminal Justice Services (DCJS). The Victim/Witness Program provides assistance through the judicial process to individuals who are the victim of a crime and/or a witness to a crime. It also assists crime victims in applying for Crime Victim's Compensation and/or referring those victims to the various agencies that may assist them.

Commonwealth's Attorney *continued*

Commonwealth's Attorney

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
State Compensation Board	$788,300	$797,934	$841,278	$841,278	$827,050
Victim/Witness Grant	$108,441	$106,901	$106,055	$125,623	$109,237
VA Domestic Violence Grant & Other grants	$40,796	$39,544	$40,000	$45,000	$45,000
Commonwealth Attorney's Fees	$15,000	$24,475	$20,000	$20,000	$20,000
Forfeiture/Seizure	$46,049	$38,141	$46,049	$46,049	$0
TOTAL REVENUES	**$998,586**	**$1,006,995**	**$1,053,382**	**$1,077,950**	**$1,001,287**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,986,642	$1,904,960	$1,986,898	$2,010,190	$1,985,797
Operating	$278,074	$168,587	$151,858	$259,073	$164,932
Capital	$670	$3,118	$0	$5,175	$0
TOTAL APPROPRIATED EXPENDITURES	**$2,265,386**	**$2,076,665**	**$2,138,756**	**$2,274,438**	**$2,150,729**
NET TAX SUPPORT	**$1,266,800**	**$1,069,670**	**$1,085,374**	**$1,196,488**	**$1,149,442**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increases in funding for mileage, subsistence and lodging and office supplies.

Judicial Administration Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Circuit Court				
Judicial Law Clerk	0.63	0.63	0.63	0.63
Judicial Legal Assistant	2	2	2	2
TOTAL FTEs	**2.63**	**2.63**	**2.63**	**2.63**
Clerk of the Circuit Court				
Assistant Chief Deputy - Circuit Court	1	1	1	1
Chief Deputy - Clerk of Courts	1	1	1	1
Clerk of the Circuit Court	1	1	1	1
Deputy Clerk I	1.26	1.26	1.26	1.26
Deputy Clerk II	3	3	3	3
Deputy Clerk III	6	6	6	6
Deputy Clerk IV	5	5	5	5
Probate Specialist	1	1	1	1
TOTAL FTEs	**19.26**	**19.26**	**19.26**	**19.26**
Commonwealth's Attorney				
Assistant Commonwealth's Attorney	5.50	6	6	6
Commonwealth's Attorney	1	1	1	1
Deputy Commonwealth's Attorney	2	2	2	2
Legal Assistant I	2	1	1	1
Legal Assistant II	1	2	2	2
Legal Assistant Supervisor	1	1	1	1
Senior Assistant Commonwealth's Attorney	1	1	1	1
Senior Legal Assistant	3	3	3	3
Victim Witness Assistant Director	1	1	1	1
Victim Witness Director	1	1	1	1
TOTAL FTEs	**18.50**	**19.00**	**19.00**	**19.00**
TOTAL FTEs Judicial Administration	**40.39**	**40.89**	**40.89**	**40.89**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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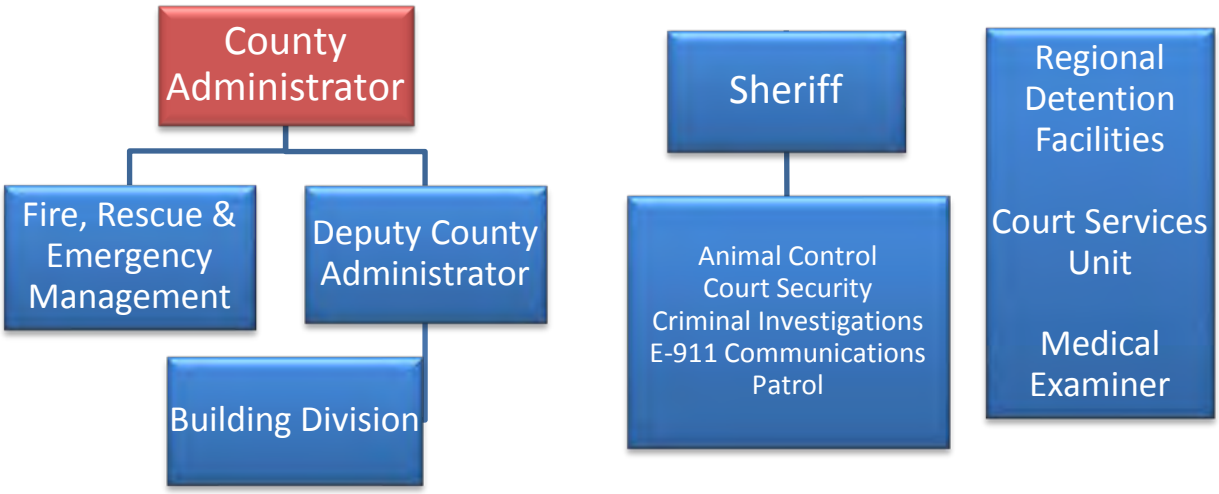
Public Safety

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**

Challenges and Opportunities –

- **Ensuring 24/7 Fire and EMS coverage.** The County strives to provide 24/7 fire and EMS coverage to all parts of the County through a combination of career and volunteer personnel. Fire and EMS is in critical need of additional staffing to fill weekend and nighttime gaps, and efforts are being made to retain current volunteers.
- **Unfunded Mandates.** In recent years, the Virginia General Assembly approved several items including extending the mental health emergency custody period, which necessitated funding additional staff in the Sheriff's Office.
- **Community Service.** As a result of Department of Juvenile Justice (DJJ) policy changes concerning the practice surrounding community service, worksites are more difficult to assign youth to. While the Juvenile Court continues to utilize community service as a sentencing option, the change in policy does provide an opportunity to review this consequence for delinquent behavior. Additionally, probation staff has become more creative and have collaborated with community partners to provide opportunities to youth to perform community service. Oftentimes staff is participating alongside youth when performing community service providing excellent role modeling.

2016 and 2017 Focus/Highlights –

- **Staffing Improvements.** Fire/Rescue continues to actively engage our volunteer partners through participation, collaboration, and coordination in an attempt to focus on successful resource deployment strategies. These strategies seek not only to assure an adequate emergency response to all areas of the county 24/7, but also to give our combination system the opportunity to build upon successes being realized through our partnerships. In addition to considering alternative methods of staffing with future personnel, the reorganization of existing personnel within the department has provided greater response capability, while minimizing the use and cost of overtime to maintain minimum staffing as a result of planned and unplanned leave.

- **Training improvements.** Restructuring of the Fire/Rescue comprehensive training plan is also a method that is being used to strengthen the department, while achieving the goal of assuring qualified personnel are available to respond to all areas of the County 24/7. This reorganized plan to provide increased flexibility for participation and greater depth in departmental training should give all responders the ability to be successful in their fire and EMS career, whether career or volunteer.
- **Enhancement of ALS coverage.** Through the implementation of the Enhanced Staffing Program (ESP), career staff hours have been extended at three stations to staff three engines and three medic units deployed throughout the County to bridge gaps in

coverage and allow the availability of ALS service to the citizens. Training and development will continue to increase the number of ALS providers.

- **Continuation of Fire/EMS building program.** Fire/Rescue Co. 5 (Chancellor) and Co. 11 (Lee Hill area) station will be complete and operational before the close of FY 2016.
- **Community Outreach.** A proactive approach to community policing continues to expand. Staff from the Sheriff's office and Fire/Rescue teamed up to host "Safety 101" events for children ages 4 – 7 to experience the tools and equipment used every day by our first responders. Additional programs, such as "Operation Backpack" and "Blue Christmas," continue to grow to assist less fortunate children.

- **"No kill" Animal Shelter.** The Sheriff and Animal Control staff will continue the shift to a "no kill" animal shelter. A "no kill" animal shelter does not euthanize animals for space. Euthanasia occurs only for animals that are ill or considered dangerous.
- **Technology enhancements.** The Sheriff's office will provide on-line non-emergency reporting for citizens and visitors by going through the Sheriff's office website. Staff continues to encourage more contact with the citizens through Facebook, Twitter and a more user friendly Sheriff's office website.

Long Term Goals –

- **Protecting life and property, and reducing the fear of crime.** The Sheriff's office staff will ensure a secure community through the provision of high quality law enforcement. The Building Department protects citizens through plan review and the inspection of structures to ensure compliance with state and local building codes. Additionally, the Fire Marshal's office will provide life safety service through occupancy fire inspections, origin and cause fire investigations, and public education programs. The CSU provides specialized services, staff supervision and administrative support to meet the needs of youth involved with the Juvenile Court.

- **24/7 Fire/EMS service.** Fire and EMS will provide high quality service and emergency response to citizens of and visitors to the County through a combination of fully trained career staff and volunteers. Fire and EMS will strive to mitigate emergencies for citizens and visitors through public education programs, and Fire Marshal occupancy inspections.
- **Humane treatment of animals.** The County's Animal Control officers are dedicated to educating and serving the community to ensure the humane treatment of all animals.
- **Services to juveniles.** The CSU will provide intake services, probation and parole services, and other ancillary services as deemed appropriate by the Juvenile and Domestic Relations Court. The CSU enhances public safety by holding juveniles

accountable for their actions and promoting competency development in youths before the court.

Short Term Objectives –

- **Cooperative investigative services.** Monthly meetings are held with the Safe Harbor Child Advocacy Center Multi-disciplinary Team (MDT) for new and on-going child abuse cases, and the Sexual Assault Response Team (SART) for sexual assault cases. This working group includes the Sheriff's office, a prosecutor from the Commonwealth's Attorney's office, two Social Services Child Protective Services workers, and a member of the Victim/Witness office. The purpose of these teams and the cooperative agreements with various law enforcement agencies and services are to delineate the roles of the involved agencies, lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration. In particular, this working group investigates cases in unison so that victims have to tell their account only once.
- **Street Crimes Unit.** The Street Crimes Unit is a five-person team that can be deployed in areas of high criminal activity for extended periods of time. Their schedule remains flexible so they can be shifted throughout the County as needed.
- **Maintain proactive approach.** The Sheriff's office will continue to be proactive in educating community members in ways to protect themselves from becoming victimized through programs like Neighborhood Watch and Business Watch.
- **Changing requirements.** Officers and their staffs must keep abreast of new laws, changes to existing laws, and changes to procedures mandated by the state.
- **Recruitment and training.** Fire/Rescue will continue efforts in support of the recruitment and retention of volunteers, with specific focus on retaining existing members. Additionally, training will be provided to all Fire/Rescue responders to meet minimum training standards to accomplish necessary job functions.
- **Enhancement of ALS coverage.** Fire/Rescue will work towards enhancing the County's ALS coverage through training and recruitment of career staff and volunteers qualified to provide such service, the addition of ALS stipends, and through the ESP.
- **Probation supervision.** The CSU will continue working to ensure that 80% of probation-serving youths are in school or are employed prior to being released from probation. To heighten the likelihood that the youths will go on to lead productive lives, it is paramount that youths show the ability to attend work or school consistently before being released.
- **Provide youth services.** The CSU will continue to provide programs designed to rehabilitate youths involved with the Juvenile and Domestic Relations Court. Programs will include the school-based probation officer program, electronic incarceration program, substance abuse education, anger management programs, and restorative justice and community service work programs.

- **Providing inspections.** The Building Department will assure that buildings have structural integrity, smoke detectors, fire sprinklers, protection of the public water supply and other life safety elements.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Annual crime rate[1] (calendar year)	4.1%	3.7%	3.6%	4.0%	4.0%	4.0%
Average number of calls for service per deputy per quarter (calendar year)	546	486	467	500	560	600
Quarterly average response time (in minutes) for law enforcement service calls (calendar year):						
• Emergency:	6.41	6.11	6.02	6.00	6.00	5.00
• Non-emergency:	8.38	8.58	8.25	6.50	6.50	6.00
Quarterly average clearance rate of Sheriff's cases (calendar year)	56%	56%	55%	55%	55%	30%
Percentage of emergency 911 calls answered on first ring (calendar year)	95%	96%	96%	99%	99%	100%
Percentage of non-emergency 911 calls answered within three rings (calendar year)	97%	96%	96%	99%	99%	100%
Number of deputy hours used for prisoner transport (calendar year)	3,410	3,115	4,512	4,260	4,800	4,260
Number of prisoner transports (calendar year)	516	605	550	707	710	707
Percentage of animal control calls responded to within (calendar year):						
• 15 minutes:	54%	54%	55%	60%	60%	65%
• 16-30 minutes:	24%	24%	26%	25%	25%	25%
• More than 30 minutes:	22%	23%	25%	10%	10%	10%
Percentage of customers satisfied with animal shelter services (calendar year)[2]	100%	100%	100%	100%	100%	100%

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Animal adoption rate (calendar year)	68%	93%	91%	95%	95%	98%
Animal euthanasia rate (calendar year)	32%	7%	9%	5%	5%	2%
Compliance rate of spay/neuter program (calendar year)	100%	100%	100%	100%	100%	100%
Number of enforcements on found animal violations (calendar year)	680	536	358	700	600	800
Percentage of County's Fire/Rescue stations staffed 24/7 • Fire: • EMS: • ALS as % of EMS staffing	 100% 100% 70%	 100% 100% 75%	 100% 100% 80%	 100% 100% 85%[3]	 100% 100% 90%[3]	 100% 100% 100%
Average Fire/Rescue response time for rural areas (in minutes: seconds)[4]	9:37	9:43	9:27	9:00	9:00	8:00
Average Fire/Rescue response time for urban areas (in minutes: seconds)[4]	8:05	8:08	8:09	8:00	8:00	6:00
Percent of responders meeting required minimum training standards[5]	38%[6]	50%	80%	90%	95%	95%[7]
Percentage of probation-serving youths in school or employed prior to release from probation	89.5%	81%	85%	>90%	>90%	100%
Percentage of paroled youth in school or employed prior to release from supervision	100%	63%	67%	>75%	>75%	100%
Monthly contact compliance officers have with youth	99%	98%	>95%	>95%	>95%	100%
Percentage of youth who are charged with new offenses while under probation or parole supervison[8]	Prob 9.2% Parole 15%	Prob 6.65% Parole 12.85%	Prob 6.6% Parole 19.7%	Prob 6% Parole 12%	Prob 6% Parole 12%	0%

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Timeliness of residential and commercial building plan reviews (in days)	Res: 8.5 Comm: 7.8	Res: 8.8 Comm: 7.5	Res: 8.6 Comm: 8.6	Res: 10 Comm: 10	Res: 10 Comm: 10	Begin within 10 days of receipt
Number of cases of Code enforcements related to inspections and plan review	2	2	9	4	4	0

[1] Per the Virginia State Police "Crime in Virginia" report.
[2] Based on responses to a user survey.
[3] Estimates based on routine staffing/unit deployment configurations, along with increase in the quantity of ALS providers.
[4] While increased staffing has aided in reducing response times, the large geographical nature of the County presents challenges in realizing significant reductions beyond the current level.
[5] The development of standards based on the FREM Minimum Qualifications & Certifications SOP has shown positive dividends since FY 14.
[6] The decrease is due in part to a large influx of people joining the system matched by people leaving the system; and the need for accurate data tracking which FREM continues to work with the various agencies to resolve.
[7] Due to turnover in staff, this figure will never reach 100%.
[8] The State quarterly average for FY 2015 for re-arrest on probation cases was 9.57%; re-arrest of parole cases was 13.9%.

Overview of Public Safety Departments

Spotsylvania's Public Safety function consists of the following components which provide protection and safety to the citizens of County: Sheriff, Fire, Rescue & Emergency Management, Regional Detention Facilities, Court Services Unit, Medical Examiner, and Building Division.

Sheriff

Purpose

The Sheriff is a constitutional officer of the Commonwealth of Virginia and as such, is not an officer or employee of the County from which elected. In this jurisdiction, the Sheriff is elected by the voters of Spotsylvania County. The duties, responsibilities, and privileges are set out in the State Constitution, the Code of Virginia, and supplemented by local ordinances.

The Sheriff provides law enforcement services to the citizens of the County including the enforcement of all State and County criminal codes; serves civil and criminal papers; provides for the enforcement of all State and County animal codes and supervises the operations of the County's animal shelter; and protects and maintains the security of the courts operating within the County.

There are five divisions within the Sheriff's Office that together, serve all the law enforcement functions described above: Patrol Operations Division, Criminal Investigations Division, Courts Security/Civil Process Division, Administrative Services Division, and Animal Control Division. Some of the specialty functions within these divisions are the Street Crimes Unit, Crime Prevention Unit, Emergency Response Team, Bicycle Team, Canine Unit, Hostage Negotiation Team, Dive Team, Ground Search and Rescue Team, Equine Unit, and Traffic Services Unit.

Emergency Communications is also part of the Sheriff's Office. The Emergency Communications division is a 24/7 operation that serves as the 911 answering point for calls for service and the dispatching of public safety services.

As part of its continued pursuit of excellence in law enforcement, the Sheriff's Office has been accredited by the Virginia Law Enforcement Professional Standards Commission since 2006 and successfully received re-accreditation in December 2014. This achievement demonstrates the department's effort to ensure that policing best practices are broadly and consistently applied throughout the organization.

Sheriff's Office personnel are funded from several sources including local funding, School funding, State Compensation Board funding, and grant funding, when available. The State Compensation Board staffing standards suggest that localities receive funding for law enforcement deputies on a one per 1,500-population formula developed by the State, using the most up-to-date population information provided by the Weldon Cooper Center. However, the State has not provided funding to meet those staffing standards. The funding that is provided from the Compensation Board is based on

Sheriff *continued*

State salary scales and does not include any reimbursement for health insurance costs. The formula used to determine the number of court security deputies funded by the State involves both population and the number of courtrooms.

