

**COUNTY
ADMINISTRATOR'S
RECOMMENDED
BUDGET**



For Fiscal Year 2017

July 1, 2016 – June 30, 2017

Summarized version

FY 2017 Budget Calendar

September 22, 2015	Approval of FY 2017 Budget Calendar
October 9, 2015	Budget Kickoff
November 6, 2015	Budget submissions due from departments
November 24, 2015	Budget Work Session: Pre-budget Public Hearing
December 7, 2015	Preliminary budget meeting with County Administration
December 8 -17, 2015	Budget meetings with County Administration and departments
December 18, 2015	Final budget decisions from County Administration
February 8, 2016	School Board approves FY 2017 School Budget
February 9, 2016	Budget Work Session: Presentation of County Administrator's FY 2017 Recommended Budget to BOS
February 16, 2016	Budget Work Session: Presentation of School Board's FY 2017 Approved Budget to BOS/Presentation from the Citizen Budget Review Committee (CBRC)
February 23, 2016	Budget Work Session: Tax rate advertisement decision/Other Funds/EDA
February 29, 2016	Tax Rate/Reassessment Ads 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

Budget calendar revised by the Board of Supervisors on February 9, 2016 (*changes shown in red: budget/tax rate public hearing will now be held on Tuesday, April 5th; March 31st will be a budget work session*)

Budget calendar adopted by the Board of Supervisors on September 22, 2015

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Budget Message





Recommended Budget Message – Feb. 9, 2016

Dear Spotsylvania County Board of Supervisors:

I bring forward my first proposed budget for Spotsylvania County with deep appreciation for the trust that you, the Board of Supervisors, have placed in me and in our Finance Department staff. We start off in a good situation overall. For that, I express sincere thanks to last year's Board of Supervisors, to our County staff, and to my predecessor, Doug Barnes. With his wonderful wealth of knowledge and experience, Doug exercised a lot of wisdom and a steady hand to help guide us through some challenging times.

Spotsylvania County continues to be a good home and a desirable destination for residents, businesses, and tourists alike. Averaging about 1%, our growth rate is manageable and sustainable. Our ratio of residential to commercial uses is at 81/19. That is still short of our Comprehensive Plan's goal of 70/30, but it is stable and headed in the right direction. We are seeing some enviable successes in the areas of business attraction and business expansion. Among these, the Lidl distribution center and their new stores are big stand-outs. Our hospital - one of our biggest taxpayers and a major employer - continues to thrive, as do office and housing growth around the hospital. Our crime rate is down. Our schools report a bit of a decrease in student enrollment, which for the near term translates into continuing relief from the challenges of school construction.

That said, our resources remain modest - especially when measured alongside operational needs and the community's desire for services. It seems that there is always a gap between the revenue that can be raised by the tax rates we would like to pay and the cost of services that our community needs and wants. The perennial budget challenge for the Board of Supervisors is to strike the balance that minimizes and fairly administers the tax burden while keeping our established community commitments, meeting community needs, and maximizing the realization of key community desires.

To help the Board of Supervisors strike the best balance between competing budget interests, my staff and I strive to maximize value. Whatever we are doing, we seek the smartest approach, the most strategic investment, and the most bang for our community's buck. You will see strategic recommendations in this budget that target maximum value for our community.

The FY 2017 Recommended Budget

The FY 2017 Recommended Budget totals \$487.9 million – an increase of \$20.4 million (4.4%) compared to the FY 2016 Adopted Budget. When capital projects funds are excluded, the FY 2017 Recommended Budget is a \$10.6 million (2.5%) increase over the FY 2016 Budget.

	FY 2016	FY 2017	Difference	
	Adopted	Recommended	\$	%
General Fund	\$117,772,697	\$120,282,959	\$2,510,262	2.1%
Economic Dev. Opportunities Fund	575,338	812,940	237,602	41.3%
Code Compliance Fund	3,609,108	4,005,479	396,371	11.0%
Transportation Fund	8,245,616	9,044,929	799,313	9.7%
School Operating	257,986,538	265,094,688	7,108,150	2.8%
School Food Service	9,271,699	9,515,526	243,827	2.6%
Utilities	<u>31,450,120</u>	<u>30,712,079</u>	<u>-738,041</u>	-2.3%
Subtotal Operating Expenditures	\$428,911,116	\$439,468,600	\$10,557,484	2.5%
Capital Projects Fund	\$11,672,978	\$9,510,160	-\$2,162,818	-18.5%
School Capital Projects	18,629,525	27,611,024	8,981,499	48.2%
Utilities Capital Projects	<u>8,712,500</u>	<u>11,740,000</u>	<u>3,027,500</u>	34.7%
Subtotal Capital Expenditures	\$39,015,003	\$48,861,184	\$9,846,181	25.2%
Total Budget	\$467,926,119	\$488,329,784	\$20,403,665	4.4%

In this first year as your County Administrator, we have already made some small but important changes. The Board acted favorably on changes to Spotsylvania County's Fiscal Policies recommended by County Administration and our Finance Department. The Board took action to fund enhanced reserves established in the new policies to further strengthen our county's financial position.

Refining Projections

One of the first concerns we have had in developing this proposed FY 2017 Budget has been at the point of refining our revenue projections. This concern arose out of appreciation for the Board's decision to fund recommended reserves with fund balance that was available at the end of FY 2015. The Finance staff and I remain acutely aware of the burdens of taxation. We feel the weight of responsibility for the collection and use of our citizens' money and we strive to handle their (and our) funds wisely. With these concerns at the forefront of our thinking, our financial projections for the coming year have been thoughtfully reconsidered and adjusted. Consequently, please note that we do not expect to see unreserved fund balance available in the future at the sums that have been seen in the past. However, we will, of course, maintain our fiscal policy reserves.

FY 2017 Budget Priorities & Highlights

Commitments - Consistent with the thinking that motivated the changes to our Fiscal Policies in 2015, our next priority is to keep our commitments to our staff and to our regional partners. The FY 2017 Budget will:

- Fund our increased share (based on utilization) of Jail & Juvenile Detention Center operations (cost = \$920,000);

- Provide full-year funding for FREM Co. 11 positions that were funded for only a few months in FY 2016 (cost = \$533,000);
- Fund 9 Firefighter positions for which grant funding will expire at the end of FY2016 (cost = \$545,000);
- Fund an increase in retiree health insurance cost based on current & anticipated retirees (at a cost of \$158,000);
- Fund usage-driven increases in program costs & recommendations of the DSS Advisory Board (cost = \$131,000);
- Fund an increase in the contribution to the regional library system to allow for rural access to the internet via usage of School libraries (cost = \$60,000); and
- Fund the final year of the 5-year shift in of VRS contributions from the County to our employees we have already made (cost = \$66,000).

Compensation Adjustment - With these existing commitments funded, my next priority concern is to fund performance-based raises for our staff. Our people are the key to the quality and effectiveness of the services we provide. Because our people are our most important resource, the Recommended Budget includes strategic investment in staff compensation.

FY 2017 is expected to bring finalization of the implementation of a new pay-for-performance program that is currently being developed to include an improved evaluation process. This new process being developed by our Human Resources Department will include broader delegation of authority to managers, including authority to provide monetary reward for performance. We are expecting this new program will boost morale and begin to mitigate our salary compression problem. A key to the success of this new pay-for-performance program will be the funding of an overall pay increment for county employees in the range of 2% to 3%.

The FY 2017 Recommended Budget funds an average pay increment of 2%, at a total cost of \$1.3 million across all funds. Offsetting the cost of the pay adjustment is a \$376,000 DECREASE resulting from VRS retirement and life insurance rates for FY 2017, and note that the FY 2017 Recommended Budget will not include a repeat of the one-time \$500,000 that was paid as bonuses in FY 2016.

Adding Resources to Supporting Departments - Beyond funding existing commitments and increasing our investment in our existing staff, my next priority is investment in our internal service functions in Information Services and Finance. These two departments do mission-critical work that our community rarely sees. They provide service to those who serve, supporting and enabling the operations of every other department. 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 has increased by more than 75 positions, staff in our support departments such as Information Services has grown by only two. While I do not suggest that there is any proportionality or prescribed ratio for such numbers, I believe that this large disparity helps to illuminate some needs that we should address.

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. The technology that moves and maintains essential information is a critical component of Public Safety and all of the services that we provide to our community. Atop of the challenges of sustaining our existing operations are the challenges of implementing our new Public Safety radio system and the upgrade to our Finance & Human Resources system. To meet these demands and serve our technology needs into the future, the FY 2017 Recommended Budget includes one new Network Database Administrator position, funding of the previously unfunded Application Development Manager position, and the shift of an Administrative Assistant position from Capital Projects to Information Services. The General Fund cost of these positions is approximately \$288,000.

Finance - The FY 2017 Recommended 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 Comptroller, and the second of these new positions will empower us to provide that function. The cost of these two positions is about \$210,000. Note also that both of these positions are consistent with recommendations of our external auditors.

Finding the continuing money to fund these needs in Finance and Information Services may not be easy, but I am recommending these positions as important priorities. In light of these priorities, the Recommended Budget removes funding for the Assistant County Administrator position from which the incumbent will be retiring at the end of February 2016 (a savings of nearly \$196,000).

Adding Resources for Public Safety - The FY 2017 Recommended Budget addresses concerns for the safety of our community in a number of ways:

- Based on demonstrated need through increased caseload and the increasing criticality of those cases, I am recommending the addition of two Child Protective Services Workers in our Department of Social Services at a net cost of nearly \$86,000.
- Nearly \$125,000 is included for two additional DARE Officers in the Sheriff's Office. Note I am recommending DARE Officers rather than School Resource Officers primarily because DARE Officers "float" from school to school. So long as we lack the funds to afford School Resource Officers in every school, floating DARE Officers will maximize our uniformed law enforcement presence and its flexibility. The Sheriff has 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 recommended effective mid-year FY 2017 at a cost of \$141,000. Of this total cost, the Sheriff has agreed to use \$80,400 in asset forfeiture/seizure funds for the computers, guns, radios and two new patrol cars needed for these positions.
- Approximately \$196,000 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 \$87,000 in overtime costs in staffing specific to Co. 11.
- The addition of a 0.7 part-time Fire Inspector position will enable fire inspections to keep pace with commercial building inspections.

Earlier in this message, I mentioned that staff strives to maximize value and for the smartest approach to problem-solving. Two examples of that included in this budget are simply common sense, practical approaches to public safety staffing and training.

- One of the strategic choices in this proposed budget is the recommendation to fund half a year of the Sheriff's Career Ladder Program at a cost of roughly \$61,000 in lieu of funding an additional Patrol Officer. Turnover is a significant issue in our Sheriff's Office, and the cost of law enforcement turnover is very high in terms of both time and money. According to our Sheriff's Office, each new deputy hired costs a year's time and about \$100,000 including salaries and benefits to train. Based on his analysis, the Sheriff believes that the lack of advancement opportunity is a significant factor in this employee turnover. I share the Sheriff's hope and expectation that a strategic investment in his Career Ladder Program will yield significant returns in terms of training costs and lost time avoided by increased employee retention.
- For FREM, there is nearly \$26,000 in funding recommended to convert 10 Firefighter positions to Firefighter/Medic positions, a strategic investment that will increase the service capabilities of existing staff.

Capital Projects & Debt Service Needs

With regard to our capital needs, our community expectations were clearly expressed in our recent referendum on the issuance of debt to finance the costs of various capital facilities and equipment. It was noteworthy at the time of the vote and it bears repeating now that the public information that was disseminated prior to the referendum very clearly spelled out the number of pennies on our real estate tax rate that would have to be paid to fund the debt service cost associated with each question. The referendum information and public meetings presentations told of the following potential impacts to our real estate tax rate tied to positive referendum results:

Improvement Category/ Bond Question	Potential Impact to Real Estate Tax Rate
Public Safety	\$0.03
Schools	\$0.11
Transportation	\$0.05

Since at least FY 2011, Spotsylvania County has striven to absorb as much debt service cost as possible. Even with the \$0.02 reduction in the real estate tax rate from the equalized rate in 2012, we have managed to absorb \$2.4 million in additional debt service within the General Fund when comparing the FY 2011 and FY 2016 budgets. The FY 2017 Recommended Budget includes funding of \$9.5 million in existing General Fund debt service – equal to seven cents of the real estate tax rate. I cannot recommend funding any more debt service cost with the revenue projected at our existing tax rate. Other major cost factors – including our increased jail and juvenile detention costs, the end of grant funding for the salaries of nine firefighters, and the need to complete the staffing of the new Co. 11 station - will not allow us to increase our spending on debt service at existing tax rates.

Our own CIP for FY 2017 adds \$1.3 million in net new debt service to our General Government side of the County's overall ledger. This additional debt will pay for costs related to the following public safety projects:

- Completion of the new radio system
- Animal shelter modifications
- Digital tone paging
- CAD system improvements/replacement
- E-911 call system upgrades and equipment
- Fire training center improvements
- Replacement fire equipment
- Replacement EMS equipment

The \$1.3 million in net new debt service associated with these projects equates to \$0.01 on the real estate tax rate.

The Schools' debt service situation is even more challenging than our own. FY 2017 will bring a net increase of \$2.67 million in debt service on the Schools' side of the ledger. This is a significant reversal of what had been a multi-year downward trend in net new debt service for the Schools because the payoff of existing debt and savings from refunding transactions were outpacing the addition of new debt service. The \$2.67 million in net new debt service in FY 2017 will pay for major maintenance at many of the Schools' 31 facilities; will replace 34 buses while adding two new buses; and will fund the replacement and/or upgrade of school technology. The associated debt service cost equals very close to \$0.02 cents on the real estate tax rate. It should be noted that 100% of school debt service is funded by our local transfer. No funding for debt service comes to us from either the Commonwealth or the federal government.

Yet notwithstanding their increased debt service cost, we are not yet able to competently forecast the Schools' budget situation for FY 2017. Though their debt service is increasing base

on their CIP, our school enrollment projections are modestly lower and the Commonwealth appears to have some significant potential investments in education under discussion. With the degree of uncertainty about both state and federal funding for education being as high as it is as of this writing, I believe it most prudent to begin the FY 2017 Budget discussion with a proposal for an additional \$2.67 million in local transfer funding for our Schools to enable them to cover their net new debt service.

2016 Reassessment & the Real Estate Tax Rate

The early data on our reassessment of real estate values has been heartening. Indications at this point are that we can expect to see an overall increase in property values of approximately 6.4% – enough to bring the equalized real estate tax rate down to \$0.83. The \$0.03 difference between the projected equalized real estate tax rate and our existing \$0.86 rate would be sufficient to fund the net new debt service in FY 2017 – \$0.01 for new General Fund debt service and \$0.02 for Schools’ new debt service.

Maintaining our real estate tax rate at \$0.86 is, I believe, critical to maintaining our services to the community as we take on additional capital debt that was authorized through the 2014 referendum process. Consequently, maintenance of the \$0.86 tax rate on real estate is proposed and is assumed within the FY 2017 Recommended Budget presented herein. In consideration of balancing priorities, however, we are also proposing a \$0.14 reduction in the primary personal property tax rate – from the current \$6.73 per \$100 to \$6.59 per \$100.

Reminder for Next Year’s Transportation Fund

Finally, I believe it would be irresponsible to close this message without mentioning a significant problem that we will have to face, according to projections, in FY 2018. Since 2010, we have been maintaining vehicle decal fees and setasides equaling about \$3.4 million in the General Fund. It is projected that in FY 2018 we will need to reinstate the transfer of those revenues to the Transportation Fund. This projected transfer from the General Fund to the Transportation Fund will leave a \$3.4 million “hole” in the General Fund at the start of next year’s budget development process.

This brief overview is intended only to provide an introduction and orientation to the summary FY 2017 Budget document which follows. This full FY 2017 Recommended Budget will be viewable via a link on Spotsylvania County’s website.

Sincerely,



Mark B. Taylor
County Administrator



Budget Strategy



FY 2017 Budget Strategy

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

Building the Budget – Revenues

Overall, General Fund revenues other than transfers in and the use of fund balance are projected to increase by \$8.2 million (3.5%) 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. Preliminary assessed values have been used to estimate the real estate tax revenue that will come to the County in FY 2017. Overall, taxable assessed values of real property are projected to increase by 6.1% over last year's land book records and new construction and rezonings are expected to add another 2.0% for calendar year 2017. Base real estate revenue is expected to increase by \$2.8 million in FY 2016 at the equalized rate of \$0.83.

Preliminary reassessment figures reflect an approximate 7.5% increase in residential values and an approximate 1.8% increase in commercial values. Since the equalized rate is calculated using total Countywide values, any property owner whose assessed value increases by more than the overall 6.1% increase in values will see an increase in their tax bill at the equalized rate. Likewise, any property owner whose assessed value increases by less than 6.1% or decreases will see a decrease in their tax bill at the equalized rate.

Recommended \$0.03 Increase in Real Estate Tax Rate Tied to Debt Service

Based on planned projects in the FY 2017 CIP, a total of \$48.1 million in bonds authorized by the November 2014 bond referendum will be issued this coming summer to fund schools, public safety, and transportation capital projects. When referendum information was provided to the public, it was clear that the tax rate could be impacted if any of the questions was approved. Specific to the bond questions for which the majority voted yes, voters were told that the schools, public safety, and transportation questions could add up to 11 cents, 3 cents, and 5 cents, respectively.

Since FY 2011, \$2.4 million in net added debt service costs have been absorbed by the General Fund. This occurred even while the tax rate adopted for 2012 was two cents less than the equalized rate. The Schools receive \$0 from the State and Federal governments for debt service. Consequently, 100% of school debt service is funded by the County through the local transfer. For a number of years, the Schools' net debt service has been decreasing – freeing local money for the Schools' use on other operational items. However, in FY 2017, there is a net increase of \$2.7 million in Schools' debt service and a net increase of \$1.3 million in General

Fund debt service tied to the planned issuance of bonds for public safety projects. Because neither the Schools nor the General Fund can absorb these debt service increases in FY 2017, it is recommended that the Real Estate tax rate increase by \$0.03 with \$0.02 dedicated to Schools' debt service and \$0.01 dedicated to General Fund debt service for projects voted for by Spotsylvania citizens. The \$0.03 increase in the tax rate adds \$3.9 million in revenue for FY 2017.

Note that even while there is net new Transportation Fund debt service of about \$425,000 for transportation projects other than service districts, no tax rate increase is recommended to cover that increase for FY 2017. There is sufficient fund balance available in FY 2017 to balance the Transportation Fund. However, additional sources of funding will be required beginning in FY 2018 to continue balancing the Transportation Fund. It is anticipated that the \$3.4 million equivalent of the decal fee and set asides used since FY 2011 to balance the General Fund will need to once again be transferred to the Transportation Fund beginning in FY 2018.

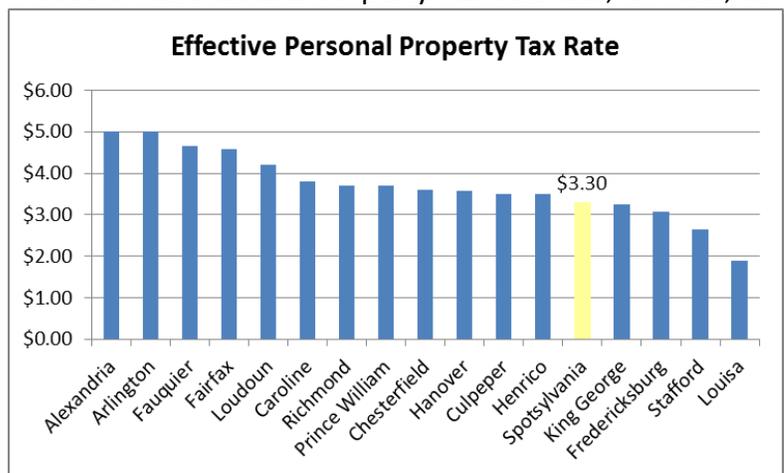
Assumed 9.0% Reduction in Values of Existing Vehicles for 2016

Each year, County vehicles 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. We will not have information from NADA until late February or early March. For purposes of the estimates included in this budget, we have assumed a 9.0% decline – the three-year average trend on the impact of NADA 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 -1.3% and 2.0% for calendar years 2016 and 2017, respectively. These assumptions of value net an increase of approximately \$482,000 in Personal Property tax revenue for FY 2017. 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 projection of FY 2017 Personal Property tax receipts. When combined with the increase projected for growth, a total increase of \$882,000 is projected for FY 2017.

Recommended \$0.14 Reduction in Personal Property Tax Rate for Vehicles

Staff recognizes the Board's desire to reduce the Personal Property tax rate and, as such, is including a \$0.14 rate decrease in the FY 2017 Recommended Budget. This reduces the current rate on vehicles from \$6.73 to \$6.59. Because Spotsylvania assessed personal property at 50% of value, the equivalent rate would be reduced from \$3.37 to \$3.30. This change in the rate reduces projected revenue by \$840,000. A



comparison of the effective rates of various Virginia localities shows Spotsylvania's rate on the lower end of the spectrum. The tax rates on boats, boat trailers, and business tangible property are not affected by this initiative.

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 \$197,000 greater than the FY 2016 projection. Nearly \$112,500 of the \$197,000 increase results from the recommended \$0.03 increase in the Real Estate tax rate. A loss of \$2,200 stemming from the \$0.14 reduction in the Personal Property tax rate is included in the projection, as well.

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 \$515,000 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 average 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 an increase in 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 Budget projection is increased by nearly \$78,000 to \$1.73 million.

Fire & Safety Inspection Fee Revenue: The Recommended 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 Recommended 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).

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 \$556,000 due to State adjustments to Medicaid reimbursements. This change combined with a slight increase in Social Services revenues nets a decrease of about \$473,000.

The Recommended 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."

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Additionally, a Budget Stabilization Reserve must be accounted for within the unassigned General Fund balance. Beginning not later than FY 2018, this reserve will be maintained at a minimum of 1.25% of General Fund and School Operating Fund revenues. This reserve 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 0.95% of FY 2018 projected revenues, with \$1.2 million to be added to meet the 1.25% requirement by the end of FY 2018;
- \$300,000 will remain in the fund balance in excess of the two reserves.

The FY 2017 Recommended Budget adds a total of \$976,953 to the General Fund balance to ensure the 11% Fiscal Stability Reserve is met. Additionally, \$17,000 of the \$34,000 reserved in the fund balance at the end of FY 2015 for FY 2017 and FY 2018 capital contributions to Empowerhouse is used in the Recommended Budget for the purpose intended.

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

Changes in General Estimates	
Real Property Tax	\$6.7
Local Sales Tax	0.7
Delinquent Property Tax & Interest	0.6
Meals Tax	0.5
Public Service Corporation	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)
DSS/CSA State Revenue	(0.4)
SAFER Grant	<u>(0.5)</u>
Subtotal Changes	\$8.2
Changes in Transfers	
Transfer from Fire/EMS Fund	\$0.2
Transfer from Utilities Operating Fund	<u>(0.1)</u>
Subtotal Changes	\$0.1
Change in Use of Fund Balance	
Remove one-time use for transfer to Capital Projects Fund in FY 2016	(\$2.5)
Remove one-time use for miscellaneous operating in FY 2016	(0.7)
Add (reduce use) to maintain 11% Fiscal Stability Reserve	(0.9)
Add (reduce use) to maintain 1.25% Budget Stabilization Reserve	<u>(0.1)</u>
Subtotal Changes	(\$4.2)

	\$ in millions
<i>FY 2017 Recommended Budget – Revenue (General Fund)</i>	<i>\$249.3</i>

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

Building the Budget – Expenditures

The FY 2017 Recommended 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 Recommended Budget can be summarized as follows for the General Fund:

Base budget adjustments	(\$1,158,388)
Debt service	1,297,346
Transfer to Schools for debt service	2,674,627
New initiatives	2,068,810
Revised practice on funding vehicles.....	<u>(790,960)</u>
Total Change in General Fund.....	\$4,091,435

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 \$1,092,746. 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 \$967,495 of the total increase. Additionally, the budget includes a \$60,000 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 \$84,091.
- 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 \$67,000.
- 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 \$141,000. Included in this estimated decrease is the cost of electricity, telephones, and heating fuel.
 - 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 \$573,000 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 \$11.9 million are planned for financing this coming summer. Of this amount, \$4.8 million will be used towards technology-related improvements such as replacement of the computer aided dispatch (CAD) system and upgrades related to the E-911 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 \$1,297,346. A \$0.01 increase in the Real Estate tax rate is recommended to fund this increase in FY 2017 as voters were informed as part of the 2014 bond referendum that the issuance of bonds could result in a tax rate increase.

- 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 \$2,674,627.

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. Voters were informed as part of the 2014 bond referendum that the issuance of bonds for school projects could result in a tax rate increase of up to \$0.11. A \$0.02 increase in the Real Estate tax rate is recommended to fund a \$2.67 million increase in the transfer to Schools for purposes of funding this debt service in FY 2017.

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 FY 2016 Budget, support functions are short 10 positions. While the FY 2017 Recommended 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 Recommended Budget:

A Net of 13.7 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;
- 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.
-

- \$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. It is contemplated that this adjustment will be awarded on a pay for performance basis effective July 1, 2016.

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 recommended for increase by \$2.7 million, consistent with the net new debt service anticipated for FY 2017. This transfer is funded by a recommended \$0.02 increase in the Real Estate tax rate.

Capital Projects Fund – Consistent with fiscal policy guidelines, a transfer from the General Fund to the Capital Projects Fund is budgeted at \$7.97 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 Recommended Budget. \$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.

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%)	<u>\$58.6</u>
	\$245.2
Base Budget & Debt Service Adjustments	
Net new debt service	\$1.3
Contributions to regional agencies	1.1
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
Utilities (electricity, heating fuel, etc.)	(0.1)
VRS & other benefit changes	(0.2)
Removal of one-time bonus and pay parity from FY 2016	(0.7)
Turnover and personnel changes in benefit choices	<u>(0.7)</u>
Subtotal Changes	\$1.3
New Initiatives & Revision to Replacement Vehicle Funding	
2% compensation adjustment	\$1.1
Service positions and related costs added	0.7
Support positions and related costs added	0.3
Shift replacement vehicle purchases to Capital Projects Fund	<u>(0.8)</u>
Subtotal Changes	\$1.3
Changes in Transfers	
Transfer to Schools to fund net new debt service	\$2.7
Transfer to Economic Development Opportunities Fund	0.3
Transfer to Utilities Operating Fund	0.1
Transfer to Code Compliance	0.1
Transfer to Capital Projects Fund	<u>(1.7)</u>
Subtotal Changes	\$1.5

	\$ in millions
FY 2017 Recommended Budget – Expenditures (General Fund)	\$249.3

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.



