

# Budget Development

## Spotsylvania County



Budget Work Session  
April 8, 2021

FY  
2022

# Budget Development

## Budget Updates -

General Fund Budget	Adjustment
<b>General Fund shortfall through 3/23/2021</b>	<b>(\$701,743)</b>
<i>Revenue:</i>	
Sales Tax	\$1,000,000
Recordation Tax	1,000,000
Personal Property Tax	<u>500,000</u>
<b>Total GF Revenue Adjustments</b>	<b>\$2,500,000</b>
Landfill modeling, solid waste GPS & fixed asset id	\$40,000
Add'l irrigation on Legion Field & grading of others	<u>31,945</u>
<b>Total Use of FB for One-Time Expenses</b>	<b>\$71,945</b>

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## Budget Updates -

### General Fund Budget

### Adjustment

#### *Expenditures:*

Offset retiree Health Insurance (HI) against active HI	\$157,883
Technology Maintenance Services	<u>316,839</u>
<b>Total Expenditure Adjustments</b>	<b>\$474,722</b>

#### *Current Status:*

General Fund shortfall through 3/23/2021	(\$701,743)
Total Revenue Adjustments	2,571,945
Total Expenditure Adjustments	<u>474,722</u>
<b>General Fund Available as of 4/6/2021</b>	<b>\$2,344,924</b>

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## Budget Updates -

### General Fund Budget

### Expenditures

#### *Unfunded Items Noted During Work Sessions -*

Technology Support Position (Treasurer/COR)	\$106,243
Schools' Unfunded Request	2,076,902

#### *Items Mentioned to Staff by Board Members -*

Lake Anna Advisory Committee	2,500
FAILSAFE-ERA & Teen Enrichment Network (TEN)	5,000
Rappahannock Railroad Museum	15,000
Spotsylvania Historical Association	(15,000)

**Total**

**\$2,190,645**

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## Budget Updates -

Code Compliance Fund	Adjustment
<b><i>New Erosion Solution:</i></b>	
<b><i>Revenue:</i></b>	
Environmental/Chesapeake Bay Fees	\$1,104,473
Large Site Inspection Fees	<u>300,000</u>
<b>Total Revenue</b>	<b>\$1,404,473</b>
<b><i>Expenditures:</i></b>	
Environmental Inspectors (+4.0 FTEs)	\$423,707
Management Consulting Services	780,000
<b>Total Expenditures</b>	<b>\$1,203,707</b>

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## Budget Updates -

Joint Fleet Fund Budget	Revenue	Expenditures
Transition of remaining PW/Utilities vehicles	\$120,000	\$120,000

Transportation Fund Budget	Adjustment
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### ***VRE Budget -***

<u>Potential</u> for federal funding to offset FY 2022 & FY 2023 VRE operating subsidies	\$1.1M/year
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FY 2022 Projects	Cash	Financed	Total
<b><i>Recommended</i></b>	<b>\$ in millions</b>		
General Government Total	\$16.3	\$7.5	\$23.8
Transportation Total	5.7	5.7	11.4
Schools Total	0.4	18.1	18.5
Utilities Total	25.8	41.0	66.8
<b>Total - Recommended</b>	<b>\$48.2</b>	<b>\$72.3</b>	<b>\$120.5</b>
<b><i>Updated</i></b>	<b>\$ in millions</b>		
General Government Total – <b>no change</b>	\$16.3	\$7.5	\$23.8
Transportation Total	2.6	6.9	9.5
Schools Total – <b>no change</b>	0.4	18.1	18.5
Utilities Total	37.0	15.6	52.6
<b>Total - Updated</b>	<b>\$56.3</b>	<b>\$48.1</b>	<b>\$104.4</b>

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## Transportation –

- Adjust for last revisions to SSYP made in January 2021
- Adjust for coordination with VDOT in shifting available funding to Exit 118 projects
- Hospital Blvd/Spotsylvania Pkwy to State standards – shifted out one year until we have better information on State’s funding for the project
- Old Plank/Andora Roundabout – had been split between FY 2023 and FY 2025. Combined and placed in FY 2024.



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## Transportation –

- Commitments for VA Clinic ...
  - Generally updated with latest cost projections and factored in SmartScale funding awards
  - NW Quadrant – shifted project out and assuming Revenue Sharing in FY 2027 & FY 2028
  - Germanna Point Extension – shifted project outside of five-year CIP period. Work anticipated after FY 2028.
  - Exit 126 Southbound Ramp Improvements – significant cost estimate increase based on northbound estimate

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## Water/Sewer –

- Generally updated based on current project schedules and anticipated developments
- Staff worked to identify about \$2M in existing funding that could be shifted to reduce need for additional funding in FY 2022.
- Adjusted Massaponax WWTP Expansion and related projects to County-only option at this time.
- Given current cash on hand, are able to cash-fund all FY 2022 water/sewer projects with exception of Massaponax WWTP Expansion (State's Clean Water Revolving Loan Fund Program)

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\$ in millions

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5-Yr Total*
<b>Categorical Breakdown:</b>						
General Gov't	\$9.3	\$13.3	\$14.3	\$6.4	\$6.2	\$49.4
Solid Waste	5.6	1.5	6.4	2.9	1.1	17.5
Parks & Rec	1.4	0.9	1.4	-	-	3.7
Fire/Rescue	7.5	8.9	9.7	6.4	4.3	36.9
Transportation	9.5	11.0	19.9	29.7	3.6	73.8
Schools	18.5	18.7	49.9	39.6	31.0	157.7
Water/Sewer	<u>52.6</u>	<u>53.7</u>	<u>28.6</u>	<u>25.2</u>	<u>15.8</u>	<u>176.0</u>
<b>Total Expenses*</b>	<b>\$104.4</b>	<b>\$108.0</b>	<b>\$130.2</b>	<b>\$110.3</b>	<b>\$62.0</b>	<b>\$515.0</b>

\*Due to rounding, may not appear to add to total.

# Budget Development

\$ in millions

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5-Yr Total*
<b>Financed Projects:</b>						
Bonds & Loans	\$48.2	\$88.8	\$105.8	\$91.4	\$38.3	\$372.5
<b>By Category:</b>						
General Gov't	\$0.8	\$4.8	\$4.1	-	-	\$9.7
Solid Waste	-	-	-	-	-	-
Parks & Rec	-	-	-	-	-	-
Fire/Rescue	6.7	8.3	9.0	4.3	-	28.4
Transportation	6.9	10.6	19.2	29.7	-	66.5
Schools	18.1	18.7	49.9	39.6	31.0	157.3
Water/Sewer	<u>15.6</u>	<u>46.4</u>	<u>23.5</u>	<u>17.7</u>	<u>7.3</u>	<u>110.6</u>
<b>Total Financing*</b>	<b>\$48.2</b>	<b>\$88.8</b>	<b>\$105.8</b>	<b>\$91.4</b>	<b>\$38.3</b>	<b>\$372.5</b>

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Date	Next Steps
April 13	Public hearing on Meals Tax rate increase (from 4.0% to 5.5%) Public hearing on Transient Occupancy Tax rate increase (from 5.0% to 7.0%)
April 13	Budget work session – Adopt FY 2022 Budget, FY 2022 – FY 2026 CIP, and 2021 tax rates