Sheriff

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
State Compensation Board	$3,292,818	$3,320,823	$3,401,148	$3,401,148	$3,410,103
E-911 Taxes	$1,347,737	$1,347,737	$1,347,737	$1,347,737	$1,347,737
County Court Fines	$450,000	$465,116	$400,000	$400,000	$400,000
Forfeiture/Seizure	$157,137	$95,749	$26,438	$183,597	$185,800
Animal Shelter Fees	$112,500	$123,639	$175,000	$175,000	$175,000
Wireless E-911 Surcharge	$170,000	$178,447	$155,000	$155,000	$160,000
Sheriff Local Services	$175,000	$142,350	$145,000	$145,000	$145,000
Courthouse Security Fees (Clk of Court)	$150,000	$147,959	$130,000	$130,000	$135,000
Other Sheriff Fees (Chgs for Svcs)	$100,000	$117,390	$120,000	$120,000	$120,000
Dog Tag Licenses	$78,000	$66,865	$78,000	$78,000	$75,000
Gun Permits	$31,112	$47,301	$46,668	$46,668	$46,668
Grant Revenues	$276,178	$239,515	$0	$318,325	$34,225
Reimb Extradition of Prisoners	$25,000	$11,692	$10,000	$10,000	$10,000
Rabies Vaccinations	$8,000	$6,728	$7,800	$7,800	$7,500
Sheriff's Fees	$4,099	$4,099	$4,099	$4,099	$4,099
Veh Reg Dog/Cat Sterilization	$3,500	$3,734	$3,500	$3,500	$3,500
Sheriff & Animal Control Court Restitution	$3,933	$5,218	$0	$0	$0
TOTAL REVENUES	**$6,385,014**	**$6,324,362**	**$6,050,390**	**$6,525,874**	**$6,259,632**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$18,850,366	$17,830,623	$18,804,302	$19,136,050	$19,205,761
Operating	$3,023,667	$2,163,213	$2,174,414	$3,005,494	$2,127,728
Capital	$1,708,079	$1,385,359	$766,895	$1,174,624	$200,760
TOTAL APPROPRIATED EXPENDITURES	**$23,582,112**	**$21,379,195**	**$21,745,611**	**$23,316,168**	**$21,534,249**
Transfer to Capital Projects Fund	$0	$0	$0	$0	$64,000
NET TAX SUPPORT	**$17,197,098**	**$15,054,833**	**$15,695,221**	**$16,790,294**	**$15,338,617**

Sheriff *continued*

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for two Deputy Sheriff positions for the DARE program. Funding for these positions is partially offset with the use of Forfeiture/Seizure funding for operational and capital items for each position: uniforms, vests, weapons and portable radios.
- Half year funding for two Deputy Sheriff positions for the Patrol Division, effective January 1, 2017. Funding for these positions is partially offset with the use of Forfeiture/Seizure funding for operational and capital items for each position: weapons, portable radios, computers and vehicles.
- Funding to implement a career ladder program, effective January 1, 2017.
- Increase in funding for software applications, education and training, dive team equipment, police operating supplies, and body armor and protection gear. The $25,000 increase in police operating supplies is funded with Forfeiture/Seizure revenue.
- Reduction in funding for vehicle and equipment fuel due to a projected decrease in fuel costs.
- Funding for the following capital items
    - Tasers
    - Three replacement motorcycle blue tooth radio systems
    - Ten night vision goggles (funded with Forfeiture/Seizure funding)
    - Micro tactical ground robot (funded with Forfeiture/Seizure funding)
- Funding for the following replacement vehicles. Effective in FY 2017, funding for all General Fund vehicle replacements other than Social Services vehicles has been moved from the individual General Fund department budgets to the Capital Projects Fund.
    - 26 replacement vehicles for the Law Enforcement Division
    - Replacement dive boat for the Law Enforcement Division
    - Three replacement vehicles for the Animal Control Division

Fire, Rescue and Emergency Management

Purpose

Fire, Rescue and Emergency Management provides fire, emergency medical services, and emergency management to the citizens of Spotsylvania County, utilizing a combination system of both career and volunteer personnel. Fire responsibilities include fire suppression, fire code enforcement, public fire education, fire investigations, and hazardous material response. Emergency Management participates in managing complex emergencies from natural and man-made causes. Emergency Management staff coordinates all-hazard limited and full scale exercises throughout the year, including radiological emergency preparedness exercise with the North Anna Power Station under the direction of the Federal Emergency Management Agency (FEMA). Emergency Medical Services (EMS) responsibilities focus on providing the highest level of medical care and expertise in managing basic and advanced life support needs to critically ill or injured patients.

Fire and EMS services are provided from ten fire and EMS stations located strategically throughout the County: Courthouse (Co. 1), Brokenburg (Co. 2), Partlow (Co. 3), 4-Mile Fork (Co. 4), 5-Mile Fork (Co. 5), Salem Church (Co. 6), Wilderness (Co. 7), Thornburg (Co. 8), Belmont (Co. 9), and Salem Fields (Co. 10). An eleventh station (Co. 11) is scheduled to open in FY 2016 in the Lee Hill area of the County. The County provides 24/7 coverage at all fire and EMS stations, utilizing both career and volunteer personnel. Coverage enhancements continue to occur with the assistance of the County's EMS Revenue Recovery Program which provides monetary incentives for career and volunteer personnel and additional career staffing.

The County participates in the Rappahannock Regional Fire and EMS Training Center, which is a joint partnership with the City of Fredericksburg, King George County, and the Virginia Department of Fire Programs. The facility provides County fire and EMS personnel with training grounds and a burn building that is used to conduct live fire training and other training activities.

Fire, Rescue, and Emergency Management *continued*

Fire, Rescue & Emergency Management

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Transfer from Fire/EMS Fee Fund	$2,731,737	$2,957,048	$2,744,308	$2,744,308	$2,896,646
State Fire Program Fund (Ins)	$330,835	$387,771	$300,000	$300,000	$300,000
Motor Vehicle Registration (EMS $)	$115,000	$120,849	$115,000	$115,000	$115,000
Grants	$666,109	$591,032	$654,502	$705,982	$109,731
Fire & Safety Inspection Fee	$86,000	$79,553	$70,000	$70,000	$93,625
VOPEX Exercises	$25,000	$30,000	$25,000	$25,000	$25,000
Local Funding - Regional Training Academy	$12,250	$19,100	$9,186	$12,000	$12,000
Open Air Burning Permit	$6,000	$9,295	$6,000	$6,000	$6,000
Emergency Services Rescue Fees	$0	$8,508	$6,000	$6,000	$6,000
False Fire Alarms	$3,150	$5,600	$2,400	$2,400	$5,000
Emergency Services State	$37,732	$7,625	$0	$0	$0
Training Fees	$0	$0	$0	$0	$0
TOTAL REVENUES	**$4,013,813**	**$4,216,381**	**$3,932,396**	**$3,986,690**	**$3,569,002**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$14,800,089	$14,283,293	$15,802,512	$16,092,237	$16,815,987
Operating	$4,386,572	$3,414,004	$3,845,285	$4,797,039	$3,731,637
Capital	$245,838	$269,576	$345,307	$368,121	$239,714
TOTAL APPROPRIATED EXPENDITURES	**$19,432,499**	**$17,966,873**	**$19,993,104**	**$21,257,397**	**$20,787,338**
NET TAX SUPPORT	**$15,418,686**	**$13,750,492**	**$16,060,708**	**$17,270,707**	**$17,218,336**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Full year funding for the 15 positions (one Captain, two Lieutenants, and 12 Firefighter/Medics) to staff Company 11 which were funded for a partial year (February 2016) in FY 2016.
- Funding for three Firefighter/Medic positions for Company 11, which is partially offset by a reduction in overtime budgeted for Company 11. Overtime funding was budgeted in FY 2016 in anticipation of getting the new station staffed and operational.
- Funding for a part-time Fire Inspector position. It is anticipated that the cost of this position will be partially offset through additional inspection fee revenue.
- Funding to convert 10 Firefighter positions to Firefighter/Medic positions.

Fire, Rescue, and Emergency Management *continued*

Notable FY 2017 Budget Changes *continued*

- The budget maintains nine Firefighter/Medics positions previously funded by a SAFER grant which expired in FY 2016. Revenue decreased by $545,000 as a result of the expired grant.
- Funding for pay parity with equivalent Sheriff's Office staff for FREMS Captains and Battalion Chiefs.
- Increase in funding for FREMS overtime due to Chancellor Volunteer Fire Department (CVFD) no longer providing coverage at Co. 10. CVFD's coverage is now limited to Co. 5. This increase and additional increases in the FREMS budget are offset by decreases in several CVFD line items.
- Increase in funding for repairs and maintenance.
- Increase in funding for janitorial supplies as the funding for supplies associated with fire and rescue stations, previously budgeted in the Facilities Management budget, was moved to FREMS budget to appropriately account for the cost of supplies.
- Funding for replacement turnout gear and replacement hydraulic vehicle extrication tools.
- Funding to retrofit two ambulances with a powerlift stretcher system.
- Funding for a boat motor, four replacement wet suits and replacement ice/water rescue inflatable boats.
- Funding for replacement furniture and fixtures at various fire and rescue stations.
- Funding for one replacement vehicle. Effective in FY 2017, funding for all General Fund vehicle replacements other than Social Services vehicles has been moved from the individual General Fund department budgets to the Capital Projects Fund.
- Funding for vehicle and equipment fuel for the volunteer fire and rescue agencies is budgeted in the FREMS consolidated budget.

Fire & Rescue Allocation & Consolidated Budgets

	FY 2015 Actuals	FY 2016 Adopted Budget	FY 2016 Adjusted Budget	FY 2017 Agency Base Budget	FY 2017 Adopted Budget		Change from FY 2016 Adopted Dollar	Change from FY 2016 Adopted Percentage
CHANCELLOR VOLUNTEER FIRE**								
Allocation	12,040	22,345	22,345	15,000	16,759		(5,586)	-25.0%
Line of Duty	2,972	3,459	3,459	3,741	3,741		282	8.2%
Other Professional Svcs	14,335	10,020	15,120	10,020	10,020		0	0.0%
Auto Repairs & Maint	146,062	132,631	132,631	133,164	99,473		(33,158)	-25.0%
Per Diems	132,500	115,673	115,673	115,673	86,754		(28,919)	-25.0%
Electric	9,666	8,000	8,000	8,000	0		(8,000)	-100.0%
Heating	178	4,500	4,500	4,500	0		(4,500)	-100.0%
Telephone Services	6,543	8,000	8,000	8,000	8,000		0	0.0%
Training	29,144	35,000	33,998	38,500	28,875		(6,125)	-17.5%
Four for Life	6,933	14,375	56,432	14,375	14,375		0	0.0%
State Fire Programs	30,289	30,000	87,810	30,000	30,000		0	0.0%
Vehicle & Equip Fuels	9,060	45,908	308	0	0	*	(45,908)	-100.0%
Uniforms	28,848	55,000	55,000	55,000	41,250		(13,750)	-25.0%
Operating Supplies	16,640	22,000	16,900	22,000	16,500		(5,500)	-25.0%
TOTAL	**445,210**	**506,911**	**560,176**	**457,973**	**355,747**		**(151,164)**	**(29.8%)**
SPOTSYLVANIA VOLUNTEER FIRE								
Allocation	127,000	127,000	127,000	130,000	130,000		3,000	2.4%
Line of Duty	34,725	4,988	4,988	8,539	8,539		3,551	71.2%
Other Professional Svcs	8,543	8,400	8,400	8,750	8,750		350	4.2%
Auto Repairs & Maint	170,318	185,814	185,814	185,991	185,991		177	0.1%
Per Diems	132,500	149,062	149,062	149,062	149,062		0	0.0%
Electric	11,753	12,000	12,000	12,000	12,000		0	0.0%
Heating	3,864	4,000	4,000	4,000	4,000		0	0.0%
Telephone Services	16,734	15,000	15,000	16,500	16,500		1,500	10.0%
Training	9,057	9,000	9,000	20,000	20,000		11,000	122.2%
State Fire Programs	114,251	90,000	122,887	90,000	90,000		0	0.0%
Vehicle & Equip Fuels	14,538	58,915	815	0	0	*	(58,915)	-100.0%
Uniforms	23,867	25,000	25,000	25,000	25,000		0	0.0%
TOTAL	**667,150**	**689,179**	**663,966**	**649,842**	**649,842**		**(39,337)**	**(5.7%)**
SPOTSYLVANIA VOLUNTEER RESCUE								
Allocation	49,180	49,180	48,710	49,180	49,180		0	0.0%
Line of Duty	1,020	1,042	2,919	3,210	3,210		2,168	208.1%
Other Professional Svcs	3,254	3,000	3,470	3,000	3,000		0	0.0%
Auto Repairs & Maint	25,969	47,000	47,000	47,411	47,411		411	0.9%
Per Diems	132,500	132,765	132,765	132,765	132,765		0	0.0%
Electric	6,271	8,000	8,000	8,000	8,000		0	0.0%
Heating	766	5,500	5,500	5,500	5,500		0	0.0%
Telephone Services	12,222	15,000	15,000	15,000	15,000		0	0.0%
Training	39,072	36,000	36,000	36,000	36,000		0	0.0%
Four for Life	10,196	28,750	79,701	28,750	28,750		0	0.0%
Vehicle & Equip Fuels	53,343	30,605	1,028	0	0	*	(30,605)	-100.0%
Uniforms	21,972	27,000	27,000	27,000	27,000		0	0.0%
Operating Supplies	64,323	71,516	71,516	71,516	71,516		0	0.0%
TOTAL	**420,088**	**455,358**	**478,609**	**427,332**	**427,332**		**(28,026)**	**(6.2%)**

*Effective in FY 2017, all fuel is budgeted in the FREMS Consolidated fuel line and, therefore, is not reflected on this chart.

**The funding for Chancellor Volunteer Fire is reduced in FY 2017 as a result of the agency no longer providing coverage at Co. 10. CVFD's coverage is now limited to Co. 5.

Fire/EMS Service Fee

Purpose

The Fire/EMS Service Fee (also known as Revenue Recovery) is the process of obtaining financial reimbursement for the cost of providing medically necessary ambulance transportation. Medicaid, Medicare, and most other private insurance policies (health, auto, and/or homeowners) allow for reimbursement for this service. Spotsylvania County utilizes a Compassionate Billing policy, to ensure that no one will ever be denied necessary medical transport service due to either their inability to pay or a lack of insurance. Proceeds are reinvested into the County's fire and rescue services to address the needs of the combined system.

Fire/EMS Service Fee

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
Emergency Rescue Service Fees	$2,642,800	$2,853,222	$2,640,800	$2,640,800	$2,742,800
Use of (addition to) to Fire/EMS Service Fee Fund Balance	$88,937	$103,826	$103,508	$103,508	$153,846
TOTAL REVENUES	**$2,731,737**	**$2,957,048**	**$2,744,308**	**$2,744,308**	**$2,896,646**
EXPENDITURES: (by category)					
Transfer to General Fund & Capital Proj Fund	$2,731,737	$2,957,048	$2,744,308	$2,744,308	$2,896,646
TOTAL EXPENDITURES	**$2,731,737**	**$2,957,048**	**$2,744,308**	**$2,744,308**	**$2,896,646**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Regional Detention Facilities

Purpose

The Rappahannock Regional Jail (RRJ) serves the adult corrections needs of the region. Spotsylvania, a participating jurisdiction in the Rappahannock Regional Jail Authority (RRJA), together with the City of Fredericksburg, and the counties of King George and Stafford, is represented by three members on the 12-member Authority. RRJ opened in July 2000 with a rated capacity of 656 beds. An addition was built in November 2008 to accommodate an additional 718 beds. With double bunking the facility can hold 1,655 inmates and has a current population of 1,435.

The Rappahannock Juvenile Center (RJC) operates a pre- and post-dispositional secure juvenile detention center. Spotsylvania participates with the City of Fredericksburg, and the counties of Louisa, Orange, Madison, King George, and Stafford. RJC is an 80-bed facility which opened in the winter of 2000.

Regional Detention Facilities

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Grant Revenues	$6,761	$6,761	0	$6,217	0
TOTAL REVENUES	**$6,761**	**$6,761**	**$0**	**$6,217**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$5,617,505	$5,678,914	$5,837,844	$5,844,061	$6,451,379
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$5,617,505**	**$5,678,914**	**$5,837,844**	**$5,844,061**	**$6,451,379**
NET TAX SUPPORT	**$5,610,744**	**$5,672,153**	**$5,837,844**	**$5,837,844**	**$6,451,379**

Notable FY 2017 Budget Changes

- An increase in the County's contribution to the RRJ due to an increase in the County's usage at the facility, an increase in health insurance costs, a proposed 2% merit for Jail staff and a reduction in the amount of Jail fund balance used to fund annual debt service.
- An increase in the County's contribution to the RJC due to an increase in the County's usage at the facility, an increase in health insurance costs, a 2% cost of living increase for staff, and increases in transportation and meals.
- Funding for the Rappahannock Area Youth Services & Group Home Commission budget, previously budgeted in this division and multiple other accounts, is being moved to one account in the Court Services Unit budget.

Court Services Unit

Purpose

The 15th District Court Services Unit (CSU) is responsible for providing intake, probation and parole, and other ancillary services deemed appropriate by the Juvenile and Domestic Relations Court. CSU also manages the funding provided by the Virginia Community Crime Control Act (VJCCCA).

The goal of CSU is to enhance public safety by holding juveniles accountable for their actions and to promote competency development in youth that are before the court. Programs provided to juveniles and their parents include, but are not limited to: electronic monitoring, anger management, group counseling, and restorative justice and community service work.

The Rappahannock Area Youth Services & Group Home Commission (previously known as the Rappahannock Office on Youth and the Chaplin Youth Center) provides a community based residential program serving at-risk and court-involved youth in need of out of home placement. Residential services are provided for males and females, ages 12 to 17, as an alternative to incarceration. Youth can be placed in the Center for up to 90 days while services are secured for them.

Court Services Unit

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
VJCCCA Grant	$115,141	$112,566	$115,141	$115,141	$115,141
TOTAL REVENUES	**$115,141**	**$112,566**	**$115,141**	**$115,141**	**$115,141**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$125,783	$122,950	$128,418	$129,359	$128,824
Operating	$204,711	$184,177	$205,945	$205,945	$407,087
Capital	$1,000	$747	$1,600	$1,600	$0
TOTAL APPROPRIATED EXPENDITURES	**$331,494**	**$307,874**	**$335,963**	**$336,904**	**$535,911**
NET TAX SUPPORT	**$216,353**	**$195,308**	**$220,822**	**$221,763**	**$420,770**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- The overall increase is attributable to all the funding for the Rappahannock Area Youth Services & Group Home Commission budget being moved from multiple accounts in other budget functional areas to one account in the Court Services Unit budget.
- An increase in the County's contribution to the Rappahannock Area Youth Services & Group Home Commission due to an increase in the County's participation rate with the Office on Youth and the County's share of a new case management system.

Medical Examiner

Purpose

The Medical Examiner provides examination services in cases of accidental or unattended deaths in the County.

Medical Examiner

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$500	$280	$500	$500	$500
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$500**	**$280**	**$500**	**$500**	**$500**
NET TAX SUPPORT	**$500**	**$280**	**$500**	**$500**	**$500**

Building Division

Purpose

The Building Division is responsible for the enforcement of the Virginia Uniform Statewide Building Code to ensure safety to life and property from all hazard incidents related to structure design, construction, occupancy, repair, maintenance, renovation, removal or demolition. The Division responds to complaints for unsafe structures, overcrowding, rental property concerns, work performed without permits, and citizen complaints regarding construction issues performed by their contractor. The Division also performs all plan reviews and inspections on buildings constructed in Spotsylvania County, including all schools, fire stations, hospital, retail spaces, single family homes, swimming pool installation, decks, elevators, renovations, and fire protection plan reviews on commercial structures.

Building Division

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Building Fees	$1,375,000	$1,597,244	$1,747,000	$1,885,162	$1,837,700
Code Compliance Adm Charges	$175,000	$193,172	$208,700	$208,700	$195,396
Use of Fund Balance	$90,015	($126,559)	($42,112)	($34,275)	$209,495
Insurance Claim Revenue	$5,150	$5,150	$0	$0	$0
Other Local Revenue	$500	$500	$0	$0	$0
Transfer from General Fund	$525,286	$359,173	$414,044	$414,044	$443,649
TOTAL REVENUES	**$2,170,950**	**$2,028,680**	**$2,327,632**	**$2,473,631**	**$2,686,240**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,809,593	$1,663,850	$1,682,635	$1,819,959	$1,848,896
Operating	$121,491	$87,004	$266,401	$246,437	$314,846
Capital	$20,750	$20,748	$0	$28,639	$63,000
TOTAL APPROPRIATED EXPENDITURES	**$1,951,834**	**$1,771,602**	**$1,949,036**	**$2,095,035**	**$2,226,742**
Transfer to General Fund	$219,116	$257,078	$378,596	$378,596	$459,498
NET TAX SUPPORT	**$306,170**	**$102,095**	**$35,448**	**$35,448**	**($15,849)**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for temporary part-time Commercial Inspector and Permit Technician positions. Both positions were approved by the BOS in December 2015. A reduction in other professional services offsets this increase.
- Funding for new code books.
- Funding for a joint project with Zoning Division to implement software capable of issuing permits online.
- A transfer of $200,000 will be made to the General Fund to reimburse a small portion of the funds provided to the Code Compliance Fund in recent years to cover shortfalls. Of this $200,000, an estimated $100,000 is relative to Zoning Division transfers and $100,000 is relative to Building Division transfers.