Budget Summary





FY 2017 Recommended Budget at a Glance

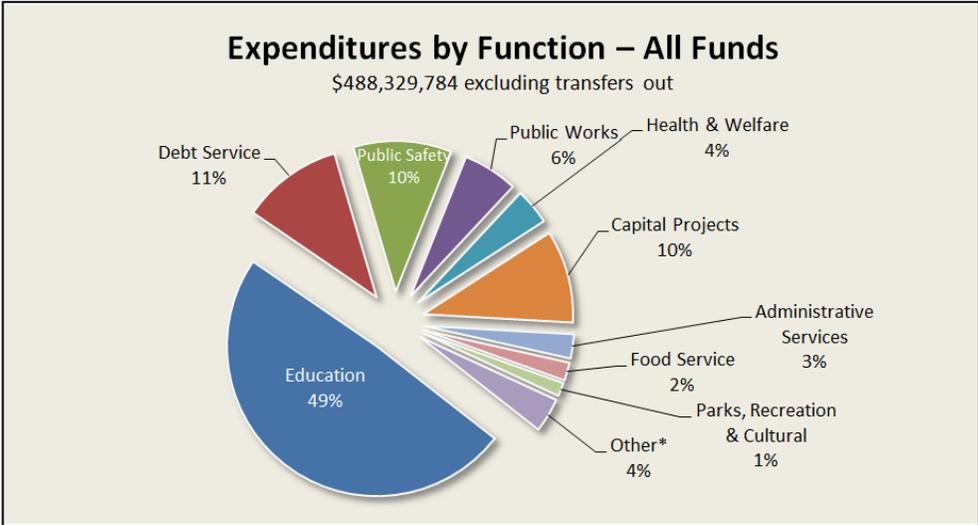
Budget Focus

- Maintain all fiscal policies and priority services (education, public safety, and transportation)
- Fund commitments (jail, juvenile center, regional agencies, existing debt service, Social Services/CSA)
- 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

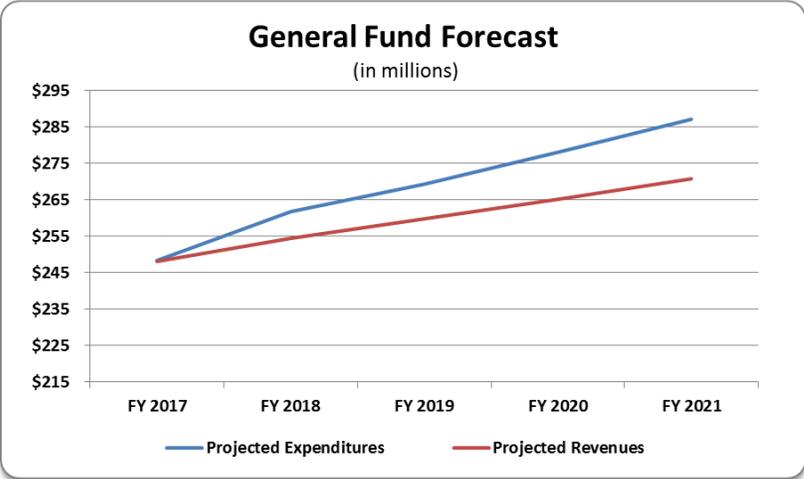
Budget Highlights

- Schools –**
- Increase of \$2.7 million in transfer to Schools – equal to the Schools' increase in debt service.
- 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.
 - 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 –**
- VRE revenue allows suspension of transfer of decal and set-aside revenue for the seventh year.
 - Intersection improvements and improvements to exits 118 and 126 included in the CIP
- Tax Rates/Fees –**
- Real Property tax rate recommended at \$0.86. This is \$0.03 above the equalized rate, with \$0.02 of the increased rate dedicated to Schools debt service and \$0.01 dedicated to General Fund debt service.
 - Personal Property tax rate for automobiles, campers, motor homes, motorcycles, pickups, and trucks recommended at \$6.59; a decrease of \$0.14.
 - Next 3-yr plan for water/sewer rate and fee increases to be presented during FY 2017 budget process.
- 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 13.7 FTEs are added for the FY 2017 Recommended Budget.

	FY 2016	FY 2017	Difference	
	Adopted	Recommended	\$	%
General Fund	\$117,772,697	\$120,282,959	\$2,510,262	2.1%
Economic Dev. Opportunities Fund	575,338	812,940	237,602	41.3%
Code Compliance Fund	3,609,108	4,005,479	396,371	11.0%
Transportation Fund	8,245,616	9,044,929	799,313	9.7%
School Operating	257,986,538	265,094,688	7,108,150	2.8%
School Food Service	9,271,699	9,515,526	243,827	2.6%
Utilities	<u>31,450,120</u>	<u>30,712,079</u>	<u>-738,041</u>	-2.3%
Sub-Total Operating Expenditures	\$428,911,116	\$439,468,600	\$10,557,484	2.5%
Capital Projects Fund	\$11,672,978	\$9,510,160	-\$2,162,818	-18.5%
School Capital Projects	18,629,525	27,611,024	8,981,499	48.2%
Utilities Capital Projects	<u>8,712,500</u>	<u>11,740,000</u>	<u>3,027,500</u>	34.7%
Sub-Total Capital Expenditures	\$39,015,003	\$48,861,184	\$9,846,181	25.2%
Total Budget	\$467,926,119	\$488,329,784	\$20,403,665	4.4%

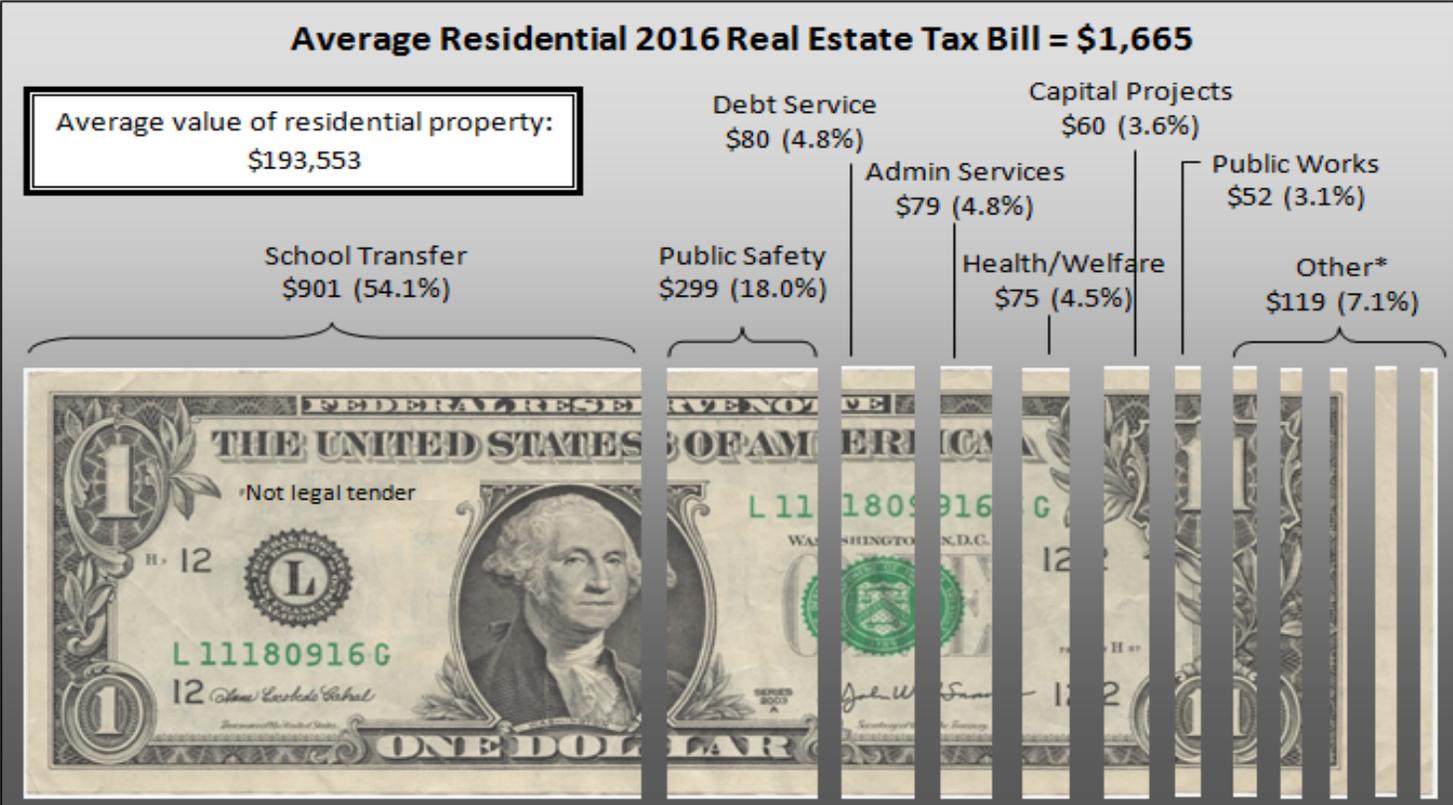


*"Other" includes Community Development, Executive Services, Judicial Administration, Transportation and Voter Services functions



Breakdown of General Fund Transfer to Schools

	2015 Adopted	2016 Adopted
• Required Local Effort	\$51,345,396	\$53,898,329
• Required Local Match for Opt. Programs	\$1,945,912	\$2,250,402
• Debt Service	\$23,216,302	\$25,922,930
• Additional Local Transfer	\$39,916,137	\$37,035,713
Total Local Transfer	\$116,432,747	\$119,107,374



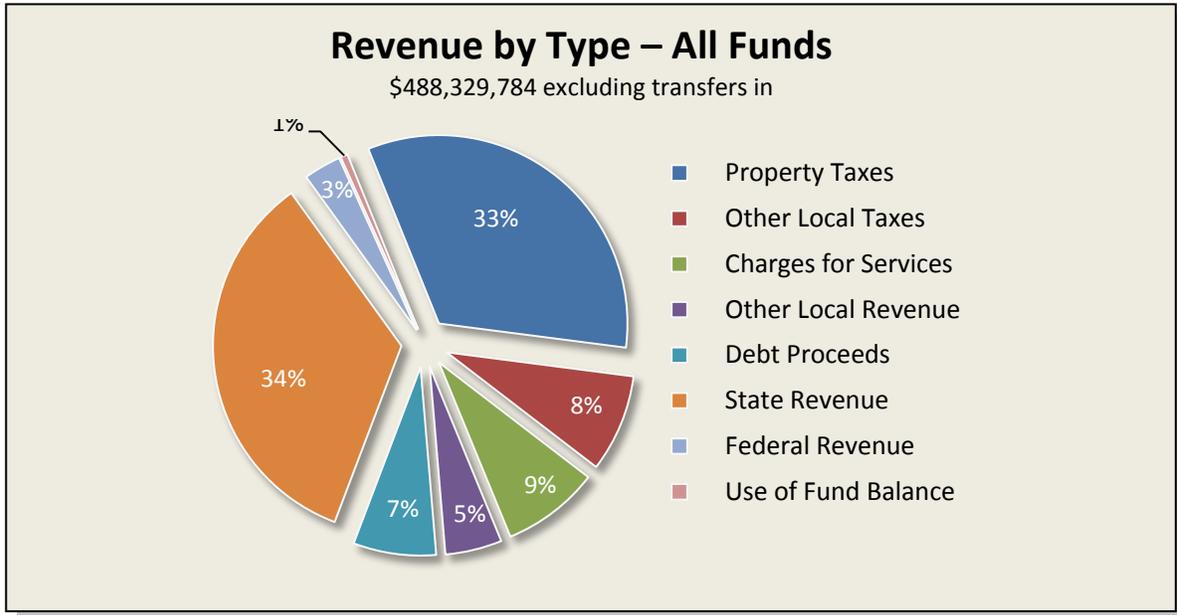
*"Other" includes Parks & Rec, Executive Services, Community Development, Judicial Administration and Voter Services

FY 2017 Recommended Budget - All Funds

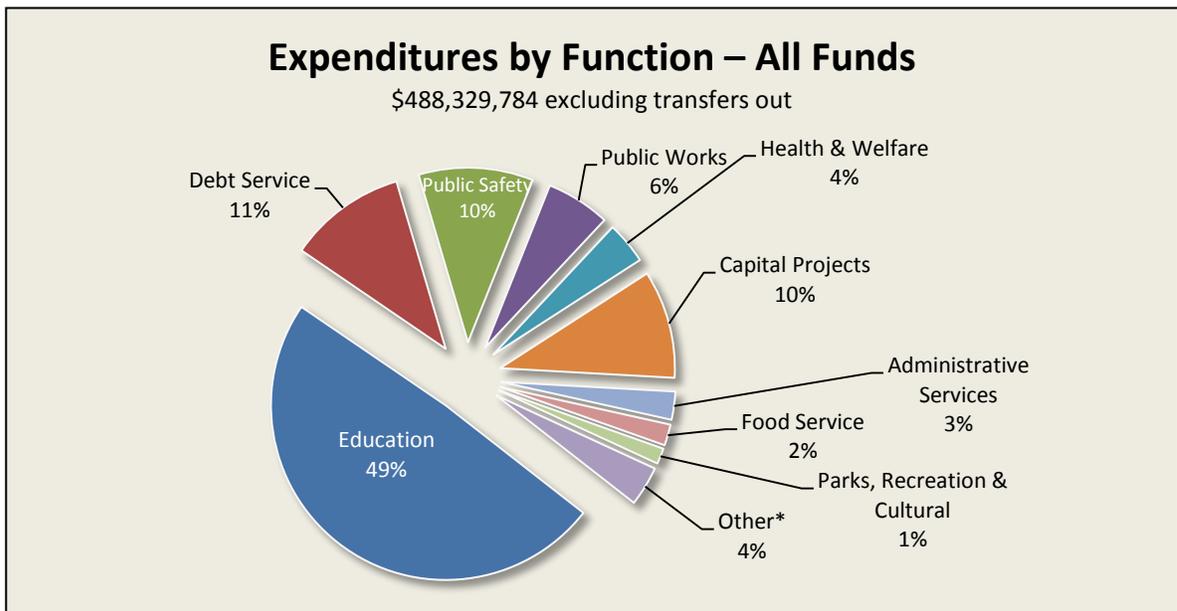
	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$156,105,286	\$154,038,898	\$154,038,898	\$161,820,460	\$7,781,562	5.1%
Other Local Taxes	\$39,366,645	\$39,525,708	\$39,525,708	\$40,883,351	\$1,357,643	3.4%
Licenses & Permits	\$272,506	\$263,200	\$263,200	\$288,825	\$25,625	9.7%
Charges for Services	\$39,390,089	\$39,273,018	\$39,273,018	\$40,896,599	\$1,623,581	4.1%
Other Local Revenue	\$25,776,585	\$24,185,535	\$28,387,592	\$23,758,646	(\$426,889)	-1.8%
Debt Proceeds	\$101,610,170	\$14,879,776	\$50,755,636	\$34,654,985	\$19,775,209	132.9%
State Revenue	\$163,668,930	\$164,069,868	\$170,202,421	\$167,344,516	\$3,274,648	2.0%
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	\$501,799,882	\$485,335,661	\$33,193,703	7.3%
Transfers In	\$131,716,421	\$136,807,197	\$145,757,276	\$133,758,884	(\$3,048,313)	-2.2%
Use of Fund Balance	(\$19,641,693)	\$15,784,161	\$106,662,580	\$2,994,123	(\$12,790,038)	-81.0%
TOTAL REVENUE - All Funds	\$659,236,048	\$604,733,316	\$754,219,738	\$622,088,668	\$17,355,352	2.9%
Expenditures (by function)						
Executive Services	\$2,846,912	\$4,562,514	\$4,045,202	\$3,785,489	(\$777,025)	-17.0%
Administrative Services	\$11,329,064	\$12,581,874	\$13,144,731	\$12,706,541	\$124,667	1.0%
Voter Services	\$269,087	\$343,597	\$416,140	\$337,823	(\$5,774)	-1.7%
Judicial Administration	\$3,823,819	\$4,032,366	\$4,180,977	\$4,051,039	\$18,673	0.5%
Public Safety	\$47,104,738	\$49,862,058	\$52,851,202	\$51,760,779	\$1,898,721	3.8%
Public Works	\$24,941,578	\$29,886,960	\$30,273,673	\$28,950,875	(\$936,085)	-3.1%
Health & Welfare	\$17,068,025	\$18,935,964	\$19,050,082	\$19,071,887	\$135,923	0.7%
Parks, Recreation & Cultural	\$6,848,210	\$6,960,476	\$6,977,489	\$7,101,319	\$140,843	2.0%
Community Development	\$4,234,113	\$4,615,806	\$7,991,971	\$5,112,401	\$496,595	10.8%
Debt Service	\$127,040,828	\$48,704,061	\$65,453,787	\$53,272,862	\$4,568,801	9.4%
Capital Projects	\$38,596,781	\$39,015,003	\$153,104,589	\$48,861,184	\$9,846,181	25.2%
Transportation	\$2,205,035	\$3,428,324	\$3,282,691	\$3,637,527	\$209,203	6.1%
Education	\$231,588,961	\$234,770,236	\$237,463,048	\$239,171,758	\$4,401,522	1.9%
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	\$607,507,281	\$487,337,010	\$20,366,072	4.4%
Tax Relief	\$996,910	\$955,181	\$955,181	\$992,774	\$37,593	
Subtotal - Recommended Budget	\$527,519,627	\$467,926,119	\$608,462,462	\$488,329,784	\$20,403,665	4.4%
Transfers Out	\$131,716,421	\$136,807,197	\$145,757,276	\$133,758,884	(\$3,048,313)	-2.2%
TOTAL EXPENDITURES - All Funds	\$659,236,048	\$604,733,316	\$754,219,738	\$622,088,668	\$17,355,352	2.9%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$273,732,369	\$282,814,611	\$285,093,360	\$289,448,241	\$6,633,630	2.3%
Operating (other than debt service)	\$85,242,511	\$93,826,744	\$102,517,624	\$95,523,707	\$1,696,963	1.8%
Debt Service	\$126,488,753	\$48,704,061	\$65,453,787	\$53,272,862	\$4,568,801	9.4%
Capital	\$41,059,081	\$41,625,882	\$154,442,510	\$49,092,200	\$7,466,318	17.9%
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$526,522,714	\$466,971,298	\$607,507,281	\$487,337,010	\$20,365,712	4.4%

Sources and Uses of Funds

Where Does the Money Come From?

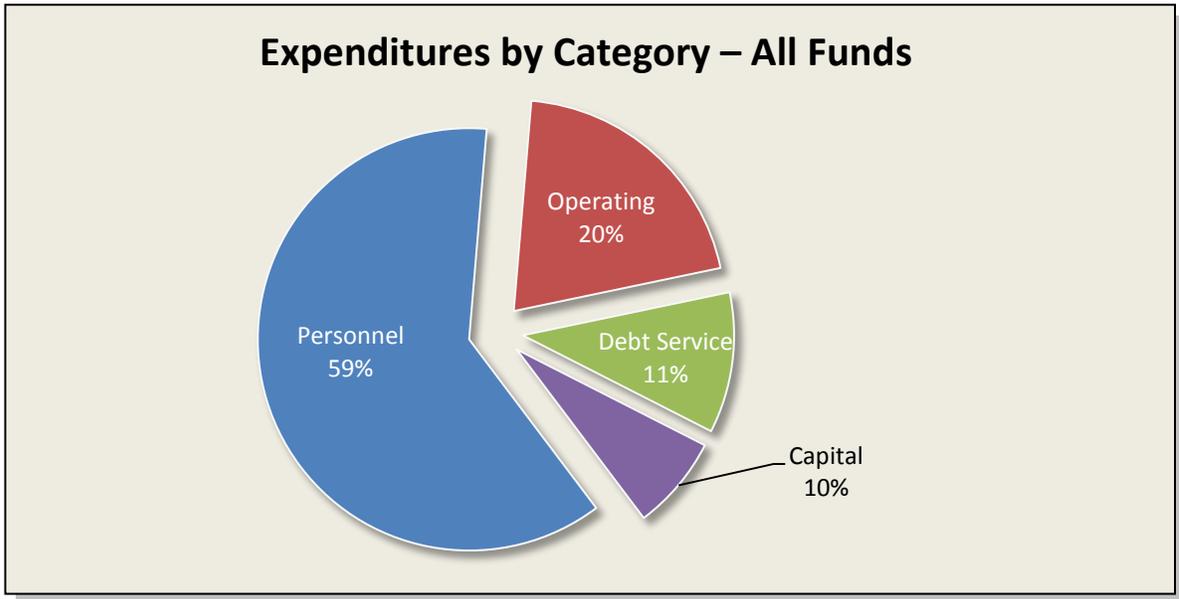


Where Does the Money Go?



*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 Recommended 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	\$160,845,125	\$0	\$0	\$0	\$0	\$975,335	\$0
Other Local Taxes	\$40,883,351	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$288,825	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$4,169,929	\$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	\$36,011,216	\$0	\$0	\$0	\$0	\$0	\$131,116,680
Federal Revenue	<u>\$125,731</u>	<u>\$458,648</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,165,800</u>
Subtotal - Revenue	\$246,220,594	\$710,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$146,051,184
Transfers In	\$4,021,142	\$8,394,390	\$674,000	\$0	\$1,067,633	\$176,134	\$119,107,374
Use of Fund Balance	<u>(\$959,953)</u>	<u>\$897,780</u>	<u>\$66,936</u>	<u>\$153,846</u>	<u>\$404,517</u>	<u>\$4,444,853</u>	<u>\$0</u>
TOTAL REVENUE - All Funds	\$249,281,783	\$10,003,149	\$812,940	\$2,903,846	\$4,840,261	\$9,298,669	\$265,158,558
Expenditures (by function)							
Executive Services	\$3,785,489	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Services	\$12,706,541	\$0	\$0	\$0	\$0	\$0	\$0
Voter Services	\$337,823	\$0	\$0	\$0	\$0	\$0	\$0
Judicial Administration	\$4,051,039	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$49,534,037	\$0	\$0	\$0	\$2,226,742	\$0	\$0
Public Works	\$9,289,046	\$0	\$0	\$0	\$0	\$0	\$0
Health & Welfare	\$19,071,887	\$0	\$0	\$0	\$0	\$0	\$0
Parks, Recreation & Cultural	\$7,101,319	\$0	\$0	\$0	\$0	\$0	\$0
Community Development	\$2,582,472	\$0	\$751,192	\$0	\$1,778,737	\$0	\$0
Debt Service	\$10,830,532	\$0	\$61,748	\$0	\$0	\$5,407,402	\$25,922,930
Capital Projects	\$0	\$9,510,160	\$0	\$0	\$0	\$0	\$0
Transportation	\$0	\$0	\$0	\$0	\$0	\$3,637,527	\$0
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$239,171,758
Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Appropriated Expenditures	\$119,290,185	\$9,510,160	\$812,940	\$0	\$4,005,479	\$9,044,929	\$265,094,688
Tax Relief	<u>\$992,774</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal - Recommended Budget	\$120,282,959	\$9,510,160	\$812,940	\$0	\$4,005,479	\$9,044,929	\$265,094,688
Transfers Out	<u>\$128,998,824</u>	<u>\$492,989</u>	<u>\$0</u>	<u>\$2,903,846</u>	<u>\$834,782</u>	<u>\$253,740</u>	<u>\$63,870</u>
TOTAL EXPENDITURES - All Funds	\$249,281,783	\$10,003,149	\$812,940	\$2,903,846	\$4,840,261	\$9,298,669	\$265,158,558
Appropriated Expenditures (by category)							
Personnel (salaries & benefits)	\$65,631,917	\$152,420	\$0	\$0	\$3,038,680	\$339,306	\$207,292,448
Operating (other than debt service)	\$42,158,262	\$855,200	\$751,192	\$0	\$903,799	\$3,298,221	\$31,749,611
Debt Service	\$10,830,532	\$0	\$61,748	\$0	\$0	\$5,407,402	\$25,922,930
Capital	<u>\$669,474</u>	<u>\$8,502,540</u>	<u>\$0</u>	<u>\$0</u>	<u>\$63,000</u>	<u>\$0</u>	<u>\$129,699</u>
TOTAL APPROPRIATED EXPENDITURES - All Funds	\$119,290,185	\$9,510,160	\$812,940	\$0	\$4,005,479	\$9,044,929	\$265,094,688

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

Proprietary Funds					FY 2017 Recommended*	FY 2016 Adopted*	FY 2015 Actual*
School Food Fund	School Cap. Fund	Joint Fleet Fund	Utilities Op. Fund	Utilities Cap. Fund			
\$0	\$0	\$0	\$0	\$0	\$161,820,460	\$154,038,898	\$156,105,286
\$0	\$0	\$0	\$0	\$0	\$40,883,351	\$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	\$40,896,599	\$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	\$7,043,961	\$34,654,985	\$14,879,776	\$101,610,170
\$216,620	\$0	\$0	\$0	\$0	\$167,344,516	\$164,069,868	\$163,668,930
<u>\$4,435,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$502,400</u>	<u>\$0</u>	<u>\$15,688,279</u>	<u>\$15,905,955</u>	<u>\$20,971,109</u>
\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$10,777,970	\$485,335,661	\$452,141,958	\$547,161,320
\$63,870	\$0	\$0	\$254,341	\$0	\$133,758,884	\$136,807,197	\$131,716,421
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,975,886)</u>	<u>\$962,030</u>	<u>\$2,994,123</u>	<u>\$15,784,161</u>	<u>(\$19,641,693)</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,922,912	\$11,740,000	\$622,088,668	\$604,733,316	\$659,236,048
\$0	\$0	\$0	\$0	\$0	\$3,785,489	\$4,562,514	\$2,846,912
\$0	\$0	\$0	\$0	\$0	\$12,706,541	\$12,581,874	\$11,329,064
\$0	\$0	\$0	\$0	\$0	\$337,823	\$343,597	\$269,087
\$0	\$0	\$0	\$0	\$0	\$4,051,039	\$4,032,366	\$3,823,819
\$0	\$0	\$0	\$0	\$0	\$51,760,779	\$49,862,058	\$47,104,738
\$0	\$0	\$0	\$19,661,829	\$0	\$28,950,875	\$29,886,960	\$24,941,578
\$0	\$0	\$0	\$0	\$0	\$19,071,887	\$18,935,964	\$17,068,025
\$0	\$0	\$0	\$0	\$0	\$7,101,319	\$6,960,476	\$6,848,210
\$0	\$0	\$0	\$0	\$0	\$5,112,401	\$4,615,806	\$4,234,113
\$0	\$0	\$0	\$11,050,250	\$0	\$53,272,862	\$48,704,061	\$127,040,828
\$0	\$27,611,024	\$0	\$0	\$11,740,000	\$48,861,184	\$39,015,003	\$38,596,781
\$0	\$0	\$2,618,067	\$0	\$0	\$3,637,527	\$3,428,324	\$2,205,035
\$0	\$0	\$0	\$0	\$0	\$239,171,758	\$234,770,236	\$231,588,961
<u>\$9,515,526</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,515,526</u>	<u>\$9,271,699</u>	<u>\$8,625,566</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,712,079	\$11,740,000	\$487,337,010	\$466,970,938	\$526,522,717
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$992,774</u>	<u>\$955,181</u>	<u>\$996,910</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,712,079	\$11,740,000	\$488,329,784	\$467,926,119	\$527,519,627
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$210,833</u>	<u>\$0</u>	<u>\$133,758,884</u>	<u>\$136,807,197</u>	<u>\$131,716,421</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,922,912	\$11,740,000	\$622,088,668	\$604,733,316	\$659,236,048
\$2,449,677	\$0	\$1,377,883	\$10,543,793	\$0	\$289,448,241	\$282,814,611	\$273,732,369
\$7,065,849	\$0	\$1,189,315	\$8,741,573	\$0	\$95,523,707	\$93,826,744	\$85,242,511
\$0	\$0	\$0	\$11,050,250	\$0	\$53,272,862	\$48,704,061	\$126,488,753
<u>\$0</u>	<u>\$27,611,024</u>	<u>\$50,869</u>	<u>\$376,463</u>	<u>\$11,740,000</u>	<u>\$49,092,200</u>	<u>\$41,625,882</u>	<u>\$41,059,081</u>
\$9,515,526	\$27,611,024	\$2,618,067	\$30,712,079	\$11,740,000	\$487,337,010	\$466,971,298	\$526,522,714

