



## FY 2016 Recommended Budget at a Glance

### Budget Focus

- Maintain priority services – education, public safety, transportation
- Maintain all fiscal policy guidelines
- Fund commitments (jail, juvenile center, regional agencies, existing debt service, Social Services/CSA)
- Funding to staff the new Fire/Rescue station in Lee's Hill (Co 11)
- Full year funding of ongoing items funded for only a portion of FY 2015

### Budget Highlights

#### **Schools –**

- The local transfer to the School Operating Fund is decreased by \$615,000. Existing debt service for the Schools is declining by \$1.5 million, netting an increase in new local funding for the schools of \$888,000.

#### **Public Safety –**

- One Captain, two Lieutenants and twelve Firefighter/Medics are funded starting in February 2016 to staff the new Co 11 Fire/Rescue station which is anticipated to open prior to the close of FY 2016.
- Funding for career development of Firefighter Specialists positions to reduce turnover.
- Increase in FREMS overtime to allow for coverage by career staff in areas where the volunteers no longer are able to provide coverage and to fund overtime necessary for training of the Water Rescue and Technical Rescue teams.
- Funding for the previously unfunded Radio Network Engineer to ensure we have adequate support in place for the new public safety radio system.
- \$2.9 million of the estimated \$5.2 million cost of replacing the CAD system is included for cash funding.

#### **Transportation –**

- VRE revenue allows suspension of transfer of decal and set-aside revenue for the sixth year.
- Intersection improvements and improvements to exits 118 and 126 along with several other surfacing, widening and intersection projects are included in the CIP.

#### **Tax Rates/Fees –**

- Real Property tax rate remains at \$0.86.
- To address the Board's concerns with property taxes on boats and boat trailers, the Personal Property tax rate is reduced to \$6.25 per \$100 for boats and boat trailers.

#### **Staff –**

- A \$500,000 use of General fund balance is recommended to pilot a merit pay program through which those who consistently perform at the highest levels will be rewarded at the highest levels and employees who perform the least will receive little to no pay increases.
- Additional 1% pay increase to help offset the additional 1% VRS contribution employees must pay.
- Net of 15 new full-time positions added for public safety.

	FY 2015	FY 2016	Difference	
	Adopted	Recommended	\$	%
General Fund	\$111,763,541	\$116,313,632	\$4,550,091	4.1%
Economic Dev. Opportunities Fund	566,960	575,338	8,378	1.5%
Code Compliance Fund	3,628,569	3,750,351	121,782	3.4%
Transportation Fund	7,840,074	8,233,722	393,648	5.0%
School Operating	255,216,671	255,314,387	97,716	0.00
School Food Service	9,530,213	9,021,699	(508,514)	(5.3%)
Utilities	<u>31,680,488</u>	<u>31,451,313</u>	<u>(229,175)</u>	(0.7%)
<b>Sub-Total Operating Expenditures</b>	<b>\$420,226,516</b>	<b>\$424,660,442</b>	<b>\$4,433,926</b>	<b>1.1%</b>
Capital Projects Fund	\$9,779,121	\$10,868,813	1,089,692	11.1%
School Capital Projects	7,739,145	18,629,525	10,890,380	140.7%
Utilities Capital Projects	<u>13,175,769</u>	<u>8,712,500</u>	<u>(\$4,463,269)</u>	(33.9%)
<b>Sub-Total Capital Expenditures</b>	<b>\$30,694,035</b>	<b>\$38,210,838</b>	<b>\$7,516,803</b>	<b>24.5%</b>
<b>Total Budget</b>	<b>\$450,920,551</b>	<b>\$462,871,280</b>	<b>\$11,950,729</b>	<b>2.7%</b>