Public Safety Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

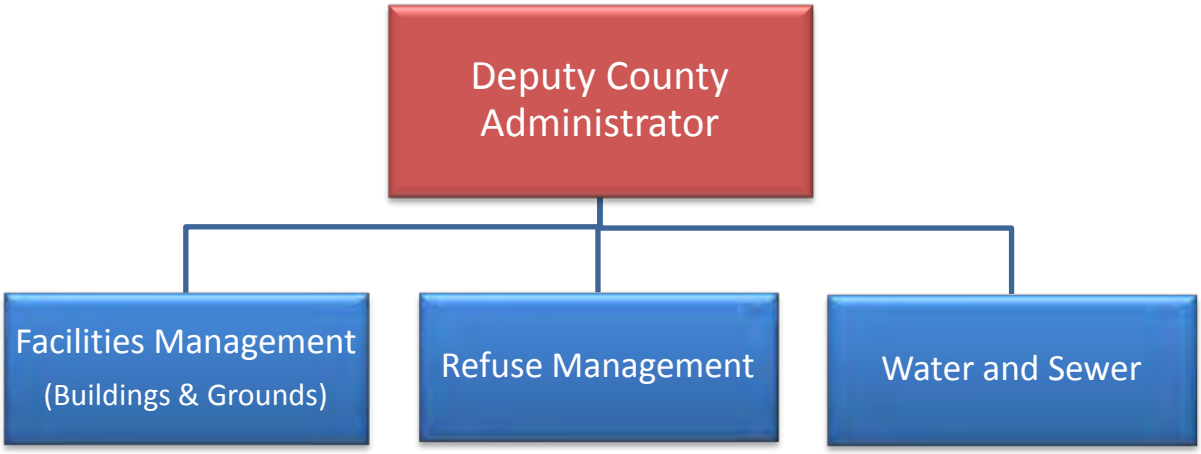
Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Sheriff				
Animal Control Clerk	1	1	1	1
Animal Control Deputy Sheriff	8	8	8	8
Animal Control Field Supervisor Sergeant	1	1	0	0
Animal Control Shelter Assistant	6.65	6.65	6.65	6.65
Animal Control Shelter Manager	1	1	1	1
Captain	5	5	5	5
Civil Process Clerk	1	1	1	1
Communications Officer	18.50	18.50	19.00	19.00
Communications Operator	10	10	9	9
Communications Supervisor	4	4	5	5
Crime Analyst	1.50	1.50	1.50	1.50
Criminal Warrants Clerk	2	2	2	2
Criminal Warrants Supervisor	1	1	1	1
Deputy Sheriff	131.06	129.06	128.43	132.43
Detective	19.39	19.39	19.39	19.39
Emergency Communications Manager	1	1	1	1
Evidence/Property Custodian	1	1	1	1
First Sergeant	10	11	12	12
Lieutenant	7	7	6	6
Major	2	2	2	2
Office Manager I	2.50	2.50	2.50	2.50
Office Manager II	1	1	1	1
Operations Supervisor	1	1	1	1
Parking Enforcement	1	1	1	1
Program Assistant	1.13	1.13	2.13	2.13
Records Clerk	2.63	2.63	3.26	3.26
Records Manager	1	1	1	1
Secretary	0.50	0.50	0.50	0.50
Sergeant	11	11	13	13
Sheriff	1	1	1	1
TOTAL FTEs	**254.86**	**253.86**	**256.36**	**260.36**

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Fire, Rescue and Emergency Management				
Administrative Assistant	1	1	1	1
Battalion Chief	5	6	6	6
Business Manager	1	1	1	1
Captain	13	14	14	14
Chief	1	1	1	1
Deputy Chief	2	2	2	2
Division Chief - Emergency Services Coordinator	1	1	1	1
Division Chief - Fire Prevention	1	1	1	1
Division Chief - Health & Safety	1	1	1	1
Division Chief - Training Officer	1	1	1	1
Financial Assistant	1	1	1	1
Fire Inspector	0	0	0	0.70
Fire Services Technician	1	1	1	1
Firefighter; Firefighter/Medic	124	135	135	138
FREM Mechanic	2	2	2	2
Lieutenant	24	26	26	26
Revenue Recovery Technician	1	1	1	1
Training Assistant	1	1	1	1
Volunteer FEMS Recruit/Retention Coordinator	1	1	1	1
TOTAL FTEs	**182**	**197**	**197**	**200.70**

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Court Services Unit				
Court Services	2	2	2	2
TOTAL FTEs	**2**	**2**	**2**	**2**
Building Division				
Building Office Assistant	2	2	2	2
Code Enforcement Officer	2	2	2	2
Commercial Inspector	4	4	5	5
Commercial Plans Reviewer	2	2	2	2
Deputy Building Official	1	1	1	1
Director of Code Compliance/Chief Building Official	1	1	1	1
Fire Protection & Commercial Plans Reviewer	1	1	1	1
Front Desk Supervisor	0	1	1	1
Inspections Supervisor	1	1	1	1
Permits Technician	2	2	2	2
Residential Combination Code Inspector	1	1	1	1
Residential Plans Reviewer	1	1	1	1
Senior Permits Technician	1	0	0	0
Structural Engineer	1	1	1	1
TOTAL FTEs	**20**	**20**	**21**	**21**
TOTAL FTEs Public Safety	**458.86**	**472.86**	**476.36**	**484.06**

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.

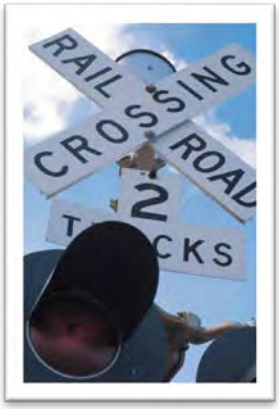


	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)	$34,070,931	$29,670,893	$35,228,944	$37,176,256	$39,735,047
TOTAL REVENUES	**$34,070,931**	**$29,670,893**	**$35,228,944**	**$37,176,256**	**$39,735,047**
EXPENDITURES: (by department)					
Facilities 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.

Challenges and Opportunities –

- **Additional facilities.** The addition of new facilities has resulted in an increased workload for Facilities Management staff. The addition of two fire/rescue stations, scheduled for occupancy before the close of FY 2016, will raise the total square footage to 291,032. Custodial services, grounds keeping and HVAC maintenance are currently outsourced at several facilities and staff will continue to look for other areas for outsourcing as an alternative to hiring additional staff.
- **Aging facilities and infrastructure.** An ongoing challenge for Utilities is the replacement and maintenance of aging facilities and infrastructure. The department has been working with its engineering contractors to design rehabilitation projects that should help the water treatment plants and storage tanks provide safe drinking water for the citizens of Spotsylvania County into the future.
- **Rail maintenance.** The Spotsylvania Industrial Park railroad tracks are now classified as "Class I" tracks due to the transport of hazardous material across those tracks. The requirement of CSX and Federal Railroad Administration inspections on Class I tracks means that department manpower and funding must be used to maintain the tracks.



- **Recycling rates.** As the Livingston Landfill continues to accept more commercial waste from Spotsylvania County there is a potential for stagnation or an overall drop in the recycling rate reported by Spotsylvania County. Staff is working to monitor this closely and working to help ensure that Spotsylvania County continues to see a successful recycling rate each year.

2016 and 2017 Focus/Highlights –

- **Making recycling easier.** Single stream recycling was implemented in FY 2015. In addition to being a convenience for citizens, the program also results in additional recycle tonnage, ensuring the County maintains a high recycle percentage and reduced staff time associated with current recycle processing. The program is expected to continue to grow through purchase of additional single stream compactors in FY 2016 and FY 2017, as well as expanding single stream recycling into County buildings and facilities.

- **SEED Program.** The Spotsylvania Environmental Education Development "SEED" program is a multi-agency public/private initiative to help increase awareness of environmental issues and of Spotsylvania County's natural resources. Successful recycling and litter control programs are inherently dependent upon public awareness and participation. The cornerstone of this program is a state-of-the-art mobile education exhibit that utilizes an advanced multimedia approach to public education at schools and events. This technology makes learning fun and interactive . The goal is to increase the number of participants and encourage more partnerships in the SEED Program.

- **Upgrades at water treatment facilities.** Design on a phased rehabilitation at the Ni River Water Treatment Plant (WTP) is complete. Once the engineering to rehabilitate the Ni River WTP is complete this year, construction will begin. Upgrades are also planned at the Motts Run WTP.
- **Operational improvements.** Utilities staff is dedicated to the Valve and Hydrant Maintenance Program and the Closed Circuit Television Inspection Crew (CCTV) Line Inspection Program. These programs help to ensure the integrity of all lines within our system, reducing costly repairs and negative impacts upon customers.

Long Term Goals –

- **Well-maintained facilities.** Facilities Management provides safe, clean, and well-maintained facilities for the employees and citizens of Spotsylvania County in a cost-effective and professional manner.
- **Preservation of water quality and environment.** The Utilities Department will produce safe water for County residents and will help protect the water quality of the Rappahannock River and Chesapeake Bay through wastewater treatment.
- **Energy management.** The EnergyStar Portfolio Management program was initiated in FY 2013 in an effort to better track energy usage at primary County facilities, and recently an additional software module, Utility Trac, was added to our web-based facilities work order system. Both of these programs will enable Facilities Management to monitor energy usage, identify problem areas and track the benefit of energy upgrades to County facilities. Energy consumption at facilities will be tracked for power, gas, oil and water and sewer. In addition Utility Trac will enable Facilities Management to track Green House Gas emissions, carbon foot prints, compile and track utility billing and conduct billing audits to determine billing anomalies.
- **Improve landfill utilization rate.** Staff will recommend methods or programs to implement an increase in the landfill utilization factor (compacting of the facility's air space) such as use of a larger, GPS enabled compactor, more efficient leaf/green waste composting, and landfill gas utilization. Staff will also remain open to proposals and information to support alternate solid waste management solutions.

- **Commercial Laboratory Accreditation.** Laboratory Services plans to apply for joint commercial accreditation for both drinking water and wastewater. While commercial accreditation has more stringent regulations that add time to testing, it also allows the laboratory to offer our testing services to other municipalities, thus generating revenue for these services.

Short Term Objectives –

- **Outsourcing.** Custodial services, grounds keeping and HVAC maintenance are currently outsourced at several facilities. Facilities Management staff will continue to consider outsourcing of service as an alternative to hiring additional staff to meet the increasing demands for facilities services.
- **Phased equipment replacement.** Staff will continue to take advantage of any opportunities that would help maximize the useful life of equipment while maintaining service levels. A phased equipment purchase plan is included in the CIP to allow the Solid Waste operations to get back on track with equipment replacement schedules.
- **Increase recycling efforts.** Staff will increase its public outreach efforts to help increase public awareness of environmental issues and recycling services currently available to County residents, including the single stream recycling program.
- **Regulated operations of water and wastewater facilities.** Staff will operate all water and wastewater treatment facilities in a manner that meets the goal of providing water and sewer services to citizens as effectively as possible while maintaining all operating permits in good standing and avoiding permit violations.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Number of County-owned buildings with FCI[1] of:						
• Good	71	83	105	87	105	119
• Fair	24	23	7	25	9	
• Poor	27	16	7	7	5	
Total number of buildings maintained	122	122	119	119	119	119
Tons of refuse hauled	44,000	44,000	48,000	50,000	50,000	50,000
Number of reportable refuse hauling on-road incidents	0	0	0	0	0	0
Regulatory compliance of the Livingston landfill (calendar year)	100%	100%	100%	100%	100%	100%
Regulatory compliance of the closed Chancellor landfill (calendar year)	100%	100%	100%	100%	100%	100%

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Regulatory compliance of the closed Berkeley landfill (calendar year)	100%	100%	100%	100%	100%	100%
Percent of waste recycled[2]	42%	42%	37%	40%	40%	50%
Percent of biosolids composted[3]	100%	100%	100%	100%	100%	100%
Treatment compliance: • Water • Wastewater	 100% 100%	 100% 100%	 100% 100%	 100% 100%	 100% 100%	 100% 100%
Number customers affected by planned water service disruptions: • 0-4 hours • 4-12 hours • 12+ hours	 115 25 0	 0 36 0	 63 6 0	 50 6 0	 50 6 0	 0 0 0
Number of customers affected by unplanned water service disruptions: • 0-4 hours • 4-12 hours • 12+ hours	 183 283 0	 83 10 0	 403 50 0	 50 5 0	 50 4 0	 0 0 0
Sewer overflows per 100 miles	1.6	1.7	2.4	0	0	0
Water line leaks and breaks per 100 miles	9.6	17.2	12.78	10	10	0
Water loss[4]	6.7%	4.7%	3.4%	6.5%	5.0%	<9.0%
Sewage collection system capacity failures per 100 miles	3.2	7.0	4.4	0	0	0
Percent of satisfactory health inspection reports	100%	100%	100%	100%	100%	100%

[1] The Facility Condition Index (FCI) is the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements to the current replacement costs of the building. An FCI of 0.05 (5%) reflects that the deferred maintenance for a facility is equal to 5% of the replacement cost of the facility. A FCI rating of 0.05 or less is considered good, 0.05-0.10 is considered fair and >0.10 is considered poor.

[2] Represents the percentage of waste diverted from the landfill through recycling efforts. The State mandates a 25% recycling rate.

[3] Represents the percentage of sludge diverted from the landfill through composting efforts.

[4] Quantifies the percentage of produced water that fails to reach customers and cannot otherwise be accounted for through authorized usages.

Overview of Public Works Departments

Spotsylvania's Public Works function is a combination of three departments providing services to both the employees of Spotsylvania County and the citizens: Facilities Management, Refuse Management, and Water and Sewer.

Facilities Management

Purpose

Facilities Management (previously known as General Services) is responsible for providing safe and well-maintained facilities under their jurisdiction, both County-owned and leased. The services include maintenance, repair, utilities, custodial services, office relocations/renovations, street sign installation, and creation of signs for County buildings and School facilities. Facilities Management staff also maintains the Facility Asset Management Program, a building life cycle management database that dictates replacement of roofs, HVAC, windows, painting, carpet/flooring, etc.

Facilities Management

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Railroad Reimbursement	$75,000	$0	$60,000	$446,894	$100,000
Rental of General Property	$58,000	$72,034	$59,428	$59,428	$59,428
Courthouse Maintenance Fees	$50,000	$43,742	$45,000	$45,000	$45,000
Street Lights	$6,500	$6,141	$6,500	$6,500	$6,500
TOTAL REVENUES	**$189,500**	**$121,917**	**$170,928**	**$557,822**	**$210,928**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,450,182	$1,259,860	$1,398,394	$1,407,474	$1,377,706
Operating	$3,607,167	$3,058,855	$3,417,629	$3,622,384	$3,305,661
Capital	$66,262	$38,047	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$5,123,611**	**$4,356,762**	**$4,816,023**	**$5,029,858**	**$4,683,367**
NET TAX SUPPORT	**$4,934,111**	**$4,234,845**	**$4,645,095**	**$4,472,036**	**$4,472,439**

Facilities Management *continued*

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increases in funding for other professional services for historic tree preservation and repairs and maintenance supplies for caretaking of additional buildings.
- Reductions in funding for janitorial services and heating and electrical services to reflect historical expenditures.
- Reduction in funding for janitorial supplies as the funding for supplies associated with fire and rescue stations was moved to the Fire, Rescue and Emergency Management budget.
- Funding for three replacement vehicles. Effective in FY 2017, funding for all General Fund vehicle replacements other than Social Services vehicles has been moved from the individual General Fund department budgets to the Capital Projects Fund.

Refuse Management

Purpose

Refuse Management provides for solid waste collection, disposal and recycling. The County has one landfill and 13 convenience sites. The three primary functions are explained below:

Refuse Collection is responsible for collecting and hauling of refuse, sludge, and recyclables from the County's convenience sites and wastewater plants; preparing recyclables for market and transporting; operation of the Mulching Program; and performing illegal dump cleanups.

Refuse Disposal operates the County's only sanitary landfill in an efficient manner, and ensures that it meets and complies with all County, State and Federal guidelines and regulations, and maintains the County's three closed landfills in regard to post-closure care/maintenance, groundwater monitoring, and methane gas monitoring.

Recycling and Litter Control provides residents the opportunity and means to protect and enhance their natural environment by educating and encouraging residents to conserve natural resources and divert waste by implementing the following guidelines: source reduction, recycling, pollution control and energy/water conservation. Recycling markets recyclable commodities, coordinates the cleanup of litter within the County, and provides environmental education with the Spotsylvania Environmental Education Development “SEED” program, an interactive mobile unit used for education programs at the Schools and community events.

Refuse Management *continued*

Refuse Management

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Refuse Disposal Fees	$1,900,000	$1,916,547	$1,900,000	$1,900,000	$1,750,000
Recycling Revenue	$375,000	$342,184	$325,000	$325,000	$200,000
Litter Control Grant	$20,730	$20,766	$20,766	$20,766	$20,966
Journey Through Chesapeake Bay Camp Fees	$19,250	$18,050	$17,000	$17,000	$19,500
Commercial Refuse Hauler Fees	$14,000	$11,400	$12,000	$12,000	$12,000
Weed and Debris	$15,000	$9,348	$10,000	$10,000	$10,000
Towing Application/Inspection Fees	$1,700	$4,875	$2,000	$2,000	$3,000
TOTAL REVENUES	**$2,345,680**	**$2,323,170**	**$2,286,766**	**$2,286,766**	**$2,015,466**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$2,744,110	$2,627,550	$3,065,040	$3,088,449	$3,036,285
Operating	$1,423,223	$1,401,582	$1,494,811	$1,497,375	$1,410,961
Capital	$97,538	$93,610	$136,500	$136,880	$63,544
TOTAL APPROPRIATED EXPENDITURES	**$4,264,871**	**$4,122,742**	**$4,696,351**	**$4,722,704**	**$4,510,790**
NET TAX SUPPORT	**$1,919,191**	**$1,799,572**	**$2,409,585**	**$2,435,938**	**$2,495,324**

Notable FY 2016 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increase in funding for other professional services for street sweeping.
- Reductions in funding for the industrial safety program, leachate removal, and groundwater monitoring to reflect historical expenditures.
- Reduction in funding for vehicle and equipment fuel due to a projected decrease in fuel costs.
- Increase in funding for uniforms based on actual number of employees and uniform required.
- Increases in funding for truck/heavy equipment repairs and maintenance, and stone and hauling based on historical usage.
- Funding for replacement of four tool boxes and one air compressor.

Water & Sewer

Purpose

The Utilities Department is a self-supporting enterprise fund, meaning the financial requirements of the water/sewer departments are met through user fees, connection fees, payments from outside entities and other self-generated revenues, rather than local tax revenue. The Department is also responsible for the oversight of the Refuse Management and County Capital Projects divisions that are funded through fees and other local tax revenue. In total the department operates eight separate divisions to accommodate the water, sewer, capital construction and solid waste needs of the County.