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

Changes from FY 2016 Adopted Budget to FY 2017 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
REVENUE													
FY 2016 Adopted Budget													
Revenue	\$237,983,717	\$1,716,222	\$73,375	\$2,648,000	\$3,447,200	\$5,383,436	\$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	\$0	\$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						\$242,142							\$3,045,411
Real Estate	\$2,803,269												\$882,381
Personal Property	\$682,381												\$654,313
Sales Tax													\$515,230
Meals Tax													\$349,064
Delinquent Personal Property													\$181,450
Penalties & Interest	\$349,064												\$100,000
Recordation Tax	\$181,450												\$86,399
Public Service Corporation	\$86,399												\$77,684
Water/Sewer Admin Fees	\$77,684												\$55,000
Bank Stock Tax	\$55,000												\$54,159
Delinquent Real Estate													\$50,000
Deferred Taxes	\$50,000	\$50,000											\$100,000
Interest Earnings	\$50,000												\$40,000
Reimbursement for Industrial Park Railroad Maintenance	\$40,000												\$37,593
Estimated Tax Relief	\$37,593												\$37,225
Grant Revenue - SRO grant & Comm. Att. P/T grant	\$37,225												\$33,100
Transient Occupancy	\$33,100												\$30,000
GIS Fees	\$30,000												\$25,810
Antenna Tower Revenue	\$25,810												\$22,513
Sheriff's Forfeiture/Seizure	\$22,513												\$11,000
Sale of Suplus Property	\$11,000												\$5,000
DMV Rental Tax	\$11,000												\$5,000
Courthouse Security Fee	\$5,000												\$5,000
E-911 Wireless Surcharge	\$5,000												\$4,955
Loriella Park Admissions	\$4,955												\$4,000
Well/Septic Permit Fees	\$4,000												\$3,225
Tourism Commission Event Donations (Fireworks)	\$3,225												\$3,182
Victim/Witness Grant	\$3,182												\$2,814
Other Localities' Share of Fire Training Center	\$2,814												\$2,646
Current & Delinquent Heavy Equipment	\$2,646												\$2,600
False Fire Alarm Fees	\$2,600												\$2,200
Reservoir Fees - Ni River & Hunting Run	\$2,200												\$1,000
Reservoir Fees - Ni River & Hunting Run	\$1,000												\$800
Towing Application/Inspection Fees	\$800												\$400
Use of Park Facilities	\$400												\$200
Loriella Park Concessions	\$400												(\$300)
Litter Control Grant	\$200												(\$318)
Rabies Vaccinations													(\$500)
Planning Department Publications													(\$1,865)
FOIA Reimbursements													(\$3,000)
Recreation Registration Fees													(\$3,000)
Dog Tag Licenses													(\$3,000)
Motor Vehicle Carrier Taxes													(\$20,889)
Plat Filing Fees													(\$21,000)
Self-Supporting Activities (Parks & Rec)													(\$25,000)
Recycling Revenue													(\$35,000)
Mobile Home Tiling Taxes													(\$38,712)
Planning Review Fees													(\$77,767)
Machinery & Tools													(\$473,180)
DSS/CSSA State Revenue													(\$95,000)
Loss of SAFER Grant													(\$665,976)
Field Rental/Concessions		\$95,000											(\$105,754)
Profess		(\$665,976)											(\$380,000)
Grant Revenue													\$1,487
Other State Reimbursement													(\$1,371)
Bond Subsidies													\$2,695
Rental of General Property													(\$1,371)

Changes from FY 2016 Adopted Budget to FY 2017 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	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)
Fuel Tax					(\$79,089)								(\$734,713)
Other Local Revenue - Schools						\$115,219	\$189,872						\$305,091
State Revenue for Education					\$4,039,491	\$9,855							\$4,049,346
Federal Revenue for Education					\$278,813	\$44,100							\$322,913
Bond Proceeds							\$12,731,248			\$33,912	\$1,362,340	\$7,043,961	\$19,775,209
Charges for Services													\$1,362,340
Utilities Availability Fees											\$230,170		\$230,170
Miscellaneous Utilities Revenue											\$212,152	\$396,367	\$608,519
													\$0
													\$0
Budget Initiative Adjustments - Revenues													\$3,900,000
Real Estate - Add 3 pennies for General & Schools d.s.	\$3,900,000												\$3,900,000
Public Service Corporation impact from added 3 pennies	\$112,462												\$112,462
Personal Property - Reduce tax rate by \$0.14	(\$840,000)												(\$840,000)
Public Service Corporation impact from reduced \$0.14 on PP	(\$2,236)												(\$2,236)
Fire Safety Inspection Fees - associated with added inspector	\$23,625												\$23,625
DSS Revenue - 2 CPS Workers & 1 Fostercare Worker	\$53,316												\$53,316
Sheriff's Forfeiture/Seizure - capital items for 2 patrol deputies	\$80,400												\$80,400
Sheriff's Forfeiture/Seizure - capital items for 2 DARE officers	\$10,400												\$10,400
													\$0
													\$0
Adjustments - Use of FB													(\$11,376,718)
Use of Fund Balance - remove one-time use for capital in FY1	(\$2,500,000)	(\$4,447,582)										(\$4,429,136)	(\$11,376,718)
Use of Fund Balance - remove one-time use for misc op. in FY	(\$722,233)												(\$722,233)
Use of Fund Balance - Yr 2 of 3 capital commit to Empowerho	\$17,000												\$17,000
Use of Fund Balance - Add to FB to maintain 11% FSR	(\$877,264)												(\$877,264)
Use of Fund Balance - Add to FB for 1.25% BSR	(\$99,689)												(\$99,689)
Use of Fund Balance	\$897,780	(\$50,530)	\$50,338	\$439,571	\$1,557,975							\$962,030	\$268,866
													\$0
													\$0
Adjustments - Transfers from other funds													\$152,338
Transfer from Fire/EMS Fund	\$152,338												\$152,338
Transfer from Utilities Operating	(\$145,238)	\$210,833											(\$1,110,297)
Transfer from Capital Projects Fund	\$1,515					(\$28)					\$5,726		\$7,213
Transfer from Code Compliance	\$28,129												\$28,129
Transfer from General Fund		(\$1,566,975)	\$289,503	\$64,018			\$2,674,627		(\$3,749,749)		\$120,000		\$28,129
Transfer from Transportation Fund		\$5,833									\$37,047		\$42,880
													\$0
FY 2017 Recommended Budget													\$485,335,661
Revenue	\$246,220,594	\$710,979	\$72,004	\$2,750,000	\$3,368,111	\$4,677,682	\$146,051,184	\$9,451,656	\$27,611,024	\$2,618,067	\$33,644,457	\$10,777,970	\$485,335,661
Transfers In	\$4,021,142	\$8,394,390	\$674,000	\$0	\$1,067,633	\$176,134	\$119,107,374	\$63,870	\$0	\$0	\$254,341	\$0	\$133,758,884
Use of Fund Balance	(\$959,953)	\$897,780	\$66,936	\$153,846	\$404,517	\$4,444,853	\$0	\$0	\$0	\$0	(\$2,975,866)	\$962,030	\$2,994,123
Total	\$249,281,783	\$10,003,149	\$812,940	\$2,903,846	\$4,840,261	\$9,298,669	\$265,158,558	\$9,515,526	\$27,611,024	\$2,618,067	\$30,922,912	\$11,740,000	\$622,088,668

Changes from FY 2016 Adopted Budget to FY 2017 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	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	\$1,297,346					\$590,110					(\$25,284)		\$1,862,172
Contribution to Regional Jail	\$756,577												\$756,577
Full yr. Co.11 staff funded partial yr FY16 - personnel only	\$532,754												\$532,754
Contribution to Regional Detention Center	\$163,644												\$163,644
Retiree Health Insurance	\$157,550												\$157,550
Shift FRA payment back to General Fund from EDO Fund	\$107,497		(\$107,497)										\$0
1% VRS - final year of 5-yr transition	\$66,463	\$187			\$3,819	\$353				\$10,853			\$81,675
Contribution to Regional Library	\$60,000												\$60,000
VRS Life Insurance rate increase (from 1.19% to 1.31%)	\$47,274	\$167			\$2,404	\$247				\$7,571			\$58,027
Contribution to Chaplin Youth Center/Office on Youth	\$46,540												\$46,540
Property & liability insurance	\$44,677		\$307										\$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
Electricity	\$31,930		(\$200)		\$148								\$31,878
Auto repairs & maintenance	\$26,189									\$33,912			\$54,089
Police operating supplies	\$25,729									\$25,729			\$25,729
Furniture & fixtures	\$21,410									\$21,410			\$21,410
Contribution to other regional agencies	\$20,574												\$17,574
Increase FRA contribution based on population	\$18,840		(\$3,000)										\$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
Tourism - Heritage Projects (rolley tours, speakers, prog.)	\$6,100				\$15,100								\$6,100
Books/subscriptions/dues	\$2,743												\$17,843
Communication equipment	\$2,150												\$2,150
Unemployment insurance	(\$10,000)												(\$10,000)
Mileage/travel/training	(\$10,243)				(\$5,437)								(\$15,680)
Bike patrol	(\$11,500)												(\$11,500)
Lease/rental equipment	(\$13,494)									\$2,254			(\$13,494)
Uniforms	(\$15,127)												(\$15,127)
Radio repairs & maintenance	(\$15,211)												(\$15,211)
Janitorial	(\$16,322)												(\$16,322)
Telephone	(\$22,676)												(\$22,676)
Legal services	(\$23,500)												(\$23,500)
Computer equipment	(\$31,112)												(\$31,112)
Machinery & equipment	(\$59,505)									(\$17,760)			(\$77,265)
Vehicle Fuel	(\$60,750)					(\$250)							(\$61,000)
Software	(\$71,290)			\$40,000	(\$402)	\$24				\$5,344			(\$31,290)
Vehicle insurance	(\$73,213)												(\$73,213)
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)
VRS Retirement rate decrease (from 10.58% to 9.51%)	(\$423,462)				(\$21,370)	(\$2,193)							(\$444,825)
Remove one-time bonus from FY 2016	(\$500,000)		(\$1,493)		(\$24,000)	\$3,000							(\$521,493)
Changes in personnel \$ (turnover, chgs in benefits, etc.)	(\$572,891)				\$176,953	(\$3,891)							(\$475,007)
Shift vehicle purchases to Capital Projects Fund	(\$790,960)	\$1,249,709											\$458,749
Miscellaneous adjustment to balance to budget	\$44,965		(\$4,100)										\$98,195
Prospect development			(\$18,058)							\$47,034			(\$18,058)
Previously approved economic development incentives			\$370,000										\$370,000
Motor vehicles & equipment					\$63,000								(\$33,868)

Changes from FY 2016 Adopted Budget to FY 2017 Recommended Budget

	General Fund	Capital	EDO	Fire/EMS	Code Comp	Transportation	School Op.	School Food Svcs	School Capital	Joint Fleet	Utilities Op.	Utilities Capital	Total*
OPEB Costs		\$2,600			\$86,900	\$600					\$190,600		\$280,700
Depreciation											(\$1,000,000)		(\$1,000,000)
FRED bus system contributions													\$81,861
VRE/PRTC subsidies						\$81,861							\$131,234
Transportation reserves						\$131,234							\$8,585,397
Capital Projects									\$8,981,499			\$3,027,500	\$2,591,826
Schools - Instruction									\$586,837				\$586,837
Schools - Administration									\$386,012				\$386,012
Schools - Transportation									(\$70,619)				(\$70,619)
Schools - Maintenance									\$2,706,628				\$2,706,628
Schools - Debt Service									\$907,466				\$907,466
Schools - Technology													\$243,827
Schools - Food Service													\$243,827
Budget Initiative Adjustments - Expenditures													
2% compensation adjustment	\$1,087,080				\$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
2 Patrol Deputies - half year	\$77,213												\$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
0.7 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)
Utilities Worker											\$39,286		\$39,286
Adjustments to Transfers Out													
Transfer to Schools for debt service (-2 pennies on RE)	\$2,674,627												\$2,674,627
Transfer GF cash to CIP - +0.25%	\$895,463												\$895,463
Transfer to EDO for previously approved incentives	\$289,503												\$289,503
Transfer to Utilities Operating	\$120,000					\$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 GF cash to CIP	(\$2,526,438)												(\$2,526,438)
Transfer to Schools Capital Projects													(\$3,749,749)
Transfer to General Fund													(\$115,694)
Transfer to Transportation Fund													(\$28)
Transfer to Capital Projects Fund													\$210,833
Transfer to Utilities Capital Projects Fund													(\$1,175,892)
Transfer Rev. Recovery to General Fund													\$152,338
FY 2017 Recommended Budget													
Appropriated Expenditures	\$120,282,959	\$9,510,160	\$812,940	\$0	\$4,005,479	\$9,044,929	\$265,094,688	\$9,515,526	\$27,611,024	\$2,618,067	\$30,712,079	\$11,740,000	\$488,329,784
Transfers Out	\$128,998,824	\$492,989	\$0	\$2,903,846	\$834,782	\$253,740	\$63,870	\$0	\$0	\$0	\$210,833	\$0	\$133,758,884
Total	\$249,281,783	\$10,003,149	\$812,940	\$2,903,846	\$4,840,261	\$9,298,669	\$265,158,558	\$9,515,526	\$27,611,024	\$2,618,067	\$30,922,912	\$11,740,000	\$622,088,668

* 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 Recommended Budget - General Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$155,425,369	\$153,305,705	\$153,305,705	\$160,845,125	\$7,539,420	4.9%
Other Local Taxes	\$39,366,645	\$39,525,708	\$39,525,708	\$40,883,351	\$1,357,643	3.4%
Licenses & Permits	\$272,506	\$263,200	\$263,200	\$288,825	\$25,625	9.7%
Charges for Services	\$4,323,173	\$4,240,858	\$4,240,858	\$4,169,929	(\$70,929)	-1.7%
Other Local Revenue	\$4,972,575	\$3,677,584	\$3,677,584	\$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	\$37,569,519	\$36,011,216	(\$288,944)	-0.8%
Federal Revenue	<u>\$852,984</u>	<u>\$670,502</u>	<u>\$1,106,049</u>	<u>\$125,731</u>	<u>(\$544,771)</u>	-81.2%
Subtotal - Revenue	\$268,592,147	\$237,983,717	\$239,688,623	\$246,220,594	\$8,236,877	3.5%
Transfers In	\$3,948,053	\$3,984,398	\$3,984,398	\$4,021,142	\$36,744	0.9%
Use of Fund Balance	<u>(\$10,576,588)</u>	<u>\$3,222,233</u>	<u>\$13,004,629</u>	<u>(\$959,953)</u>	<u>(\$4,182,186)</u>	-129.8%
TOTAL REVENUE - General Fund	\$261,963,612	\$245,190,348	\$256,677,650	\$249,281,783	\$4,091,435	1.7%
Expenditures (by function)						
Executive Services	\$2,846,912	\$4,562,514	\$4,045,202	\$3,785,489	(\$777,025)	-17.0%
Administrative Services	\$11,329,064	\$12,581,874	\$13,144,731	\$12,706,541	\$124,667	1.0%
Voter Services	\$269,087	\$343,597	\$416,140	\$337,823	(\$5,774)	-1.7%
Judicial Administration	\$3,823,819	\$4,032,366	\$4,180,977	\$4,051,039	\$18,673	0.5%
Public Safety	\$45,333,136	\$47,913,022	\$50,756,167	\$49,534,037	\$1,621,015	3.4%
Public Works	\$8,479,504	\$9,512,374	\$9,620,207	\$9,289,046	(\$223,328)	-2.3%
Health & Welfare	\$17,068,025	\$18,935,964	\$19,050,082	\$19,071,887	\$135,923	0.7%
Parks, Recreation & Cultural	\$6,848,210	\$6,960,476	\$6,977,489	\$7,101,319	\$140,843	2.0%
Community Development	\$2,324,757	\$2,442,144	\$2,608,413	\$2,582,472	\$140,328	5.7%
Debt Service	\$36,128,636	\$9,533,185	\$9,269,147	\$10,830,532	\$1,297,347	13.6%
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
Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$134,451,150	\$116,817,516	\$120,068,555	\$119,290,185	\$2,472,669	2.1%
Tax Relief	<u>\$996,910</u>	<u>\$955,181</u>	<u>\$955,181</u>	<u>\$992,774</u>	<u>\$37,593</u>	3.9%
Subtotal - Recommended Budget	\$135,448,060	\$117,772,697	\$121,023,736	\$120,282,959	\$2,510,262	2.1%
Transfers Out	\$126,515,552	\$127,417,651	\$135,653,914	\$128,998,824	\$1,581,173	1.2%
TOTAL EXPENDITURES - General Fund	\$261,963,612	\$245,190,348	\$256,677,650	\$249,281,783	\$4,091,435	1.7%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$58,815,796	\$64,085,018	\$64,981,011	\$65,631,917	\$1,546,899	2.4%
Operating (other than debt service)	\$37,435,538	\$41,789,169	\$43,953,012	\$42,158,262	\$369,093	0.9%
Debt Service	\$36,128,636	\$9,533,185	\$9,269,147	\$10,830,532	\$1,297,347	13.6%
Capital	<u>\$2,071,177</u>	<u>\$1,410,144</u>	<u>\$1,865,385</u>	<u>\$669,474</u>	<u>(\$740,670)</u>	-52.5%
TOTAL APPROPRIATED EXPENDITURES - General Fund	\$134,451,147	\$116,817,516	\$120,068,555	\$119,290,185	\$2,472,669	2.1%

Fund Balance - General Fund						
Beginning Fund Balance *	\$56,203,109	\$52,558,202	\$66,779,697	\$53,775,068	\$1,216,866	2.3%
Net gain (use) from operations	\$10,576,588	(\$3,222,233)	(\$13,004,629)	\$959,953	\$4,182,186	-129.8%
Ending Fund Balance	\$66,779,697	\$49,335,969	\$53,775,068	\$54,735,021	\$5,399,052	10.9%
Restricted, Committed, Assigned	\$24,304,665	\$7,360,605	\$10,898,323	\$10,518,461	\$52,708,246	716.1%
Fiscal Stability Reserve - General Fund	\$42,356,068	\$38,505,516	\$42,356,068	\$43,916,560	\$5,411,044	14.1%
Fund Balance Net of Obligations & Re:	\$118,964	\$3,469,848	\$520,677	\$300,000	(\$3,169,848)	-91.4%
Ending Fund Balance - General Fund	\$66,779,697	\$49,335,969	\$53,775,068	\$54,735,021	\$5,399,052	10.9%

FY 2017 Recommended Budget - Capital Projects Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$5,293,677	\$0	(\$485,754)	-100.0%
Federal Revenue	\$5,434,831	\$457,161	\$3,469,068	\$458,648	\$1,487	0.3%
Subtotal - Revenue	\$19,083,930	\$1,716,222	\$28,924,724	\$710,979	(\$1,005,243)	-58.6%
Transfers In	\$9,302,968	\$9,744,699	\$12,847,237	\$8,394,390	(\$1,350,309)	-13.9%
Use of Fund Balance	(\$6,397,662)	\$4,447,582	\$45,574,616	\$897,780	(\$3,549,802)	-79.8%
TOTAL REVENUE - Capital Projects Fund	\$21,989,236	\$15,908,503	\$87,346,577	\$10,003,149	(\$5,905,354)	-37.1%

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	\$82,998,904	\$9,510,160	(\$2,162,818)	-18.5%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$21,341,119	\$11,672,978	\$83,111,052	\$9,510,160	(\$2,162,818)	-18.5%
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	\$87,346,577	\$10,003,149	(\$5,905,354)	-37.1%

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	\$2,020,253	\$855,200	\$685,669	404.5%
Debt Service	\$112,249	\$0	\$112,148	\$0	\$0	n/a
Capital	\$20,602,243	\$11,195,363	\$80,668,551	\$8,502,540	(\$2,692,823)	-24.1%
TOTAL APPROPRIATED EXPENDITURES - Cap Proj Fund	\$21,341,119	\$11,672,978	\$83,111,052	\$9,510,160	(\$2,162,818)	-18.5%

Fund Balance - Capital Projects Fund						
Beginning Fund Balance	\$40,983,838	\$7,168,260	\$47,381,500	\$1,806,884	(\$5,361,376)	-74.8%
Net gain (use) from operations	\$6,397,662	(\$4,447,582)	(\$45,574,616)	(\$897,780)	\$3,549,802	-79.8%
Ending Fund Balance	\$47,381,500	\$2,720,678	\$1,806,884	\$909,104	(\$1,811,574)	-66.6%

FY 2017 Recommended Budget - Economic Development Opportunities Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$66,936	(\$50,530)	-43.0%
TOTAL REVENUE - EDO Fund	\$862,809	\$575,338	\$3,785,338	\$812,940	\$237,602	41.3%
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	\$611,061	\$513,590	\$3,723,590	\$751,192	\$237,602	46.3%
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
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$672,809	\$575,338	\$3,785,338	\$812,940	\$237,602	41.3%
Transfers Out	\$190,000	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - EDO Fund	\$862,809	\$575,338	\$3,785,338	\$812,940	\$237,602	41.3%
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	\$751,192	\$237,602	46.3%
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	\$812,940	\$237,602	41.3%

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)	(\$66,936)	\$50,530	-43.0%
Ending Fund Balance	\$640,295	\$534,222	\$522,829	\$455,893	(\$78,329)	-14.7%

* FY 2015 beginning fund balance was modified to reflect decreased expenditures estimated at mid-year FY 2014, which have not yet been factored into the FY 2014 Amended column.

FY 2017 Recommended Budget - Fire-EMS Fee Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Revenue	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
Transfers In	\$0	\$0	\$0	\$0	\$0	n/a
Use of (Addition to) Fund Balance	<u>\$103,826</u>	<u>\$103,508</u>	<u>\$103,508</u>	<u>\$153,846</u>	\$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
Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$0	\$0	\$0	\$0	\$0	n/a
Transfers Out	<u>\$2,964,248</u>	<u>\$2,751,508</u>	<u>\$2,751,508</u>	<u>\$2,903,846</u>	\$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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$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 Recommended Budget - Code Compliance Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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
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	\$2,792,707	\$2,938,180	\$3,038,680	\$245,973	8.8%
Operating (other than debt service)	\$213,763	\$816,401	\$788,184	\$903,799	\$87,398	10.7%
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 Recommended Budget - Transportation Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$176,134	(\$28)	0.0%
Use of Fund Balance	\$724,625	\$2,886,878	\$2,461,929	\$4,444,853	\$1,557,975	54.0%
TOTAL REVENUE - Trans. Fund	\$17,085,615	\$8,456,476	\$8,031,527	\$9,298,669	\$842,193	10.0%
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	\$14,246,354	\$4,817,292	\$4,537,976	\$5,407,402	\$590,110	12.2%
Capital Projects	\$0	\$0	\$0	\$0	\$0	n/a
Transportation	\$2,205,035	\$3,428,324	\$3,282,691	\$3,637,527	\$209,203	6.1%
Education	\$0	\$0	\$0	\$0	\$0	n/a
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$16,451,389	\$8,245,616	\$7,820,667	\$9,044,929	\$799,313	9.7%
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	\$9,298,669	\$842,193	10.0%
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	\$3,298,221	\$206,772	6.7%
Debt Service	\$14,246,354	\$4,817,292	\$4,537,976	\$5,407,402	\$590,110	12.2%
Capital	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL APPROPRIATED EXPENDITURES - Trans. Fund	\$16,451,389	\$8,245,616	\$7,820,667	\$9,044,929	\$799,313	9.7%

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)	(\$4,444,853)	(\$1,557,975)	54.0%
Ending Fund Balance	\$11,964,518	\$8,732,857	\$9,502,589	\$6,764,610	(\$1,968,247)	-22.5%

FY 2017 Recommended Budget - Joint Fleet Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Joint Fleet Fund	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$1,381,267	\$1,279,031	\$1,279,031	\$1,377,883	\$98,852	7.7%
Operating (other than debt service)	\$1,164,115	\$1,243,595	\$1,243,595	\$1,189,315	(\$54,280)	-4.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	n/a
Capital	\$0	\$61,529	\$61,529	\$50,869	(\$10,660)	-17.3%
TOTAL APPROPRIATED EXPENDITURES - Joint Fleet Fund	\$2,545,382	\$2,584,155	\$2,584,155	\$2,618,067	\$33,912	1.3%

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

FY 2017 Recommended Budget - School Operating Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$131,116,680	\$4,039,491	3.2%
Federal Revenue	<u>\$9,506,634</u>	<u>\$9,886,987</u>	<u>\$9,886,987</u>	<u>\$10,165,800</u>	<u>\$278,813</u>	2.8%
Subtotal - Revenue	\$183,006,557	\$141,617,661	\$158,183,071	\$146,051,184	\$4,433,523	3.1%
Transfers In	\$116,239,425	\$116,432,747	\$119,070,288	\$119,107,374	\$2,674,627	2.3%
Use of Fund Balance	<u>(\$1,648,614)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	n/a
TOTAL REVENUE - School Op. Fund	\$297,597,368	\$258,050,408	\$277,253,359	\$265,158,558	\$7,108,150	2.8%

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	\$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	\$239,171,758	\$4,401,522	1.9%
Food Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
Subtotal - Appropriated Expenditures	\$297,459,182	\$257,986,538	\$277,189,489	\$265,094,688	\$7,108,150	2.8%
Transfers Out	<u>\$138,186</u>	<u>\$63,870</u>	<u>\$63,870</u>	<u>\$63,870</u>	\$0	0.0%
TOTAL EXPENDITURES - School Op. Fund	\$297,597,368	\$258,050,408	\$277,253,359	\$265,158,558	\$7,108,150	2.8%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$200,503,493	\$202,503,140	\$203,676,164	\$207,292,448	\$4,789,308	2.4%
Operating (other than debt service)	\$30,934,063	\$32,046,697	\$33,566,485	\$31,749,611	(\$297,086)	-0.9%
Debt Service	\$65,318,146	\$23,216,302	\$39,726,441	\$25,922,930	\$2,706,628	11.7%
Capital	<u>\$703,480</u>	<u>\$220,399</u>	<u>\$220,399</u>	<u>\$129,699</u>	(\$90,700)	-41.2%
TOTAL APPROPRIATED EXPENDITURES - School Op. Fund	\$297,459,182	\$257,986,538	\$277,189,489	\$265,094,688	\$7,108,150	2.8%

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	\$37,035,713	(\$3,032,548)	-7.6%
Total Local Transfer	\$116,239,425	\$116,734,037	\$119,070,288	\$119,107,374	\$2,373,337	2.0%

FY 2017 Recommended Budget - School Food Service Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$4,696,072	\$4,609,464	\$4,609,464	\$4,799,336	\$189,872	4.1%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
State Revenue	\$203,696	\$206,765	\$206,765	\$216,620	\$9,855	4.8%
Federal Revenue	<u>\$4,676,955</u>	<u>\$4,391,600</u>	<u>\$4,391,600</u>	<u>\$4,435,700</u>	<u>\$44,100</u>	1.0%
Subtotal - Revenue	\$9,576,723	\$9,207,829	\$9,207,829	\$9,451,656	\$243,827	2.6%
Transfers In	\$63,870	\$63,870	\$63,870	\$63,870	\$0	0.0%
Use of Fund Balance	<u>(\$1,015,027)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$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
Food Service	<u>\$8,625,566</u>	<u>\$9,271,699</u>	<u>\$9,271,699</u>	<u>\$9,515,526</u>	<u>\$243,827</u>	2.6%
Subtotal - Appropriated Expenditures	\$8,625,566	\$9,271,699	\$9,271,699	\$9,515,526	\$243,827	2.6%
Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$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 Recommended Budget - School Capital Projects Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
Revenues (by type)						
Property Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Taxes	\$0	\$0	\$0	\$0	\$0	n/a
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	n/a
Charges for Services	\$0	\$0	\$0	\$0	\$0	n/a
Other Local Revenue	\$12,701	\$0	\$0	\$0	\$0	n/a
Debt Proceeds	\$7,708,218	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%
State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Federal Revenue	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Revenue	\$7,720,919	\$14,879,776	\$14,967,444	\$27,611,024	\$12,731,248	85.6%
Transfers In	\$74,316	\$3,749,749	\$3,749,749	\$0	(\$3,749,749)	-100.0%
Use of Fund Balance	(\$1,590,467)	\$0	\$4,453,878	\$0	\$0	n/a
TOTAL REVENUE - School Cap. Proj. Fund	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%

Expenditures (by function)						
Executive Services	\$0	\$0	\$0	\$0	\$0	n/a
Administrative Services	\$0	\$0	\$0	\$0	\$0	n/a
Voter Services	\$0	\$0	\$0	\$0	\$0	n/a
Judicial Administration	\$0	\$0	\$0	\$0	\$0	n/a
Public Safety	\$0	\$0	\$0	\$0	\$0	n/a
Public Works	\$0	\$0	\$0	\$0	\$0	n/a
Health & Welfare	\$0	\$0	\$0	\$0	\$0	n/a
Parks, Recreation & Cultural	\$0	\$0	\$0	\$0	\$0	n/a
Community Development	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$43,390	\$0	\$87,668	\$0	\$0	n/a
Capital Projects	\$6,161,378	\$18,629,525	\$23,083,403	\$27,611,024	\$8,981,499	48.2%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - School Cap. Proj.	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%

Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$0	\$0	\$0	\$0	\$0	n/a
Operating (other than debt service)	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$43,390	\$0	\$87,668	\$0	\$0	n/a
Capital	\$6,161,378	\$18,629,525	\$23,083,403	\$27,611,024	\$8,981,499	48.2%
TOTAL APPROPRIATED EXPENDITURES - School Cap. Proj.	\$6,204,768	\$18,629,525	\$23,171,071	\$27,611,024	\$8,981,499	48.2%

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

FY 2017 Recommended Budget - Utilities Operating Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$1,972,830	(\$2,975,886)	(\$3,588,298)	-585.9%
TOTAL REVENUE - Utilities Op Fund	\$27,225,806	\$32,771,250	\$34,131,668	\$30,922,912	(\$1,848,338)	-5.6%
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	\$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	\$11,050,250	(\$25,284)	-0.2%
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
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$27,040,304	\$31,450,120	\$32,312,125	\$30,712,079	(\$738,041)	-2.3%
Transfers Out	\$185,502	\$1,321,130	\$1,819,543	\$210,833	(\$1,110,297)	-84.0%
TOTAL EXPENDITURES - Utilities Op Fun	\$27,225,806	\$32,771,250	\$34,131,668	\$30,922,912	(\$1,848,338)	-5.6%
Appropriated Expenditures (by category)						
Personnel (salaries & benefits)	\$8,686,843	\$10,226,395	\$10,286,486	\$10,543,793	\$317,398	3.1%
Operating (other than debt service)	\$7,481,709	\$8,690,600	\$8,813,129	\$8,741,573	\$50,973	0.6%
Debt Service	\$10,578,230	\$11,075,534	\$11,658,659	\$11,050,250	(\$25,284)	-0.2%
Capital	\$293,522	\$1,457,951	\$1,553,851	\$376,463	(\$1,081,488)	-74.2%
TOTAL APPROPRIATED EXPENDITURES - Utilities Op Fund	\$27,040,304	\$31,450,480	\$32,312,125	\$30,712,079	(\$738,401)	-2.3%

Fund Balance - Utilities Operating Fund						
Beginning Fund Balance	\$36,467,931	\$36,364,222	40,603,556	\$38,630,726	\$2,266,504	6.2%
Net gain (use) from operations	\$4,135,625	(\$612,412)	(\$1,972,830)	\$2,975,886	\$3,588,298	-585.9%
Ending Fund Balance	40,603,556	\$35,751,810	\$38,630,726	\$41,606,612	\$5,854,802	16.4%

FY 2017 Recommended Budget - Utilities Capital Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$7,043,961	\$7,043,961	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	\$10,777,970	\$7,670,498	246.8%
Transfers In	\$0	\$1,175,892	\$1,175,892	\$0	(\$1,175,892)	-100.0%
Use of Fund Balance	\$5,136,464	\$4,429,136	\$38,785,642	\$962,030	(\$3,467,106)	-78.3%
TOTAL REVENUE - Utilities Cap Proj Fund	\$11,206,533	\$8,712,500	\$47,022,282	\$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	\$47,022,282	\$11,740,000	\$3,027,500	34.7%
Transportation	\$0	\$0	\$0	\$0	\$0	n/a
Education	\$0	\$0	\$0	\$0	\$0	n/a
Food Service	\$0	\$0	\$0	\$0	\$0	n/a
Subtotal - Appropriated Expenditures	\$11,206,533	\$8,712,500	\$47,022,282	\$11,740,000	\$3,027,500	34.7%
Transfers Out	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES - Utilities Cap Proj	\$11,206,533	\$8,712,500	\$47,022,282	\$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	\$47,022,282	\$11,740,000	\$3,027,500	34.7%
TOTAL APPROPRIATED EXPENDITURES - Utilities Cap Proj	\$11,206,533	\$8,712,500	\$47,022,282	\$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	\$996,742	(\$3,464,056)	-77.7%
Net gain (use) from operations	(\$5,136,464)	(\$4,429,136)	(\$38,785,642)	(\$962,030)	\$3,467,106	-78.3%
Ending Fund Balance	\$39,782,384	\$31,662	\$996,742	\$34,712	\$3,050	9.6%

Fund balance is the term used for the excess of fund assets over fund liabilities, reserves and carry over. Following is a table showing the projected beginning and ending FY 2017 balances for each fund. Changes in fund balance of at least 10% are discussed below the table.