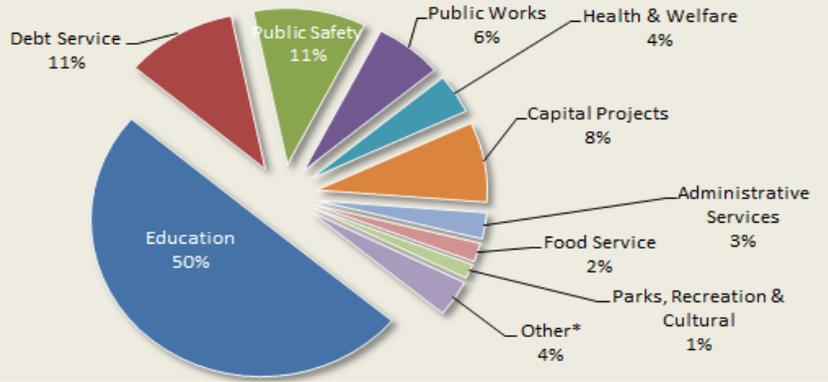
**Personnel  
Full Time Equivalent (FTE)**

	FY 2015	FY 2016
County	983.54	999.71
Schools	3,018.47	3,076.10
<b>Total</b>	<b>4,002.01</b>	<b>4,075.81</b>

County  
Schools  
Total

**Expenditures by Function – All Funds**

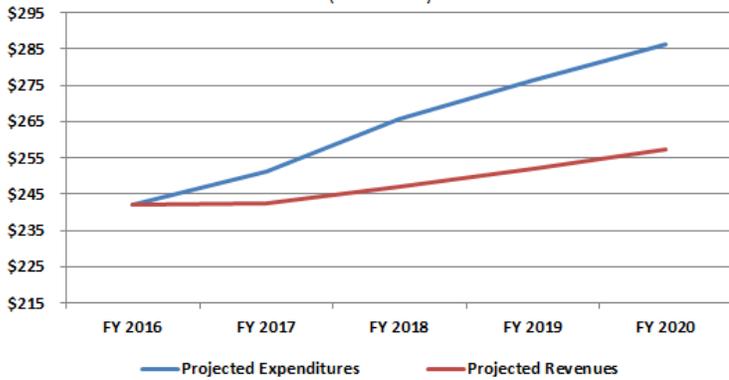
\$462,871,280 excluding transfers out



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

**General Fund Forecast**

(in millions)



**Breakdown of General Fund Transfer to Schools**

	2015 Adopted	2016 Recommended
• Required Local Effort	\$51,849,984	\$51,472,521
• Required Local Match for Opt. Programs	\$1,599,490	\$1,606,023
• Debt Service	\$22,897,604	\$23,544,302
• Additional Local Transfer	\$40,068,261	\$39,177,493
<b>Total Local Transfer</b>	<b>\$116,415,339</b>	<b>\$115,800,339</b>

**Average Residential 2015 Real Estate Tax Bill = \$1,553**

Average value of residential property:  
\$180,628

School Transfer  
\$851 (54.8%)

Public Safety  
\$276 (17.8%)

Admin Services  
\$76 (4.9%)

Health/ Welfare  
\$68 (4.4%)

Debt Service  
\$68 (4.4%)

Public Works  
\$54 (3.5%)

Capital Projects  
\$52 (3.4%)

Other\*  
\$108 (6.8%)



\*"Other" includes Capital Projects, Executive Services, Community Development, Judicial Administration and Voter Services

## Tax Rates

Taxes	2014 Adopted	2015 Advertised
Real Estate	\$0.86	\$0.86
Personal Property <sup>1</sup>		\$6.76
Personal Property (boats & boat trailers)	\$6.78	\$6.25
Business Furniture & Fixtures	\$5.95	\$5.95
Machinery & Tools	\$2.50	\$2.50
Heavy Duty Equipment	\$2.00	\$2.00
Mobile Homes	\$0.86	\$0.86

<sup>1</sup> For 2014, the personal property rate includes all personal property types. In 2015, there are two recommended rates:

- \$6.76 on automobiles, campers, motor homes, motorcycles, pickups, and trucks
- \$6.25 on boats and boat trailers

Tax rates are set on a calendar year (CY) basis. CY 2015 is not a reassessment year. The Assessment Office re-assesses real property every two years to ensure all parcels are valued consistently at fair market value.

**Average impact of a \$0.02 reduction in personal property tax rate =  
approximately \$1.25 per vehicle**

**For additional budget information, please visit the  
Budget website at  
[www.spotsylvania.va.us/budget](http://www.spotsylvania.va.us/budget)**