The Administration Division carries out all administrative tasks including oversight of all departmental activities, customer service, capital projects management, environmental management system implementation, a safety program, regulatory compliance, records and reporting, engineering, clerical, and file storage. This division is also responsible for meter reading, placing meters for new connections, meter maintenance, and account maintenance for more than 29,000 water and/or wastewater accounts.

The Wastewater Treatment Division includes operation of the County's three wastewater treatment facilities, three wastewater facilities for the Spotsylvania County School Board, and composting operations.

Wastewater Treatment Facilities

LOCATION	CAPACITY	
Massaponax	9.4 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ State-of-the-art biological nutrient removal facility
FMC	4 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ 1.5 MGD reserved for the City of Fredericksburg; operational costs are allocated to the City based upon the City's proportion of sewage flow to the facility. ~ includes three wastewater facilities for Spotsylvania County School Board (John J. Wright Educational and Cultural Center, Berkeley Elementary and Spotsylvania High School). These facility costs are billed directly to the School Board.
Thornburg	345,000 GPD	~ Plant staffing: 12-hours each weekday, 10-hours each weekend day

MGD – million gallons per day
GPD – gallons per day

Water & Sewer *continued*

The Water Production and Quality Division includes the operation and maintenance of three dams and reservoirs, two river intakes and two water treatment plants that provide water to Spotsylvania County and the City of Fredericksburg.

Water Treatment Plants

LOCATION	CAPACITY	
Ni River	6 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ Originally constructed in 1974 as a 1 MGD plant
Motts Run	15 MGD	~ Plant staffing: 24-hours a day, 365 days a year ~ Serves both Spotsylvania County and the City of Fredericksburg

MGD – million gallons per day

Reservoirs

LOCATION	VOLUME	
Hunting Run	2.9 billion gallons	~ Surface area of 420 acres ~ Constructed in 2002 ~ Provides water to the Motts Run Water Treatment Plant
Ni River	1.4 billion gallons	~ Surface area of 420 acres ~ Constructed in 1974; was the County's only water source until 2000, when Spotsylvania County and the City of Fredericksburg merged operations ~Provides water to the Ni River Water Treatment Plant
Motts Run	1.3 billion gallons	~ Surface area of 160 acres ~ Constructed in 1969 ~ Co-owned with the City of Fredericksburg ~ Provides water to the Motts Run Water Treatment Plant

Water & Sewer *continued*

The Engineering and Construction Division includes three main areas of operation: engineering, line locations, and construction and capital projects. The engineering staff reviews all plats and plans for projects, designs projects for system improvements in the distribution and collection systems, provides engineering solutions for treatment plant expansions and operations, and oversight for the development and planning of the Water/Sewer Master Plan to support the County's Comprehensive Plan.

The Field Services Division operates and maintains the County's water and sewage transmission system. The system consists of more than 1,000 miles of water and sewer mains, laterals, and appurtenances. The division maintains 54 sewage pump stations, and identifies and corrects defects and other conditions that may allow extraneous water to enter the sewerage system.

The Laboratory Division is charged with providing laboratory testing for the department's other divisions, as well as for the City of Fredericksburg, Stafford County and the Spotsylvania County School Board. The laboratory is a Division of Consolidated Laboratory Services (DCLS) certified laboratory for drinking water analysis under federal and Virginia Safe Drinking Water Program (SDWP) regulations. The laboratory holds a National Environmental Laboratory Accreditation Conference (NELAC) accreditation for wastewater testing under the Virginia Environmental Laboratory Accreditation Program (VELAP). The laboratory operates 365 days per year, is staffed by five employees and provides permit and regulatory compliance, as well as operational testing for water, wastewater, solid waste, and storm water.

Water & Sewer *continued*

Water & Sewer

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
User Fees	$29,163,574	$28,622,622	$29,976,360	$29,976,360	$31,338,700
Miscellaneous	$1,426,760	$1,851,986	$1,416,205	$1,416,205	$1,673,357
BAB Subsidy	$500,244	$499,705	$499,705	$499,705	$502,400
Interest	$175,000	$104,288	$175,000	$175,000	$130,000
Transfer from Transportation	$39,465	$226,986	$62,953	$62,953	$100,000
Transfer from Capital Projects	$17,266	$34,341	$28,615	$28,615	$34,341
Transfer from General Fund	$0	$120,444	$0	$0	$120,000
Use of (Addition to) Fund Balance	$213,442	($4,234,566)	$612,412	$2,172,830	$3,609,855
TOTAL REVENUES	**$31,535,751**	**$27,225,806**	**$32,771,250**	**$34,331,668**	**$37,508,653**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$10,186,440	$8,686,843	$10,226,395	$10,290,467	$10,543,790
Operating	$8,550,097	$7,481,709	$8,690,600	$8,807,035	$8,741,576
Capital	$525,246	$293,522	$457,591	$555,964	$376,463
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
SUBTOTAL - APPROPRIATED EXPENDITURES	**$30,893,911**	**$27,040,304**	**$31,450,120**	**$32,312,125**	**$30,253,859**
Transfer to General/General Capital Projs/Utilities Cap Projs Funds	$641,840	$185,502	$1,321,130	$2,019,543	$7,254,794
TOTAL EXPENDITURES	**$31,535,751**	**$27,225,806**	**$32,771,250**	**$34,331,668**	**$37,508,653**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for a Utilities Worker position.
- Funding for an Administrative Assistant position being transferred from the Capital Projects Fund.
- Decrease in funding due to a Procurement Officer I position being transferred to Finance/Procurement in the General Fund.
- Increases in funding for repairs and maintenance, water and sewer billing services, GIS development services, maintenance service contracts, auto repairs and maintenance, subsistence and lodging, and sewage backup cleaning.

Water & Sewer *continued*

Notable FY 2017 Budget Changes *continued*

- Decrease in funding for chemical treatment supply, road/easement maintenance, education and training, laboratory services, and machinery and equipment.
- Funding for replacement water pumps, controllers for plant flows, valves, power quality monitors, heavy duty office chairs, erection of structures to house forklift and tractor, and replacement pipe/cable locator.
- Funding for five replacement vehicles.

Public Works Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Facilities Management				
Construction Technician	1	1	1	1
Custodial Supervisor	1	0	0	0
Division Director - Facilities Management	1	1	1	1
Facilities Construction Manager	1	1	1	1
Facilities Maintenance Foreman	1	1	1	1
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Technician	1	1	1	1
Maintenance Trade Worker	1	1	1	1
Maintenance Worker	11.67	11.67	11.67	11.67
Office Manager I	1	1	1	1
Project Coordinator	1	1	1	1
Sign Coordinator	1	1	1	1
Support Clerk	1	1	1	1
TOTAL FTEs	**23.67**	**22.67**	**22.67**	**22.67**

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Refuse Management				
Assistant Landfill Superintendent	1	1	1	1
Collection Foreman	1	1	1	1
Division Director – Solid Waste	0	0	1	1
Environmental Coordinator	1	1	1	1
Gate Attendant	22.50	22.50	23.50	23.50
Heavy Equipment Maintenance Foreman	1	1	1	1
Heavy Equipment Mechanic/Welder	2	2	1	1
Laborer	0	0	1.76	1.76
Manager - Collection & Hauling	1	1	1	1
Manager Landfill	1	1	1	1
Manager Recycling	1	1	1	1
Office Manager I	1	1	1	1
Recycling Technician	1	1	1	1
Scale Technician	2.13	2.13	2.13	2.13
Secretary	1.00	1.00	1.00	1.00
Solid Waste Equipment Operator I/II	17.89	19.69	18.78	18.78
TOTAL FTEs	**54.52**	**56.32**	**58.17**	**58.17**
Utilities				
Administrative Assistant	2	2	2	3
Chief Water Plant Operator	2	2	2	2
Chief WW Plant Operator	4	4	3	3
Construction Technician I/II	6	6	6	6
Cross Connection Coordinator	1	1	1	1
Customer Service Representative	3	3	3	3
Deputy Director	1	1	1	1
Deputy County Administrator/Director	1	1	1	1
Division Director – Administration	1	1	1	1
Division Director – Capital Construction	1	1	1	1
Division Director – Engineering & Construction	1	1	1	1
Division Director – Field Services	1	1	1	1
Division Director – Laboratory	1	1	1	1

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Division Director – Solid Waste	1	1	0	0
Division Director – Wastewater Treatment	1	1	1	1
Division Director – Water Production & Quality	1	1	1	1
Electrician I/II/III	2	2	2	2
Heavy Equipment Operator I/II	5	5.50	6.50	6.50
Heavy Equipment Mechanic/Welder	0	0	1	1
Lab Technician I/II	3	3	3	3
Manager Collection System	1	1	1	1
Manager Composting	1	1	1	1
Manager Customer Service	1	1	1	1
Manager Distribution System	1	1	1	1
Manager Engineering & Construction	1	1	1	1
Manager Laboratory	1	1	1	1
Manager Plant Maintenance/Electrical	1	1	1	1
Manager Water Treatment	1	1	1	1
Mechanic	1	1	1	1
Meter Foreman	1	1	1	1
Meter Reader	3	3	3	3
Meter Technician	1	1	1	1
Operations/CMMS Specialist	1	1	1	1
Plant Mechanic I/II/III	5	5	5	5
Plant Operator I/II/III	35	35	36	36
Procurement Officer I	1	1	1	0
Pump Station Mechanic	1	1	1	1
Solid Waste Equipment Operator I/II	1	1	2	2
Utilities Field Crew Foreman	4	4	4	4
Utilities Field Crew Worker I/II	12	12	12	12
Utilities Project Engineer	1	1	1	1
Utilities Project Manager	1	1	1	1
Utilities Worker	3	3	2	3
TOTAL FTEs	**117**	**117.50**	**118.50**	**119.50**
TOTAL FTEs Public Works	**195.19**	**196.49**	**199.34**	**200.34**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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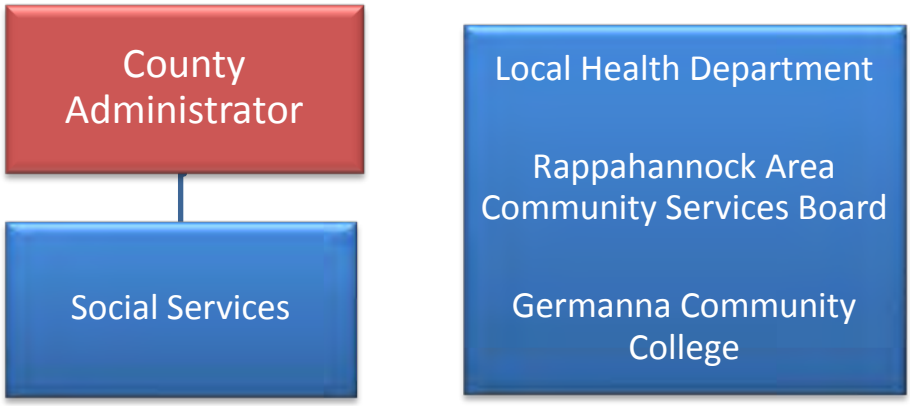
Health and Welfare

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***

Challenges and Opportunities –

- **Eligibility modernization project.** The final year of the State's three-year modernization of benefits determination systems continues to present both opportunity and challenges for this agency. Years one and two of the modernization included enhancements to the determination process, such as an interface with the federal data hub to provide real time income verifications. Automation of tasks associated with determination, such as centralized mailings of client notices (currently handled by each individual worker) to be realized during FY 2016 are anticipated to continue to present opportunities for streamlining processes and allow workers to support the significant and sustained increase experienced in Medicaid caseloads. The modernization project though, does require a constant learning environment which can be stressful to workers and, since work is not suspended during deployment of new features and training is required, a slowdown of actual work occurs during the steepest learning curves and creates backlogs. The backlogs then present their own challenge in addressing with no marginal staff capacity. Staff regularly needs to work overtime to make progress towards federal performance targets.
- **Health care reform.** Virginia, at this time, does not to participate in the expansion of Medicaid, an element of the Patient Protection and Affordable Health Care Act, also known as the Affordable Care Act (ACA). Medicaid Expansion adds categories of eligibility to those already existing. Governor McAuliffe continues to make known his support for Medicaid expansion and is continuing efforts to introduce revisions to the existing structure of Medicaid in Virginia. Any expansion will increase caseloads for staff and tax the agency's ability to process initial and on-going eligibility determinations timely and accurately.
- **Federal funding/program changes.** Sequestration came into effect March 2013 and continues through the current period. The impact to local social service agencies in Virginia has been mitigated at the state level to date; however, if discretionary funding caps are exceeded at the federal level triggering the reactivation of sequestration and associated mandatory funding cuts, there is a strong probability the state will not have the capacity to continue to hold local agencies harmless. The estimated impact to the VDSS is approximately $18 million and would be applied to both state and local agency offices. This would have an immediate impact on funding for child and adult protective services. Debate continues at the federal level on the structure of federal benefit programs. The current structure has been described as "unsustainable" by the American Public Human Services Association (APHSA).
- **Increase in health issues.** DSS has seen an increase in complexity and severity of behavioral, emotional, and mental health issues in children coming into care or accessing services thru the Children's Services Act (CSA) funding. Whether it be in prevention cases (families receiving services in response to Child Protective Services (CPS) findings or referrals from court services or schools); children in DSS custody as foster care children; or CSA mandated children (foster

care, prevention, court services, schools), more intensive and therapeutic services are needed to address issues presented and these services come at a higher cost. The issues also require more active and time intensive case management by staff and a higher degree of functioning expertise in needs assessments, appropriate and available service/treatment options, applicable policies, and communication across service disciplines.

- **Increase in child abuse & neglect complaints**. Over the past several years the CPS Unit has experienced an upward trend in calls and resulting investigations. Recently the rate of increase itself has increased. At the same time there is stronger enforcement by the State in the requirement to close cases within the 45 days required by stated code. These factors increase the opportunity for lapses in investigative activity and/or safety assessments which, in turn, put children at risk for reoccurrence of abuse/neglect and staff at risk of elevated levels of secondary trauma and its impact on mental and emotional well-being.
- **Collaboration with community partners.** DSS has initiated deliberate partnerships with community-based service providers to leverage the expertise of specific providers to better serve citizens and assist in creating and sustaining their capacity for self-sufficiency. More opportunities may exist that will allow for productive relationships that will optimize limited resources.

2016 and 2017 Focus/Highlights –

- **Staffing improvements.** Positions were reallocated within DSS to optimize resources and address priority areas of service. The Eligibility Worker and the Family Services Worker position classifications were expanded to include a career ladder. This effort was developed and partially deployed in FY 2016 to create the ability to optimize staffing resources by assigning tasks and responsibilities, and setting performance expectations, appropriate to the knowledge and skill set held by the individual.
- **New processes.** CPS, Foster Care, and Prevention Service staff will further integrate teaming processes within services that ensure the transfer of case knowledge and assist in building positive relationships with family members in challenging circumstances. More supported transitions will create greater success in families realizing sustainable family reunifications and/or stabilization.
- **Expanded Family Partnership Meetings.** DSS will fully integrate the utilization of Family Partnership Meetings (FPMs) giving families consistent and safe opportunities for voice and choice in decisions and services that affect their family unit and potentially identify previously unidentified options. FPMs will also assist in building better relationships between agency staff, service partners, and family members. Greater involvement of all stakeholders has been shown to translate into reduced numbers of children coming into care and timelier reunification when removal was necessary to ensure child safety.

- **Expansion of pilot program.** Renewal of the pilot effort of an initiative known as SPArKS, a collaborative effort of DSS, schools, the Court Services Unit, and Rappahannock Community Services Board (RACSB) to adopt a "systems of care" approach that is more responsive and effective at stabilizing families with high risk factors for out-of-home placements. Program will possibly be redesigned to focus on high-risk populations in the schools currently not accessing services until there is imminent risk of removal. Later interventions are generally more intrusive and expensive but less successful than those introduced prior to the escalation of disruptive events in the home.
- **Document management.** Complete the installation of a laserfiche system and transfer all eligibility paper records to electronic files to improve management and security of case management documentation in benefit programs. Issues of document management, confidentiality, and case management efficiencies can be significantly improved with a paperless system.

Long Term Goals –

- **People helping people.** DSS assists individuals and families with accessing appropriate State and Federal benefits programs to meet basic needs, and assists the clients in working towards the establishment/re-establishment of self-sufficiency.
- **Strengthen family units.** DSS provides access to resources that strengthen family units. Such services include education and direct provision of resources to families with children at risk for out-of-home placement and to elderly, emotionally, mentally, or physically disabled; or qualifying low-income adults.
- **Ensure the safety and well-being of children in agency custody.** DSS works to create safe and stable environments for children in custody, achieving permanent placement options when family reunification is not a viable option.
- **Investigate reports of abuse and neglect.** DSS works with County and community partners to appropriately address reported incidents of abuse and neglect.
- **Build cooperative and productive relationships with stakeholders.** DSS builds and reinforces relationships with regional agencies, community partners, other local social services agencies, state agencies, and local officials to better serve the needs of agency clients and the community.

Short Term Objectives –

- **Cooperative investigative services.** Monthly meetings are held with the Safe Harbor Child Advocacy Center Multi-disciplinary Team (MDT) for new and on-going child abuse cases and the Sexual Assault Response Team (SART) for sexual assault cases. This working group includes the Sheriff's office, a prosecutor from the Commonwealth's Attorney's office, two Social Services CPS workers, and a member of the Victim/Witness office. The purpose of these teams and the cooperative agreements with various law enforcement agencies and services are to delineate the roles of the involved agencies,

lessen the likelihood of duplicated services, define gaps in existing services, and initiate, develop and expand collaboration. In particular, this working group investigates cases in unison so that victims have to tell their account only once.

- **Provide service programs.** DSS will provide education and skills training to improve opportunities for jobs for recipients of public assistance.
- **Evaluation of program processes.** DSS will embrace the core value of continuous improvement and review processes, procedures and protocols in benefit programs, service programs, administration, and CSA. To determine opportunities to improve efficiency and effectiveness, staff will identify key processes; ensure sufficient documentation exists to adequately communicate the requirements of the process; and establish a basis to evaluate the health of those processes.
- **Evaluate performance.** DSS will regularly review agency status with respect to State and Federal compliance in all areas of operation and in the outcomes being experienced by clients.
- **Ensure maximum use of State and local revenues.** DSS will review allocation of resources against priority needs and opportunities in a continuing effort to leverage the greatest potential in addressing the core responsibilities of the agency.

Measures –

Measure	CY 2013 Actual	CY 2014 Actual	CY 2015 Actual	CY 2016 Estimate	FY 2017 Estimate	Ultimate Target[5]
Percent of benefit programs' key compliance targets met[1]	33.3%	33.3%	16.7%	50.0%	50.0%	100%
Percent of VIEW[2] clients employed	51.7%	53.0%	59.7%	60.0%	60.0%	50%
Percent of Foster Care removals that have reunification occurring within 12 months of their removal	70.6%	61.1%	93.8%[3]	80.0%	80.0%	75%
Percent of founded child abuse/neglect complaints with no recurrence[4]	100%	97.7%	98.0%[3]	95.0%	90.0%	95%
Foster Care discharges to permanency	71.4%	65.4%	68.8%[3]	85.0%	85.0%	86%
Percent of founded adult abuse/neglect complaints with no recurrence	99%	n/a	n/a	97%	97%	90%

[1] Key benefit performance targets include timeliness of application processing for SNAP (Supplemental Nutrition Assistance Program - previously known as Food Stamps) both expedited and non-expedited, Medicaid, and TANF (Temporary Assistance to Needy Families); timeliness of review of on-going cases in Medicaid; and TANF participation rates.