Changes in Fund Balance - All Funds				
Funds	FY 2017		Variance	
	Beginning	Ending	Amount	Percent
General Fund	\$53,775,068	\$54,735,021	\$959,953	1.8%
Capital Projects Fund	1,806,884	909,104	(897,780)	(49.7%)
Economic Development Opportunities Fund	522,829	455,893	(66,936)	(12.8%)
Fire/EMS 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	6,764,610	(4,444,853)	(39.7%)
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	1,129,141	1,129,481	0	0%
Joint Fleet Maintenance Fund	357,769	357,769	0	0%
Utilities Operating Fund	38,630,726	41,606,612	2,975,886	7.7%
Utilities Capital Projects Fund	996,742	34,712	(962,030)	(96.5%)

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

General Fund: \$976,953 is added to the General Fund balance to ensure the 11% Fiscal Stability Reserve is met. Additionally, \$17,000 of the \$34,000 reserved in the fund balance at the end of FY 2015 for FY 2017 and FY 2018 capital contributions to Empowerhouse is used in the Recommended Budget for the purpose intended.

Capital Projects Fund: \$878,423 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: \$66,936 of the EDO Fund balance is used because FY 2017 costs exceed projected revenues.

Fire/EMS 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 \$4.4 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, \$3,080,757 is used to fund Transportation Fund expenses not supported by available annual Transportation revenues, including \$425,143 in net new debt service.

Utilities Operating Fund: \$2,975,886 of the fund balance is planned for addition to the fund balance because FY 2017 revenues exceed projected expenditures. Addition to the fund balance is necessary to ensure the combine Utilities funds continue to the County's fiscal policies and legal requirements associated with previously issued bonds.

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 fund a small portion of Utilities capital projects to reduce the amount that will need to be borrowed in Summer 2016.

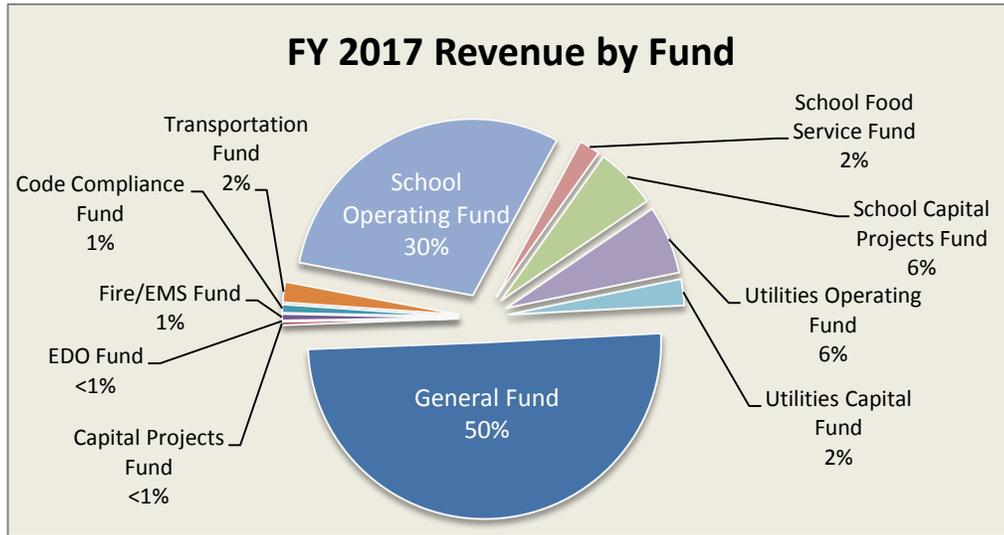


Revenues

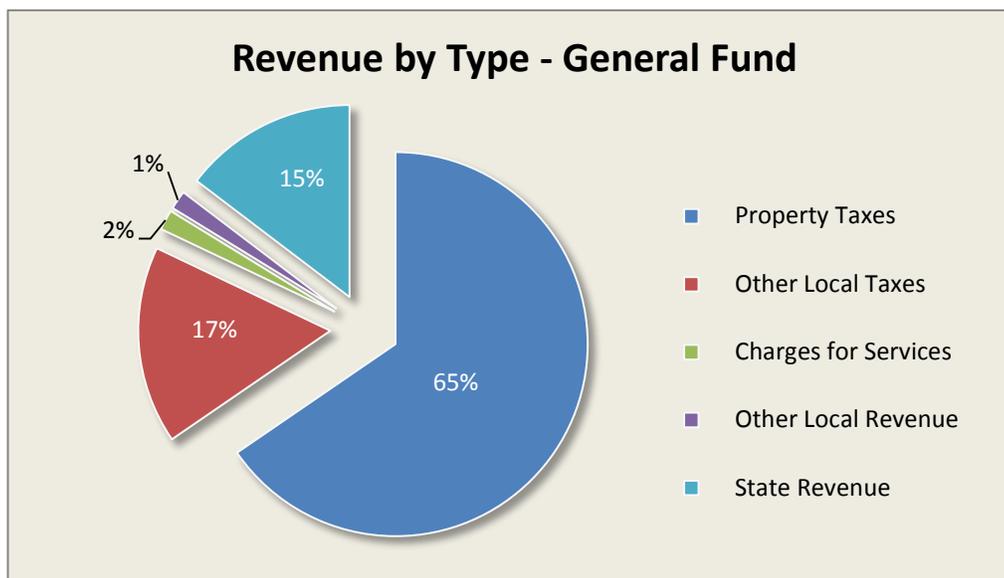


Revenues

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



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





FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
GENERAL FUND						
<u>Real Property Taxes:</u>						
Current Taxes Real Estate	\$106,702,180	\$107,343,303	\$107,343,303	\$114,084,165	\$6,740,862	6.3%
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	\$100,000	\$150,000	\$50,000	50.0%
Current Taxes Public Svc Real Estate	\$3,278,562	\$3,132,542	\$3,132,542	\$3,329,167	\$196,625	6.3%
<i>Subtotal - Real Property</i>	<i>\$112,118,314</i>	<i>\$112,703,607</i>	<i>\$112,703,607</i>	<i>\$119,745,253</i>	<i>\$7,041,646</i>	<i>6.2%</i>
<u>Personal Property Taxes:</u>						
Current Taxes Personal Property	\$35,753,180	\$34,036,047	\$34,036,047	\$34,078,428	\$42,381	0.1%
Delinquent Taxes Personal Property	\$3,953,164	\$3,099,244	\$3,099,244	\$3,448,308	\$349,064	11.3%
Current Taxes Mobile Home	\$61,516	\$60,000	\$60,000	\$60,000	\$0	0.0%
Delinquent Taxes Mobile Home	\$22,084	\$20,000	\$20,000	\$20,000	\$0	0.0%
<i>Subtotal - Personal Property</i>	<i>\$39,789,944</i>	<i>\$37,215,291</i>	<i>\$37,215,291</i>	<i>\$37,606,736</i>	<i>\$391,445</i>	<i>1.1%</i>
<u>Other Property Taxes:</u>						
Current Taxes Heavy Equipment	\$267,830	\$283,375	\$283,375	\$278,521	(\$4,854)	-1.7%
Delinquent Taxes Heavy Equipment	\$23,757	\$2,500	\$2,500	\$10,000	\$7,500	300.0%
Current Taxes Machinery & Tools	\$669,784	\$723,779	\$723,779	\$646,012	(\$77,767)	-10.7%
Delinquent Taxes Machinery & Tools	\$44,321	\$25,000	\$25,000	\$25,000	\$0	0.0%
<i>Subtotal - Other Property</i>	<i>\$1,005,692</i>	<i>\$1,034,654</i>	<i>\$1,034,654</i>	<i>\$959,533</i>	<i>(\$75,121)</i>	<i>-7.3%</i>
<u>Penalties & Interest on Taxes:</u>						
Penalties	\$1,633,380	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Interest	\$878,039	\$852,153	\$852,153	\$1,033,603	\$181,450	21.3%
<i>Subtotal - Penalties & Interest on Taxes</i>	<i>\$2,511,419</i>	<i>\$2,352,153</i>	<i>\$2,352,153</i>	<i>\$2,533,603</i>	<i>\$181,450</i>	<i>7.7%</i>
Total Property Taxes	\$155,425,369	\$153,305,705	\$153,305,705	\$160,845,125	\$7,539,420	4.9%
<u>Sales Tax:</u>						
Local Sales Tax	\$16,437,035	\$17,101,262	\$17,101,262	\$17,755,575	\$654,313	3.8%
<i>Subtotal - Sales Tax</i>	<i>\$16,437,035</i>	<i>\$17,101,262</i>	<i>\$17,101,262</i>	<i>\$17,755,575</i>	<i>\$654,313</i>	<i>3.8%</i>
<u>Utility Tax:</u>						
Consumer Utility Tax	\$2,552,040	\$2,500,000	\$2,500,000	\$2,500,000	\$0	0.0%
<i>Subtotal - Utility Tax</i>	<i>\$2,552,040</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$2,500,000</i>	<i>\$0</i>	<i>0.0%</i>
<u>Other Local Taxes:</u>						
Business License Tax	\$4,323,114	\$4,000,000	\$4,000,000	\$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	\$750,000	\$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	\$545,000	\$600,000	\$55,000	10.1%
Recordation Tax	\$2,308,349	\$2,200,000	\$2,200,000	\$2,300,000	\$100,000	4.5%
Transient Occupancy Tax	\$1,272,957	\$1,216,900	\$1,216,900	\$1,250,000	\$33,100	2.7%
Meals Tax	\$8,154,067	\$8,362,546	\$8,362,546	\$8,877,776	\$515,230	6.2%
<i>Subtotal - Other Local Taxes</i>	<i>\$20,377,570</i>	<i>\$19,924,446</i>	<i>\$19,924,446</i>	<i>\$20,627,776</i>	<i>\$703,330</i>	<i>3.5%</i>
Total Other Local Taxes	\$39,366,645	\$39,525,708	\$39,525,708	\$40,883,351	\$1,357,643	3.4%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$12,000	\$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	\$70,000	\$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	\$263,200	\$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	\$6,000	\$6,000	\$0	0.0%
Animal Shelter Fees	\$123,639	\$175,000	\$175,000	\$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	\$1,900,000	\$1,900,000	\$0	0.0%
Weed & Debris Fee	\$9,348	\$10,000	\$10,000	\$10,000	\$0	0.0%
Recycling Revenues	\$342,184	\$325,000	\$325,000	\$300,000	(\$25,000)	-7.7%
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	\$0	\$0	\$0	n/a
Stonewall Jackson Run Fee	\$8,894	\$8,400	\$8,400	\$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%
Plat Filing Fees	\$199,290	\$253,005	\$253,005	\$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	\$298,092	\$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	\$169,000	\$169,000	\$0	0.0%
Total Charges for Services	\$4,323,173	\$4,240,858	\$4,240,858	\$4,169,929	(\$70,929)	-1.7%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. 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	\$2,400	\$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	\$1,300	\$1,300	\$0	0.0%
Insurance Dividend	\$8,602	\$0	\$0	\$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	\$60,000	\$100,000	\$40,000	66.7%
<i>Subtotal - Other Local Revenue</i>	<i>\$1,418,961</i>	<i>\$1,235,625</i>	<i>\$1,235,625</i>	<i>\$1,360,235</i>	<i>\$124,610</i>	<i>10.1%</i>
Miscellaneous:						
Court Restitution - Sheriff	\$3,007	\$0	\$0	\$0	\$0	n/a
Court Restitution - Animal Control	\$2,211	\$0	\$0	\$0	\$0	n/a
Non-Taxable Tourism Miscellaneous	\$122	\$100	\$100	\$100	\$0	0.0%
Taxable Tourism Miscellaneous	\$2,909	\$2,000	\$2,000	\$2,000	\$0	0.0%
Sale of Surplus Property	\$111,478	\$101,000	\$101,000	\$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	\$475,000	\$475,000	\$0	0.0%
Miscellaneous	\$63,933	\$22,000	\$22,000	\$22,000	\$0	0.0%
Water/Sewer Administration Fee	\$1,872,778	\$1,647,398	\$1,647,398	\$1,725,082	\$77,684	4.7%
Other Local Revenue Sources	\$19,350	\$9,186	\$9,186	\$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	\$75	\$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	\$1,000	\$500	(\$500)	-50.0%
DSS/CSA Local Revenue	\$2,378	\$0	\$0	\$0	\$0	n/a
Sheriff Local Services	\$142,350	\$145,000	\$145,000	\$145,000	\$0	0.0%
Land Sale Surplus	\$629,800	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Miscellaneous</i>	<i>\$3,553,614</i>	<i>\$2,441,959</i>	<i>\$2,441,959</i>	<i>\$2,536,182</i>	<i>\$94,223</i>	<i>3.9%</i>
Total Other Local Revenue	\$4,972,575	\$3,677,584	\$3,677,584	\$3,896,417	\$218,833	6.0%
Non-Categorical State Aid:						
Motor Vehicle Carrier Taxes	\$38,708	\$55,000	\$55,000	\$52,000	(\$3,000)	-5.5%
Mobile Home Titling Taxes	\$46,132	\$80,000	\$80,000	\$45,000	(\$35,000)	-43.8%
Communication Sales Tax	\$4,725,082	\$4,800,000	\$4,800,000	\$4,800,000	\$0	0.0%
Grantor's Tax	\$431,855	\$400,000	\$400,000	\$400,000	\$0	0.0%
DMV Rental Tax	\$428,319	\$400,000	\$400,000	\$410,000	\$10,000	2.5%
Personal Property Tax Relief Act	\$14,509,422	\$14,509,422	\$14,509,422	\$14,509,422	\$0	0.0%
<i>Subtotal - Non-Categorical Aid</i>	<i>\$20,179,518</i>	<i>\$20,244,422</i>	<i>\$20,244,422</i>	<i>\$20,216,422</i>	<i>(\$28,000)</i>	<i>-0.1%</i>

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
<u>Shared Expenses:</u>						
Commonwealth's Attorney	\$797,934	\$841,278	\$841,278	\$841,278	\$0	0.0%
Sheriff	\$3,320,823	\$3,401,148	\$3,401,148	\$3,401,148	\$0	0.0%
Commissioner of the Revenue	\$264,208	\$269,010	\$269,010	\$269,010	\$0	0.0%
Treasurer	\$229,197	\$227,591	\$227,591	\$227,591	\$0	0.0%
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	\$727,096	\$0	0.0%
<i>Subtotal - Shared Expenses</i>	<i>\$5,370,174</i>	<i>\$5,526,123</i>	<i>\$5,526,123</i>	<i>\$5,526,123</i>	<i>\$0</i>	<i>0.0%</i>
<u>Social Services:</u>						
Public Assistance/Welfare Admin.	\$6,219,191	\$6,096,068	\$6,296,696	\$6,232,043	\$135,975	2.2%
Comprehensive Services Act	\$3,255,921	\$3,470,598	\$3,470,598	\$2,914,759	(\$555,839)	-16.0%
<i>Subtotal - Social Services</i>	<i>\$9,475,112</i>	<i>\$9,566,666</i>	<i>\$9,767,294</i>	<i>\$9,146,802</i>	<i>(\$419,864)</i>	<i>-4.4%</i>
<u>Other Categorical State Aid:</u>						
Emergency Services	\$7,625	\$0	\$0	\$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	\$25,000	\$25,000	\$0	0.0%
State Fire Program	\$387,771	\$300,000	\$300,000	\$300,000	\$0	0.0%
Grant Revenue	\$118,425	\$40,000	\$1,105,549	\$77,225	\$37,225	93.1%
License Plates- Dog/Cat Sterilization	\$3,734	\$3,500	\$3,500	\$3,500	\$0	0.0%
Motor Veh Registration 2 for Life	\$120,849	\$115,000	\$115,000	\$115,000	\$0	0.0%
VJCCA Grant	\$112,566	\$115,141	\$115,141	\$115,141	\$0	0.0%
Reimb. Extradition of Prisoners	\$11,692	\$10,000	\$10,000	\$10,000	\$0	0.0%
Victim/Witness Grant	\$26,725	\$106,055	\$109,237	\$109,237	\$3,182	3.0%
Forfeiture/Seizure	\$132,075	\$72,487	\$72,487	\$185,800	\$113,313	156.3%
Wireless E-911 Surcharge	\$178,447	\$155,000	\$155,000	\$160,000	\$5,000	3.2%
Reduce Aid to Localities	-\$221,754	\$0	\$0	\$0	\$0	n/a
<i>Subtotal - Other Categorical State Aid</i>	<i>\$928,921</i>	<i>\$962,949</i>	<i>\$2,031,680</i>	<i>\$1,121,869</i>	<i>\$158,920</i>	<i>16.5%</i>
Total State Revenue	\$35,953,725	\$36,300,160	\$37,569,519	\$36,011,216	(\$288,944)	-0.8%
<u>Federal Aid:</u>						
Payments in Lieu of Taxes	\$15,601	\$16,000	\$16,000	\$16,000	\$0	0.0%
Other Federal Grants	\$177,285	\$40,579	\$119,494	\$40,578	(\$1)	0.0%
Forfeiture/Seizure	\$1,815	\$0	\$157,159	\$0	\$0	n/a
Sheriff Overtime Grant	\$122,701	\$0	\$172,944	\$0	\$0	n/a
SAFER Grant	\$535,582	\$613,923	\$640,452	\$69,153	(\$544,770)	-88.7%
Total Federal Revenue	\$852,984	\$670,502	\$1,106,049	\$125,731	(\$544,771)	-81.2%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$23,864,513	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$3,560,657	\$0	\$0	\$0	\$0	n/a
Total Debt Proceeds	\$27,425,170	\$0	\$0	\$0	\$0	n/a
TOTAL REVENUE - GENERAL FUND	\$268,592,147	\$237,983,717	\$239,688,623	\$246,220,594	\$8,236,877	3.5%

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
CAPITAL PROJECTS FUND						
<u>Other Local Revenue:</u>						
Field Rental/Concessions	\$111,681	\$0	\$0	\$95,000	\$95,000	n/a
Miscellaneous	\$43,634	\$0	\$29,966	\$0	\$0	n/a
Interest on Investments	\$67,611	\$0	\$0	\$50,000	\$50,000	n/a
Other Local Revenue	\$0	\$0	\$65,653	\$0	\$0	n/a
Proffers	\$117,745	\$743,307	\$758,307	\$77,331	(\$665,976)	-89.6%
Hunter's Lodge Special Assessment	\$22,872	\$30,000	\$30,000	\$30,000	\$0	0.0%
Total Other Local Revenue	\$363,543	\$773,307	\$883,926	\$252,331	(\$520,976)	-67.4%
<u>State Revenue:</u>						
Grant Revenues	\$13,508	\$105,754	\$152,352	\$0	(\$105,754)	-100.0%
Other State Reimbursement	\$896,840	\$380,000	\$5,141,325	\$0	(\$380,000)	-100.0%
Total State Revenue	\$910,348	\$485,754	\$5,293,677	\$0	(\$485,754)	-100.0%
<u>Federal Revenue:</u>						
Other Federal Grants	\$66,000	\$0	\$1,277,507	\$0	\$0	n/a
ARRA Funds	\$4,910,836	\$0	\$1,734,400	\$0	\$0	n/a
QECB Subsidy	\$27,772	\$26,938	\$26,938	\$26,104	(\$834)	-3.1%
BAB Subsidy (ARRA)	\$430,223	\$430,223	\$430,223	\$432,544	\$2,321	0.5%
Total Federal Revenue	\$5,434,831	\$457,161	\$3,469,068	\$458,648	\$1,487	0.3%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$11,479,945	\$0	\$17,769,115	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$44,113	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$851,150	\$0	\$1,508,938	\$0	\$0	n/a
Total Debt Proceeds	\$12,375,208	\$0	\$19,278,053	\$0	\$0	n/a
TOTAL REVENUE - CAPITAL PROJECTS	\$19,083,930	\$1,716,222	\$28,924,724	\$710,979	(\$1,005,243)	-58.6%
ECONOMIC DEVELOPMENT OPP. FUND						
<u>Other Local Revenue:</u>						
Interest on Investments	\$3,819	\$3,000	\$3,000	\$3,000	\$0	0.0%
Rental of General Property	\$70,304	\$70,375	\$70,375	\$69,004	(\$1,371)	-1.9%
Total Other Local Revenue	\$74,123	\$73,375	\$73,375	\$72,004	(\$1,371)	-1.9%
TOTAL REVENUE - EDO FUND	\$74,123	\$73,375	\$73,375	\$72,004	(\$1,371)	-1.9%
FIRE-EMS SERVICE FEE FUND						
<u>Charges for Services</u>						
EMS Rescue Services Fees	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
Total Charges for Services	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%
TOTAL REVENUE - FIRE-EMS FEE FUND	\$2,860,422	\$2,648,000	\$2,648,000	\$2,750,000	\$102,000	3.9%

FY 2017 Revenue Detail by Fund

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

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
SCHOOL OPERATING FUND						
<u>Other Local Revenue:</u>						
Other Local Revenue	\$3,221,550	\$4,653,485	\$4,653,485	\$4,768,704	\$115,219	2.5%
Proffers	\$0	\$0	\$0	\$0	\$0	n/a
Total Other Local Revenue	\$3,221,550	\$4,653,485	\$4,653,485	\$4,768,704	\$115,219	2.5%
<u>State Revenue:</u>						
State Sales Tax	\$23,784,356	\$24,600,677	\$24,600,677	\$25,587,202	\$986,525	4.0%
Other State Funds	\$102,816,805	\$102,476,512	\$102,531,783	\$105,529,478	\$3,052,966	3.0%
Total State Revenue	\$126,601,161	\$127,077,189	\$127,132,460	\$131,116,680	\$4,039,491	3.2%
<u>Federal Revenue:</u>						
School Federal Funds	\$9,506,634	\$9,886,987	\$9,886,987	\$10,165,800	\$278,813	2.8%
Total Federal Revenue	\$9,506,634	\$9,886,987	\$9,886,987	\$10,165,800	\$278,813	2.8%
<u>Debt Proceeds:</u>						
Bond Proceeds	\$40,429,538	\$0	\$14,335,000	\$0	\$0	n/a
Interest on Bond/Lease Proceeds	\$0	\$0	\$0	\$0	\$0	n/a
Bond Premiums	\$3,247,674	\$0	\$2,175,139	\$0	\$0	n/a
Total Debt Proceeds	\$43,677,212	\$0	\$16,510,139	\$0	\$0	n/a
TOTAL REVENUE - SCHOOL OPERATING	\$183,006,557	\$141,617,661	\$158,183,071	\$146,051,184	\$4,433,523	3.1%

FY 2017 Revenue Detail by Fund

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

FY 2017 Revenue Detail by Fund

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

FY 2017 Revenue Detail by Fund

	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Recommended	Variance (rec. to adopt) Amount	Percent
UTILITIES CAPITAL PROJECTS FUND						
<u>Charges for Services:</u>						
Sewer Availability Fees	\$1,828,990	\$1,201,230	\$1,201,230	\$1,314,590	\$113,360	9.4%
Water Availability Fees	\$1,843,380	\$1,206,570	\$1,206,570	\$1,323,380	\$116,810	9.7%
Total Charges for Services	\$3,672,370	\$2,407,800	\$2,407,800	\$2,637,970	\$230,170	9.6%
<u>Miscellaneous:</u>						
Interest	\$103,661	\$130,000	\$130,000	\$150,000	\$20,000	15.4%
Interest on Revenue Bond Proceeds	\$45,276	\$0	\$0	\$0	\$0	n/a
F'burg Contribution to Capital Proj.	\$2,248,762	\$569,672	\$4,201,078	\$946,039	\$376,367	66.1%
Other Miscellaneous	\$0	\$0	\$321,870	\$0	\$0	n/a
Total Other Local Revenue	\$2,397,699	\$699,672	\$4,652,948	\$1,096,039	\$396,367	56.7%
<u>State Revenue:</u>						
WQIF Grant	\$0	\$0	\$0	\$0	\$0	n/a
Other Reimbursement State	\$0	\$0	\$0	\$0	\$0	n/a
Total State Revenue	\$0	\$0	\$0	\$0	\$0	n/a
<u>Debt Proceeds:</u>						
Bond Proceeds	\$0	\$0	\$0	\$7,043,961	\$7,043,961	n/a
Total Debt Proceeds	\$0	\$0	\$0	\$7,043,961	\$7,043,961	n/a
TOTAL REVENUE - UTILITIES CAPITAL	\$6,070,069	\$3,107,472	\$7,060,748	\$10,777,970	\$7,670,498	246.8%
Total Revenue - All Funds	\$549,666,736	\$454,726,113	\$504,384,037	\$487,953,728	\$33,227,615	7.3%

Function/ Department Budgets



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	\$383,830		
	☞ County Administration	744,752		
	☞ County Attorney	1,044,437		
	☞ Non-Departmental	1,612,470		
	Administrative Services			
	☞ Human Resources	746,734		
	☞ Commissioner of the Revenue	1,368,784		
	☞ Assessment	886,816		
	☞ Treasurer	1,713,637		
	☞ Financial Services	2,506,288		
	☞ Information Services	5,484,282		
	Voter Services			
	☞ Electoral Board/Registrar	337,823		
	Judicial Administration			
	☞ Circuit Court	249,420		
	☞ General District Court	32,056		
	☞ Magistrates	7,538		
	☞ Juvenile Court	45,702		
	☞ Clerk of the Circuit Court	1,565,042		
	☞ Commonwealth’s Attorney	2,151,281		
	Public Safety			
	☞ Sheriff	21,633,390		
	☞ Fire/Rescue/Emergency Mgmt.	20,760,129		
	☞ Regional Detention Facilities	6,606,071		
	☞ Court Services Unit	533,947		
	☞ Medical Examiner	500		
	Public Works			
	☞ Facilities Management (Bldg & Grounds)	4,695,867		
☞ Refuse Management	4,593,179			

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	9,675,040			
	☞ Comprehensive Services Act	8,154,838			
	☞ Community Colleges	229,395			
	Parks, Recreation & Cultural				
	☞ Parks & Recreation	2,953,293			
	☞ County Museum	83,290			
	☞ Regional Library	4,064,736			
	Community Development				
	☞ Planning	966,812			
	☞ Economic Development	867,442			
	☞ Tourism	573,880			
	☞ Extension Agents	174,338			
	Debt Service		10,830,532		
		GENERAL FUND TOTAL	\$119,290,185		
		Capital Projects Fund:	✓	✓	
		Capital Projects			
		☞ Capital Projects Management	\$157,620		
		☞ Capital Projects		\$9,352,540	
		CAPITAL PROJECTS FUND TOTAL	\$157,620	\$9,352,540	
		Economic Development Opp. Fund:	✓		
		Community Development	\$812,940		
		EDO FUND TOTAL	\$812,940		
		Fire-EMS Fee Fund:			✓
		Public Safety			\$0
		FIRE-EMS 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	\$9,044,929		
	TRANSPORTATION FUND TOTAL	\$9,044,929		
	School Operating Fund:	✓		
	Education	\$265,094,688		
	SCHOOL OPERATING FUND TOTAL	\$265,094,688		
	School Food Service Fund:	✓		
	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	\$30,712,079		
	UTILITIES OPERATING FUND TOTAL	\$30,712,079		
	Utilities Capital Projects Fund:		✓	
	Public Works			
	☞ Capital Projects		\$11,740,000	
UTILITIES CAP. PROJ. FUND TOTAL		\$11,740,000		
APPROPRIATION TOTAL – ALL FUNDS*			\$489,955,077	

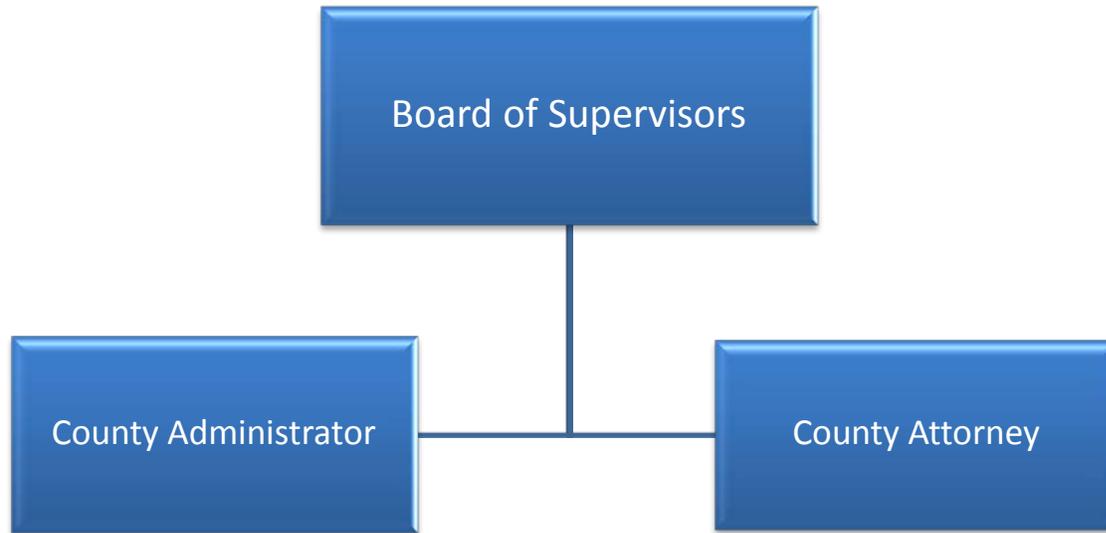
*Appropriation total includes the Joint Fleet Maintenance Fund, whereas the budget totals for all funds on pages 23, 28 and 29 exclude the Joint Fleet Maintenance Fund. The Joint Fleet Maintenance Fund figures are excluded from the total budget calculation so as not to double-count the revenues and expenditures associated with fleet maintenance since this fund charges other funds for costs, and the expenditures show in the funds being charged. Also, excludes \$992,774 in tax relief expenditures which are not appropriated.

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

DEPARTMENT	FY 2015 Actual	FY 2016 Adopted	FY 2017 Recommended	PERCENTAGE OF NON-DESIGNATED REVENUES
Transfer to School Operating Fund	116,239,425	116,432,747	116,507,374	57.29%
Fire, Rescue, & Emergency Mgmt	13,750,492	16,060,708	17,191,127	8.45%
Sheriff	15,041,320	15,681,889	15,371,381	7.56%
Debt Service	\$8,703,466	\$9,252,186	9,248,018	4.55%
Social Services/CSA	6,392,263	8,171,779	8,683,076	4.27%
Transfer to Capital Projects	8,710,226	7,096,792	7,965,817	3.92%
Regional Detention Facilities	5,672,153	5,832,499	6,606,071	3.25%
Information Services	4,093,566	4,933,459	4,799,275	2.36%
Facilities Management	4,234,845	4,645,095	4,484,939	2.21%
Regional Library	3,986,678	4,004,736	4,064,736	2.00%
Parks and Recreation	2,168,070	2,265,511	2,340,078	1.15%
Refuse Management	1,799,572	2,409,585	2,327,713	1.14%
Financial Services	1,631,546	1,878,779	2,106,292	1.04%
Non-Departmental	862,670	1,700,676	1,612,470	0.79%
Commonwealth's Attorney	1,069,670	1,085,374	1,135,766	0.56%
Commissioner of Revenue	1,057,798	1,107,632	1,098,774	0.54%
County Attorney	695,743	1,070,133	1,044,437	0.51%
Assessment	805,580	975,002	886,816	0.44%
Economic Development	607,100	743,814	867,442	0.43%
Treasurer	751,408	798,109	804,306	0.40%
Human Resources	674,478	705,449	746,734	0.37%
County Administration	905,806	960,191	744,752	0.37%
Clerk of Circuit Court	593,814	708,500	687,946	0.34%
Local Health Department	616,044	621,569	617,569	0.30%
Planning	296,855	376,305	445,097	0.22%
Court Services Unit	195,308	226,167	418,806	0.21%
Rapp Area Community Svcs Board	320,368	320,368	365,045	0.18%
Registrar/Electoral Board	216,099	283,597	277,823	0.14%
Board of Supervisors	273,285	268,356	266,702	0.13%
Circuit Court	222,181	224,540	249,420	0.12%
Transfer to Code Compliance	501,232	1,003,615	1,067,633	0.52%
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%
BOS Regional Agencies	109,408	113,158	117,128	Less than 1/10 of 1%
Transfer to ED Opportunities Fund	503,634	384,497	674,000	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%
Transfer to Transportation	0	0	0	Less than 1/10 of 1%
Tourism	(97,062)	(188,544)	(136,455)	Less than 1/10 of 1%
Sub Total	<u>204,047,235</u>	<u>212,638,828</u>	<u>216,177,637</u>	
Less use of designated revenues (Transfers from other funds, etc) that are used specifically for General Fund expenditures	(11,206,830)	(13,429,110)	(12,812,904)	
	<u>192,840,405</u>	<u>199,209,718</u>	<u>203,364,733</u>	

Executive Services

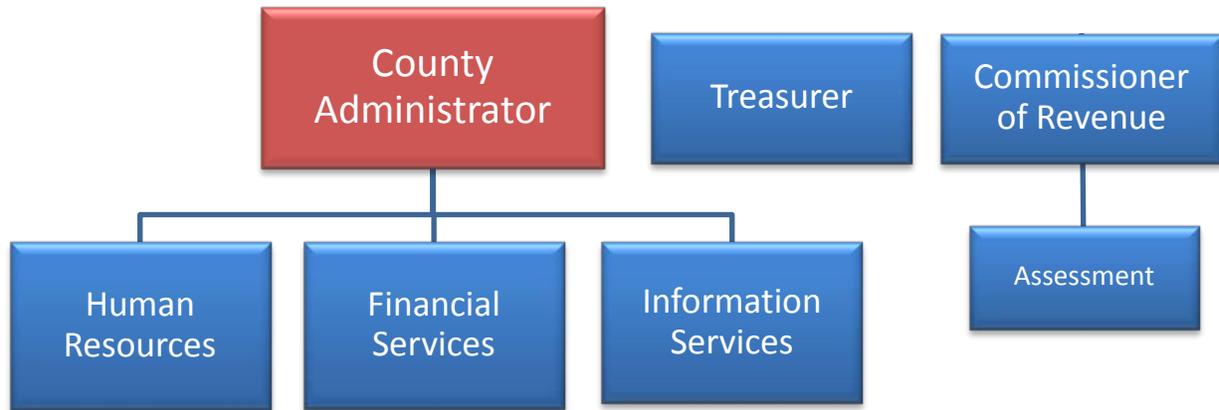
Mission – Provide the citizens of Spotsylvania County a safe, healthy and prosperous community through effective oversight of County departments and responsiveness to citizens.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES: (by department)						
Board of Supervisors	\$310,350	\$273,285	\$268,356	\$268,356	\$266,702	\$266,702
BOS Regional Agencies	\$111,158	\$109,408	\$113,158	\$113,158	\$124,249	\$117,128
County Administration	\$824,360	\$905,806	\$960,191	\$967,760	\$927,524	\$744,752
County Attorney	\$957,715	\$695,743	\$1,070,133	\$1,126,167	\$1,058,454	\$1,044,437
Non-Departmental	\$1,159,720	\$862,670	\$2,150,676	\$1,569,761	\$1,595,732	\$1,612,470
TOTAL EXPENDITURES	\$3,363,303	\$2,846,912	\$4,562,514	\$4,045,202	\$3,972,661	\$3,785,489
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$2,393,186	\$2,721,271	\$2,830,867	\$2,844,470	\$2,939,186	\$2,772,397
Operating	\$1,078,770	\$122,887	\$1,731,647	\$1,200,732	\$1,033,475	\$1,013,092
Capital	\$0	\$2,754	\$0	\$0	\$0	\$0
TOTAL APPROPRIATED EXPENDITURES	\$3,471,956	\$2,846,912	\$4,562,514	\$4,045,202	\$3,972,661	\$3,785,489
NET TAX SUPPORT	\$3,363,303	\$2,846,912	\$4,562,514	\$4,045,202	\$3,972,661	\$3,785,489

Administrative Services

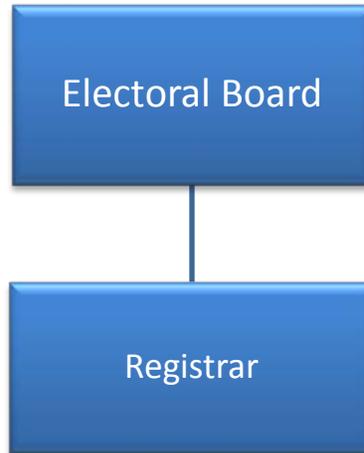
Mission – To provide essential fiscal and support services to County programs and staff, and to serve as a responsible steward of government records, information and public assets.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$2,008,848	\$2,314,688	\$2,183,444	\$2,183,444	\$2,264,344	\$2,264,344
TOTAL REVENUES	\$2,008,848	\$2,314,688	\$2,183,444	\$2,183,444	\$2,264,344	\$2,264,344
EXPENDITURES: (by department)						
Human Resources	\$737,932	\$674,478	\$705,449	\$760,570	\$743,761	\$746,734
Commissioner of Revenue	\$1,378,769	\$1,322,843	\$1,377,642	\$1,399,550	\$1,347,362	\$1,368,784
Assessment	\$909,371	\$805,580	\$975,002	\$984,172	\$939,541	\$886,816
Treasurer	\$1,860,853	\$1,723,077	\$1,700,903	\$1,715,461	\$1,770,797	\$1,713,637
Financial Services	\$2,230,244	\$2,031,020	\$2,255,222	\$2,316,137	\$2,560,110	\$2,506,288
Information Services	\$5,252,466	\$4,772,066	\$5,567,656	\$5,968,841	\$6,051,855	\$5,484,282
TOTAL EXPENDITURES	\$12,369,635	\$11,329,064	\$12,581,874	\$13,144,731	\$13,413,426	\$12,706,541
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$8,144,770	\$7,643,396	\$8,609,867	\$8,709,545	\$9,499,154	\$8,934,909
Operating	\$4,011,473	\$3,531,091	\$3,893,857	\$4,317,536	\$3,844,222	\$3,746,832
Capital	\$213,392	\$154,577	\$78,150	\$117,650	\$70,050	\$24,800
TOTAL APPROPRIATED EXPENDITURES	\$12,369,635	\$11,329,064	\$12,581,874	\$13,144,731	\$13,413,426	\$12,706,541
NET TAX SUPPORT	\$10,360,787	\$9,014,376	\$10,398,430	\$10,961,287	\$11,149,082	\$10,442,197

Voter Services

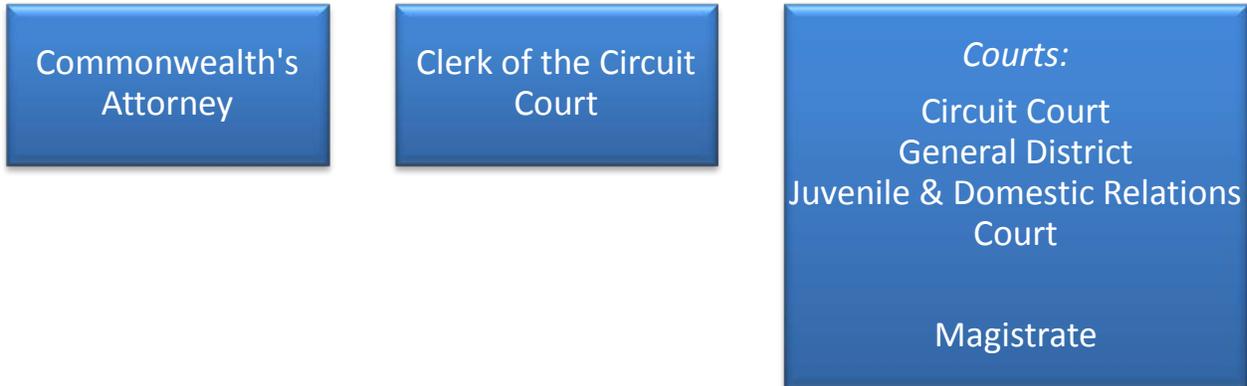
Mission – To provide each resident of Spotsylvania County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with the election laws of the Commonwealth of Virginia.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)						
State Funding	\$60,000	\$52,988	\$60,000	\$60,000	\$60,000	\$60,000
TOTAL REVENUES	\$60,000	\$52,988	\$60,000	\$60,000	\$60,000	\$60,000
EXPENDITURES: (by department)						
Electoral Board/Registrar	\$371,626	\$269,087	\$343,597	\$416,140	\$333,482	\$337,823
TOTAL EXPENDITURES	\$371,626	\$269,087	\$343,597	\$416,140	\$333,482	\$337,823
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$236,521	\$212,190	\$239,721	\$241,298	\$240,438	\$244,779
Operating	\$102,460	\$53,733	\$103,876	\$174,842	\$93,044	\$93,044
Capital	\$32,645	\$3,164	\$0	\$0	\$0	\$0
TOTAL APPROPRIATED EXPENDITURES	\$371,626	\$269,087	\$343,597	\$416,140	\$333,482	\$337,823
NET TAX SUPPORT	\$311,626	\$216,099	\$283,597	\$356,140	\$273,482	\$277,823

Judicial Administration

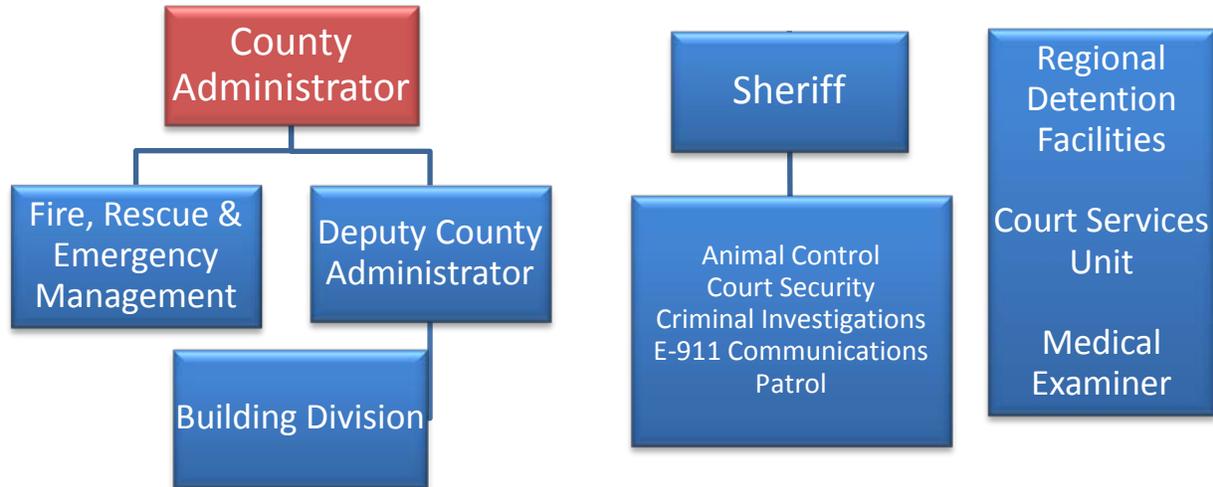
Mission – To prosecute criminal cases and resolve all legal matters in a fair, efficient, and effective manner to protect the rights of all parties before the Court pursuant to the laws of Virginia and the Constitutions of Virginia and the United States.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$1,853,385	\$1,878,777	\$1,930,478	\$1,938,660	\$1,938,660	\$1,892,611
TOTAL REVENUES	\$1,853,385	\$1,878,777	\$1,930,478	\$1,938,660	\$1,938,660	\$1,892,611
EXPENDITURES: (by department)						
Circuit Court	\$256,152	\$222,181	\$224,540	\$242,647	\$245,458	\$249,420
General District Court	\$69,984	\$18,314	\$31,880	\$31,880	\$32,056	\$32,056
Magistrate	\$6,591	\$6,050	\$6,991	\$8,952	\$7,538	\$7,538
Juvenile & Domestic Relations Court	\$40,603	\$35,013	\$44,603	\$44,603	\$45,702	\$45,702
Clerk of the Circuit Court	\$1,614,944	\$1,465,596	\$1,585,596	\$1,594,843	\$1,541,960	\$1,565,042
Commonwealth's Attorney	\$2,265,386	\$2,076,665	\$2,138,756	\$2,258,052	\$2,117,006	\$2,151,281
TOTAL EXPENDITURES	\$4,253,660	\$3,823,819	\$4,032,366	\$4,180,977	\$3,989,720	\$4,051,039
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$3,575,680	\$3,367,628	\$3,564,417	\$3,609,552	\$3,507,615	\$3,568,934
Operating	\$667,310	\$453,073	\$467,949	\$569,464	\$482,105	\$482,105
Capital	\$10,670	\$3,118	\$0	\$1,961	\$0	\$0
TOTAL APPROPRIATED EXPENDITURES	\$4,253,660	\$3,823,819	\$4,032,366	\$4,180,977	\$3,989,720	\$4,051,039
NET TAX SUPPORT	\$2,400,275	\$1,945,042	\$2,101,888	\$2,242,317	\$2,051,060	\$2,158,428

Public Safety

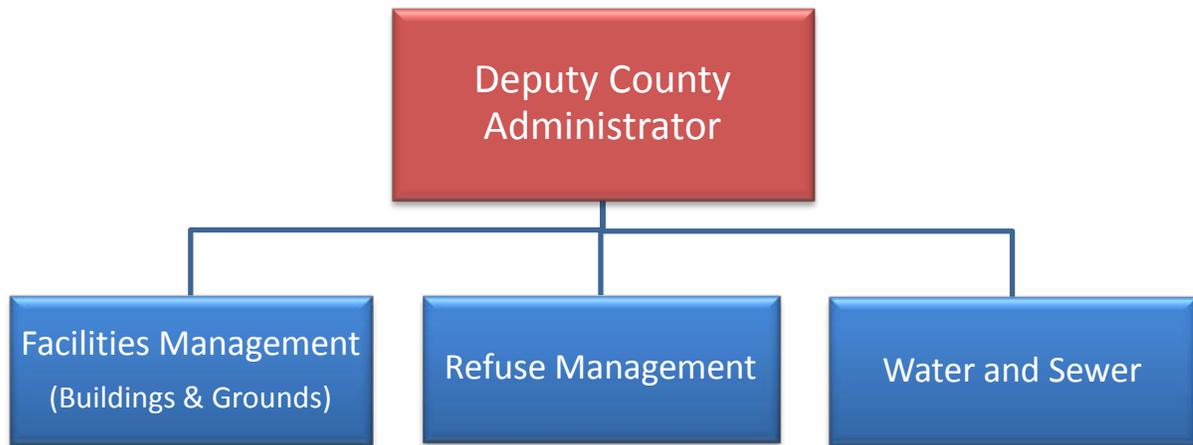
Mission – To protect the people, property and the environment through timely, professional, and humanitarian services essential to the health, safety and well-being of the community.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$15,439,504	\$15,666,511	\$15,190,399	\$15,830,872	\$15,399,429	\$15,536,238
TOTAL REVENUES	\$15,439,504	\$15,666,511	\$15,190,399	\$15,830,872	\$15,399,429	\$15,536,238
EXPENDITURES: (by department)						
Sheriff	\$23,582,112	\$21,379,195	\$21,745,611	\$23,261,158	\$23,711,242	\$21,633,390
Fire, Rescue & Emergency Management	\$19,432,499	\$17,966,873	\$19,993,104	\$21,313,544	\$21,659,590	\$20,760,129
Regional Detention Facilities	\$5,617,505	\$5,678,914	\$5,837,844	\$5,844,061	\$6,606,071	\$6,606,071
Court Services Unit	\$331,494	\$307,874	\$335,963	\$336,904	\$531,848	\$533,947
Medical Examiner	\$500	\$280	\$500	\$500	\$500	\$500
Building Division	\$1,951,834	\$1,771,602	\$1,949,036	\$2,095,035	\$2,224,710	\$2,226,742
SUBTOTAL - APPROPRIATED EXPENDITURES	\$50,915,944	\$47,104,738	\$49,862,058	\$52,851,202	\$54,733,961	\$51,760,779
Fire EMS Service Fee	\$2,738,937	\$2,964,248	\$2,751,508	\$2,751,508	\$2,903,846	\$2,903,846
Transfers Out						
Transfer to General Fund - Building Division	\$219,116	\$257,078	\$378,596	\$378,596	\$378,596	\$459,498
TOTAL EXPENDITURES	\$53,873,997	\$50,326,064	\$52,992,162	\$55,981,306	\$58,016,403	\$55,124,123
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$35,585,831	\$33,900,716	\$36,417,867	\$37,175,728	\$38,982,654	\$37,840,257
Operating	\$13,354,446	\$11,527,592	\$12,330,389	\$14,129,082	\$13,682,632	\$13,417,048
Capital	\$1,975,667	\$1,676,430	\$1,113,802	\$1,546,392	\$2,068,675	\$503,474
TOTAL APPROPRIATED EXPENDITURES	\$50,915,944	\$47,104,738	\$49,862,058	\$52,851,202	\$54,733,961	\$51,760,779
NET TAX SUPPORT	\$38,740,663	\$34,761,648	\$37,837,211	\$40,185,882	\$42,682,027	\$39,572,036

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.