[2] VIEW = Virginia Initiative for Employment not Welfare.

[3] 12 month period ending December 31, 2015.

[4] Within one year of initial founded complaint of abuse/neglect.

[5] Represents Federal or State compliance rates.

Overview of Health and Welfare Departments

Spotsylvania's Health and Welfare function provides health and human services to the citizens in the following areas: local health department, Rappahannock Area Community Services Board, Social Services, Children's Services Act, and Germanna Community College.

Local Health Department

Purpose

The Spotsylvania County Health Department is part of the Virginia Department of Health's Rappahannock Area Health District. The district encompasses the counties of Caroline, King George, Spotsylvania, and Stafford, and the City of Fredericksburg.

The Spotsylvania County Health Department's mission is to improve health through disease prevention, health promotion and environmental protection. To support this mission, the Health Department provides medical care services (including communicable disease, child health, maternal health, family planning and dental health services), public health services (including Medicaid nursing home screenings, vital records, community education, lead testing), and environmental health services (including health inspections of daycare centers, summer camps, restaurants, water well systems, sewage treatment plants, and investigation of communicable diseases).

Local Health Department

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Well/Septic Permit Fees (Local)	$26,000	$31,525	$26,000	$26,000	$30,000
TOTAL REVENUES	**$26,000**	**$31,525**	**$26,000**	**$26,000**	**$30,000**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$647,569	$647,569	$647,569	$647,569	$647,569
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$647,569**	**$647,569**	**$647,569**	**$647,569**	**$647,569**
NET TAX SUPPORT	**$621,569**	**$616,044**	**$621,569**	**$621,569**	**$617,569**

Rappahannock Area Community Services Board

Purpose

The Rappahannock Area Community Services Board (RACSB) provides public mental health, mental retardation and substance abuse services in the counties of Caroline, King George, Spotsylvania and Stafford, and in the City of Fredericksburg.

The RACSB works closely with the judicial system and the County's Social Services department, not only as a service provider, but also as a partner in the management of the Children's Services Act (CSA) in the determination of appropriate treatment plans for CSA clients.

Rappahannock Area Community Services Board

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$320,368	$320,368	$320,368	$320,368	$365,045
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$320,368**	**$320,368**	**$320,368**	**$320,368**	**$365,045**
NET TAX SUPPORT	$320,368	$320,368	$320,368	$320,368	$365,045

Notable FY 2017 Budget Changes

- Increase in funding for Spotsylvania's share of a Child Psychiatrist position for the Mental Health Outpatient Program.

Social Services

Purpose

The Department of Social Services provides a comprehensive array of service and benefit programs to County citizens, most of which are mandated by the Commonwealth of Virginia. These programs and services assist Spotsylvania County's residents in achieving self-sufficiency, well-being and safety for their families and themselves.

Benefit programs include Medicaid, Supplemental Nutrition Assistance Program (SNAP; formerly the Food Stamp Program), Temporary Assistance for Needy Families (TANF), Family Access to Medical Insurance Security Plan (FAMIS), and Virginia Initiative for Employment Not Welfare (VIEW).

Social services programs include Energy assistance and cooling programs, auxiliary grant programs for the elderly, blind and/or disabled, child and adult protective services, foster care services, adoptions, family preservation services, adult services, child care services, home based-companion services; court ordered home studies, and evaluations for guardianship.

Social Services

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Public Assistance/Welfare Admin	$5,719,399	$6,219,191	$6,096,068	$6,403,943	$6,363,444
DSS/CSA Local Revenue	$0	$2,378	$0	$0	$0
Grant Revenue	$0	$878	$0	$1,622	$0
TOTAL REVENUES	**$5,719,399**	**$6,222,447**	**$6,096,068**	**$6,405,565**	**$6,363,444**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$5,813,763	$5,228,998	$5,903,991	$5,958,311	$5,929,941
Operating	$3,419,742	$3,428,540	$3,660,683	$3,738,414	$3,711,589
Capital	$21,234	$23,077	$20,969	$22,798	$43,510
TOTAL APPROPRIATED EXPENDITURES	**$9,254,739**	**$8,680,615**	**$9,585,643**	**$9,719,523**	**$9,685,040**
NET TAX SUPPORT	**$3,535,340**	**$2,458,168**	**$3,489,575**	**$3,313,958**	**$3,321,596**

Social Services *continued*

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Funding for two Family Services Worker – Child Protective Services (CPS) positions.
- Funding for a Family Services Worker – Foster Care position.
- An overall increase in funding for State programs, with some programs increasing (Auxiliary Grants for the Aged, Auxiliary Grants for the Disabled, Refugee Assistance, Day Care/VIEW Purchased Services, and Special Needs Adoptions) and some programs decreasing (Aid to Dependent Children – Foster Care, Adoption Subsidy Payments, and Independent Living). The State provides funding for these programs at varying levels.
- Funding for two replacement vehicles.

DSS also administers the Children's Services Act (CSA) program. The Comprehensive Services Act (now the Children's Services Act) was enacted by the General Assembly in 1993 to develop a method to improve services for youth with emotional or behavioral problems and to control the escalating costs of residential care to state and local governments.

Children's Services Act

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Children's Services Act	$3,326,101	$3,255,921	$3,470,598	$3,470,598	$3,422,434
TOTAL REVENUES	**$3,326,101**	**$3,255,921**	**$3,470,598**	**$3,470,598**	**$3,422,434**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$39,280	$45,224	$46,837	$47,197	$47,052
Operating	$7,101,443	$7,144,792	$8,105,965	$8,105,965	$8,107,786
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$7,140,723**	**$7,190,016**	**$8,152,802**	**$8,153,162**	**$8,154,838**
NET TAX SUPPORT	**$3,814,622**	**$3,934,095**	**$4,682,204**	**$4,682,564**	**$4,732,404**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Revenue from the State for CSA is expected to decrease in FY 2017 due to changes in Medicaid reimbursements.

Germanna Community College

Purpose

Germanna Community College is a two-year public institution of higher education in the Virginia Community College System. Germanna provides quality, accessible, and affordable educational opportunities for the residents of the counties of Caroline, Culpeper, King George, Madison, Orange, Spotsylvania, and Stafford, and the City of Fredericksburg. Primary funding for the College is provided by the State, supplemented by contributions from the localities, and by student tuition.

Community Colleges

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$229,457	$229,457	$229,582	$229,582	$229,395
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$229,457**	**$229,457**	**$229,582**	**$229,582**	**$229,395**
NET TAX SUPPORT	**$229,457**	**$229,457**	**$229,582**	**$229,582**	**$229,395**

Notable FY 2017 Budget Changes

- Inclusion of $171,500 for the sixth year of a seven year commitment of the construction costs related to the Academic Services Building project on the Fredericksburg Campus in Spotsylvania County.

Health and Welfare Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Social Services				
Account Clerk I	0.50	0.50	0	0
Administrative Assistant	2	2	2	2
Administrative Manager	1	1	1	1
Aide II	4	4	5.26	5.26
Bilingual Aide	0.63	0.63	0.63	0.63
Clerk	6	6	6	6
CSA Coordinator	1	0	0	0
CSA Office Assistant	1	1	1	1
CSA Program Administrator	0	1	1	1
Deputy Director	1	1	1	1
Director	1	1	1	1
Eligibility Supervisor	3	3	3.63	3.63
Eligibility Worker I/II	28.89	28.89	27.63	27.63
Family Services Supervisor	3	3	3	3
Family Services Worker	20.50	20.50	17.50	20.50
Fraud Investigator	1	1	1	1
Office Assistant	1	1	1	1
Self-Sufficiency Worker	0	0	3	3
Senior Eligibility Worker	3	3	3	3
Senior PC Technician	1	1	1	1
Senior Family Services Worker	5	5	5	5
Training Specialist	3	3	3	3
Volunteer Services Coordinator	1	1	1	1
TOTAL FTEs	**88.52**	**88.52**	**88.65**	**91.65**
TOTAL FTEs Health and Welfare	**88.52**	**88.52**	**88.65**	**91.65**

COUNTY OF SPOTSYLVANIA · VIRGINIA
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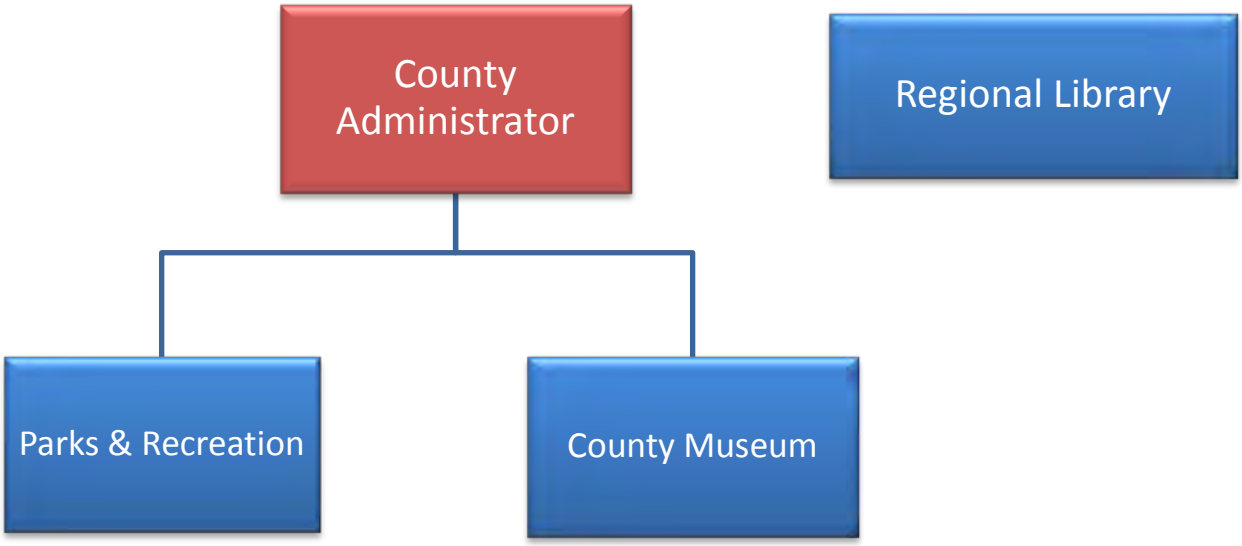
Parks, Recreation & Cultural

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**

Challenges and Opportunities –

- **Limited funding available for capital needs.** Capital funding for facility improvements and maintenance continues to be postponed, increasing the potential for safety concerns to arise with items such as fencing, playgrounds, parking lots, ball fields, basketball and tennis courts, the pool, buildings, trails and grounds.
- **Citizen demand/requests.** We cannot meet all the requests from citizens for programs and facilities. Facility requests from citizens include a skateboard facility, ice hockey rink, additional rectangular and diamond fields, playground facilities at Patriot Park, golf facilities, a dog park, and rubberized tracks. Additionally, program requests include field hockey, volleyball, lacrosse and fall baseball.

2016 and 2017 Focus/Highlights –

- **Expanded promotion.** In addition to the current methods of promoting available Parks and Recreation programs: website, mass emails (reaches over 14,000 households), Facebook, Spotsy Alert, Play by Play publication, and a monthly flyer, Parks and Recreation now uses Twitter.
- **Improvements at park facilities.** In addition to routine maintenance at the park facilities and grounds, staff plans to complete improvements to various park facilities, such as: repair baseball fencing, replace dugout tops, basketball and tennis court resurfacing, turf nutrient program, replacement of playground parts and playground surface enhancement.
- **Revenue Opportunities.** Staff is assisting in the development of a policy allowing local businesses to advertise at park facilities through banners and ads placed in the Play by Play publication and mass emails.

Long Term Goals –

- **Enhance quality of life for Spotsylvanians.** The Parks and Recreation Department will manage a variety of leisure activities to promote personal growth, physical fitness, and recreational opportunities for County residents. Additionally, the County will provide a quality system of parks, libraries, and other public spaces to enhance community life.
- **Sustainability.** The Parks and Recreation Department will pursue programs, facilities and events at a cost/expense ratio that is sustainable.

Short Term Objectives –

- **Services for the citizens.** Staff members strive daily to show that they value citizens by treating them with respect, while making decisions and enforcing County policies and procedures concerning the offering of quality programs and facilities for the purpose of promoting individual development and well-being.
- **Promotion and offering of desired programs.** Staff will continue surveying citizens and monitoring enrollments to determine desired recreational programs and services, and will increase citizens' awareness of such offerings through expanded promotion.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Percent of participants satisfied with provided programs[1]	92%	93%	94%	95%	96%	100%
Percent of direct program cost recovered via participation fees:[2]						100%
Basketball	95%	100%	97%	98%	99%	
Cheerleading	>100%	>100%	>100%	>100%	>100%	
Football	62%	62%	60%	65%	68%	
Fall Soccer	>100%	>100%	>100%	>100%	>100%	
Spring Soccer	>100%	>100%	>100%	>100%	>100%	
Baseball	88%	87%	87%	90%	91%	
Softball	87%	82%	82%	90%	91%	
Percent of surveyed participants satisfied with their interaction with department staff[1]	95%	93%	96%	97%	98%	100%
Percent of programs having all information available to public at least 21 days prior to program start date	100%	100%	100%	100%	100%	100%
Percent of athletic fields that receive scheduled maintenance service	100%	100%	100%	100%	100%	100%

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Number of program participants	36,557	35,935	35,410	37,000	37,500	42,000
Number of online registrations received	1,622	1,584	1,572	1,700	1,800	2,000
Visits to Central Rappahannock Regional Library (CRRL) branches	3,026,934	3,023,886	2,913,886	3,054,100	3,084,600	3,100,000
Reference questions answered by CRRL	1,239,863	1,440,360	1,446,230	1,460,000	1,475,500	1,500,000
Percent self-checkout transactions at CRRL	25.0%	27.4%	28.1%	28.6.%	29.2%	>30%
Public computer uses at CRRL	273,832	312,691	309,544	325,000	341,300	350,000

[1] Obtained through in-house survey.

[2] While the percentages vary for each program, it is important to note that the objective is to establish a single participation fee that when applied to each program would recover 100% of the overall direct program costs for all programs.

Overview of Parks, Recreation & Cultural Departments

Spotsylvania's Parks, Recreation and Cultural function consists of three divisions: Parks and Recreation, County Museum and the Regional Library.

Parks & Recreation

Purpose

The Parks and Recreation Department provides and promotes an extensive youth sports program, special interest classes, leisure activities, and conducts a number of special events throughout the year.

Parks and Recreation maintains 12 park facilities, strategically located throughout the County: Arritt, Chewning, Cosner, Harrison Road, Hunting Run, Lee Hill, Legion Field, Loriella, Marshall, Mary Lee Carter, Ni River, and Patriot; and maintains five community centers: Berkeley, Chancellor, Lee Hill, Lick Run, and Todds Tavern. Parks and Recreation also provides field maintenance support to playing fields at 29 school sites and oversight of lawn maintenance/care at over 90 County sites, and operates the Senior Center located in the Marshall Center. The Center is open for senior citizens Monday and Wednesday, 9:30 a.m. to 1:30 p.m. and Tuesday from 9:30 a.m. to 2:30 p.m.

Parks & Recreation

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Rec Registration Fees	$307,385	$308,710	$308,150	$308,150	$306,285
Self-Supporting Activities	$168,000	$144,614	$166,000	$166,000	$145,000
Admission Loriella Park	$45,025	$52,938	$48,175	$48,175	$53,130
Use of Park Facilities	$51,000	$52,881	$41,900	$41,900	$42,700
Hunting Run Reservoir Fees	$21,000	$23,890	$20,300	$20,300	$21,500
Ni River Reservoir Fees	$19,000	$23,022	$19,700	$19,700	$20,700
Loriella Park Concessions	$11,900	$14,188	$14,100	$14,100	$14,500
Stonewall Jackson Run Fees	$8,893	$8,893	$8,400	$8,400	$8,400
P&R Sale Items	$1,200	$972	$1,000	$1,000	$1,000
TOTAL REVENUES	**$633,403**	**$630,108**	**$627,725**	**$627,725**	**$613,215**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,996,970	$1,888,627	$2,009,798	$2,026,564	$2,049,161
Operating	$867,292	$821,794	$822,715	$819,675	$832,664
Capital	$87,924	$87,757	$60,723	$63,763	$83,166
TOTAL APPROPRIATED EXPENDITURES	**$2,952,186**	**$2,798,178**	**$2,893,236**	**$2,910,002**	**$2,964,991**
NET TAX SUPPORT	**$2,318,783**	**$2,168,070**	**$2,265,511**	**$2,282,277**	**$2,351,776**

Parks & Recreation *continued*

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increase in funding for auto repairs and maintenance and repairs and maintenance supplies.
- Funding for a replacement line stripe machine, replacement mower, replacement trailer, and replacement tractor.
- Funding for two replacement printers.
- Funding for two replacement vehicles. Effective in FY 2017, funding for all General Fund vehicle replacements other than Social Services vehicles has been moved from the individual General Fund department budgets to the Capital Projects Fund.

County Museum

Purpose

The Spotsylvania County Museum is located at 9019 Old Battlefield Boulevard, on the first floor of the Merchant Square Building. The facility consists of 1,800 square feet of exhibit space and tells a comprehensive history of the Civil War battles of Chancellorsville, Salem Church, Wilderness, and Spotsylvania Courthouse, starting in 1722. The exhibit gallery features artifacts, photographs and documents from the early Woodland Indians who were the original inhabitants of Spotsylvania through 1865. The museum also houses the Frances Waller Research Library. Under a Memorandum of Understanding, the County partners with the Spotsylvania Historical Association to operate the museum.

The museum is open daily to the public from 9 a.m. to 5 p.m. (closing only on New Year's Day, Thanksgiving, Christmas Eve and Christmas).

County Museum

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Transient Occupancy	$64,640	$63,354	$62,504	$62,751	$86,833
TOTAL REVENUES	**$64,640**	**$63,354**	**$62,504**	**$62,751**	**$86,833**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$34,255	$34,195	$31,433	$34,680	$35,430
Operating	$29,088	$27,862	$31,071	$28,071	$37,423
Capital	$1,297	$1,297	$0	$0	$13,980
TOTAL APPROPRIATED EXPENDITURES	**$64,640**	**$63,354**	**$62,504**	**$62,751**	**$86,833**
NET TAX SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Capital funding for two exhibit cases and panels.

Regional Library

Purpose

The Central Rappahannock Regional Library (CRRL) system has branches in Spotsylvania, Stafford, and Westmoreland counties, and the City of Fredericksburg. Branches located in Spotsylvania County include the Salem Church Branch and the C. Melvin Snow Branch, located on Courthouse Road. Both County branches are owned and maintained by Spotsylvania County and the CRRL is responsible for the library operations including personnel and furnishings. The Salem Church, Stafford and Fredericksburg branches are open seven days a week, while the Snow branch operates six days a week.

CRRL operations are funded with a combination of State revenues and contributions from each participating locality. Locality contributions are based on circulation rates.

The CRRL brings people and information together for the purpose of education and recreation. Spotsylvania residents use the library to find information vital to their personal and professional lives through library collections, technology, and the skills of highly trained librarians. The CRRL maintains strong community partnerships, working together with schools and other local government agencies to provide services to the citizens of Spotsylvania. The CRRL branches serve as civic and cultural centers, hosting community groups, exhibiting local artwork, and providing access to e-government and job training services.

Regional Library

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$3,986,678	$3,986,678	$4,004,736	$4,004,736	$4,066,736
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$3,986,678**	**$3,986,678**	**$4,004,736**	**$4,004,736**	**$4,066,736**
NET TAX SUPPORT	**$3,986,678**	**$3,986,678**	**$4,004,736**	**$4,004,736**	**$4,066,736**

Notable FY 2017 Budget Changes

- Increase in funding for Spotsylvania's share of anticipated increase in health insurance costs in FY 2017, for the 2% salary increase given to CRRL staff in FY 2016, and to absorb the full cost of the Library Service Center into the operating budget.

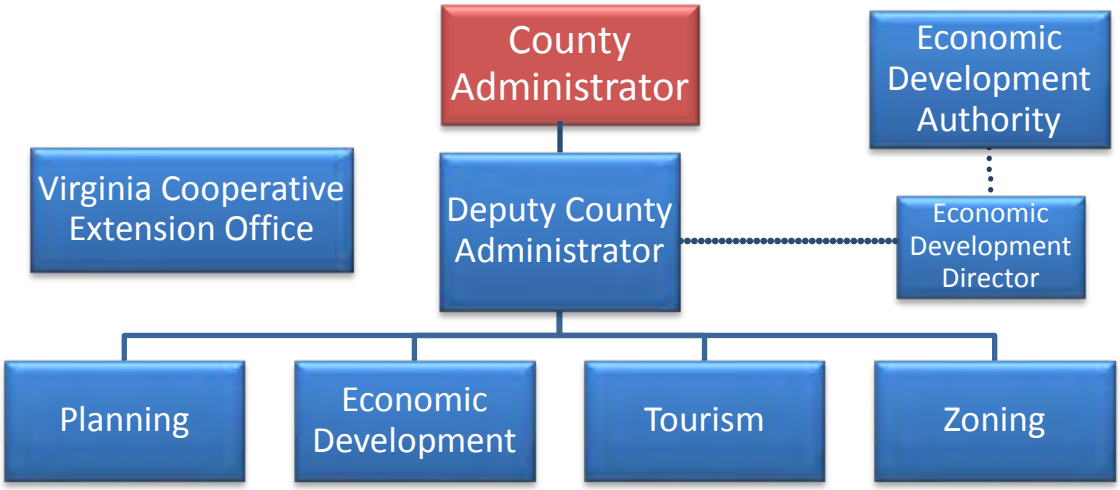
Parks, Recreation & Cultural Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Parks & Recreation				
Administrative Support Supervisor	1	1	1	1
Assistant Director	1	1	1	1
Director	1	1	1	1
Maintenance Crew Leader	5	5	5	5
Maintenance Supervisor	1	1	1	1
Maintenance Technician	2	2	2	2
Maintenance Worker	6.89	6.89	6.89	6.89
Office Technician	1	1	1	1
Park Attendant	0.63	0.63	0.63	0.63
Program Assistant	2	2	2	2
Recreation Programmer	2	2	2	2
Senior Marshall Center Attendant	0.63	0.63	0.63	0.63
Special Events Coordinator	1	1	1	1
Support Clerk	1	1	1	1
TOTAL FTEs	**26.15**	**26.15**	**26.15**	**26.15**
Museum				
Museum Curator	0.63	0.63	0.63	0.63
TOTAL FTEs	**0.63**	**0.63**	**0.63**	**0.63**
TOTAL FTEs Parks, Recreation & Cultural	**26.78**	**26.78**	**26.78**	**26.78**

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)	$2,734,427	$2,623,117	$2,979,069	$3,194,121	$3,147,484
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**

Challenges and Opportunities –

- **Changing priorities and timelines.** Workload management is a challenge due to the types and variety of projects in which the Planning Department is involved. Short range planning workload is largely dictated by application submissions while long range planning work schedules are often pre-empted by special project assignments. Transportation planning involves significant coordination between different agencies, citizens, and the development community. Further complicating work load management is the unpredictability of application complexity.

- **Marketing and promotion.** Staff strives to promote the County as a business-friendly community using a focused and professional marketing approach. Positioning is critical to maintaining a competitive advantage in attracting and retaining businesses. The County's Tourism office is committed to providing accurate, reliable information to locals and visitors concerning attractions in the area.
- **Alliances.** Regional, academic and State relationships can be catalysts for growth. As such, the County has recently partnered with the Center for Economic Development at the University of Mary Washington. The Center is working to assist regional localities in their efforts to promote economic development. Additionally, staff is working with Fredericksburg and Stafford to present a united front on tourism, advertise in a larger market, and reach more people than "going alone."

2016 and 2017 Focus/Highlights –

- **Thoroughfare plan.** Staff will update the Thoroughfare Plan in the Comprehensive Plan to include Exit 126 improvements and other road projects recommended by the Transportation Committee.
- **Rezoning reporting.** Staff will work on developing a report based on the comparison of built projects to the assumptions used during the rezoning process. Factors considered during rezoning include traffic, assessed values, and number of school age children.
- **Preparation for public hearings.** Staff will carry the following County-initiated projects through the public hearing process:
    - General updates to the Subdivision Ordinance;
    - General updates to the Zoning Ordinance; and
    - Updates to the Design Standards Manual.

- **Transportation planning.** Planning staff will continue to coordinate the Revenue Sharing, Six-Year Plan and Rural Additions programs.
- **Committee participation.** Planning staff will participate with Fredericksburg Area Metropolitan Planning Organization (FAMPO) on advisory committees for the Jackson Gateway Interchange Modification Report; and, continued implementation of the Trailways Master Plan in cooperation with Spotsylvania Greenways Initiative.
- **Technology improvements.** Zoning staff continues to explore a wider implementation of the electronic plan review system and electronic permitting processes.
- **Stormwater Management.** Using current staffing, the County will continue to manage the State mandated Stormwater Management program which includes more comprehensive inspections and reporting requirements that are supported with a new fee structure. This program was previously administered by the State through the Department of Environmental Quality (DEQ); however, the 2011 Virginia Stormwater Management Act transferred the administration of this program to localities effective July 1, 2014.

Long Term Goals –

- **Contribute to a high quality of life.** The Planning Department seeks to provide planning services that contribute to a high quality of life now and into the future through advocating innovative planning practices and developing plans through public processes that reflect the vision of the County's citizens. This is accomplished through long range planning, short range planning and transportation planning. The Zoning Department ensures that development and construction meets all applicable regulations and that proper land uses are occurring according to approved zoning.
- **Business growth and development.** The Economic Development office seeks to attract and retain diversified businesses to the County, increasing the tax base and providing a broad spectrum of employment opportunities to County residents.
- **Tourism.** The County's Tourism office is committed to providing accurate, reliable information to locals and visitors concerning attractions in the area, and to marketing the County to draw events that will attract visitors.
- **Provide learning opportunities.** The Cooperative Extension office engages citizens in local relationship and collaborative partnerships by putting scientific knowledge to work to improve economic, environmental, and social well-being.
- **Farmers' market.** The Cooperative Extension office continues its organization of the Spotsylvania Farmers' Market, providing citizens with opportunities to purchase Virginia-grown produce, and farmers with a venue for marketing and selling their products.
- **4-H.** Each year, Spotsylvania 4-H works to start four new clubs, focusing on program areas for which clubs do not already exist. Additionally, over 100 youths attended 4-H Camp, enjoying educational classes, activities and games while gaining leadership skills.

Short Term Objectives –

- **Cross-training of department duties.** Staff will continue cross-training of various departmental functions to ensure that multiple staff members are familiar with various types of applications, issues, projects and procedures.
- **Streamlining processes.** Staff is engaged in evaluating project procedures with the goal of streamlining processes and shortening review timeframes for customers.
- **Staff qualifications and training.** Staff will remain abreast of best practices and other relevant planning, zoning and economic development topics, and will maintain required certifications.
- **Assistance to new and expanding businesses.** Staff is working with the Economic Development Authority (EDA) to establish initiatives such as the Small Business Incentive Program and the Business Resource Center to assist new and expanding businesses.
- **Increase number of events.** The Tourism office will bring more events to the area such as car shows, bike tours, and competitions to encourage more visitors to and overnight stays in the County.
- **Providing a guide to the area.** The Visitor Center informs locals and visitors about what there is to see and do in the area. Staff directs visitors to hotels, attractions and restaurants, and encourages them to stay in the area. Additionally, the Center sells tickets to area events, and offers maps and brochures about travel in the immediate area and in the state. Local school children use the Center as a resource when completing social studies and history assignments.
- **Regional tourism partnership.** Spotsylvania works with Stafford County and the City of Fredericksburg to reach visitors and encourage them to come eat, shop, play, and stay in this region of Virginia.
- **Providing research and educational programs.** The Cooperative Extension office will provide research and educational programs to help farmers learn new ways to produce income through alternative enterprises, improved marketing strategies, and management skills to help improve productivity through resource management, control of crop pests, soil testing, and livestock and crop production practices. Additionally, staff will teach homeowners how to use natural resources wisely and protect the environment through programs in gardening, landscaping, lawn care, composting, lawn waste management, and water quality.

Measures –

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Economic impacts of domestic travelers' spending[1]: • Employment • Expenditures • Local tax receipts • Payroll • Lodging tax collected	2,847 $247.4m $4.8m $52.9m $1.2m	2,914 $258.1m $4.9m $55.0m $1.2m	Estimate: 2,972 $269.9m $5.0m $57.1m $1.3m	3,031 $282.2m $5.2m $59.2m $1.2m	3,091 $295.0m $5.3m $61.5m $1.3m	N/A
Average calendar days to Exempt Plat 1st Comment Letter	13	14	14	13	13	13
Site plans approved in two or fewer reviews	75%	84%	83%	85%	85%	85%
Number of update emails sent to development community	6	9	5	7	9	12
Number of Planners with AICP certification	50%	60%	60%	60%	60%	80%
Number of Comprehensive Plan implementation items initiated in accordance with the Implementation Plan	12/17	7/8	7/8	8/8	8/8	8/8
Average calendar days from submission to perform completeness review of Special Use Permit and rezoning applications	6.3	6	6	5	5	4
Number of construction inspection requests: • Zoning • Erosion	270 8,258	221 8,691	315 9,222	350 10,000	385 11,000	n/a n/a
Average number of days before reviews are complete: • Zoning • Erosion	8 5	8 5	6 8	8 10	10 10	10 10
Number of zoning investigations	693	728	780	800	830	n/a

Measure	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Estimate	Ultimate Target
Percentage of zoning inspections resolved within 90 days of initial investigation	96%	74.7%	96%	90%	93%	≥60%
Number of farmers' market vendors (calendar year)	46	47	62	62	60	45
Average weekly customer count at farmers' markets (calendar year)	3,410	3,800	3,800	3,800	3,500	3,500
Number of individuals assisted with gardening/landscape information (calendar year)	661	694	705	650	700	700
Number of individuals trained or recertified through pesticide education (calendar year)	152	206	304	150	150	150
Number of individuals assisted with pesticide information (calendar year)	178	177	112	150	150	175
Number of 4-H summer camp participants (calendar year)	105	98	92	110	110	125
Number of 4-H club members (calendar year)	59	88	90	200	125	500
Number of individuals receiving nutrition, health, or food safety information (calendar year)	1,916	1,582	1,726	1,700	1,700	1,500
Number of participants completing food safety courses (calendar year)	127	70	111	100	100	100

[1] Employment represents the estimates of direct travel-related employment in the locality. Expenditures represent the direct spending by domestic travelers including food, accommodations, auto transportation, public transportation, incidental purchases, entertainment/recreation and travel generated tax receipts. Local tax receipts represents the estimates of direct travel related local taxes generated within the locality. These included county and city receipts from individual and corporate income taxes, sales, excise, and gross receipts taxes, and property taxes. Payroll represents the direct wages, salaries, and tips corresponding to the direct travel-related employment. Information provided by YesVirginia.com located at http://virginiascan.yesvirginia.org/localspending/localspending.aspx.

Overview of Community Development Departments

Spotsylvania's Community Development function is a combination of five departments providing services to the citizens and visitors through plan development, business attraction/retention, tourism opportunities, agricultural assistance, and protection of natural resources through code enforcement.

Planning

Purpose

The Planning Department provides expertise in the areas of plan development and program design to the Board of Supervisors, Planning Commission, Historic Preservation Commission, Agricultural and Forestal/Purchase of Development Rights (PDR) Committee, and Transportation Committee. Planning reviews and approves site plans and subdivision plats, evaluates rezoning, special use, and certificate of appropriateness applications and takes them through the public hearing process, provides census and demographic information to the public, educates and partners with the citizens of the County and development community on transportation and other planning initiatives, identifies transportation needs and recommends improvements, and serves as liaison to FAMPO, Virginia Department of Transportation (VDOT), and Fredericksburg Regional Transit (FRED). Planning also updates and implements the Comprehensive Plan, prepares sector plans, and amends codes to ensure that plan policies are advanced and consistently applied.

Planning

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Planning Review Fees	$275,643	$418,207	$298,092	$298,092	$259,380
Plat Filing Fees	$163,590	$199,290	$253,005	$253,005	$232,116
Telecommunications Review Fee	$30,000	$0	$30,000	$30,000	$30,000
Planning Department Publications	$1,350	$1,276	$537	$537	$219
TOTAL REVENUES	**$470,583**	**$618,773**	**$581,634**	**$581,634**	**$521,715**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$933,937	$853,748	$859,335	$865,349	$866,237
Operating	$101,657	$57,863	$98,604	$98,604	$100,575
Capital	$4,017	$4,017	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,039,611**	**$915,628**	**$957,939**	**$963,953**	**$966,812**
NET TAX SUPPORT	**$569,028**	**$296,855**	**$376,305**	**$382,319**	**$445,097**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.

Economic Development

Purpose

The Department of Economic Development provides services designed to attract, retain and facilitate expansion of high quality business and industry resulting in a stable, diverse local economy and an improved standard of living for the citizens of the County. In collaboration with four other neighboring government partners, the department assists existing businesses with expansion, relocation within the County, and recruits new businesses, both domestic and international, that may be interested in relocation and/or expansion.

Economic Development

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$503,165	$472,094	$551,871	$577,660	$558,688
Operating	$341,297	$130,929	$191,943	$276,535	$558,754
Capital	$8,000	$4,077	$0	$8,000	$0
TOTAL APPROPRIATED EXPENDITURES	**$852,462**	**$607,100**	**$743,814**	**$862,195**	**$1,117,442**
NET TAX SUPPORT	**$852,462**	**$607,100**	**$743,814**	**$862,195**	**$1,117,442**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- The County's contribution to the Fredericksburg Regional Alliance (FRA) is budgeted in the General Fund Economic Development department in FY 2017. In recent years, the contribution to FRA has been funded in the Economic Development Opportunities Fund.
- A one-time increase of $250,000 is allocated from the General Fund balance for unspecified Economic Development projects in FY 2017.

Economic Development Opportunities Fund

Purpose

The Economic Development Opportunities (EDO) Fund was established by the Board of Supervisors to assist the EDA in recruiting, retaining, and expanding new or existing businesses in the County.

Economic Development Opportunities Fund

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
Transfer from General Fund	$605,897	$503,634	$384,497	$3,594,497	$674,000
Rental of General Property	$70,375	$70,304	$70,375	$70,375	$69,004
Use of (addition to) to Fund Balance	$273,658	$285,052	$117,466	$117,466	$316,936
Interest on Investments	$3,000	$3,819	$3,000	$3,000	$3,000
TOTAL REVENUES	**$952,930**	**$862,809**	**$575,338**	**$3,785,338**	**$1,062,940**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$0	$0	$0	$0	$0
Operating	$703,767	$611,061	$513,590	$3,723,590	$1,001,192
Capital	$0	$0	$0	$0	$0
Debt Service	$59,163	$61,748	$61,748	$61,748	$61,748
TOTAL APPROPRIATED EXPENDITURES	**$762,930**	**$672,809**	**$575,338**	**$3,785,338**	**$1,062,940**
Transfer to General Fund	$190,000	$190,000	$0	$0	$0
NET TAX SUPPORT	**$415,897**	**$313,634**	**$384,497**	**$3,594,497**	**$674,000**

Notable FY 2017 Budget Changes

- The FY 2017 budget includes the following transfers of on-going revenues from the General Fund:
  - Mall incentive payments – $200,000
  - LIDL incentive payments – $400,000
  - Business incentives/sponsorships – $74,000
- The County's contribution to the Fredericksburg Regional Alliance (FRA) is budgeted in the General Fund Economic Development department in FY 2017. In recent years, the contribution to FRA has been funded in the EDO Fund.
- A one-time increase of $250,000 is allocated from the EDO Fund balance to be used for a business incentive grants program in FY 2017.

Tourism

Purpose

The Tourism Department consists of three divisions: Tourism Projects - ED, Tourism Projects – Parks & Recreation, and the Visitor Center. Tourism works to promote the County as a desirable tourist destination, and works with the tourism staff in the City of Fredericksburg and Stafford County to develop and implement regional advertising efforts to maximize tourism activity in the area. The Visitor Center provides visitors to the County with an overview of the history on the entire region and information on attractions, recreation, shopping opportunities, restaurants, hotels, events and other items of interest.

Tourism

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Transient Occupancy Taxes	$655,360	$700,420	$667,636	$667,389	$663,167
Tourism Event Donations	$41,425	$42,560	$38,200	$38,200	$41,425
Tourism Miscellaneous Items	$2,600	$3,031	$2,200	$2,200	$2,200
Grant Revenues	$4,000	$0	$0	$0	$0
TOTAL REVENUES	**$703,385**	**$746,011**	**$708,036**	**$707,789**	**$706,792**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$179,041	$147,416	$156,417	$157,853	$151,775
Operating	$383,835	$323,307	$363,590	$365,840	$375,247
Capital	$0	$0	$0	$0	$0
Reservation of Transient Occupancy Excess	$108,653	$178,226	$50,000	$50,000	$50,000
TOTAL APPROPRIATED EXPENDITURES	**$671,529**	**$648,949**	**$570,007**	**$573,693**	**$577,022**
NET TAX SUPPORT	**($31,856)**	**($97,062)**	**($138,029)**	**($134,096)**	**($129,770)**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increases in funding for re-painting the Visitor Center van and for additional Tourism events.

Virginia Cooperative Extension Office

Purpose

The Spotsylvania County office of the Virginia Cooperative Extension provides information to citizens in the areas of agriculture, horticulture, home economics and 4-H Youth. The Extension Service also conducts a variety of classes and activities including: pesticides safety, forestry and wildlife management, pastures management for horses and cattle, farmers' market, food safety, nutrition, family financial management, and Master Gardener training.

Extension Agents (VA Cooperative)

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$78,846	$76,736	$81,798	$82,462	$82,502
Operating	$89,055	$76,344	$88,586	$88,586	$91,836
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$167,901**	**$153,080**	**$170,384**	**$171,048**	**$174,338**
NET TAX SUPPORT	**$167,901**	**$153,080**	**$170,384**	**$171,048**	**$174,338**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increase in funding for the County's share of Extension Agents that serve our area.