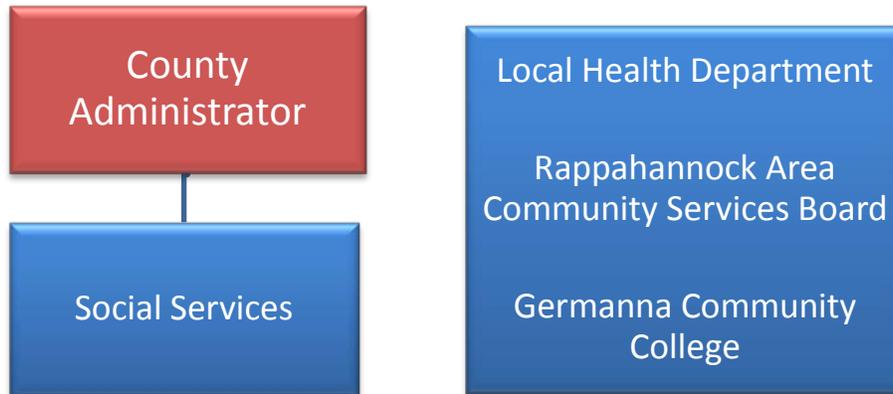


	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$34,070,931	\$29,670,893	\$35,228,944	\$36,589,362	\$34,327,729	\$33,399,306
TOTAL REVENUES	\$34,070,931	\$29,670,893	\$35,228,944	\$36,589,362	\$34,327,729	\$33,399,306
EXPENDITURES: (by department)						
Facilities Management (Bldg & Grounds)	\$5,123,611	\$4,356,762	\$4,816,023	\$4,897,503	\$4,762,631	\$4,695,867
Refuse Management	\$4,264,871	\$4,122,742	\$4,696,351	\$4,722,704	\$4,561,846	\$4,593,179
Water & Sewer	\$30,893,911	\$27,040,304	\$31,450,120	\$32,312,125	\$30,530,205	\$30,712,079
SUBTOTAL - APPROPRIATED EXPENDITURES	\$40,282,393	\$35,519,808	\$40,962,494	\$41,932,332	\$39,854,682	\$40,001,125
Water & Sewer Transfers Out	\$641,840	\$185,502	\$1,321,130	\$1,819,543	\$1,321,130	\$210,833
TOTAL EXPENDITURES	\$40,924,233	\$35,705,310	\$42,283,624	\$43,751,875	\$41,175,812	\$40,211,958
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$14,380,732	\$12,574,253	\$14,689,829	\$14,779,909	\$14,740,093	\$14,957,785
Operating	\$13,580,487	\$11,942,146	\$13,603,040	\$13,803,413	\$13,510,475	\$13,553,083
Capital	\$689,046	\$425,179	\$594,091	\$690,351	\$528,580	\$440,007
Debt Service	\$10,632,128	\$10,578,230	\$11,075,534	\$11,658,659	\$11,075,534	\$11,050,250
Depreciation	\$1,000,000	\$0	\$1,000,000	\$1,000,000	\$0	\$0
TOTAL APPROPRIATED EXPENDITURES	\$40,282,393	\$35,519,808	\$40,962,494	\$41,932,332	\$39,854,682	\$40,001,125
NET TAX SUPPORT *	\$6,853,302	\$6,034,417	\$7,054,680	\$7,162,513	\$6,848,083	\$6,812,652

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

Health and Welfare

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

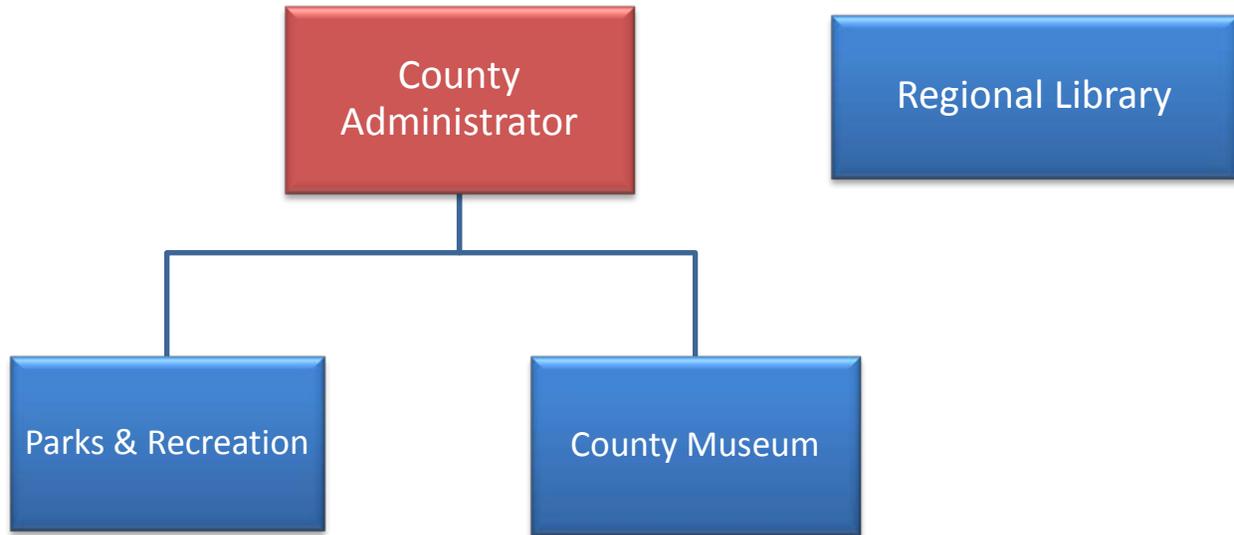


	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$9,071,500	\$9,509,893	\$9,592,666	\$9,794,916	\$9,212,575	\$9,176,802
TOTAL REVENUES	\$9,071,500	\$9,509,893	\$9,592,666	\$9,794,916	\$9,212,575	\$9,176,802
EXPENDITURES: (by department)						
Local Health Department	\$647,569	\$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	\$365,045
Social Services	\$9,254,739	\$8,680,615	\$9,585,643	\$9,699,401	\$9,797,587	\$9,675,040
Comprehensive Services Act	\$7,140,723	\$7,190,016	\$8,152,802	\$8,153,162	\$8,154,045	\$8,154,838
Tax Relief for Elderly/Disabled	\$941,735	\$996,910	\$955,181	\$955,181	\$992,774	\$992,774
Community Colleges	\$229,457	\$229,457	\$229,582	\$229,582	\$229,395	\$229,395
TOTAL EXPENDITURES	\$18,534,591	\$18,064,935	\$19,891,145	\$20,005,263	\$20,186,415	\$20,064,661
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$5,853,043	\$5,274,222	\$5,950,828	\$5,985,386	\$5,995,706	\$5,976,993
Operating	\$11,718,579	\$11,770,726	\$12,964,167	\$13,041,898	\$13,148,222	\$13,051,384
Capital	\$21,234	\$23,077	\$20,969	\$22,798	\$49,713	\$43,510
TOTAL APPROPRIATED EXPENDITURES*	\$17,592,856	\$17,068,025	\$18,935,964	\$19,050,082	\$19,193,641	\$19,071,887
NET TAX SUPPORT	\$9,463,091	\$8,555,042	\$10,298,479	\$10,210,347	\$10,973,840	\$10,887,859

*Does not include Tax Relief for Elderly/Disabled

Parks, Recreation & Cultural

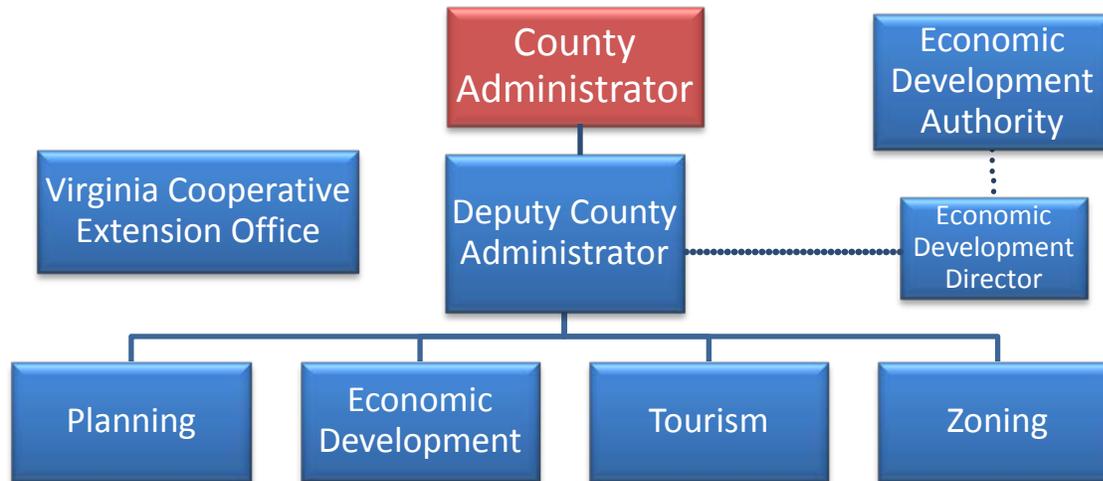
Mission – To provide and manage a variety of quality recreation and leisure activities that will promote personal growth, physical fitness, and recreational needs to fulfill the desires of Spotsylvania County residents.



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$698,043	\$693,462	\$690,229	\$690,476	\$695,880	\$696,505
TOTAL REVENUES	\$698,043	\$693,462	\$690,229	\$690,476	\$695,880	\$696,505
EXPENDITURES: (by department)						
Parks & Recreation	\$2,952,186	\$2,798,178	\$2,893,236	\$2,910,002	\$2,969,059	\$2,953,293
County Museum	\$64,640	\$63,354	\$62,504	\$62,751	\$82,665	\$83,290
Regional Library	\$3,986,678	\$3,986,678	\$4,004,736	\$4,004,736	\$4,191,317	\$4,064,736
TOTAL EXPENDITURES	\$7,003,504	\$6,848,210	\$6,960,476	\$6,977,489	\$7,243,041	\$7,101,319
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$2,031,225	\$1,922,822	\$2,041,231	\$2,058,244	\$2,033,344	\$2,069,350
Operating	\$4,883,058	\$4,836,334	\$4,858,522	\$4,858,522	\$5,061,415	\$4,934,823
Capital	\$89,221	\$89,054	\$60,723	\$60,723	\$148,282	\$97,146
TOTAL APPROPRIATED EXPENDITURES	\$7,003,504	\$6,848,210	\$6,960,476	\$6,977,489	\$7,243,041	\$7,101,319
NET TAX SUPPORT	\$6,305,461	\$6,154,748	\$6,270,247	\$6,287,013	\$6,547,161	\$6,404,814

Community Development

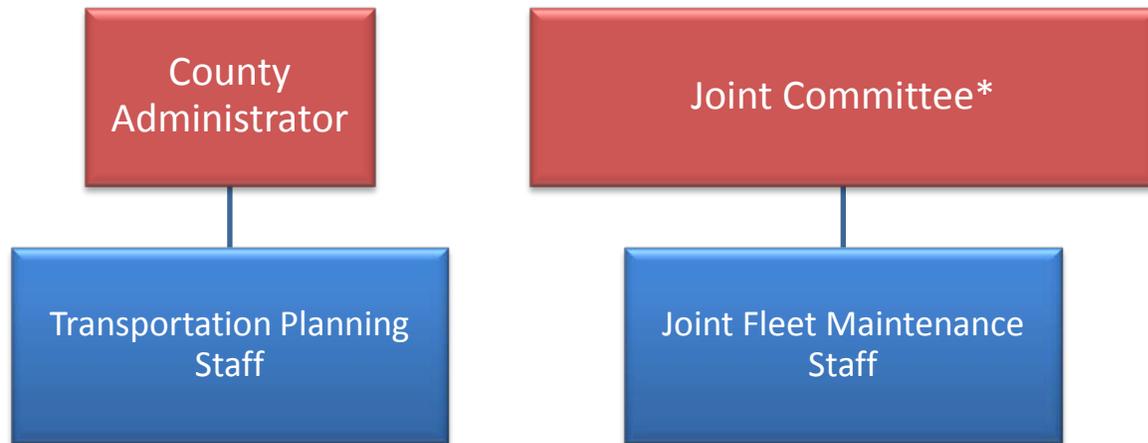
Mission – To enhance the quality of life for Spotsylvania County citizens through comprehensive planning, economic development, and the protection of natural resources. At the same time promoting Spotsylvania County as Virginia’s strategic location for businesses and as an attractive and desirable tourist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



	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$3,998,417	\$3,709,400	\$3,953,137	\$7,378,189	\$4,584,843	\$4,199,011
TOTAL REVENUES	\$3,998,417	\$3,709,400	\$3,953,137	\$7,378,189	\$4,584,843	\$4,199,011
EXPENDITURES: (by department)						
Planning	\$1,039,611	\$915,628	\$957,939	\$963,953	\$952,805	\$966,812
Economic Development	\$852,462	\$607,100	\$743,814	\$899,719	\$898,112	\$867,442
Economic Development Opportunities Fund	\$762,930	\$672,809	\$575,338	\$3,785,338	\$1,162,940	\$812,940
Tourism	\$671,529	\$648,949	\$570,007	\$573,693	\$601,033	\$573,880
Extension Agents (VA Cooperative)	\$167,901	\$153,080	\$170,384	\$171,048	\$173,041	\$174,338
Zoning Division	\$1,712,786	\$1,298,295	\$1,660,072	\$1,659,968	\$1,761,171	\$1,778,737
SUBTOTAL - APPROPRIATED EXPENDITURES	\$5,207,219	\$4,295,861	\$4,677,554	\$8,053,719	\$5,549,102	\$5,174,149
Transfer to General Fund	\$348,733	\$373,512	\$428,057	\$643,460	\$428,057	\$375,284
TOTAL EXPENDITURES	\$5,555,952	\$4,669,373	\$5,105,611	\$8,697,179	\$5,977,159	\$5,549,433
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$2,941,842	\$2,721,530	\$2,759,493	\$2,801,545	\$2,801,939	\$2,848,986
Operating	\$2,085,544	\$1,326,263	\$1,806,313	\$5,132,426	\$2,628,415	\$2,213,415
Capital	\$12,017	\$8,094	\$0	\$8,000	\$7,000	\$0
Debt Service	\$59,163	\$61,748	\$61,748	\$61,748	\$61,748	\$61,748
TOTAL APPROPRIATED EXPENDITURES	\$5,098,566	\$4,117,635	\$4,627,554	\$8,003,719	\$5,499,102	\$5,124,149
NET TAX SUPPORT	\$2,472,791	\$1,672,744	\$1,698,485	\$4,859,598	\$2,579,771	\$2,273,122

Transportation

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



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

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,064,929	\$11,916,736
TOTAL REVENUES	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,064,929	\$11,916,736
EXPENDITURES: (by department)						
Transportation Fund	\$18,227,907	\$17,085,615	\$8,456,476	\$8,031,527	\$8,446,862	\$9,298,669
Joint Fleet Maintenance Fund	\$2,551,884	\$2,894,710	\$2,584,155	\$2,584,155	\$2,618,067	\$2,618,067
TOTAL EXPENDITURES	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,064,929	\$11,916,736
APPROPRIATED EXPENDITURES: (by category)						
Personnel	\$1,640,549	\$1,687,468	\$1,615,906	\$1,618,058	\$1,711,467	\$1,717,189
Operating	\$1,648,324	\$1,577,467	\$1,658,894	\$1,656,742	\$1,598,291	\$1,598,291
Capital	\$32,000	\$349,328	\$61,529	\$61,529	\$50,869	\$50,869
Debt Service	\$14,270,611	\$14,246,354	\$4,817,292	\$4,537,976	\$4,817,292	\$5,407,402
Reserves	\$2,783,388	\$1,485,482	\$2,676,150	\$2,530,517	\$2,676,150	\$2,889,245
Transfers Out	\$404,919	\$634,226	\$210,860	\$210,860	\$210,860	\$253,740
TOTAL APPROPRIATED EXPENDITURES	\$20,779,791	\$19,980,325	\$11,040,631	\$10,615,682	\$11,064,929	\$11,916,736

Education

Mission – Spotsylvania County Public Schools provides a premier education of work class distinction in a positive, collaborative environment with high levels of community engagement. All organizational structures support the primary purpose of preparing students to be responsible and productive citizens.

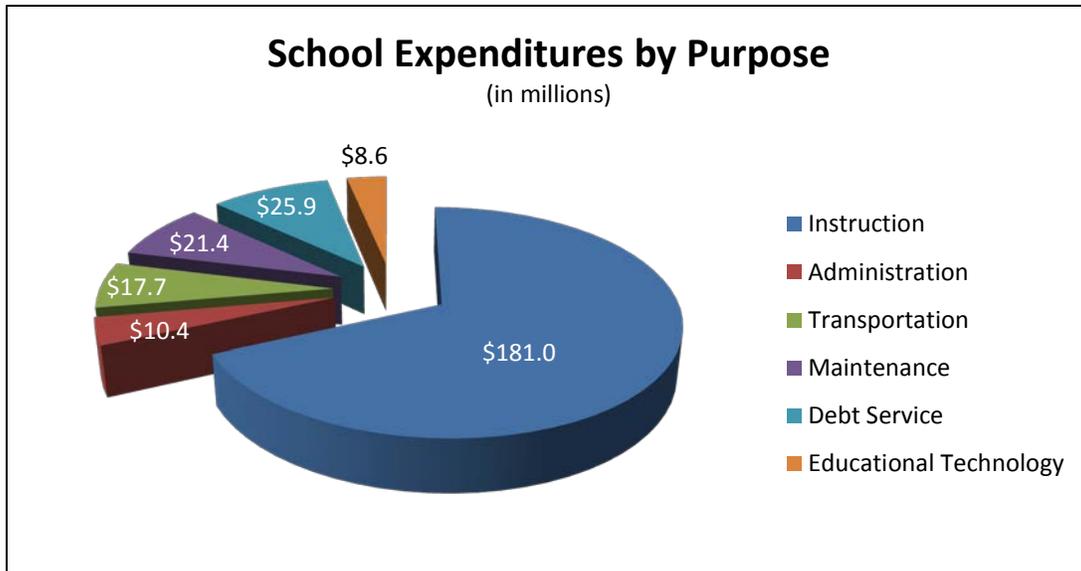
Dr. Scott Baker, Spotsylvania County Schools Division Superintendent, presented his FY 2017 Recommended Budget to the School Board on January 19, 2016. More detailed information on the Superintendent’s Recommended Budget is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

School Operating Fund

	FY 2015 Amended	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Requested	FY 2017 Recommended
REVENUES: (function specific)						
State & Federal	\$135,000,136	\$134,873,260	\$136,964,176	\$137,019,447	\$141,282,480	\$141,282,480
Local Transfer	\$118,754,276	\$116,239,425	\$116,432,747	\$119,070,288	\$129,074,723	\$119,107,374
Local	\$3,859,654	\$4,381,770	\$4,653,485	\$4,653,485	\$4,768,704	\$4,768,704
Bond Proceeds	\$43,704,968	\$43,677,212	\$0	\$16,510,139	\$0	\$0
Proffers	\$0	\$74,316	\$0	\$0	\$0	\$0
Use of (Add to) Fund Balance	\$10,699	\$10,698	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$301,329,733	\$299,256,681	\$258,050,408	\$277,253,359	\$275,125,907	\$265,158,558
APPROPRIATED EXPENDITURES: (by category)						
Instruction	\$179,941,305	\$179,084,434	\$178,395,944	\$181,371,109	\$190,955,119	\$180,987,770
Administration/Health	\$9,581,170	\$9,369,637	\$9,850,859	\$9,863,706	\$10,437,696	\$10,437,696
Transportation	\$17,115,098	\$16,823,068	\$17,320,304	\$17,225,104	\$17,706,316	\$17,706,316
Maintenance	\$21,184,485	\$20,683,289	\$21,504,375	\$21,304,375	\$21,433,756	\$21,433,756
Debt Service	\$65,947,572	\$65,870,221	\$23,216,302	\$39,726,441	\$25,922,930	\$25,922,930
Technology	\$7,421,917	\$7,287,846	\$7,698,754	\$7,698,754	\$8,606,220	\$8,606,220
TOTAL APPROPRIATED EXPENDITURES	\$301,191,547	\$299,118,495	\$257,986,538	\$277,189,489	\$275,062,037	\$265,094,688
Transfer to School Food Service Fund	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870	\$63,870
Transfer to School Capital Projects Fund	\$74,316	\$74,316	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$301,329,733	\$299,256,681	\$258,050,408	\$277,253,359	\$275,125,907	\$265,158,558

Per Pupil Cost	FY 2016 Adopted Budget	FY 2017 Recommended Budget
Student enrollment	24,085	23,655
Total School Operating Budget per Pupil	\$10,712	\$11,207
Local Transfer per pupil – Operating	\$3,870	\$3,939
Local Transfer per pupil – Debt Service	<u>\$964</u>	<u>\$1,096</u>
Total Local Transfer per pupil	\$4,834	\$5,035

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.



Function/Department Budgets

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

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

School Food Service

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

School Food Service Fund

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

Citizen Services/Regional Agencies

Local funding only - grant funding NOT included

	FY 2015 Actuals	FY 2016 Adopted	FY 2017		Change from FY 2016 Adopted	
			Agency Request	Recommended Budget	Dollar	Percentage
4-H Educational Center	2,000	2,000	2,000	2,000	0	0.0%
American Red Cross	0	2,000	2,000	0	(2,000)	(100.0%)
Boys & Girls Club of the Rappahannock Region	11,000	0	11,000	0	0	N/A
Capital Care Hospice	0	0	11,220	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	66,808	565	0.9%
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	4,730	430	10.0%
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%
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	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	0	0	0	N/A
Rebuilding Together - Fredericksburg	7,500	7,000	7,000	7,000	0	0.0%
Safe Harbor Child Advocacy Center	6,000	7,000	7,000	7,000	0	0.0%
Spotsylvania Emergency Concerns Assoc (SECA)	10,500	12,000	12,000	12,000	0	0.0%
Spotsylvania Historical Association	18,720	18,720	23,520	23,520	4,800	25.6%
Thurman Brisben Center	52,250	64,675	69,849	69,849	5,174	8.0%

Other Regional Agencies

Local funding only - grant funding NOT included

	FY 2015 Actuals	FY 2016 Adopted	FY 2017		Change from FY 2016 Adopted	
			Agency Request	Recommended Budget	Dollar	Percentage
Central Rappahannock Regional Library	3,986,678	4,004,736	4,191,317	4,064,736	60,000	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	1,619,179	1,619,179	163,644	11.2%
Rappahannock Regional Jail	4,190,491	4,230,315	4,986,892	4,986,892	756,577	17.9%
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	22,792	22,792	25,071	25,071	2,279	10.0%
TOTAL ALL AGENCIES FUNDED	12,172,273	12,386,097	13,743,582	13,499,290	1,113,193	9.0%



Personnel



Total Full-time Equivalents (FTE)

	FY 2015	FY 2016	FY 2017
Executive Services	24.00	24.00	23.00
Administrative Services	107.54	109.04	113.04
Voter Services	3.50	3.50	3.50
Judicial Administration	40.39	40.89	40.89
Public Safety	458.86	476.36	484.06
Public Works	195.19	198.34	200.34
Health & Welfare	88.52	88.65	91.65
Parks, Recreation & Cultural	26.78	26.78	26.78
Community Development	32.13	32.13	32.13
Transportation	5.00	5.00	5.00
Capital Projects	3.00	3.00	3.00
TOTAL FTEs*	984.91	1,007.69	1,021.39
TOTAL FULL-TIME FTEs	915.00	931.00	944.00
TOTAL PART-TIME FTEs*	69.91	76.69	77.39

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

Salary and Benefits

The FY 2017 Recommended Budget includes the following salary and benefit changes for all County departments. Salary and benefit details for School employees can be found in the School's budget document which is available through the School Administrative Office at (540) 834-2500 or at www.spotsylvania.k12.va.us.

- A 2% salary adjustment for all employees on July 1, 2016.
- 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.
- Employees 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.

- 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 Recommended
Executive Services	(1)	Internal Auditor				✓	
		Assistant County Administrator			✓		
Administrative Services	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					✓
		Two Account Clerk I positions (convert two part-time positions to full-time)					✓
		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					✓
		Two E911 Operator positions					✓

Function	FTE Count	Position	Funding: Full-year	Funding: Half-year	Unfunded: Full-year	Deleted	Requested – Not Recommended
		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)					
	13.00	TOTAL NET INCREASE/(DECREASE) IN FULL-TIME POSITIONS					
	0.70	TOTAL NET INCREASE/(DECREASE) IN PART-TIME FTEs					

Bold = new position

Capital & Debt



Capital Improvement Plan

FY 2017 – FY 2021 CIP Development Calendar

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

Because changes were necessary to CIP projects during development of the County Administrator’s FY 2017 Recommended Budget, a revised recommended CIP is included with the FY 2017 Recommended Budget. The portions of the adopted budget calendar that will inevitably apply to the revised CIP recommendation are included below:

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:

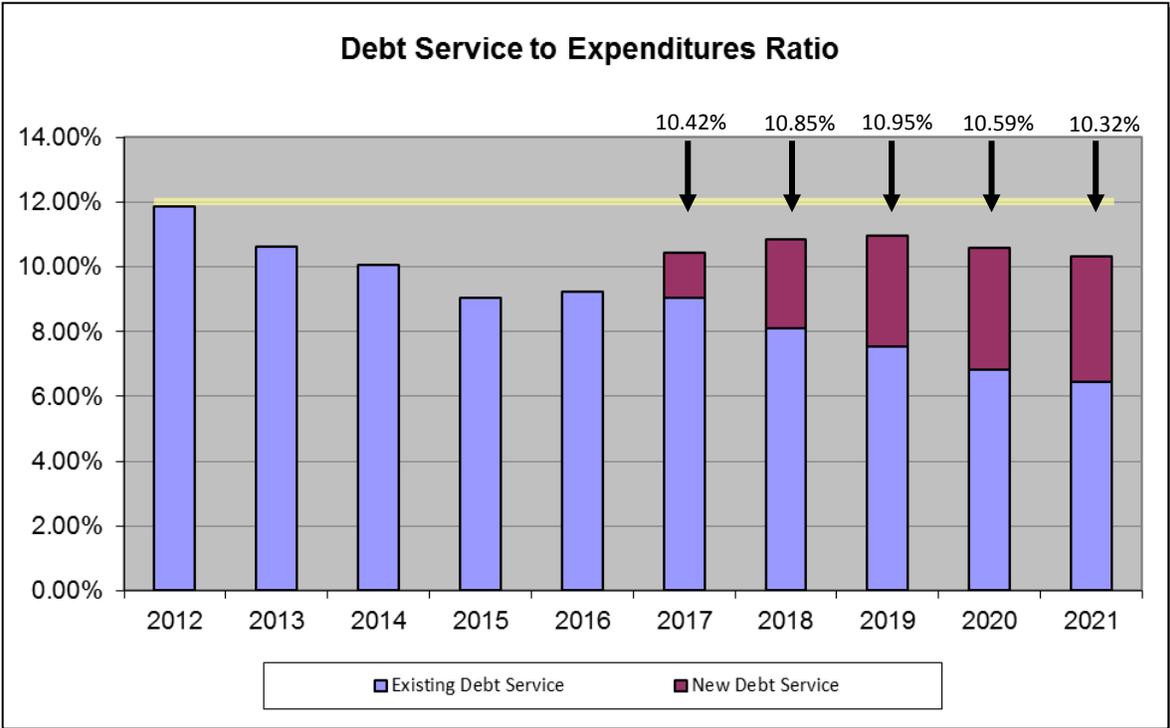
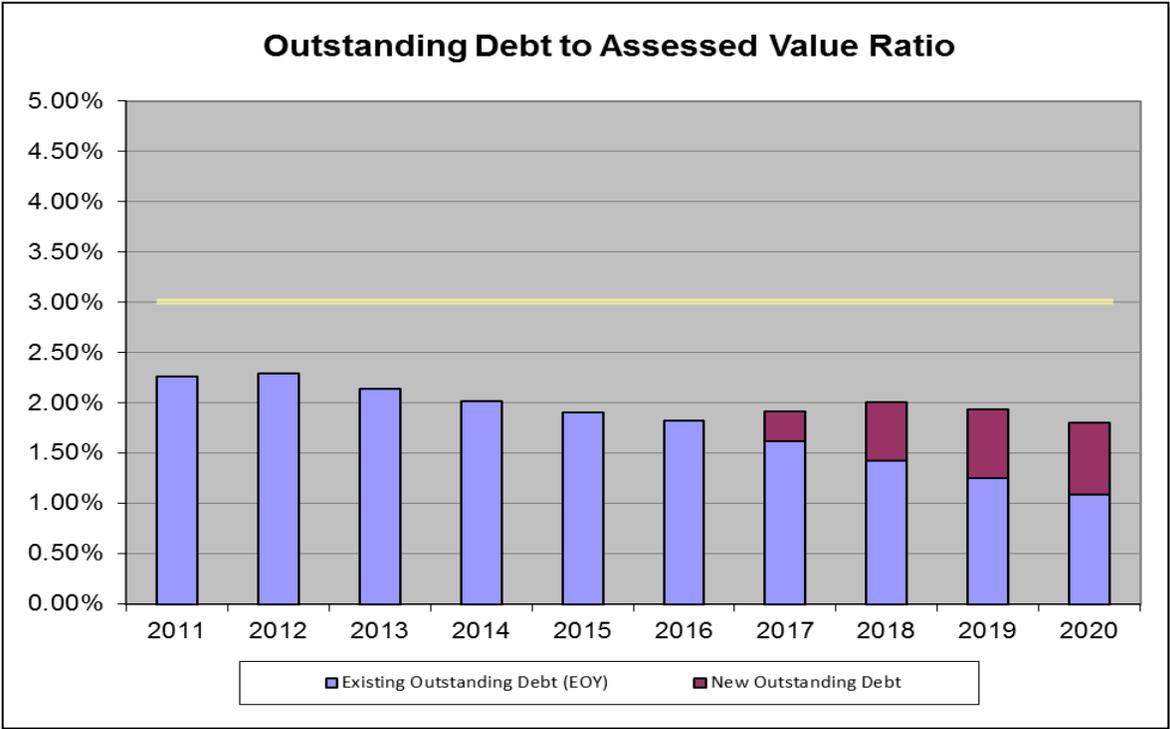
- Net debt as a percentage of estimated market value taxable should not exceed 3%
- The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
- The County intends 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, 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 Recommended CIP is in compliance with the Board's adopted fiscal policy guidelines. The yellow horizontal lines represent the limit of the fiscal policies for each debt ratio.



The payout ratio is an assessment of the speed at which the County repays its debt. For example, at the beginning of FY 2017, including the financings to be issued in Summer 2016, total general debt outstanding is estimated at \$314.9 million. At the end of FY 2026 – ten fiscal years beyond FY 2017 – the County will have repaid \$238.8 million (75.8%) of the debt outstanding at the beginning of FY 2017.

10-Yr Payout Ratio (must be > 65%)	
FY	Payout Ratio
FY 2017	75.8%
FY 2018	77.2%
FY 2019	78.3%
FY 2020	80.4%
FY 2021	82.6%

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.

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	\$1,580,796	\$1,547,901	\$1,515,005	\$1,482,109
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	2,531,569	2,752,376	2,868,846	2,797,676
School Projects				
Debt Service	6,046,106	8,886,234	10,196,419	11,166,804
Total				
Debt Service	11,167,412	14,172,025	15,886,862	16,720,954
Utilities/Maintenance/Insurance/Fuel	<u>288,913</u>	<u>369,798</u>	<u>393,438</u>	<u>493,460</u>
Total	\$11,456,325	\$14,541,823	\$16,280,300	\$17,214,414

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 recommended real estate tax rate of \$0.86 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 Recommended CIP *beyond what is included in the FY 2017 Budget*.