Zoning Division

Purpose

The Zoning Division provides on-site inspections, plan review, code enforcement, and response to complaints from citizens; including all land disturbance activities and all Chesapeake Bay Preservation Act interpretation and enforcement. Beginning in FY 2015, Zoning staff began managing the State mandated Stormwater Management program.

Zoning serves as staff to the Board of Zoning Appeals which reviews all zoning administrative decisions upon appeal and hears all requests for zoning variances under the County Code.

Zoning Division

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (department specific)					
Environmental Engineering Fees	$425,000	$633,532	$715,700	$715,700	$612,882
Stormwater Management Local Fee	$367,200	$301,583	$367,200	$367,200	$367,200
Zoning Fees	$262,500	$283,886	$315,200	$315,200	$289,497
Chesapeake Bay Fees	$112,500	$81,182	$93,400	$93,400	$65,436
Other Local Revenue	$5,840	$92	$0	$0	$0
Transfer from General Fund	$658,092	$582,649	$589,571	$589,571	$623,984
Use of Fund Balance	$40,386	($401,117)	$7,058	$222,357	$195,022
TOTAL REVENUES	**$1,871,519**	**$1,481,807**	**$2,088,129**	**$2,303,428**	**$2,154,021**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$1,246,853	$1,171,536	$1,110,072	$1,118,221	$1,189,784
Operating	$465,933	$126,759	$550,000	$541,747	$588,953
Capital	$0	$0	$0	$0	$0
TOTAL APPROPRIATED EXPENDITURES	**$1,712,786**	**$1,298,295**	**$1,660,072**	**$1,659,968**	**$1,778,737**
Transfer to General & Capital Projects Fund	$158,733	$183,512	$428,057	$643,460	$375,284
NET TAX SUPPORT	**$499,359**	**$399,137**	**$161,514**	**($53,889)**	**$248,700**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- Increases in funding for other professional services and the County's contribution to Tri-County Soil & Water Conservation District, which are offset by reductions in subsistence and lodging and education and training.
- Funding for a joint project with Building Division to implement software capable of issuing permits online.
- A transfer of $200,000 will be made to the General Fund to reimburse a small portion of the funds provided to the Code Compliance Fund in recent years to cover shortfalls. Of this $200,000, an estimated $100,000 is relative to Zoning Division transfers and $100,000 is relative to Building Division transfers.

Community Development Staffing

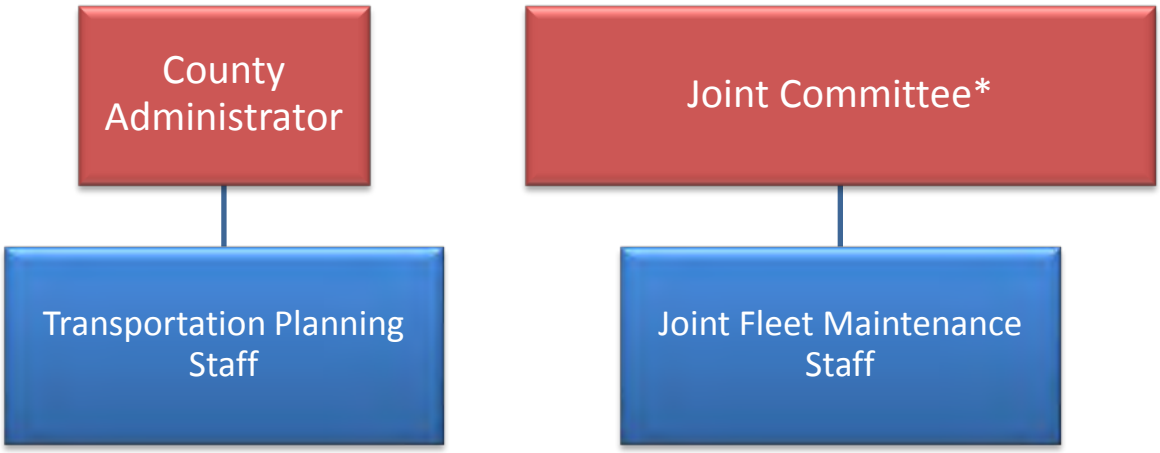
FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Planning				
Assistant Director	1	1	1	1
Director	1	1	1	1
Office Manager II	1	1	1	1
Office Technician	1	1	1	1
Planner I	1	1	1	1
Planner II	1	1	1	1
Planner III	1	1	1	1
Planning Technician	2	2	2	2
Senior Planner	1	1	1	1
TOTAL FTEs	**10**	**10**	**10**	**10**
Economic Development				
Business Retention Specialist	1	1	1	1
Deputy Director	1	1	1	1
Director	1	1	1	1
Economic Development Specialist	1	1	1	1
ED & Tourism Program Coordinator	1	1	1	1
Project Management Coordinator	1	1	1	1
TOTAL FTEs	**6**	**6**	**6**	**6**
Tourism				
Tourism/Special Events Manager	1	1	1	1
Visitor Center Counselor	0.63	0.63	0.63	0.63
TOTAL FTEs	**1.63**	**1.63**	**1.63**	**1.63**

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Virginia Cooperative Extension Office				
Farmer's Market Position	0.50	0.50	0.50	0.50
Secretary	1	1	1	1
TOTAL FTEs	**1.50**	**1.50**	**1.50**	**1.50**
Zoning Division				
Code Enforcement Officer	3	3	3	3
Deputy Zoning Administrator	1	1	1	1
Director of Code Compliance/Zoning Administrator	1	1	1	1
Environmental Assistant	1	1	1	1
Environmental Engineer	1	1	1	1
Environmental Technician	3	3	3	3
Erosion/Sediment Program Administrator	1	1	1	1
ESC Inspector	1	1	1	1
Zoning Assistant	1	1	1	1
TOTAL FTEs	**13**	**13**	**13**	**13**
TOTAL FTEs Community Development	**32.13**	**32.13**	**32.13**	**32.13**

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.

Overview of Transportation Programs

County Transportation Program

The Virginia Department of Transportation (VDOT) is responsible for building, maintaining and operating the state's roads. However, to address growing transportation concerns and better position the County to partner with the State and Federal governments to address transportation needs, the County created a Transportation Fund in FY 2005. Revenue to support this fund historically came from the annual transfer of 100% of the local vehicle license fee and the "set-aside" of 10% of new revenue generated from several developments in the County.

On February 15, 2010, Spotsylvania joined the Virginia Railway Express (VRE) and became a member of the Potomac and Rappahannock Transportation Commission (PRTC). As part of the agreement with the PRTC and VRE, Spotsylvania is responsible for annual payments to PRTC for a share of the administrative expenses and to VRE for an annual subsidy. 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 FY 2017 fuel tax revenue is sufficient to pay FY 2017 PRTC and VRE subsidies, and all other FY 2017 transportation expenditures. As such, the transfers of $2.8 million in vehicle license fee revenue and approximately $600,000 in special district set-aside revenue are maintained in the General Fund in FY 2017. Based on PRTC's estimate of out-year fuel tax revenue, County staff's projection of out-year VRE and PRTC subsidies, existing debt service, and new debt service to be incurred resulting from the revised Adopted CIP, it is anticipated that each of these transfers to the Transportation Fund will resume in FY 2018 to balance the Transportation Fund.

Funding from the Transportation Fund is used to cover the costs of several County employees whose responsibilities include transportation planning and oversight of transportation capital projects; funding for the Fredericksburg Regional Transit (FRED) local bus system; staffing to address litter control; and debt service payments on bonds sold to fund transportation capital projects. The Transportation Fund also includes reservations of the "set-asides" and taxes collected from several Special Service Districts (SSD) established to address transportation needs.

Transportation Projects in the Adopted FY 2017 – FY 2021 Capital Improvement Plan
Hickory Ridge/Rt.1 intersection
Improvements to Exit 118
Improvements to Exit 126 – J-ramp
Implementation of Findings from Corridor Studies – Rt. 1, Rt. 2, Rt. 17, and Rt. 208
General Engineering Consultant

Transportation Fund

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
Local	$5,099,032	$5,676,067	$5,393,436	$5,393,436	$4,677,682
Use of (addition to) to Transportation Fund Balance	$2,443,759	$724,625	$2,886,878	$2,461,929	$3,046,503
Transfer from Capital Projects Fund	$260,753	$260,561	$176,162	$176,162	$176,134
Bond proceeds	$10,424,363	$10,424,362	$0	$0	$0
Transfer from General Fund	$0	$0	$0	$0	$700,000
TOTAL REVENUES	**$18,227,907**	**$17,085,615**	**$8,456,476**	**$8,031,527**	**$8,600,319**
APPROPRIATED EXPENDITURES: (by category)					
Personnel	$350,780	$306,201	$336,875	$339,027	$339,306
Operating	$418,209	$413,352	$415,299	$413,147	$408,976
Capital	$0	$0	$0	$0	$0
Debt Service	$14,270,611	$14,246,354	$4,817,292	$4,567,143	$4,751,152
Reserves	$1,297,906	$0	$1,232,862	$1,087,229	$1,364,096
VRE Reserves & Subsidies	$1,485,482	$1,485,482	$1,443,288	$1,443,288	$1,483,049
SUBTOTAL - APPROPRIATED EXPENDITURES	**$17,822,988**	**$16,451,389**	**$8,245,616**	**$7,849,834**	**$8,346,579**
Transfers Out	$404,919	$634,226	$210,860	$181,693	$253,740
TOTAL EXPENDITURES	**$18,227,907**	**$17,085,615**	**$8,456,476**	**$8,031,527**	**$8,600,319**

Notable FY 2017 Budget Changes

- Detailed salary and benefit changes are listed on page 245.
- A reduction in funding for the Fredericksburg Regional Transit (FRED) bus system.
- Existing debt service is decreased by $0.2 million.
- The addition of $0.1 million in debt service for the Summer 2016 issuance of $1.0 million in bonds for projects at the Hickory Ridge/Rt. 1 intersection and at Exit 118.
- A $39,761 increase in the VRE/PRTC operations subsidy payments.
- $16,600 is budgeted to be added to a reserve for Other Post Employment Benefits (OPEB) liabilities.

Joint Fleet Maintenance

Purpose

To improve fleet management services and support to all customers and to ensure that vehicles and equipment are efficiently maintained in a safe operational condition in accordance with all federal, state and county safety and environmental policies, procedures and regulations.

In FY 2009, the County began operating a Joint Fleet Maintenance Facility for servicing vehicles owned and operated by the County and Schools. The facility is operated by School staff, with oversight and management governed by a joint committee consisting of representatives from the Board of Supervisors; the School Board; and County and School staff. Users are billed monthly for services provided by the facility and all revenues and expenditures associated with the facility are tracked in an internal service fund. The consolidated facility is expected to provide a net benefit to both the County and Schools through economies of scale on vehicle service items purchased.

Joint Fleet Maintenance Fund

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
REVENUES: (function specific)					
Local	$2,551,884	$2,505,416	$2,584,155	$2,584,155	$2,618,067
Use of (addition to) to Fund Balance	$0	$389,294	$0	$0	$0
TOTAL REVENUES	**$2,551,884**	**$2,894,710**	**$2,584,155**	**$2,584,155**	**$2,618,067**
EXPENDITURES: (by category)					
Personnel	$1,289,769	$1,381,267	$1,279,031	$1,279,031	$1,377,883
Operating	$1,230,115	$1,164,115	$1,243,595	$1,243,595	$1,189,315
Capital	$32,000	$349,328	$61,529	$61,529	$50,869
TOTAL EXPENDITURES	**$2,551,884**	**$2,894,710**	**$2,584,155**	**$2,584,155**	**$2,618,067**

Transportation Staffing

FTEs (full-time equivalents) reflect full-time and regular part-time positions; excludes seasonal and temporary part-time.

Department/Position	FY 2015 Revised	FY 2016 Adopted	FY 2016 Revised	FY 2017 Adopted
Transportation*				
Construction Technician	1	1	0	0
Litter Control Technician	2	2	2	2
Traffic Engineer	1	1	1	1
Transportation Planner	1	1	1	1
TOTAL FTEs	**5**	**5**	**4**	**4**
TOTAL FTEs Transportation	**5**	**5**	**4**	**4**

*19 FTEs associated with Joint Fleet Maintenance are recorded in the Schools' budget, and are not County-budgeted FTEs. As such, the FTEs are not included in this County FTE table.

COUNTY OF SPOTSYLVANIA · VIRGINIA
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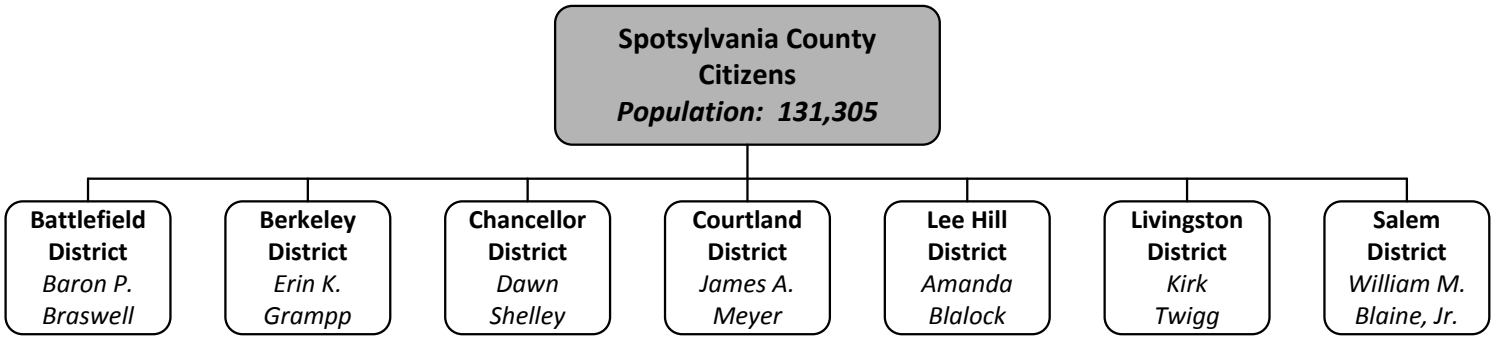
Education

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**

Overview of Education Function

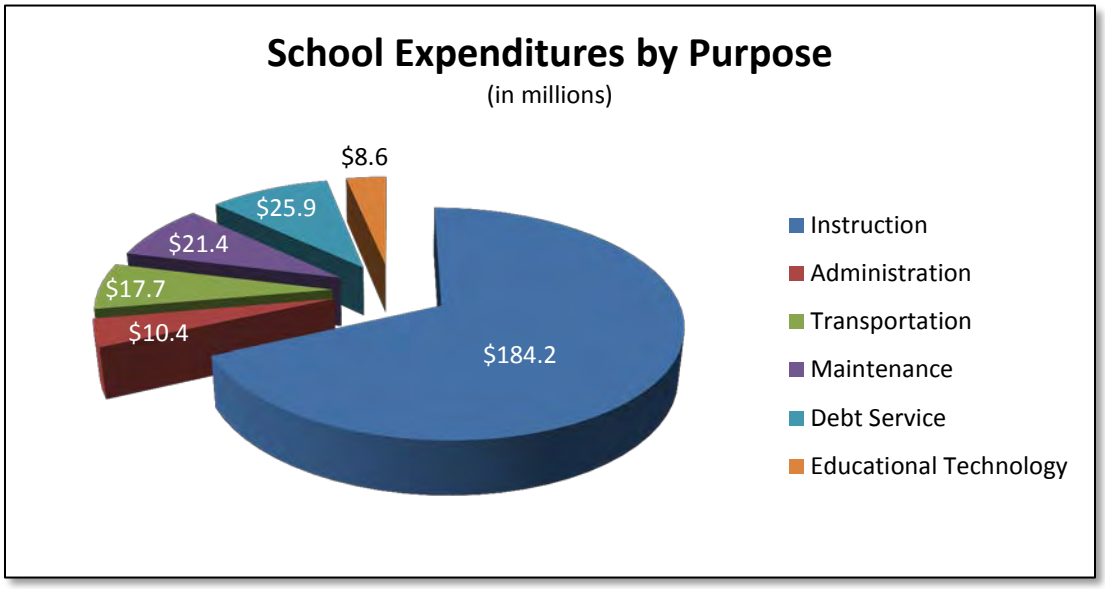
School Boards in Virginia are required to provide, as a minimum, programs and services as prescribed by the Standards of Quality (SOQ). The Composite Index is the measure used to determine the state and local share of SOQ costs. The Required Local Effort is the locality's share, of the State's estimate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

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

Breakdown of Local Transfer	FY 2016 Adopted Budget	FY 2017 Adopted Budget
Required Local Effort (SOQs)	$51,345,396	$54,185,003
Required Local Match for Non-SOQ 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**

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	$964	$1,096
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 2013-2014	2014-2015	2015-2016	2016–2017 Projection
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**

County of Spotsylvania

Founded 1721

Board of Supervisors
GREG BENTON
GREG CEBULA
TIMOTHY J. McLAUGHLIN
DAVID ROSS
GARY F. SKINNER
PAUL D. TRAMPE
CHRIS YAKABOUSKI

County Administrator
MARK B. TAYLOR
Deputy County Administrators
MARK L. COLE
EDWARD PETROVITCH
P.O. BOX 99
SPOTSYLVANIA, VIRGINIA 22553
Voice: (540) 507-7010
Fax: (540) 507-7019

Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 12, 2016, on a motion by Mr. Skinner and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Mr. Trampe opposed, the Board adopted the following resolution:

RESOLUTION NO. 2016-57

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2016

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2016; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 12th day of April 2016, that the following tax rates for Calendar Year 2016 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2016 COUNTY TAX RATES

Real Estate……$0.85 per $100 of assessed valuation

Personal Property
(Boats & Boat Trailers)…….$6.25 per $100 of assessed valuation, assessed at 50% of fair market value

Personal Property
(other than Boats & Boat Trailers)……$6.55 per $100 of assessed valuation, assessed at 50% of fair market value

Aircraft ……$0.000001 per $100 of assessed valuation, assessed at 50% of fair market value

Business Furniture & Fixtures……..$5.95 per $100 of assessed valuation, assessed at no greater than 50% of fair market value

Mobile Homes……..$0.85 per $100 of assessed valuation

Machinery and Tools……$2.50 per $100 of assessed valuation

Heavy Duty Equipment……$2.00 per $100 of assessed valuation

Massaponax Special Service District
Special Tax……$0.15 per $100 of assessed valuation

Harrison Crossing Special Service District
Special Tax……$0.39 per $100 of assessed valuation

Lee Hill East Special Service District
Special Tax……$0.25 per $100 of assessed valuation

Lee Hill West Special Service District
Special Tax……$0.45 per $100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A TESTE: _____

Aimee R. Mann
Deputy Clerk to the Board of Supervisors

County of Spotsylvania

Founded 1721

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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 12, 2016, on a motion by Mr. Cebula and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Mr. Trampe opposed, the Board adopted the following resolution:

RESOLUTION NO. 2016-59

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2017 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2017; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2017, including fiscal policies; and

WHEREAS, the Board of Supervisors has received comments on the recommended budget from citizens of Spotsylvania County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and amended by the Board of Supervisors; and

RESOLVED by the Spotsylvania County Board of Supervisors this 12th day of April 2016, that the following budgets be, and are hereby, approved effective July 1, 2016, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of $308,077,624 shall not exceed $121,375,315 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2017 PRTC subsidy of $100,300, and the FY 2017 VRE subsidy of $1,382,749, and does hereby authorize the payment of these subsidies during FY 2017 from the County's motor fuels tax revenue account, and be it

RESOLVED FURTHER, that all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the fiscal policies and procedures established by the Board of Supervisors and administered by the County Administrator.