FY 2017 – FY 2021 CIP’s Potential Impact on Tax Rate									
FY	Value of \$0.01	Debt Service Impact			Operational Impact			Total Estimated Impact	
		Add'l D.S Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Add'l Operational Budget Needed	Estimated Tax Rate Impact	Incremental Tax Rate Impact	Estimated Tax Rate Impact	Incremental Tax Rate Impact
2017	1,321,306	\$0	\$0.000	\$0.000	\$0	\$0.000	\$0.000	\$0.000	\$0.000
2018	1,351,068	2,825,620	0.021	0.021	288,913	0.002	0.002	0.023	0.023
2019	1,384,845	4,069,596	0.029	0.008	369,798	0.003	0.001	0.032	0.009
2020	1,419,466	3,385,899	0.024	-0.006	393,438	0.003	0.000	0.027	-0.005
2021	1,454,952	3,123,556	0.021	-0.002	493,460	0.003	0.001	0.025	-0.002
		\$0.021			\$0.003*			\$0.025*	

*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 2.9 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 0.8 cents by FY 2021 due to the payoff of existing debt service. Over the five year period, 84% of the added costs are associated with debt service while the remaining 16% is associated with on-going operating costs related to the projects. Debt service and annual operating costs related to the CIP have been factored into the five-year financial forecast which begins on page 115.

FY 2017 Capital Projects

The capital projects budgets for FY 2017 total \$49.4 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 Recommended 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 recommended 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	0	\$1,750,000
Completion of Radio System	1,250,000	6,669	1,243,331
Next Generation 911 (NG911)	200,000	0	200,000
Digital Alerting System (Tone Paging)	1,000,000	0	1,000,000
E-911 Call Handling System Upgrade	250,000	0	250,000
Public Safety Technology Reserve	150,000	0	150,000
E-911 Phone System Equipment Upgrade	250,000	0	250,000
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	\$1,513,669	\$4,843,331
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	1,875,000	0	1,875,000
Improvements at Exit 126 – J Ramp	6,000,000	0	6,000,000
General Engineering Consultant	20,000	20,000	0
Transportation Total	\$8,540,000	\$20,000	\$8,520,000

Project	FY 2017 Project Cost	FY 2017 Budget	To Be Financed
Schools:			
New/Replacement 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	\$625,000	875,000
Southpoint 12" Waterline Replacement	275,000	275,000	0
Ni River Treatment Plant Improvements	4,000,000	0	4,000,000
Future Water Source (Ni River/ Hunting Run)	750,000	0	750,000
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	156,039	793,961
GPS Mapping	150,000	150,000	0
Collection System Extensions	50,000	50,000	0
Old Greenwich Sewer Replacement	600,000	0	600,000
Fawn Lake Pump Stations 27 & 58	500,000	475,000	25,000
Maple Grove Rehab	215,000	215,000	0
Wastewater Collection Extensions	50,000	50,000	0
PS 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	\$4,696,039	\$7,043,961
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	\$69,821,757	\$14,699,188	\$55,122,568
FY 2017 Capital Budget Including Schools' & Utilities Financed Projects**			\$49,354,173

*Items in "Other" category are excluded from the reports on pages 98 – 107.

**The Recommended Budget erroneously includes projects to be financed for Utilities. Correction to be made for Adopted Budget.

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 are projected to respond to an additional 2,184 calls. A new station – Company 11 – 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 1, Company 4 and Company 6. These three stations will exceed the 2,500 calls per station capacity by 116 calls, 3,389 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 70 seats; middle schools will be short by 650 seats; and high schools will be short by 932 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
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
Glenhaven/River Glen	43	0	0	0	25 / 16	Chancellor	Chancellor	Riverbend	5

Capital Improvement Plan

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
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
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

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
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	119 0	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
Total	15,317				5,456 / 3,958				

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
Courtland	789	563	145	708	81
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	10,051	8,037	2,661	10,698	-647
Countywide Elementary	13,233	10,642	2,661	13,303	-70

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	105	929	19
Ni River	774	745	169	914	-140
Post Oak	948	747	11	758	190
Spotsylvania	907	800	424	1,224	-317
Thornburg	790	708	437	1,145	-355
Subtotal	6,031	5,466	1,215	6,681	-650
Countywide Middle	6,031	5,466	1,215	6,681	-650
High					
Chancellor	1,427	1,304	44	1,348	79
Courtland	1,265	1,173	448	1,621	-356
Massaponax	1,830	1,964	740	2,704	-874
Riverbend	1,995	1,933	270	2,203	-208
Spotsylvania	1,611	1,163	78	1,241	370
Subtotal	8,128	7,537	1,580	9,117	-989
Countywide High	8,218	7,570	1,580	9,150	-932

Station	Capacity	2015 Call Volume	Anticipated New Calls	Total with New Calls	Capacity Available
1	2,500	1,790	826	2,616	-116
2	2,500	671	41	712	1,788
4	2,500	4,531	1,358	5,889	-3,389
5	2,500	1,466	314	1,780	720
6	2,500	3,475	60	3,535	-1,035
7	2,500	653	274	927	1,573
8	2,500	1,141	1,038	2,179	321
9	2,500	425	25	450	2,050
10	2,500	1,058	22	1,080	1,420
Subtotal	22,500	15,210	3,958	19,168	3,332
Countywide F&R*	27,500	15,738	3,958	19,696	7,804

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

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

FY 2017 – FY 2021 CIP Summary

The spreadsheets on the following pages summarize the projects included in the FY 2017 – FY 2021 CIP. The spreadsheets on pages 98 – 107 show the anticipated funding by fiscal year for each project. Funding sources are identified on pages 98 – 107 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
IE	Interest earnings
L	Lease-purchase financing
P	Proffer
U	Transfer from Utilities Fund

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

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

Transportation Total	8,540,000	18,502,500	2,898,750	2,898,750	20,000	32,860,000
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Schools Total	27,611,024	24,818,256	26,683,129	12,720,486	11,250,466	103,083,361
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Utility Projects:						
General Utility Projects	500,000	4,475,000	500,000	50,000	50,000	5,575,000
Water Projects	8,375,000	18,415,000	24,400,000	8,450,000	350,000	59,990,000
Sewer Projects	2,865,000	5,395,000	4,370,000	2,025,000	860,000	15,515,000
Utilities Total	11,740,000	28,285,000	29,270,000	10,525,000	1,260,000	81,080,000

CIP Total, All Funds	69,171,148	88,735,759	67,175,541	38,735,821	22,459,459	286,277,728
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**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN
FY 2017 - FY 2021**

GENERAL GOV'T EXPENDITURES

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

Information Technology

Public Safety System Improvements:

Computer Aided Dispatch System Replacement	1,350,000	B-PS	\$1,750,000	\$2,100,000	\$0	\$0	\$0	\$3,850,000	\$0
Completion of Radio System	19,926,663	B-PS, 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)	-	B-PS	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0
Digital Alerting System (Tone Paging)	-	B-PS	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0
E-911 Call Handling System Upgrade	-	B-PS	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$0
Public Safety Technology Reserve		B-PS	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0
E-911 Phone System Equipment Upgrade	-	B-PS	\$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		\$6,557,000	\$2,950,000	\$1,600,000	\$500,000	\$500,000	\$11,907,000	\$0

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

GENERAL GOV'T REVENUES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
Cash		C	\$4,364,469	\$5,975,704	\$3,298,851	\$2,814,148	\$3,811,444	\$20,264,616	\$0
Interest Earnings		IE	\$6,669	\$0	\$0	\$0	\$0	\$6,669	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$8,307,430	\$2,100,000	\$0	\$0	\$0	\$10,407,430	\$0
Lease-Purchase		L	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0
Transfer from Utilities Fund		U	\$210,833	\$578,725	\$133,139	\$218,969	\$633,948	\$1,775,614	\$0
TOTAL GENERAL GOV'T REVENUES			\$12,889,401	\$10,154,429	\$3,431,990	\$3,033,117	\$4,445,392	\$33,954,329	\$0

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

SOLID WASTE EXPENDITURES

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

SOLID WASTE - Equipment Replacement

Refuse Disposal Equip Replacement	on-going	C	\$290,000	\$210,000	\$280,000	\$480,000	\$500,000	\$1,760,000	on-going
Refuse Collection Equip Replacement	on-going	C	\$603,000	\$405,000	\$365,000	\$670,000	\$400,000	\$2,443,000	on-going
Single Stream Compactor Conversion	-	C	\$59,050	\$0	\$0	\$0	\$0	\$59,050	\$0
Subtotal - Solid Waste Equipment Replacement	-		\$952,050	\$615,000	\$645,000	\$1,150,000	\$900,000	\$4,262,050	\$0
TOTAL SOLID WASTE EXPENDITURES	409,695		\$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
Lease-Purchase		L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOLID WASTE REVENUES			\$3,565,050	\$1,169,000	\$833,000	\$3,364,000	\$1,347,600	\$10,278,650	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

PARKS & RECREATION EXPENDITURES

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

PARKS & RECREATION REVENUES

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

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

FIRE & RESCUE SERVICES EXPENDITURES

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

FIRE/RESCUE SERVICES - Equipment

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

FIRE & RESCUE SERVICES REVENUES

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

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

TRANSPORTATION EXPENDITURES

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
TRANSPORTATION									
Hickory Ridge/Rt 1 Intersection	800,000	B-T	\$645,000	\$0	\$0	\$0	\$0	\$645,000	\$0
Improvements at Exit 118	5,700,050	B-T	\$1,875,000	\$5,225,000	\$0	\$0	\$0	\$7,100,000	\$0
Improvements at Exit 126 - J-Ramp	1,500,000	B-T	\$6,000,000	\$7,500,000	\$0	\$0	\$0	\$13,500,000	\$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	8,000,050		\$8,540,000	\$18,502,500	\$2,898,750	\$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	\$8,520,000	\$18,482,500	\$2,878,750	\$1,878,750	\$0	\$31,760,000	\$0
TOTAL TRANSPORTATION REVENUES			\$8,540,000	\$18,502,500	\$2,898,750	\$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	-								\$0
Subtotal - School Construction	-		\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHOOL MINOR CONSTRUCTION or NON-CONSTRUCTION CAPITAL PROJECTS									
Transportation Buses	on-going		\$4,304,190	\$4,147,180	\$4,225,545	\$3,721,306	\$3,585,659	\$19,983,880	\$0
Capital Maintenance	on-going		\$13,512,500	\$16,182,136	\$18,825,000	\$6,472,500	\$4,907,500	\$59,899,636	\$0
Technology Replacements/Upgrades	on-going		\$9,794,334	\$4,488,940	\$3,632,584	\$2,526,680	\$2,757,307	\$23,199,845	\$0
Subtotal - School Non-Construction	-		\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$11,250,466	\$103,083,361	\$0
TOTAL SCHOOL CAPITAL PROJECTS EXPENDITURES	-		\$27,611,024	\$24,818,256	\$26,683,129	\$12,720,486	\$11,250,466	\$103,083,361	\$0

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	197,106	C	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0
System Improvement Opportunities with Developers	2,243,962	C	\$200,000	\$0	\$250,000	\$0	\$0	\$450,000	\$0
SUBTOTAL GENERAL UTILITIES PROJECTS	4,517,776		\$500,000	\$4,475,000	\$500,000	\$50,000	\$50,000	\$5,575,000	\$0

Water Projects

Motts Solids Dewatering System	-	B, C, FRED	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000	\$0
Southpoint 12" Waterline Replacement	-	C	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$0
Ni River Water Treatment Plant Improvements	14,900,037	B, C	\$4,000,000	\$6,740,000	\$10,000,000	\$0	\$0	\$20,740,000	\$0
Thornburg Water Transmission Facilities Improvements	2,860,491	B, C	\$0	\$1,375,000	\$2,600,000	\$600,000	\$0	\$4,575,000	\$0
Loren Drive/Harrison Rd (formerly known as Falcon Drive Extension)	-	C	\$0	\$400,000	\$0	\$0	\$0	\$400,000	\$0
Connect Hunting Run & Ni River for Future Water Source	1,050,000	B, C	\$750,000	\$5,000,000	\$10,000,000	\$5,000,000	\$0	\$20,750,000	\$0
Country Club Estates System Improvements	-	C	\$150,000	\$0	\$350,000	\$0	\$0	\$500,000	\$0
16" Waterline - Andora Dr. to Sawhill	75,000	B	\$0	\$0	\$500,000	\$2,500,000	\$0	\$3,000,000	\$0
Water Meter Replacement Program	on-going	C	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000	\$0
Brock Road 16" Waterline Extension	185,000	C	\$0	\$350,000	\$350,000	\$0	\$0	\$700,000	\$0
Rappahannock Raw Water PS Improvements	-	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	-	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	-	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	19,400,528		8,375,000	18,415,000	24,400,000	8,450,000	350,000	\$59,990,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

Sewer Projects

	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
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	1,385,957	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	4,969,943		\$2,865,000	\$5,395,000	\$4,370,000	\$2,025,000	\$860,000	\$15,515,000	\$0
TOTAL UTILITIES EXPENDITURES	28,888,247		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	\$3,750,000	\$2,000,000	\$2,000,000	\$3,000,000	\$1,199,891	\$11,949,891	\$0
Fredericksburg Share of Certain Projects		FRED	\$946,039	\$929,645	\$0	\$0	\$60,110	\$1,935,793	\$0
Revenue Bonds		B	\$7,043,962	\$25,355,355	\$27,270,000	\$7,525,000	\$0	\$67,194,317	\$0
TOTAL UTILITIES REVENUES			\$11,740,000	\$28,285,000	\$29,270,000	\$10,525,000	\$1,260,000	\$81,080,000	\$0

**SPOTSYLVANIA COUNTY
CAPITAL IMPROVEMENT PLAN**

FY 2017 - FY 2021

CIP EXPENDITURES SUMMARY

	Total Budget through FY 2016	Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total FY 17 - FY 21	Costs beyond FY 2021
TOTAL FY 2016 - FY 2020 CIP			\$69,171,148	\$88,735,759	\$67,175,541	\$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	\$12,595,019	\$10,211,526	\$10,190,223	\$13,795,648	\$11,514,936	\$58,307,352	\$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
Proffers		P	\$77,331	\$0	\$15,000	\$0	\$0	\$92,331	\$0
Nov 2014 Bond Referendum - Public Safety		B-PS	\$11,947,584	\$6,859,752	\$0	\$2,596,968	\$0	\$21,404,304	\$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	\$8,520,000	\$18,482,500	\$2,878,750	\$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	\$7,043,962	\$25,355,355	\$27,270,000	\$7,525,000	\$0	\$67,194,317	\$0
Transfer from Utilities Fund		U	\$210,833	\$578,725	\$133,139	\$218,969	\$633,948	\$1,775,614	\$0

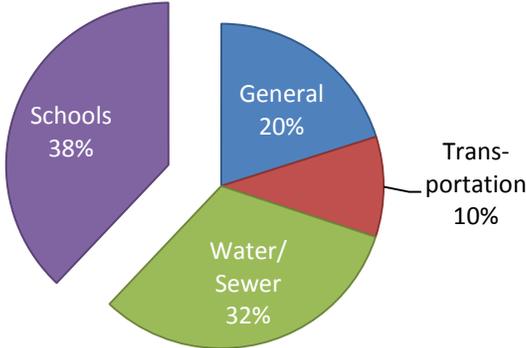
TOTAL FY 2017 - FY 2021 CIP			\$69,171,148	\$88,735,759	\$67,175,541	\$38,735,821	\$22,459,459	\$286,277,728	\$0
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Debt Service

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 Recommended CIP begins on page 85.

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 \$50.3 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:

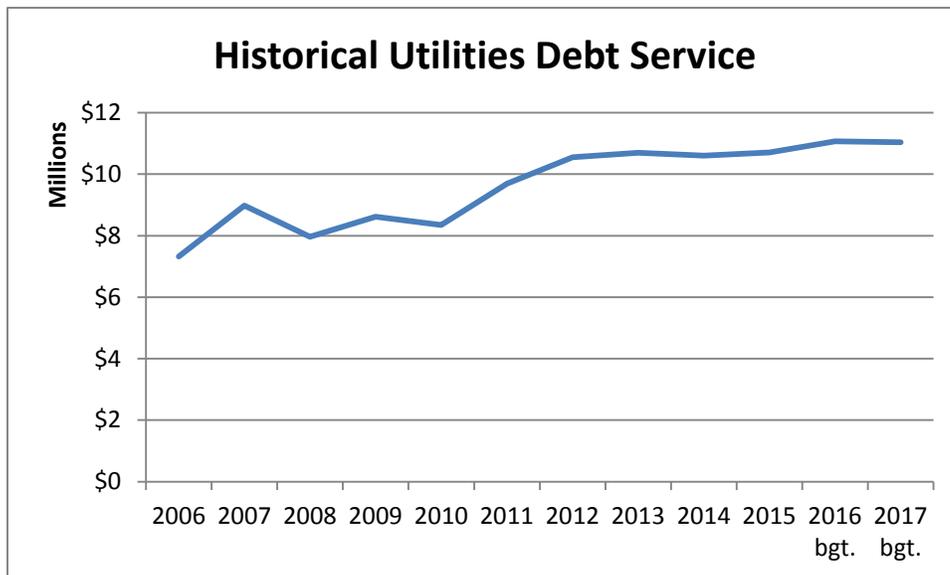
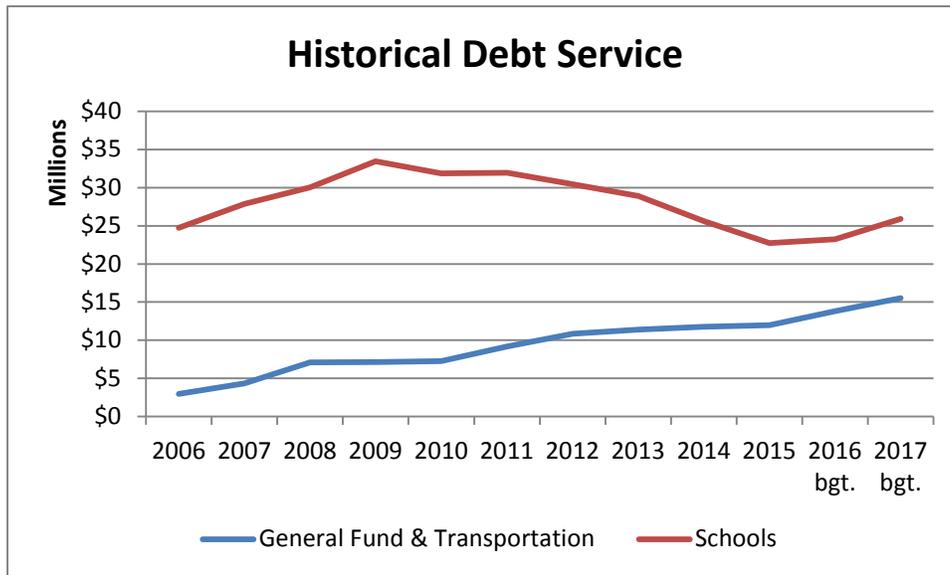
Referendum	Purpose	Potential Tax Rate Impact*
2001	Fire/Rescue	\$0.05 per \$100
2005	Transportation	\$0.10 per \$100
2005	Library & Parks	\$0.01 per \$100
2005	Public Safety	\$0.06 per \$100
2005	Schools	\$0.05 per \$100
2006	Schools	\$0.04 per \$100
2014	Public Safety	\$0.03 per \$100
2014	Transportation	\$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, and a \$0.03 increase is recommended as part of the FY 2017 Recommended Budget:

- 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.
- A \$0.03 tax rate increase is recommended in calendar year 2016 with \$0.02 being dedicated to Schools' debt service and \$0.01 being dedicated to the County's public safety 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 \$55.1 million planned for issuance in Summer 2016 for the animal shelter improvements; multiple public safety technology projects; fire and EMS equipment replacements; transportation projects; various school capital maintenance, technology and bus replacements; and utilities projects.

General and Transportation Debt

TOTAL GENERAL & TRANSPORTATION DEBT - SPOTSYLVANIA COUNTY						
	<u>Existing Debt¹</u>		<u>New Debt</u>		<u>Total Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2017	\$8,364,898	\$4,872,784	\$1,632,455	\$642,895	\$9,997,353	\$5,515,679
2018	8,487,275	4,572,438	1,632,455	597,906	10,119,730	5,170,344
2019	8,415,331	4,257,918	1,632,455	552,917	10,047,786	4,810,836
2020	8,378,679	3,919,113	1,632,455	507,929	10,011,134	4,427,042
2021	8,468,588	3,573,553	1,632,455	462,940	10,101,042	4,036,492
2022	8,581,894	3,189,465	1,632,455	417,951	10,214,349	3,607,416
2023	8,715,871	2,794,343	1,632,455	372,962	10,348,326	3,167,305
2024	8,680,437	2,391,717	831,307	327,974	9,511,744	2,719,691
2025	8,377,240	1,982,662	831,307	299,008	9,208,547	2,281,670
2026	8,395,760	1,663,732	831,307	270,042	9,227,067	1,933,774
2027	8,420,089	1,349,253	831,307	241,076	9,251,397	1,590,330
2028	4,746,275	1,013,330	831,307	212,111	5,577,583	1,225,440
2029	4,756,275	801,927	610,483	183,145	5,366,758	985,072
2030	4,771,275	588,063	610,483	160,252	5,381,758	748,315
2031	2,911,275	402,286	610,483	137,359	3,521,758	539,645
2032	2,606,698	290,695	610,483	114,466	3,217,181	405,161
2033	2,016,698	191,567	610,483	91,572	2,627,181	283,140
2034	1,729,814	112,948	610,483	68,679	2,340,297	181,627
2035	1,229,456	40,630	610,483	45,786	1,839,939	86,416
2036	0	0	610,483	22,893	610,483	22,893
2037	0	0	0	0	0	0
	\$118,053,829	\$38,008,424	\$20,467,584	\$5,729,864	\$138,521,413	\$43,738,288

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

School Debt

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

Utilities Debt

TOTAL UTILITIES DEBT - SPOTSYLVANIA COUNTY						
	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$5,242,000	\$5,336,905	\$106,022	\$352,198	\$5,348,022	\$5,689,103
2018	5,471,000	5,130,574	111,323	346,897	5,582,323	5,477,471
2019	5,680,000	4,895,872	116,889	341,331	5,796,889	5,237,202
2020	5,903,000	4,665,387	122,733	335,486	6,025,733	5,000,874
2021	6,111,000	4,423,302	128,870	329,350	6,239,870	4,752,652
2022	6,383,000	4,149,217	135,314	322,906	6,518,314	4,472,123
2023	6,650,000	3,859,794	142,079	316,141	6,792,079	4,175,934
2024	6,937,000	3,556,279	149,183	309,037	7,086,183	3,865,315
2025	7,233,000	3,249,648	156,642	301,577	7,389,642	3,551,225
2026	7,522,000	2,928,379	164,474	293,745	7,686,474	3,222,125
2027	5,270,000	2,572,192	172,698	285,522	5,442,698	2,857,714
2028	5,457,000	2,362,094	181,333	276,887	5,638,333	2,638,981
2029	5,657,000	2,144,132	190,400	267,820	5,847,400	2,411,952
2030	5,845,000	1,922,808	199,920	258,300	6,044,920	2,181,108
2031	6,052,000	1,694,288	209,916	248,304	6,261,916	1,942,592
2032	6,272,000	1,452,213	220,412	237,808	6,492,412	1,690,021
2033	4,670,000	1,205,880	231,432	226,788	4,901,432	1,432,668
2034	4,819,000	1,027,587	243,004	215,216	5,062,004	1,242,803
2035	4,977,000	843,344	255,154	203,066	5,232,154	1,046,409
2036	3,815,000	647,642	267,912	190,308	4,082,912	837,950
2037	3,955,000	479,691	281,307	176,913	4,236,307	656,604
2038	1,750,000	305,573	295,373	162,847	2,045,373	468,421
2039	1,815,000	207,363	310,141	148,079	2,125,141	355,442
2040	1,880,000	105,506	325,648	132,572	2,205,648	238,077
2041	0	0	341,931	116,289	341,931	116,289
2042	0	0	359,027	99,193	359,027	99,193
2043	0	0	376,979	81,241	376,979	81,241
2044	0	0	395,827	62,392	395,827	62,392
2045	0	0	415,619	42,601	415,619	42,601
2046	0	0	436,400	21,820	436,400	21,820
2047	0	0	0	0	0	0
	\$125,366,000	\$59,165,671	\$7,043,961	\$6,702,632	\$132,409,961	\$65,868,303

Financial Forecast



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

The out-year costs of maintaining current service levels for programs, and maintaining competitive salary and benefits are calculated using assumptions of inflation and growth. Projections assume gradually increasing revenues beyond FY 2017, and assume that the transfer to the Transportation Fund of the vehicle license fee (formerly decals) and set-aside revenue resumes in FY 2018.

Unless revenue projections significantly improve, the budget deficits shown for FY 2018 – FY 2021 will need to be addressed during each budget cycle through increased tax rates, reductions in budgeted expenditures, reprioritization of capital projects to be financed, or a combination of each of these options.

Included in the General Fund Forecast:
<p>Current Programs & Services (adjustments below are made beginning with the FY 2018 forecast)</p> <ul style="list-style-type: none">• Annual adjustments for inflation in materials and supplies (1.4%)• Annual compensation adjustment (2.0%)• Transfers to other funds based upon current practices and upon fiscal policy guidelines• Transfer of the decal and set-asides to the Transportation Fund resumes in FY 2018
<p>School Funding</p> <ul style="list-style-type: none">• Local transfer to the Schools is based on 100% of projected Schools’ debt service plus a cost per pupil amount adjusted annual for an average step increase, 2% COLA, and 1.4% CPI
<p>Capital Improvement Plan (CIP)</p> <ul style="list-style-type: none">• Funding for debt service on \$9.5 million in costs associated with County general capital projects within the revised Recommended CIP in FY 2018 – FY 2021 (see pgs 98 – 102)• Within the projected local transfer, Schools will fund debt service on \$74.5 million in costs associated with Schools’ capital projects in the revised Recommended CIP in FY 2018 – FY 2021 (see pg 104)

General Fund Forecast

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Fund Revenue	(\$ in millions)				
Real Property Taxes	\$118.8	\$122.0	\$125.1	\$128.2	\$131.5
Other General Property Taxes	41.1	41.9	42.9	43.8	44.8
Other Local Taxes & Receipts	54.0	55.0	56.0	57.1	58.2
State & Federal Revenues	31.3	31.3	31.4	31.5	31.6
Use of (addition to) Fund Balance	-1.0	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	\$248.3	\$254.5	\$259.7	\$265.2	\$270.8
General Fund Expenditures					
Current Programs & Services	\$108.5	\$111.1	\$114.0	\$117.0	\$120.3
School Funding	119.1	122.9	128.0	132.0	137.0
Debt Service	10.8	11.8	11.4	11.4	11.1
New Capital Projects Operating	0.0	0.3	0.4	0.4	0.5
Transfers/Fiscal Policy	9.9	15.8	15.5	17.4	18.3
General Fund Expenditures Total	\$248.3	\$261.9	\$269.3	\$278.2	\$287.1
Budget Surplus/(Deficit)	\$0.0	(\$7.5)	(\$9.5)	(\$13.0)	(\$16.3)
Incremental Tax Rate to Balance	\$0.000	\$0.055	\$0.014	\$0.023	\$0.020

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 \$4.4 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. Given the transportation projects in the revised Recommended CIP, it is estimated that in addition to the decal and set-aside revenue, an additional funding source will be necessary to balance the Transportation Fund balance in FY 2020 and beyond.

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 Recommended Transportation Fund budget over the course of the next four years and does not include revenues, expenditures, and reserves tied to special service districts. Projected costs are compared to projected revenues to arrive at an estimate of the annual budgetary gap. This analysis assumes no new operating initiatives for the out-years, and assumes changes in debt service based on approval of the projects in the revised Recommended 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	0.0	3.4	3.4	4.4	4.4
Transfer from Capital Projects Fund	0.1	0.1	0.1	0.1	0.1
Use of (addition to) Fund Balance	<u>2.8</u>	<u>1.5</u>	<u>1.3</u>	<u>0.3</u>	<u>0.4</u>
Transportation Fund Revenue Total	\$6.6	\$8.7	\$8.7	\$9.0	\$9.1
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	4.0	5.8	5.9	6.0	5.9
VRE/PRTC Subsidies & Reserves	1.5	1.9	1.7	1.9	2.2
Transfer to Other Funds	<u>0.3</u>	<u>0.2</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>
Transportation Fund Expenditures Total	\$6.6	\$8.7	\$8.7	\$9.0	\$9.1
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Incremental Tax Rate to Balance					
Transportation Fund Balance	\$5.5	\$4.0	\$2.7	\$2.4	\$2.1

*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 the financial plan for the Utilities Funds. This plan includes changes in user rates and fees over the course of the next three fiscal years. The FY 2017 Recommended Budget assumes the increased rates/fees. Revisions are made to the 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 Recommended Utilities Operating Fund and Utilities Capital Fund budgets over the course of the next four years, including planned capital projects in the revised Recommended 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	\$33.7	\$34.2	\$37.4	\$37.4
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	7.0	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	(1.7)	(2.4)	(2.0)	(3.2)	(4.0)
Utilities Revenue Total	\$42.2	\$61.2	\$64.0	\$46.4	\$38.0
Utilities Expenditures					
Personnel	\$10.5	\$10.9	\$11.2	\$11.5	\$11.9
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	10.5	12.2	14.0	14.4	14.4
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	\$42.2	\$61.2	\$64.0	\$46.4	\$38.0
Budget Surplus/(Deficit)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Utilities Fund Balances	\$40.9	\$41.7	\$42.0	\$42.5	\$45.6
Coverage Ratio ¹	1.57	1.44	1.32	1.46	1.43
County Policy Coverage Ratio ²	1.32	1.22	1.13	1.28	1.25
Op. Rev. as % of Op. Exp. ³	110%	106%	104%	110%	107%
FB as % of Prior 3 Years Rev. ⁴	111%	108%	104%	101%	105%
	Rates to be Adopted Early 2016			Rates TBD	

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

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

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

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



Supplemental Information & Data



Supplemental Information & Data

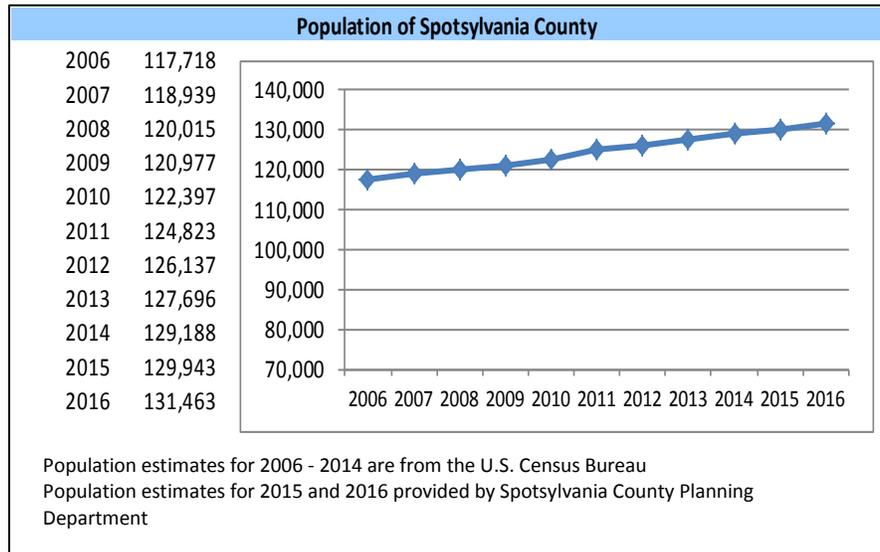
Population

The Planning Department estimates Spotsylvania County's 2016 population to be 131,463.

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, with the rate of population growth between 2015 and 2016 estimated at 1.2%.

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

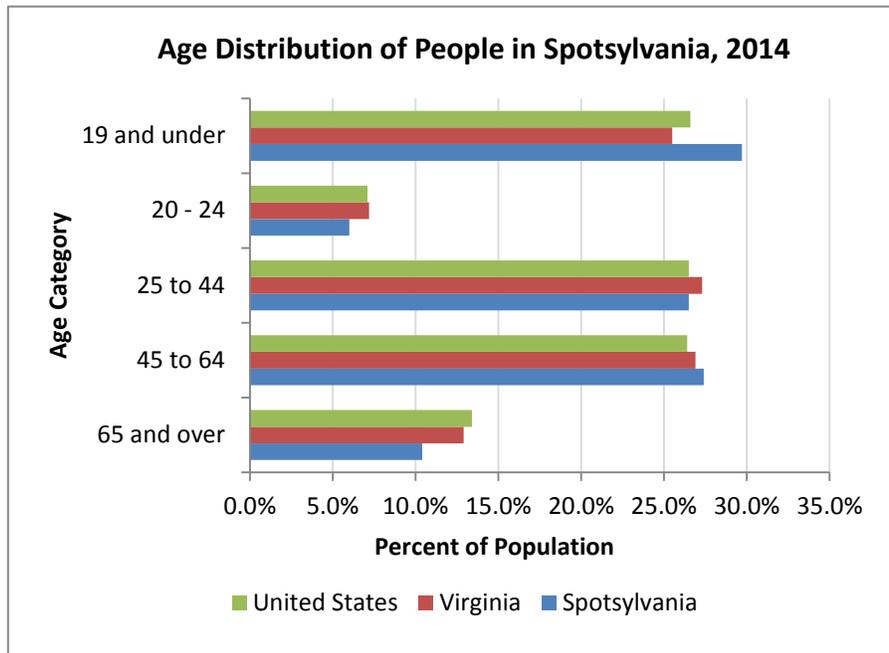
Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
Year	Planning Department Projections	
2015	129,943	
	1% Growth Rate	2% Growth Rate
2020	137,136	145,487
2025	144,131	160,629
2030	151,483	177,347
2035	159,210	195,806
2040	167,332	216,186

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

2014 Population by Racial/Ethnic Group

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

The majority of the County's population (65%) was estimated to be greater than or equal to 25 years of age, with 6% estimated between the ages of 20 and 24 and 29% estimated to be 19 or younger.



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

2014 Household Composition

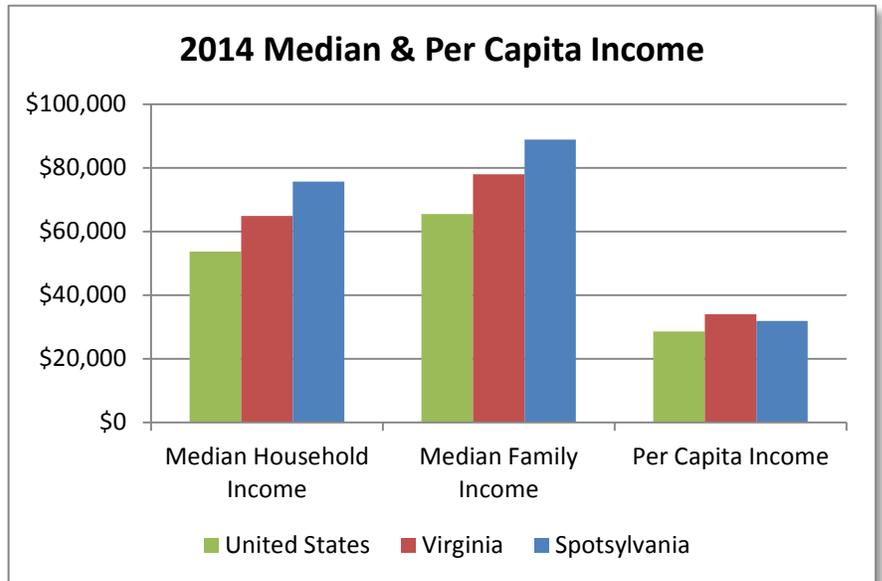
Type of Household	Spotsylvania		Virginia		United States	
Family Households	33,285	78.7%	2,047,106	67.3%	76,958,064	66.2%
With own children under 18 years	15,503	36.7%	901,736	29.6%	33,917,911	29.2%
Married-couple families	26,234	62.0%	1,542,174	50.7%	56,270,862	48.4%
Male householder; no wife families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

Source: U.S. Census Bureau

Personal Income

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

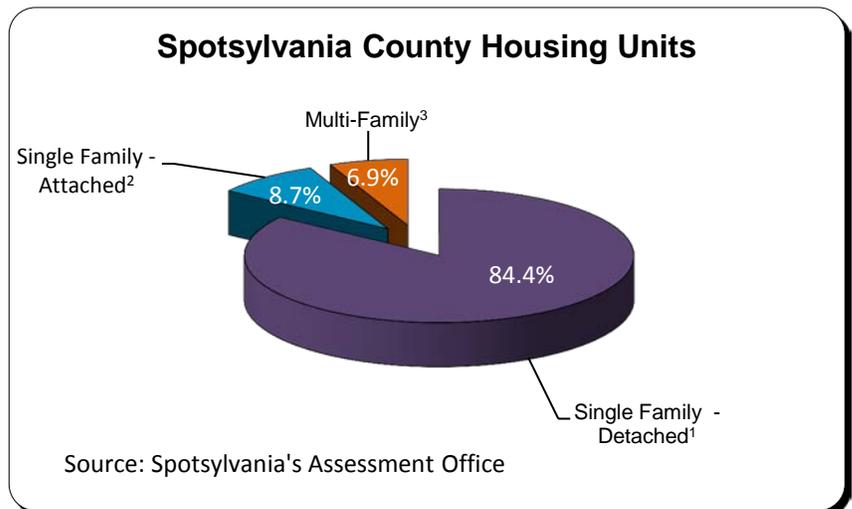
The estimated 2014 per capita income for Spotsylvania County is approximately 6% less than the state amount and approximately 12% higher than the national amount.



Source: U.S. Census Bureau

Housing

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



Source: Spotsylvania's Assessment Office

¹ Includes trailers, manufactured homes and mobile homes

² Consists of duplexes and townhouses

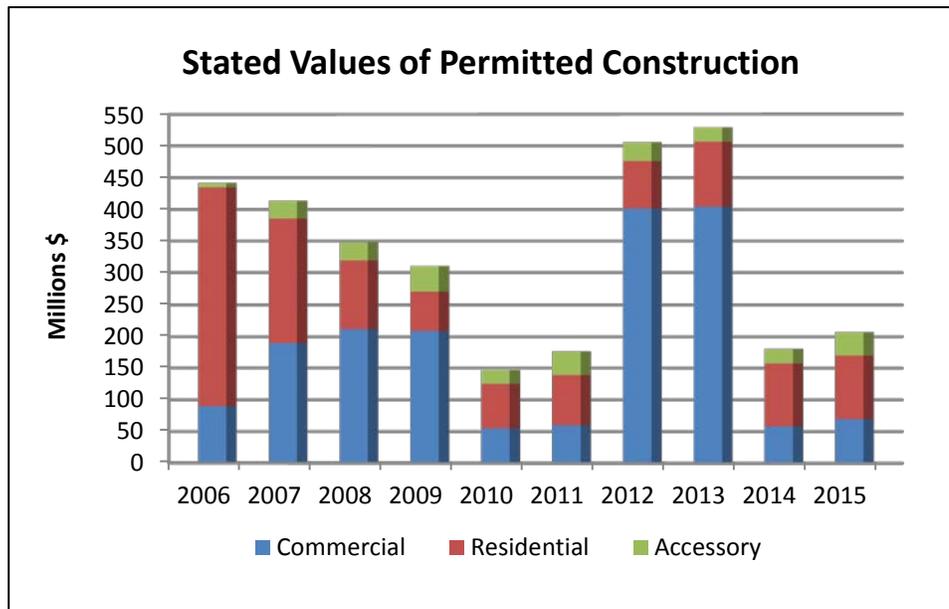
³ Consists of apartments and condominiums and assisted living housing units

Housing Units

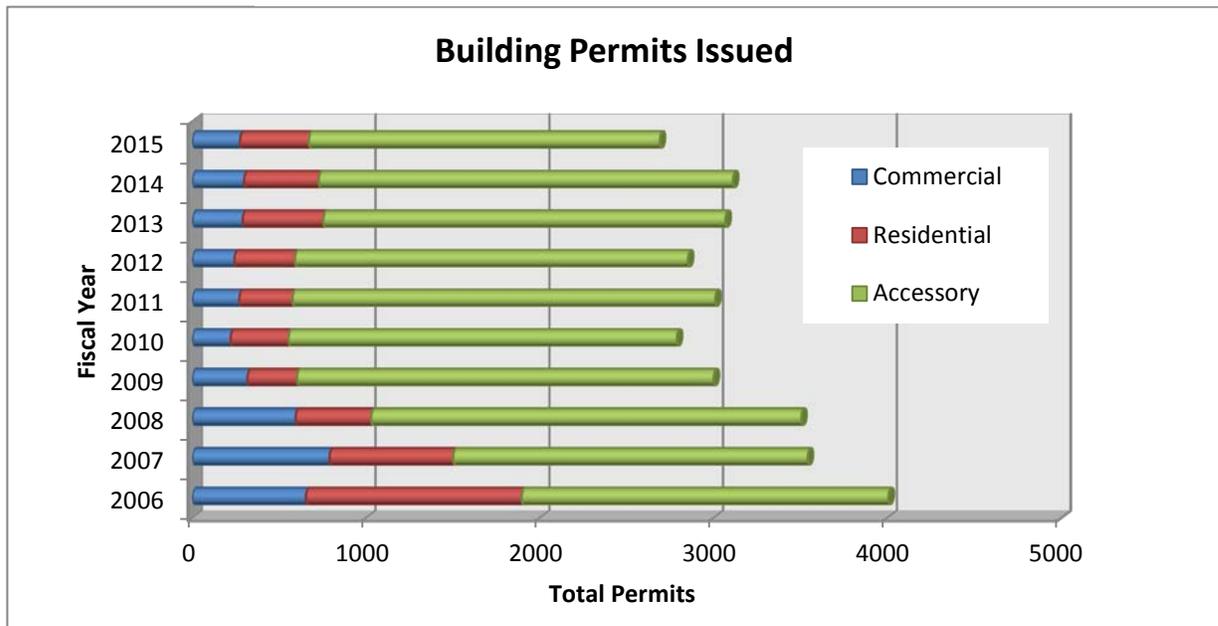
Housing Unit Type	2000	2010	2016
Single Family – Detached	28,804	37,141	39,203
Single Family - Attached	2,522	2,730	4,064
Multi-Family	1,983	3,136	3,194
Totals	33,309	43,007	46,461

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

In 2012 and 2013, the County processed multiple site plans for which the stated value of site work being performed was unusually large. Additionally, there were several large commercial building/renovation projects where the stated value of each project was significant.



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 2015 figures are through May 31, 2015.



The 2015 building permit figures are through May 31, 2015

Community Facilities

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

¹ Fire/Rescue Company 11 to open in FY 2016

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	368	6,658	\$545
Educational Services	29	4,868	\$738
Health Care and Social Assistance	690	4,568	\$722
Accommodation and Food Service	187	4,153	\$298
Construction	290	2,146	\$810
Professional, Scientific, and Technical Services	253	1,869	\$1,831
Other Services (except Public Administration)	245	1,445	\$541
Transportation and Warehousing	73	1,307	\$852
Administrative and Support Waste Management	130	1,280	\$566
Manufacturing	60	1,136	\$906
Public Administration	37	1,076	\$956
Wholesale Trade	118	1,066	\$1,041
Arts, Entertainment, and Recreation	36	906	\$274
Finance and Insurance	94	483	\$947
Management of Companies and Enterprises	20	387	\$1,435
Real Estate and Rental and Leasing	96	372	\$655
Information	31	314	\$966
Utilities	7	83	\$1,064
Agriculture, Forestry, Fishing & Hunting	7	66	\$305
Mining, Quarrying, and Oil and Gas Extraction	2	N/A	N/A

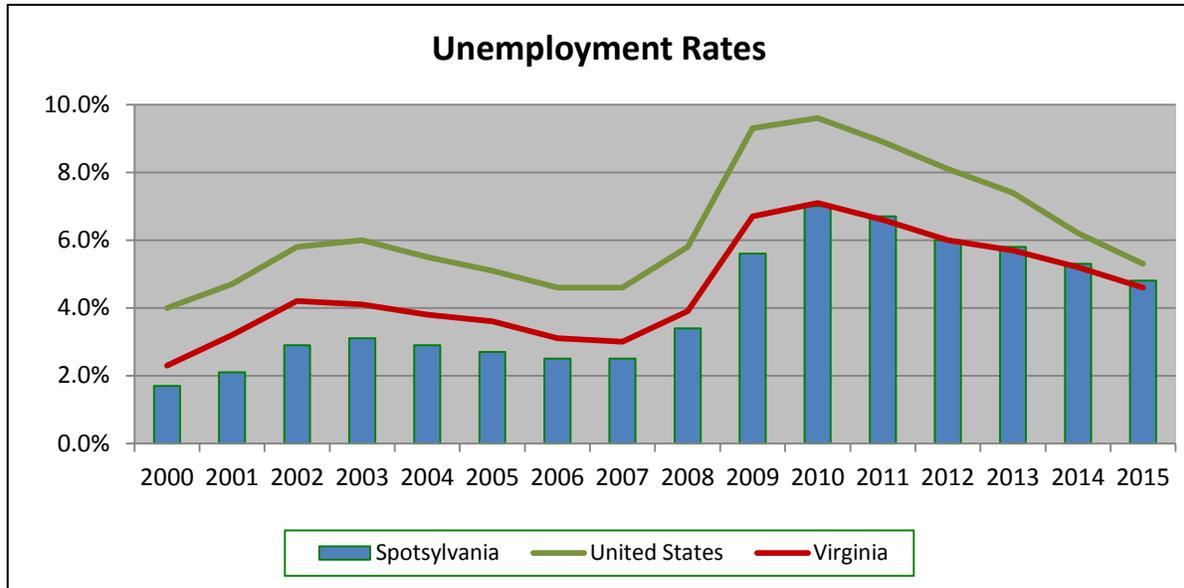
Source: Virginia Labor Market Information, Quarterly Census of Employment and Wages as of 2nd Quarter 2015

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 48 out of 133 counties and cities within Virginia, as reported by the Virginia Employment Commission in November of 2015.



Source: Virginia Employment Commission

Top 20 Public & Private Employers within the County (as of June 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 Distribution Warehouse	250-499
Germanna Community College	Education	250-499
AT Solutions	Support to Counterterrorist Activities	250-499
Rappahannock Goodwill Industries	Rehabilitation Services	250-499
Temporary Solutions	Employment Agency	100-249
McDonalds’s	Restaurant	100-249
Giant Food	Grocery	100-249
Carmax	Automotive Dealer	100-249
Professional Employer Resource	Professional Employer Organization	100-249
EOIR Technologies	Sensor Technology	100-249
Kaeser Compressors	Air Compressors	100-249
SimVentions	Defense Contractor	100-249
Costco	Retail	100-249
Home Instead Senior Care	Senior Home Care Services	100-249
Target Corporation	Retail	100-249

Source: Virginia Employment Commission

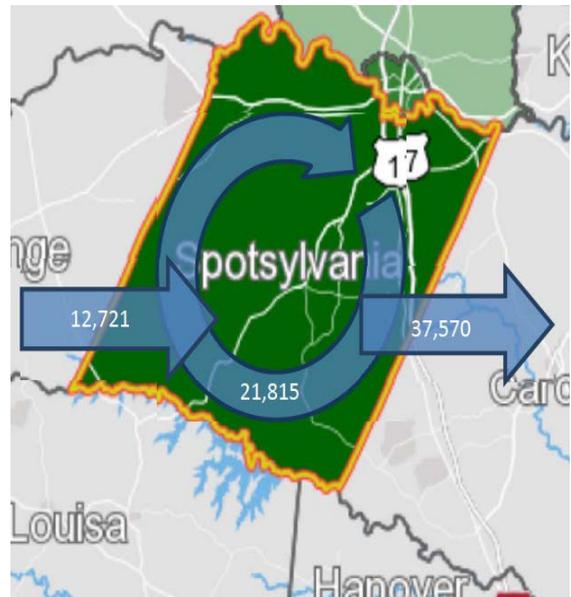
Other Public & Private Major Employers in Surrounding Area (as of June 2015)

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	500-999
Fredericksburg City Schools	Education	500-999
Caroline County 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
Snowden Services	Healthcare	250-499
Intuit, Inc.	Developer of Tax Software	250-499
The Free Lance-Star Publishing Co	Newspaper Publisher	100-249

Source: Virginia Employment Commission

Spotsylvania Commuting Patterns - 2013

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



Spotsylvania County Workers	
Live and Work in Spotsylvania	21,815

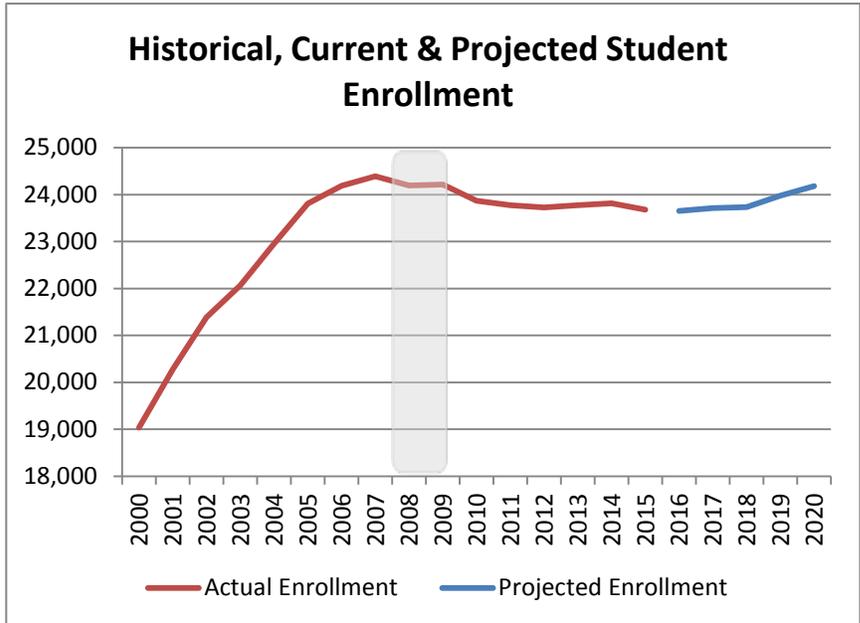
Source: U.S. Census Bureau

Education

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

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

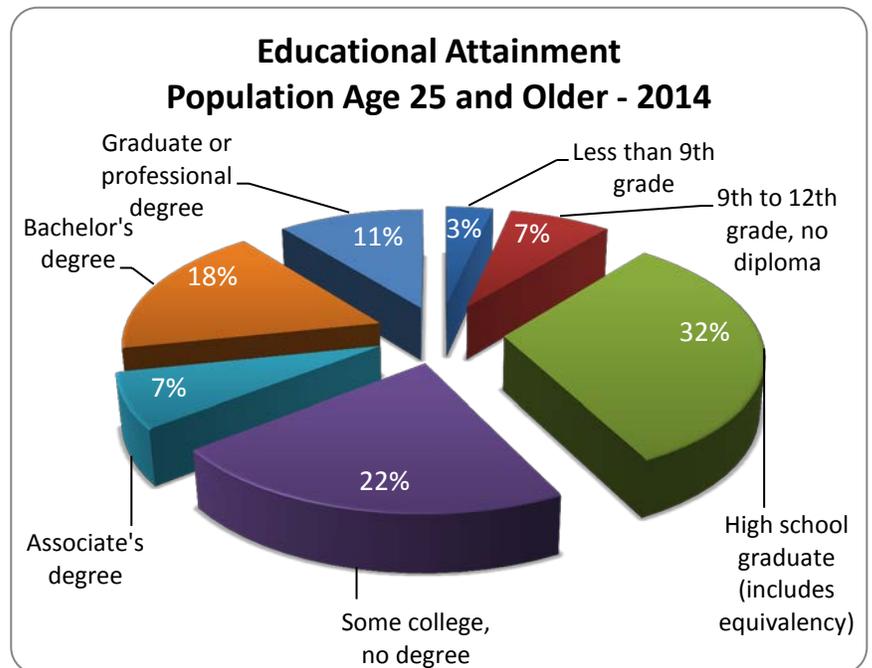
Enrollment is projected to continue to increase as the result of new residential housing developments.



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

Over a third of Spotsylvania County residents hold an associate's, or higher, degree, while 89% of residents are high school graduates or higher.

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



Source: US Census Bureau

Real Estate Tax Rate History

Calendar Year	Tax Rate	Equalized Tax Rate
1990	\$0.85	*
1991	0.90	
1992	0.82	0.71
1993	0.86	
1994	0.86	*
1995	0.86	
1996	0.86	0.81
1997	0.92	
1998	0.94	0.90
1999	1.02	
2000	1.02	0.94
2001	1.07	
2002	1.01	0.93
2003	1.01	
2004	0.86	0.86
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.86**	0.831

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

**Represents the tax rate assumed in the FY 2017 Recommended Budget.

General Property Tax Rates¹

Calendar Year	Real Estate & Mobile Home	Personal Property ²	Business Furniture & Fixtures	Machinery & Tools	Heavy Construction Equipment
2016 ⁴	\$0.86	\$6.59/\$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 ³	5.95	2.50	2.00
2013	0.88	6.37	5.95	2.50	2.00
2012	0.88	6.37 ³	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 ³	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. In 2015, there are two adopted rates, including a rate of \$6.73 on automobiles, campers, motor homes, motorcycles, pickups, and trucks and a rate of \$6.25 on boats and boat trailers.

³ The equalized personal property tax rate was \$6.33 in 2009, \$6.65 in 2012, and \$7.03 in 2014. However, the Board approved rates of \$6.26, \$6.37 and \$6.78, respectively. Equalized personal property rates were not calculated prior to 2009.

⁴ Rates shown for 2016 represent rates assumed in the FY 2017 Recommended Budget.

Real Estate Tax Rates per \$100 of Assessed Value

Locality	Population ¹	Tax Year 2014 Rate	Tax Year 2015 Rate	Change
Richmond City	214,114	\$1.2000	\$1.2000	-
Prince William	438,580	1.2212	1.1936	(0.0276)
Loudoun	349,679	1.1550	1.1350	(0.0200)
Fairfax	1,130,924	1.1135	1.1160	0.0025
Alexandria	148,892	1.0430	1.0430	-
Stafford	136,788	1.0190	1.0190	-
Fauquier	67,207	0.9920	0.9990	0.0070
Arlington	224,906	0.9960	0.9960	-
Chesterfield	327,745	0.9600	0.9600	-
Henrico	318,611	0.8700	0.8700	-
Spotsylvania	127,348	0.8600	0.8600	-
Caroline	29,298	0.8300	0.8300	-
Fredericksburg	28,132	0.7900	0.8200	0.0300
Hanover	101,330	0.8100	0.8100	-
Culpeper	48,506	0.8300	0.7300	(0.1000)
King George	24,926	0.5900	0.6100	0.0200

¹ Population figures from the U.S. Census Bureau (Year 2014 data for counties. Year 2013 data for cities.)

Real Estate Tax Bill History¹

Calendar Year	Tax Rate	Equalized Tax Rate	Example AV ²	Annual Tax Bill Based on Example AV ²	Change (\$)	Change (%)
2004	\$0.86	\$0.86	\$150,000	\$1,290		
2005	\$0.89		\$150,000	\$1,335	\$45	6.0%
2006	\$0.62	\$0.62	\$229,350	\$1,422	\$87	6.5%
2007	\$0.62		\$229,350	\$1,422	\$0	0.0%
2008	\$0.62	\$0.56	\$256,367	\$1,589	\$168	11.8%
2009	\$0.62		\$256,367	\$1,589	\$0	0.0%
2010	\$0.86	\$0.83	\$185,200	\$1,593	\$3	0.2%
2011	\$0.86		\$185,200	\$1,593	\$0	0.0%
2012	\$0.88	\$0.90	\$182,070	\$1,602	\$9	0.6%
2013	\$0.88		\$182,070	\$1,602	\$0	0.0%
2014	\$0.86	\$0.863	\$192,830	\$1,658	\$56	3.5%
2015	\$0.86		\$192,830	\$1,658	\$0	0.0%
2016	\$0.86	\$0.831	\$207,370	\$1,783	\$125	7.5%
					\$493	

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 \$207,370 in 2016. At the assumed \$0.86 rate for 2016, the real estate taxes on this *example* residential property would have increased by \$493 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