FISCAL YEAR 2017 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2017 in the amount of $493,710,891 to include the following funds:

a.	General Operating Fund	$119,730,062
b.	Capital Projects Fund	$13,112,415
c.	Economic Development Opportunities Fund	$1,062,940
d.	Code Compliance Fund	$4,005,479
e.	Transportation Fund	$8,346,579
f.	School Operating Fund:	
	Instruction	$184,226,089
	Administration, Attendance and Health	$10,437,696
	Pupil Transportation	$17,706,316
	Operation and Maintenance	$21,433,756
	Debt and Fund Transfers	$25,922,930
	Technology	$8,606,220
	Contingency Reserves	$0
		$268,333,007
g.	School Food Service Fund:	
	School Food Services and Other Noninstructional Operations	$9,515,526
h.	School Capital Projects Fund:	
	Facilities	$27,611,024
i.	Utilities Operating Fund	$30,253,859
j.	Utilities Capital Projects Fund	$11,740,000

2. Joint Fleet Maintenance Fund for Fiscal Year 2017 in the amount of $2,618,067

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A TESTE: _____

Aimee R. Mann
Deputy Clerk to the Board of Supervisors

County of Spotsylvania

Founded 1721

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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 12, 2016, on a motion by Mr. Yakabouski and passed 6 to 1 with Mr. Ross opposed, the Board adopted the following resolution:

RESOLUTION NO. 2016-60

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2017 – FY 2021 CAPITAL IMPROVEMENT PLAN

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plans; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Capital Improvement Plan (CIP) for FY 2017 – FY 2021; and

WHEREAS, the Board of Supervisors has received comments on the recommended CIP from citizens of Spotsylvania County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that project managers shall adhere to the budgeted funds in accordance with project budgets presented by the County Administrator and amended by the Board of Supervisors; and

RESOLVED, that the following five-year capital plan is, and is hereby, approved effective July 1, 2016, as set forth below.

FY 2017 – FY 2021 CAPITAL IMPROVEMENT PLAN

3. Capital Improvement Plan for FY 2017 – FY 2021 in the following amounts:

a. General Capital Projects	$69,254,367
b. Transportation Capital Projects	$32,860,000
c. Utilities Capital Projects	$81,080,000
d. School Capital Projects	$103,083,361

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

A TESTE: _____

Aimee R. Mann
Deputy Clerk to the Board of Supervisors

County of Spotsylvania

Founded 1721

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Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 12, 2016, on a motion by Mr. Cebula and passed unanimously, the Board adopted the following resolution:

RESOLUTION NO. 2016-58

A RESOLUTION PURSUANT TO SECTION 21-38 OF THE CODE OF SPOTSYLVANIA COUNTY, VIRGINIA TO SET THE PERCENTAGE OF PERSONAL PROPERTY TAX RELIEF AT THE LEVEL NECESSARY TO EXHAUST PERSONAL PROPERTY TAX RELIEF ACT FUNDS FOR 2016

WHEREAS, on December 13, 2005, and for tax years beginning in 2006, the Board adopted as Section 21-38 of the Code of Spotsylvania County, Virginia, the provisions of Item 503.E of Chapter 951 of the 2005 Appropriations Act of the General Assembly providing for computation of personal property tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for personal property, and the reporting of such specific dollar relief amount on the tax bill; and

WHEREAS, the Board is required as part of its annual budget process, to adopt a resolution setting the percentage of tax relief at the level that is anticipated to exhaust Personal Property Tax Relief Act (PPTRA) funds provided to the County by the Commonwealth of Virginia for each tax year, and

WHEREAS, the ordinance requires that personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

WHEREFORE, be it resolved by the Board of Supervisors of Spotsylvania County, Virginia, that pursuant to Section 21-38 of the Code of the County of Spotsylvania, that the percentage of tax relief that is anticipated to exhaust PPTRA relief funds provided to the County by the Commonwealth shall be set for tax year 2016 as follows:

1. For personal use vehicles valued at $1,000.00 or less, the percentage of relief shall be set at one hundred percent (100%)

2. For vehicles valued at more than $1,000.00, the percentage of relief shall be set at thirty-nine percent (39%) for up to and including the first $20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2016 personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

A TESTE: _____

Aimee R. Mann
Deputy Clerk to the Board of Supervisors

Changes from FY 2016 Adopted Budget to FY 2017 Adopted Budget

REVENUE	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
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 Reimbursments	($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 FY	($722,233)												($722,233)
Use of Fund Balance - remove one-time use for capital in FY1	($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)					$5,726		$7,213
Transfer from Utilities Operating	($145,238)	$210,833										$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

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Srvc	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
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	$127,417,651	$4,235,525	$0	$2,751,508	$806,653	$210,860	$63,870	$0	$0	$0	$1,321,130	$0	$136,807,197
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 Srvc	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.

Glossary/Acronyms

ACA: Affordable Care Act

Accrual Basis: A system of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity: Departmental efforts which contribute to the achievement of a specific set of program objectives.

ADA: Americans with Disabilities Act

AICP: American Institute of Certified Planners

ALS: Advanced Life Support

Amended Budget: The amended budget represents the original appropriation for the fiscal year plus any supplemental appropriations approved by the Board of Supervisors.

Amortize: To pay off gradually, usually through periodic payments of principal and interest.

APA: Auditor of Public Accounts

APHSA: American Public Health Services Association

Appropriation: A legal authorization granted by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

ARC: Annual Required Contribution

ARRA: American Recovery and Reinvestment Act of 2009; Federal Program

Assessed Valuation: The valuation set upon real estate and certain personal property as a basis for levying property taxes.

Assessment Ratio: The ratio at which the tax rate is applied to the tax base.

Asset: A resource owned or held by the County which has monetary value.

Assigned Fund Balance: The portion of fund balance amounts constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Unlike committed funds, assignments generally exist temporarily and additional action is not required for their removal. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

AWWA: American Water Works Association

BAB: Build America Bonds

Balanced Budget: A budget is balanced when planned revenues equal planned expenditures for a given fiscal year. All local governments in Virginia are required by state law to adopt a balanced budget.

Base Budget: The cost of continuing the existing levels of service in the current budget year.

Basis of Accounting: The method used to determine when various financial transactions are recorded or recognized in accounts.

Bond: An interest bearing certificate of public indebtedness. It is a promise to repay a specified amount of money (the face amount of the bond) by a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Rating: An alphabetical grading system representing the credit worthiness of government bonds. Triple-A (AAA) is the best possible rating. Ratings are assigned by three primary rating agencies: Moody's, S&P, and Fitch.

Bond Refinancing: The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BOS: Board of Supervisors

BSR: Budget Stabilization Reserve

Budget: A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Calendar: The schedule of key dates which the County follows in the preparation and adoption of the budget.

Budget Stabilization Reserve: A portion of the County General Fund Balance at the close of each fiscal year established in FY 2016 with a balance of $1,000,000. An additional 0.25% of General Fund and School Operating Fund revenues is to be added at the end of each subsequent fiscal year until such time as the BSR balance reaches $5,000,000.

Budgetary Basis: This refers to the system of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual. The County utilizes the modified accrual basis.

Budgetary Control: The control or management of the County in accordance with the adopted budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

Capital Budget: Funds appropriated for the first year of the Capital Improvement Plan.

Capital Outlay: Acquisition of a fixed asset for general government operations which has an approximate per unit value of $500 or more and/or has a useful economic life of more than two years.

Capital Project: Renovations, repairs, major maintenance, new construction, land/easement purchases, or equipment with an anticipated life of at least 5 years and a cost of $50,000 or more. If a capital project is financed, its anticipated life must be at least as long as the term of financing for the project. Also called a capital improvement.

Capital Projects Fund: A governmental fund used to account for major general capital expenditures that extend beyond a single fiscal year and their related sources of funding.

Carryover: A fiscal year closing process through which funding from one fiscal year is carried into the next fiscal year for specific purposes. Also known as "carry forward."

CASA: Court Appointed Special Advocates

CCTV: Closed Circuit Television

Children's Services Act: (formerly known as the Comprehensive Services Act) A law enacted in 1993 that establishes a single state of pool of funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by local interagency teams who plan and oversee services to youth.

CIP: Capital Improvement Plan – a plan for capital projects to be incurred each year over a five year time period to meet anticipated capital expenditures arising from the County's long term needs.

CMAQ: Congestion Mitigation and Air Quality; Federal Program

Code Compliance Fund: A governmental fund used to account for revenues and expenditures related to the enforcement of Federal, State and local laws related to building, zoning and environmental engineering.

COLA: Cost of Living Allowance – an increase in salaries to offset the adverse effect of inflation on compensation.

Committed Fund Balance: The portion of fund balance reserved for specific purposes determined by formal action of the government's highest level of decision-making authority. Once reported as committed, amounts cannot be used for any purpose other than that for which the funds were committed unless equal action is taken by the highest level of decision-making authority to remove or change the constraint.

Compensation Board: The State agency that reviews and approves annual budgets submitted by constitutional officers and reimburses localities for the State's share of authorized salaries and expenses of constitutional officers and their employees.

Constitutional Officers: Elected officials who are authorized by the constitution of Virginia to head County departments, including the Commissioner of Revenue, Treasurer, Clerk of the Circuit Court, Commonwealth's Attorney and Sheriff.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

CPI: Consumer Price Index – a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

CPS: Child Protective Services

CRRL: Central Rappahannock Regional Library

CSA: Children's Services Act; State Program

CSU: Court Services Unit

CY: Calendar Year

DARE: Drug Abuse Resistance Education

DCJS: Department of Criminal Justice Services; State Agency

DCLS: Division of Consolidated Laboratory Services

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organizational unit of the County which is functionally unique in its delivery of services.

Depreciation: A reduction in the value of an asset with the passage of time due to wear and tear. Also, a method of allocating the cost of an asset over its useful life for accounting purposes.

DEQ: Department of Environmental Quality; Federal Agency

Designated Revenues: Sources of revenue specifically assigned to be used for a certain purpose.

Disbursement: The expenditure of funds from an account.

DMV: Department of Motor Vehicles; State Agency

DSS: Department of Social Services

Economic Development Opportunities Fund: A governmental fund used to account for expenditures and revenues related to the EDA and to provide incentive loans to new or expanding businesses in the County.

Economic Opportunities Reserve: A portion of the County General Fund Balance, in the amount of $2,000,000, reserved for the purpose of funding matches to State grants and to provide other up-front incentives to substantial economic development opportunities.

EDA: Economic Development Authority

EDO: see Economic Development Opportunities Fund

EFT: Electronic Fund Transfer

EMS: Emergency Medical Services

EPA: Environmental Protection Agency

ESP: Enhanced Staffing Program (Fire/Rescue)

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F/R: Fire/Rescue

FAMIS: Family Access to Medical Insurance Security Plan; State Program

FAMPO: Fredericksburg Area Metropolitan Planning Organization

FCI: Facility Condition Index – the most common benchmark used to rate the overall condition of a building. The FCI is developed by comparing the cost of deferred maintenance requirements for a building to the current replacement cost of the building.

FEMA: Federal Emergency Management Agency

Fire/EMS Service Fee Fund: A governmental fund used to account for revenues collected by a third party billing program for fire/EMS services rendered by the County.

Fiscal Policies: Policies with respect to revenues, spending and debt management as these relate to County services, programs and capital investment. The policies provide a set of principles for the planning and programming of the County budget and its funding.

Fiscal Stability Reserve: A portion of the County General Fund Balance at the close of each fiscal year in an amount equal to no less than 11% of the General Fund and School Operating Fund revenues in the subsequent fiscal year budget.

Five-Year Financial Forecast: A five-year financial plan developed annually by County staff to assess near-term out-year costs of the current budget and CIP. This tool serves to gauge the availability of funds or the existence of potential budget imbalances.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FOIA: Freedom of Information Act; State Law

FPM: Family Partnership Meetings

FRED: Fredericksburg Regional Transit

FREMS: Fire, Rescue & Emergency Management Services

FTE: Full-time Equivalent – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Function: A group of related activities aimed at accomplishing a major service or regulatory program or the purpose of the department's existence.

Fund: A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance: The excess of the assets of a fund over its liabilities, reserves, and carry over.

FY: Fiscal Year – a twelve-month financial operating period. The County's fiscal year begins July 1 and ends June 30. Fiscal years are named for the calendar year in which they end; FY 2017 begins July 1, 2016 and ends June 30, 2017.

GAAP: Generally Accepted Accounting Principles – uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GASB: Governmental Accounting Standards Board

General Fund: A governmental fund used to account for general operating expenditures and revenues.

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation Bond – this type of bond is backed by the full faith and credit of the County through its taxing authority.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds: Funds used to account for the activities of a government that are carried out primarily to provide services to citizens. Governmental funds are the funds through which most governmental functions are typically paid.

GPD: Gallons per Day

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC: Heating, Ventilating, and Air Conditioning

IFB: Invitation for Bid

Indirect Cost: A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Infrastructure: The physical assets of the County.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Joint Fleet Maintenance Fund: A proprietary fund used to account for revenues and expenditures related to maintenance of County and School fleets.

Lease-Purchase: Lease-purchase is the mechanism through which the County's lease revenue bonds function. For example, the County purchases a fire truck using lease revenue bonds issued through the EDA. Officially, the EDA is given the leasehold rights for the equipment, but must lease the equipment back to the County until the bonds are repaid. In reality, no money exchanges hands. The County pays the debt service directly to the bond trustee.

Levy: To impose taxes for the support of government activities.

Liability: Obligations arising from past transactions or events. A common liability is accounts payable arising from the purchase of goods or services. When the supplier is paid, the liability is reduced by the amount paid.

Line-Item Budget: A budget prepared using specific expenditure categories, such as salaries, fringe benefits, telephone charges, professional services, office supplies, etc.

LRIS: Land Records Information System

MDT: Multi-Disciplinary Team

MGD: Million Gallons per Day

Mission: The purpose of an organization's existence and its focus.

Modified Accrual Basis: Revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are recognized when the services are incurred or goods received.

NADA: National Automobile Dealers Association

NELAC: National Environmental Laboratory Accreditation Conference

Net Tax Support: The amount of local taxes required to finance a particular program or set of programs.

New Initiative: New positions, new equipment, or program expansions.

NFPA: National Fire Protection Association

Non-Designated Revenues: Revenue sources not assigned to a specific use but available for general use.

Non-Spendable Fund Balance: The portion of fund balance that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

OPEB: Other Post-Employment Benefits

Operating Expenses: Expenses for on-going operations. If the term is used in reference to Fund levels, it is referring to the Funds other than capital funds. If the term is describing an expense type, it is referring to expenses other than personnel and capital.

Operating Revenue: Funds received as income to pay for on-going operations. These revenues include taxes, fees and charges for services and grant revenues.

Pay-As-You-Go: A method of financing utilizing current revenues.

PDR: Purchase of Development Rights program

Performance Measure: A quantifiable indicator used to assess how well an organization is achieving its desired objectives.

Personnel: Expenditures relating directly to the costs of compensating employees.

PPTRA: Personal Property Tax Relief Act; State Program

Proffer: Contributions of land, capital improvements and funding from developers to address the demand for community services created by new development.

Proprietary Fund: Funds used to account for business-type, self-supporting activities where the costs of providing goods and services are recovered primarily through user fees or other charges for services.

PRTC: Potomac and Rappahannock Transportation Commission – a multi-jurisdictional agency representing Spotsylvania, Stafford, and Prince William Counties and the Cities of Manassas, Manassas Park and Fredericksburg.

QECB: Qualified Energy Conservation Bond

RACSB: Rappahannock Area Community Services Board; State Program

Reassessment: The biennial process of valuing real property to ensure equitable distribution of taxation.

Referendum: The principle or practice of referring measures as proposed or passed by a legislative body to the vote of the electorate for approval or rejection.

Resolution: A special or temporary order of the Board of Supervisors.

Restricted Fund Balance: The portion of fund balance for which use is limited to specific purposes imposed by external parties, or laws and regulations of other governments.

Revenue Bond: This type of bond is backed only by the revenues from a specific enterprise or project, such as utility connection fees to repay a bond issuance for the water treatment plant.

RFP: Request for Proposal

RJC: Rappahannock Juvenile Center

RRJ: Rappahannock Regional Jail

RRJA: Rappahannock Regional Jail Authority

RSTP: Regional Surface Transportation Program; Federal Program

SART: Sexual Assault Response Team

SCADA: Supervisory Control and Data Acquisition

School Capital Projects Fund: A governmental fund used to account for all school capital expenditures that extend beyond a single fiscal year and related sources of funding.

School Food Service Fund: A governmental fund used to account for school food service including both breakfast and lunch programs.

School Operating Fund: A governmental fund used to account for school operating and debt service expenditures and revenues.

SDWP: Safe Drinking Water Program; a State program

SECA: Spotsylvania Emergency Concerns Association

SEED: Spotsylvania Environmental Education Development

Self-Insured Health Insurance Reserve: A reserve equal to the total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences.

SNAP: Supplemental Nutrition Assistance Program, State Program

Special Revenue Funds: Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

SOQ: Standards of Quality

Sq Ft: Square Feet/Foot

SSD: Special Service District – an area designated by County ordinance as being subject to special real property taxes in addition to regular real property taxes. Revenue from these special taxes is used to pay for capital improvements within the area of the SSD. Four SSDs exist in Spotsylvania: Massaponax, Harrison Crossing, Lee's Hill East, and Lee's Hill West.

Supplemental Appropriation: An additional appropriation made by the Board of Supervisors after the budget has been adopted.

SWCD: Soil and Water Conservation District; State Program

TANF: Temporary Assistance to Needy Families; State Program

TBD: To be determined

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transportation Fund: A governmental fund used to account for revenues and expenditures related to transportation operations and debt service on transportation projects.

Unassigned Fund Balance: The residual classification of General Fund balance to include all spendable amounts not restricted, committed, or assigned. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

User Fee: The payment of a fee for direct receipt of service.

Utilities Capital Projects Fund: A proprietary fund used to account for infrastructure improvements and expansions to the water and sewer system and related sources of funding.

Utilities Operating Fund: A proprietary fund used to account for operations of the public water and sewer system financed through user charges and other system revenues.

VDOT: Virginia Department of Transportation

VDRPT: Virginia Department of Rail and Public Transportation

VDSS: Virginia Department of Social Services; State Agency

VELAP: Virginia Environmental Laboratory Accreditation Program

VIEW: Virginia Initiative for Employment Not Welfare; State Program

VJCCCA: Virginia Juvenile Community Crime Control Act; State Program

VOPEX: Virginia Operations Plan Exercise – annual emergency preparedness drills to develop and maintain the skills necessary to minimize the impact of natural and/or manmade disasters in the County.

VRE: Virginia Railway Express – provides commuter rail service from Fredericksburg to Northern Virginia and downtown Washington D.C.

VRS: Virginia Retirement System

W/S: Water/Sewer

WTP: Water Treatment Plant

WWTP: Wastewater Treatment Plant

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